UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-Q

(Mark One)

☒ **QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended June 30, 2018

OR

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from _______ to ________

Commission file number: 001-36062

CINER RESOURCES LP

(Exact name of registrant as specified in its charter)

DELAWARE	**46-2613366**
(State or other jurisdiction of Incorporation or Organization)	(I.R.S. Employer Identification No.)

Five Concourse Parkway
Suite 2500
Atlanta, Georgia 30328
(Address of Principal Executive Offices) (Zip Code)

Registrant's telephone number, including area code: **(770) 375-2300**

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate website, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (Section 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes ☒ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer", "accelerated filer", "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer ☐	Accelerated filer ☒	Non-accelerated filer ☐ (Do not check if a smaller reporting company)	Smaller reporting company ☐
			Emerging growth company ☒

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☒

Indicate by check mark whether the registrant is a shell company (as defined in Exchange Act Rule 12b-2). Yes ☐ No ☒

The registrant had 19,759,231 common units and 399,000 general partner units outstanding at August 3, 2018 , the most recent practicable date.

CINER RESOURCES LP
QUARTERLY REPORT ON FORM 10-Q
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References in this Quarterly Report on Form 10-Q (“Report”) to the “Partnership,” “CINR,” “Ciner Resources,” “we,” “our,” “us,” or like terms refer to Ciner Resources LP and its subsidiary. References to “Ciner Wyoming” refer to Ciner Wyoming LLC, the consolidated subsidiary of the Partnership. References to “our general partner” or “Ciner GP” refer to Ciner Resource Partners LLC, the general partner of Ciner Resources LP and a direct wholly-owned subsidiary of Ciner Wyoming Holding Co. (“Ciner Holdings”), which is a direct wholly-owned subsidiary of Ciner Resources Corporation (“Ciner Corp”). Ciner Corp is a direct wholly-owned subsidiary of Ciner Enterprises Inc. (“Ciner Enterprises”), which is a direct wholly-owned subsidiary of WE Soda Ltd., a U.K. corporation (“WE Soda”). WE Soda is a direct wholly-owned subsidiary of KEW Soda Ltd., a U.K. corporation (“KEW Soda”), which is a direct wholly-owned subsidiary of Akkan Enerji ve Madencilik Anonim Şirketi (“Akkan”). Akkan is directly and wholly owned by Turgay Ciner, the Chairman of the Ciner Group (“Ciner Group”), a Turkish conglomerate of companies engaged in energy and mining (including soda ash mining), media and shipping markets. All our soda ash processed is sold to various domestic and international customers including American Natural Soda Ash Corporation (“ANSAC”) and Ciner Ic ve Dis Ticaret Anonim Sirketi (“CIDT”), both of which are affiliates for export sales.

We include cross references to captions elsewhere in this Report, where you can find related additional information. The following table of contents tells you where to find these captions.

PART I. FINANCIAL INFORMATION

Item 1. ***Financial Statements***

CINER RESOURCES LP
CONDENSED CONSOLIDATED BALANCE SHEETS
(Unaudited)

(In millions)	As of June 30, 2018	As of December 31, 2017
ASSETS		
Current assets:		
Cash and cash equivalents	$ 20.9	$ 30.2
Accounts receivable—affiliates	75.5	98.3
Accounts receivable, net	42.1	34.2
Litigation settlement receivable	27.5	—
Inventory	20.8	19.8
Other current assets	2.0	1.8
Total current assets	188.8	184.3
Property, plant and equipment, net	255.4	249.3
Other non-current assets	20.0	19.6
Total assets	$ 464.2	$ 453.2
LIABILITIES AND EQUITY		
Current liabilities:		
Current portion of long-term debt	$ 11.4	$ 11.4
Accounts payable	19.0	14.5
Due to affiliates	4.1	3.0
Accrued expenses	29.1	27.7
Total current liabilities	63.6	56.6
Long-term debt	134.0	138.0
Other non-current liabilities	13.0	10.4
Total liabilities	210.6	205.0
Commitments and Contingencies		
Equity:		
Common unitholders - Public and Ciner Holdings (19.8 and 19.7 units issued and outstanding at June 30, 2018 and December 31, 2017)	152.9	148.3
General partner unitholders - Ciner Resource Partners LLC (0.4 units issued and outstanding at June 30, 2018 and December 31, 2017)	3.8	3.8
Accumulated other comprehensive loss	(5.3)	(3.7)
Partners' capital attributable to Ciner Resources LP	151.4	148.4
Non-controlling interest	102.2	99.8
Total equity	253.6	248.2
Total liabilities and partners' equity	$ 464.2	$ 453.2

See accompanying notes.

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CINER RESOURCES LP
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE INCOME
(Unaudited)

(In millions, except per unit data)	Three Months Ended June 30, 2018	Three Months Ended June 30, 2017	Six Months Ended June 30, 2018	Six Months Ended June 30, 2017
Net Sales:				
Sales—affiliates	$ 49.6	$ 71.6	$ 115.5	$ 149.1
Sales—others	60.3	48.1	115.6	97.2
Net sales	109.9	119.7	231.1	246.3
Operating costs and expenses:				
Cost of products sold, including freight costs	88.7	89.0	175.1	180.4
Depreciation, depletion and amortization expense	7.3	6.5	14.1	13.2
Selling, general and administrative expenses—affiliates	4.3	4.1	9.2	8.1
Selling, general and administrative expenses—others	2.1	1.7	3.6	2.8
Litigation settlement	(27.5)	—	(27.5)	—
Total operating costs and expenses	74.9	101.3	174.5	204.5
Operating income	35.0	18.4	56.6	41.8
Other expenses:				
Interest income	0.8	—	1.4	—
Interest expense	(1.2)	(0.8)	(2.5)	(1.7)
Other, net	(0.1)	(0.1)	(0.1)	(0.2)
Total other expense, net	(0.5)	(0.9)	(1.2)	(1.9)
Net income	$ 34.5	$ 17.5	$ 55.4	$ 39.9
Net income attributable to non-controlling interest	17.7	9.3	28.5	20.8
Net income attributable to Ciner Resources LP	$ 16.8	$ 8.2	$ 26.9	$ 19.1
Other comprehensive loss:				
Loss on derivative financial instruments	$ (1.0)	$ (0.1)	$ (3.2)	$ (2.4)
Comprehensive income	33.5	17.4	52.2	37.5
Comprehensive income attributable to non-controlling interest	17.2	9.2	26.9	19.6
Comprehensive income attributable to Ciner Resources LP	$ 16.3	$ 8.2	$ 25.3	$ 17.9
Net income per limited partner unit:				
Common - Public and Ciner Holdings (basic and diluted)	$ 0.83	$ 0.41	$ 1.34	$ 0.95
Limited partner units outstanding:				
Weighted average common units outstanding (basic and diluted)	19.7	19.7	19.7	19.7
Cash distribution declared per unit	$ 0.567	$ 0.567	$ 1.134	$ 1.134

See accompanying notes.

CINER RESOURCES LP
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited)

(In millions)	Six Months Ended June 30, 2018	Six Months Ended June 30, 2017
Cash flows from operating activities:		
Net income	$ 55.4	$ 39.9
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation, depletion and amortization expense	14.3	13.4
Litigation settlement	(27.5)	—
Equity-based compensation expenses	1.0	0.5
Other non-cash items	0.1	0.2
Changes in operating assets and liabilities:		
(Increase) decrease in:		
Accounts receivable—affiliates	22.8	(26.7)
Accounts receivable, net	(7.9)	(1.3)
Inventory	(1.5)	0.8
Other current and non current assets	(0.1)	(0.3)
Increase (decrease) in:		
Accounts payable	(0.6)	1.7
Due to affiliates	1.0	—
Accrued expenses and other liabilities	0.2	(2.5)
Net cash provided by operating activities	57.2	25.7
Cash flows from investing activities:		
Capital expenditures	(14.9)	(13.3)
Net cash used in investing activities	(14.9)	(13.3)
Cash flows from financing activities:		
Borrowings on Ciner Wyoming credit facility	55.0	45.0
Repayments on Ciner Wyoming credit facility	(59.0)	(14.0)
Common units surrendered for taxes	(0.3)	—
Distributions to common unitholders	(22.3)	(22.3)
Distributions to general partner	(0.5)	(0.5)
Distributions to non-controlling interest	(24.5)	(24.5)
Net cash used in financing activities	(51.6)	(16.3)
Net decrease in cash and cash equivalents	(9.3)	(3.9)
Cash and cash equivalents at beginning of period	30.2	19.7
Cash and cash equivalents at end of period	$ 20.9	$ 15.8

See accompanying notes.

CINER RESOURCES LP
CONDENSED CONSOLIDATED STATEMENTS OF EQUITY
(Unaudited)

(In millions)	Common Unitholders	General Partner	Accumulated Other Comprehensive Loss	Partners' Capital Attributable to Ciner Resources LP Equity	Non-controlling Interest	Total Equity
Balance at December 31, 2016	$ 151.0	$ 3.9	$ (1.6)	$ 153.3	$ 105.9	$ 259.2
Net income	18.7	0.4	—	19.1	20.8	39.9
Other comprehensive income/(loss)	—	—	(1.2)	(1.2)	(1.2)	(2.4)
Equity-based compensation plan activity	0.4	—	—	0.4	—	0.4
Distributions	(22.3)	(0.5)	—	(22.8)	(24.5)	(47.3)
Balance at June 30, 2017	$ 147.8	$ 3.8	$ (2.8)	$ 148.8	$ 101.0	$ 249.8
Balance at December 31, 2017	$ 148.3	$ 3.8	$ (3.7)	$ 148.4	$ 99.8	$ 248.2
Net income	26.4	0.5	—	26.9	28.5	55.4
Other comprehensive income/(loss)	—	—	(1.6)	(1.6)	(1.6)	(3.2)
Equity-based compensation plan activity	0.5	—	—	0.5	—	0.5
Distributions	(22.3)	(0.5)	—	(22.8)	(24.5)	(47.3)
Balance at June 30, 2018	$ 152.9	$ 3.8	$ (5.3)	$ 151.4	$ 102.2	$ 253.6

See accompanying notes.

CINER RESOURCES LP
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(Unaudited)

1. CORPORATE STRUCTURE AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

The unaudited condensed consolidated financial statements are composed of Ciner Resources LP (the "Partnership," "CINR," "Ciner Resources," "we," "us," or "our"), a publicly traded Delaware limited partnership, and its consolidated subsidiary, Ciner Wyoming LLC ("Ciner Wyoming"), which is in the business of mining trona ore to produce soda ash. The Partnership's operations consist solely of its investment in Ciner Wyoming. The Partnership was formed in April 2013 by Ciner Wyoming Holding Co. ("Ciner Holdings"), a wholly-owned subsidiary of Ciner Resources Corporation ("Ciner Corp"). Ciner Corp is a direct wholly-owned subsidiary of Ciner Enterprises Inc. ("Ciner Enterprises"), which is a direct wholly-owned subsidiary of WE Soda Ltd., a U.K. corporation ("WE Soda"). WE Soda is a direct wholly-owned subsidiary of KEW Soda Ltd., a U.K. corporation ("KEW Soda"), which is a direct wholly-owned subsidiary of Akkan Enerji ve Madencilik Anonim Şirketi ("Akkan"). Akkan is directly and wholly owned by Turgay Ciner, the Chairman of the Ciner Group ("Ciner Group"), a Turkish conglomerate of companies engaged in energy and mining (including soda ash mining), media and shipping markets. The Partnership owns a controlling interest comprised of 51.0% membership interest in Ciner Wyoming. All our soda ash processed is currently sold to various domestic and international customers including ANSAC and CIDT, both of which are affiliates for export sales. All mining and processing activities take place in one facility located in the Green River Basin of Wyoming.

Basis of Presentation and Significant Accounting Policies

The accompanying unaudited condensed consolidated financial statements have been prepared in conformity with U.S. generally accepted accounting principles ("GAAP") applicable to interim period financial statements and reflect all adjustments, consisting of normal recurring accruals, which are necessary for fair presentation of the results of operations, financial position and cash flows for the periods presented. All significant intercompany transactions, balances, revenue and expenses have been eliminated in consolidation. The results of operations for the period ended June 30, 2018 and 2017 are not necessarily indicative of the operating results for the full year.

These unaudited condensed consolidated financial statements should be read in conjunction with the audited consolidated financial statements and notes to audited consolidated financial statements included in our Annual Report on Form 10-K for the year ended December 31, 2017 (the " 2017 Annual Report"). As of June 30, 2018 , we have adopted the guidance outlined in Accounting Standards Codification No. 606, Revenue from Contracts with Customers. For further information on the Partnership's adoption of this standard, refer to "Recently Issued Accounting Pronouncements" below as well as Footnote 6. There have been no other material changes in the significant accounting policies followed by us during the six month period ended June 30, 2018 from those disclosed in the 2017 Annual Report.

Non-controlling interests

NRP Trona LLC, a wholly-owned subsidiary of Natural Resource Partners L.P. ("NRP"), currently owns a 49.0% membership interest in Ciner Wyoming.

Use of Estimates

The preparation of these unaudited condensed consolidated financial statements, in accordance with GAAP, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the dates of the unaudited condensed consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Subsequent Events

We have evaluated subsequent events through the filing date of this Quarterly Report on Form 10-Q.

Recently Issued Accounting Pronouncements and Regulatory Changes

In May 2014, the FASB issued Accounting Standards Update ("ASU") No. 2014-09, Revenue from Contracts with Customers (Topic 606) that requires companies to recognize revenue when a customer obtains control rather than when companies have transferred substantially all risks and rewards of a good or service. The Partnership has applied the provisions of this ASU and notes that our adoption of ASU 2014-09 does not materially change the amount or timing of revenues recognized by us, nor does it materially affect our financial position. The majority of our revenues generated are recognized upon delivery and transfer of title to the product to our customers. The time at which delivery and transfer of title occurs, for the majority of our contracts with customers, is the point when the product leaves our facility, thereby rendering our performance obligation fulfilled. Additionally, the Partnership has made an accounting policy election to account for shipping and handling activities as fulfillment costs. The Partnership adopted this ASU effective January 1, 2018, as permitted by the ASU, using the modified retrospective method and we have not made any adjustment to opening retained earnings.

In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842). The update amends existing standards for accounting for leases by lessees, with accounting for leases by lessors remaining largely unchanged from current guidance. The update requires that lessees recognize a lease liability and a right of use asset for all leases (with the exception of short-term leases) at the commencement date of the lease and disclose key information about leasing arrangements. The update is effective for interim and annual periods beginning after December 15, 2018 and must be adopted using a modified retrospective transition. The ASU No. 2016-02 provides for certain practical expedients and early adoption is permitted. The Partnership is evaluating the potential impact the adoption of ASU No. 2016-02 will have on its consolidated financial statements.

In August 2017, FASB issued ASU 2017-12, Derivatives and Hedging – Targeted Improvements to Accounting for Hedging Activities. This ASU aims to improve the financial reporting of hedging relationships to better portray the economic results of an entity's risk management activities in its financial statements. In addition, this ASU make certain targeted improvements to simplify the application of the existing hedge accounting guidance. This ASU is effective for us beginning in the first quarter of 2019, with early application permitted. The Partnership is evaluating the effect the standard will have on its consolidated financial statements.

In May 2017, the FASB issued ASU 2017-09–Compensation - Stock Compensation (Topic 718): Scope of Modification Accounting. ASU 2017-09 provides guidance about which changes to the terms or conditions of a share-based payment award require an entity to apply modification accounting. The Partnership adopted this ASU effective January 1, 2018 and notes that there is no material impact to the Partnership's consolidated financial statements.

On June 28, 2018, the Securities and Exchange Committee ("SEC") adopted amendments to the definition of a smaller reporting company ("SRC"). Under the new ruling, registrants meet the criteria for being classified as an SRC with less than $250 million in public float as of the last business day of their most recently completed second fiscal quarter (previous threshold was $75 million) and with no public float or public float of less than $700 million, and annual revenues of less than $100 million in the most recently completed fiscal year. Qualifying for SRC classification enables issuers to take advantage of scaled disclosure requirements. The Partnership is currently reviewing the revised definition and evaluating the potential impact that this directive will have on future filings.

2. NET INCOME PER UNIT AND CASH DISTRIBUTION

Allocation of Net Income

Net income per unit applicable to limited partners is computed by dividing limited partners' interest in net income attributable to Ciner Corp, after deducting the general partner's interest and any incentive distributions, by the weighted average number of outstanding common units. Our net income is allocated to the general partner and limited partners in accordance with their respective partnership percentages, after giving effect to priority income allocations for incentive distributions, if any, to our general partner, pursuant to our partnership agreement. Earnings in excess of distributions are allocated to the general partner and limited partners based on their respective ownership interests. Payments made to our unitholders are determined in relation to actual distributions declared and are not based on the net income allocations used in the calculation of net income per unit.

In addition to the common units, we have also identified the general partner interest and incentive distribution rights ("IDRs") as participating securities and use the two-class method when calculating the net income per unit applicable to limited partners, which is based on the weighted-average number of common units outstanding during the period. Potentially dilutive and anti-dilutive units outstanding were immaterial for both the three and six months ended June 30, 2018 and 2017 .

The net income attributable to limited partner unitholders and the weighted average units for calculating basic and diluted net income per limited partner units were as follows:

(In millions, except per unit data)	Three Months Ended June 30, 2018	Three Months Ended June 30, 2017	Six Months Ended June 30, 2018	Six Months Ended June 30, 2017
Numerator:				
Net income attributable to Ciner Resources LP	$ 16.8	$ 8.2	$ 26.9	$ 19.1
Less: General partner's interest in net income	0.3	0.2	0.5	0.4
Total limited partners' interest in net income	$ 16.5	$ 8.0	$ 26.4	$ 18.7
Denominator:				
Weighted average limited parter units outstanding:				
Weighted average limited partner units outstanding	19.7	19.7	19.7	19.7
Net income per limited partner units:				
Net income per limited partner units (basic and diluted)	$ 0.83	$ 0.41	$ 1.34	$ 0.95

The calculation of limited partners' interest in net income is as follows:

(In millions)	Three Months Ended June 30, 2018	Three Months Ended June 30, 2017	Six Months Ended June 30, 2018	Six Months Ended June 30, 2017
Net income attributable to common unitholders:				
Distributions [1]	$ 11.2	$ 11.2	$ 22.3	$ 22.3
Undistributed earnings (Distributions in excess) of net income	5.3	(3.2)	4.1	(3.6)
Common unitholders' interest in net income	$ 16.5	$ 8.0	$ 26.4	$ 18.7
[1] Distributions declared per unit for the period	$ 0.5670	$ 0.5670	$ 1.134	$ 1.134

Quarterly Distribution

On July 26, 2018 , the Partnership declared its second quarter 2018 quarterly cash distribution of $0.567 per unit. The quarterly cash distribution is payable on August 20, 2018 to unitholders of record on August 6, 2018 .

Our general partner has considerable discretion in determining the amount of available cash, the amount of distributions and the decision to make any distribution. Although our partnership agreement requires that we distribute all of our available cash quarterly, there is no guarantee that we will make quarterly cash distributions to our unitholders at our current quarterly distribution level, at the minimum quarterly distribution level or at any other rate, and we have no legal obligation to do so. However, our partnership agreement does contain provisions intended to motivate our general partner to make steady, increasing and sustainable distributions over time.

General Partner Interest and Incentive Distribution Rights

Our partnership agreement provides that our general partner initially will be entitled to 2.0% of all distributions that we make prior to our liquidation. Our general partner has the right, but not the obligation, to contribute up to a proportionate amount of capital to us in order to maintain its 2.0% general partner interest if we issue additional units (other than the issuance of common units upon a reset of the IDRs). Our general partner currently has an approximate 2.0% ownership interest in the partnership. Our partnership agreement does not require that our general partner fund its capital contribution with cash. It may, instead, fund its capital contribution by contributing to us common units or other property.

IDRs represent the right to receive increasing percentages (13.0% , 23.0% and 48.0%) of quarterly distributions from operating surplus after we have achieved the minimum quarterly distribution and the target distribution levels. Our general partner currently holds the IDRs, but may transfer these rights separately from its general partner interest, subject to certain restrictions in our partnership agreement.

Percentage Allocations of Distributions from Operating Surplus

The following table illustrates the percentage allocations of distributions from operating surplus between the unitholders and our general partner based on the specified target distribution levels. The amounts set forth under the column heading "Marginal Percentage Interest in Distributions" are the percentage interests of our general partner and the unitholders in any distributions from operating surplus we distribute up to and including the corresponding amount in the column "Total Quarterly Distribution per Unit Target Amount." The percentage interests shown for our unitholders and our general partner for the minimum quarterly distribution also apply to quarterly distribution amounts that are less than the minimum quarterly distribution. The percentage interests set forth below for our general partner (1) include its 2.0% general partner interest, (2) assume that our general partner has contributed any additional capital necessary to maintain its 2.0% general partner interest, (3) assume that our general partner has not transferred its IDRs and (4) assume there are no arrearages on common units.

		Marginal Percentage Interest in Distributions	
	Total Quarterly Distribution per Unit Target Amount	Unitholders	General Partner
Minimum Quarterly Distribution	$0.5000	98.0%	2.0%
First Target Distribution	above $0.5000 up to $0.5750	98.0%	2.0%
Second Target Distribution	above $0.5750 up to $0.6250	85.0%	15.0%
Third Target Distribution	above $0.6250 up to $0.7500	75.0%	25.0%
Thereafter	above $0.7500	50.0%	50.0%

3. INVENTORY

Inventory consisted of the following:

	As of	
(In millions)	**June 30, 2018**	**December 31, 2017**
Raw materials	$ 11.1	$ 10.1
Finished goods	3.7	3.2
Stores inventory	6.0	6.5
Total	$ 20.8	$ 19.8

4. DEBT

Long-term debt consisted of the following:

	As of	
(In millions)	**June 30, 2018**	**December 31, 2017**
Variable Rate Demand Revenue Bonds, principal due October 1, 2018, interest payable monthly, bearing an interest rate of 1.61% at June 30, 2018 and 1.82% December 31, 2017	$ 11.4	$ 11.4
Ciner Wyoming Credit Facility, unsecured principal expiring on August 1, 2022, variable interest rate as a weighted average rate of 3.71% at June 30, 2018 and 3.08% at December 31, 2017	134.0	138.0
Total debt	145.4	149.4
Current portion of long-term debt	11.4	11.4
Total long-term debt	$ 134.0	$ 138.0

On August 1, 2017, Ciner Wyoming entered into a Credit Agreement (the "Ciner Wyoming Credit Facility"). Such facility consists of a $225.0 million senior unsecured revolving credit facility with a maturity date of August 1, 2022. Loans under the Ciner Wyoming Credit Facility bear interest at Ciner Wyoming's option at either a Base Rate or a Eurodollar Rate. Each Eurodollar Rate Loan bears interest at a Eurodollar Rate plus an applicable margin. Each Base Rate Loan bears interest at a Base Rate plus an applicable margin. The Base Rate equals the highest of (i) the federal funds rate in effect on such day plus 0.50% , (ii) the administrative agent's prime rate in effect on such day or (iii) one-month London Interbank Offered Rate "LIBOR" plus 1.0% .The Ciner Wyoming Credit Facility also requires quarterly maintenance of a consolidated leverage ratio (as defined in the Ciner Wyoming Credit Facility) of not more than 3.00 to 1.00 and a consolidated interest coverage ratio (as defined in the Ciner Wyoming Credit Facility) of not less than 3.00 to 1.00. The Ciner Wyoming Credit Facility replaces the former Credit Facility, dated as of July 18, 2013, by and among Ciner Wyoming, which was terminated on August 1, 2017 upon entry into the new Ciner Wyoming Credit Facility. This arrangement was accounted for as a modification of debt in accordance with Accounting Standards Codification ("ASC") 470-50.

Aggregate maturities required on long-term debt at June 30, 2018 are due in future years as follows:

(In millions)	Amount
2018	$ 11.4
2019, 2020, 2021	—
2022	134.0
Total	$ 145.4

5. OTHER NON-CURRENT LIABILITIES

Other non-current liabilities consisted of the following:

	As of	
(In millions)	June 30, 2018	December 31, 2017
Reclamation reserve	$ 5.2	$ 5.1
Derivative instruments and hedges, fair value liabilities	7.8	5.3
Total	$ 13.0	$ 10.4

A reconciliation of the Partnership's reclamation reserve liability is as follows:

	For the period ended	
(In millions)	June 30, 2018	December 31, 2017
Beginning reclamation reserve balance	$ 5.1	$ 5.5
Accretion expense	0.1	0.3
Reclamation adjustments [(1)]	—	(0.7)
Ending reclamation reserve balance	$ 5.2	$ 5.1

(1) The reclamation adjustments are primarily a result of changes in the self-bond agreement with the Wyoming Department of Environmental Quality. See Note 10. "Commitments and Contingencies" for additional information on our reclamation reserve.

6. REVENUE

The Partnership has one reportable segment and our revenue is derived from the sale of soda ash which is our sole and primary good and service. We account for revenue in accordance with ASC Topic 606, Revenue from Contracts with Customers, which we adopted on January 1, 2018, using the modified retrospective method.

Performance Obligations. A performance obligation is a promise in a contract to transfer a distinct good or service to the customer, and is the unit of account in ASC Topic 606. A contract's transaction price is allocated to each distinct performance obligation and recognized as revenue when, or as, the performance obligation is satisfied. At contract inception, we assess the goods and services promised in contracts with customers and identify performance obligations for each promise to transfer to the customer, a good or service that is distinct. To identify the performance obligations, the Partnership considers all goods and services promised in the contract regardless of whether they are explicitly stated or are implied by customary business practices. From its analysis, the Partnership determined that the sale of soda ash is currently its only performance obligation. Many of our customer volume commitments are short-term and our performance obligations for the sale of soda ash are generally limited to single purchase orders.

When performance obligations are satisfied. Substantially all of our revenue is recognized at a point-in-time when control of goods transfers to the customer.

Transfer of Goods. The Partnership uses standard shipping terms across each customer contract with very few exceptions. Shipments to customers are made with terms stated as Free on Board ("FOB") Shipping Point. Control typically transfers when goods are delivered to the carrier for shipment, which is the point at which the customer has the ability to direct the use of and obtain substantially all remaining benefits from the asset.

Payment Terms. Our payment terms vary by the type and location of our customers and the products or services offered. The term between invoicing and when payment is due is not significant and consistent with typical terms in the industry.

Variable Consideration. We recognize revenue as the amount of consideration that we expect to receive in exchange for transferring promised goods or services to customers. We do not adjust the transaction price for the effects of a significant financing component, as the time period between control transfer of goods and services and expected payment is one year or less. At the time of sale, we estimate provisions for different forms of variable consideration (discounts, rebates, and pricing adjustments) based on historical experience, current conditions and contractual obligations, as applicable. The estimated transaction price is typically not subject to significant reversals. We adjust these estimates when the most likely amount of consideration we expect to receive changes, although these changes are typically immaterial.

Returns, Refunds and Warranties. In the normal course of business, the Partnership does not accept returns, nor does it typically provide customers with the right to a refund.

Freight. In accordance with ASC 606, the Partnership made a policy election to treat freight and related costs that occur after control of the related good transfers to the customer as fulfillment activities instead of separate performance obligations. Therefore freight is recognized at the point in which control of soda ash has transfered to the customer.

Revenue disaggregation . In accordance with ASC 606-10-50, the Partnership disaggregates revenue from contracts with customers into geographical regions. The Partnership determined that disaggregating revenue into these categories achieved the disclosure objectives to depict how the nature, timing, amount and uncertainty of revenue and cash flows are affected by economic factors. Refer to Note 12 , “Major Customers and Segment Reporting” for revenue disaggregated into geographical regions.

Contract Balances . The timing of revenue recognition, billings and cash collections results in billed receivables, unbilled receivables (contract assets), and customer advances and deposits (contract liabilities).

Contract Assets. At the point of shipping, the Partnership has an unconditional right to payment that is only dependent on the passage of time. In general, customers are billed and a receivable is recorded as goods are shipped. These billed receivables are reported as “Accounts Receivable, net” on the Condensed Consolidated Balance Sheet as of June 30, 2018 . There were no contract assets as of June 30, 2018 or as of the date of adoption of ASC 606.

Contract Liabilities. There may be situations where customers are required to prepay for freight and insurance prior to shipment. The Partnership has elected the practical expedient for its treatment of freight and therefore, such prepayments are considered a part of the single obligation to provide soda ash. In such instances, a contract liability for prepaid freight will be recorded. For the six months ended June 30, 2018 , there were no customers that required prepaid freight. There were no contract liabilities as of June 30, 2018 or as of the date of adoption of ASC 606.

Practical and Expedients Exceptions

Incremental costs of obtaining contracts. We generally expense costs related to sales, including sales force salaries and marketing expenses, when incurred because the amortization period would have been one year or less. These costs are recorded within sales and marketing expenses.

Unsatisfied performance obligations. We do not disclose the value of unsatisfied performance obligations for contracts with an original expected length of one year or less.

7. EMPLOYEE COMPENSATION

The Partnership participates in various benefit plans offered and administered by Ciner Corp and is allocated its portions of the annual costs related thereto. The specific plans are as follows:

Retirement Plans - Benefits provided under the pension plan for salaried employees and pension plan for hourly employees (collectively, the “Retirement Plans”) are based upon years of service and average compensation for the highest 60 consecutive months of the employee’s last 120 months of service, as defined. Each plan covers substantially all full-time employees hired before May 1, 2001. The retirement plans had an accumulated benefit obligation of $56.1 million and $57.4 million at June 30, 2018 and December 31, 2017 , respectively. The funding policy is to contribute an amount within the range of the minimum required and the maximum tax-deductible contribution. The Partnership’s allocated portion of the Retirement Plan’s net periodic pension costs for both the three months ended June 30, 2018 and 2017 were $0.1 million and $0.5 million , respectively, and $0.3 million and $0.9 million for the six months ended June 30, 2018 and 2017 , respectively. The decrease in pension costs during the three and six months ended June 30, 2018 of $0.6 million was driven by improved discount rates.

Savings Plan - The 401(k) retirement plan (the “401(k) Plan”) covers all eligible hourly and salaried employees. Eligibility is limited to all domestic residents and any foreign expatriates who are in the United States indefinitely. The plan permits employees to contribute specified percentages of their compensation, while the Partnership makes contributions based upon specified percentages of employee contributions. Participants hired on or subsequent to May 1, 2001, will receive an additional contribution from the Partnership based on a percentage of the participant’s base pay. Contributions made to the 401(k) Plan for the three months ended June 30, 2018 and 2017 , were $0.5 million and $0.4 million , respectively, and $1.8 million and $2.5 million for the six months ended June 30, 2018 and 2017 , respectively. The decrease during the six months ended June 30, 2018 was primarily due to the additional profit sharing contributions made during 2017.

Postretirement Benefits - Most of the Partnership’s employees are eligible for postretirement benefits other than pensions if they reach retirement age while still employed.

The postretirement benefits are accounted for by Ciner Corp. on an accrual basis over an employee’s period of service. The postretirement plan, excluding pensions, are not funded, and Ciner Corp has the right to modify or terminate the plan. The post-retirement benefits had a benefits obligation of $9.3 million and $11.5 million at June 30, 2018 and December 31, 2017 , respectively. The decrease in the obligation as of June 30, 2018 as compared to December 31, 2017 is due to the Partnership amending its postretirement benefit plan during 2017 to increase eligibility requirements at which participants may begin receiving benefits, implemented a subsidy rather than a premium for the benefit plan, and eliminating plan eligibility for individuals hired after December 31, 2016. The result of these changes have resulted in a postretirement (benefit) cost being amortized to the liability recorded at Ciner Corp during the latter half of 2017 and into the first quarter of 2018.

The Partnership’s allocated portion of postretirement (benefit) costs for the three months ended June 30, 2018 and 2017 , were $(0.7) million and $(0.9) million , and $(1.4) million and $(1.5) million for the six months ended June 30, 2018 and 2017 , respectively.

8. EQUITY - BASED COMPENSATION

We grant various types of equity-based awards to participants, including time restricted unit awards and total return restricted performance unit awards (“TR Performance Unit Awards”). The key terms of our restricted unit awards and TR Performance Unit Awards, including all financial disclosures, are set forth in our 2017 Annual Report.

All employees, officers, consultants and non-employee directors of us and our parents and subsidiaries are eligible to be selected to participate in the Ciner Resource Partners LLC 2013 Long-Term Incentive Plan (the “Plan” or “LTIP”). As of June 30, 2018 , subject to further adjustment as provided in the Plan, a total of 0.7 million common units were available for awards under the Plan. Any common units tendered by a participant in payment of the tax liability with respect to an award, including common units withheld from any such award, will not be available for future awards under the Plan. Common units awarded under the Plan may be reserved or made available from our authorized and unissued common units or from common units reacquired (through open market transactions or otherwise). Any common units issued under the Plan through the assumption or substitution of outstanding grants from an acquired company will not reduce the number of common units available for awards under the Plan. If any common units subject to an award under the Plan are forfeited, those forfeited units will again be available for awards under the Plan. The Partnership has made a policy election to recognize forfeitures as they occur in lieu of estimating future forfeiture activity under the Plan.

Non-employee Director Awards

During the six months ended June 30, 2018 , a total of 5,380 common units were granted and fully vested to non-employee directors, and 7,887 were granted during the six months ended June 30, 2017 . The grant date average fair value per unit of these awards was $27.89 and $28.44 for the six months ended June 30, 2018 and 2017 , respectively. The total fair value of these awards were approximately $0.2 million during the six months ended June 30, 2018 and 2017 .

Time Restricted Unit Awards

We grant restricted unit awards in the form of common units to certain employees which vest over a specified period of time, usually between one to three years, with vesting based on continued employment as of each applicable vesting date. Award recipients are entitled to distributions subject to the same restrictions as the underlying common unit. The awards are classified as equity awards, and are accounted for at fair value at grant date. The Partnership has made a policy election to recognize compensation expense attributable to restricted unit awards on a straight-line basis.

The following table presents a summary of activity on the Time Restricted Unit Awards:

	Six Months Ended June 30, 2018		Six Months Ended June 30, 2017	
(Units in whole numbers)	Number of Units	Grant-Date Average Fair Value per Unit (1)	Number of Units	Grant-Date Average Fair Value per Unit (1)
Unvested at the beginning of period	94,791	$ 27.22	39,170	$ 22.50
Granted	37,914	26.13	77,839	28.46
Vested	(42,892)	25.73	(13,055)	22.50
Forfeited	(396)	28.46	(6,583)	22.13
Unvested at the end of the period	89,417	$ 27.46	97,371	$ 27.29

(1) Determined by dividing the aggregate grant date fair value of awards by the number of units.

Total Return Performance Unit Awards

We grant TR Performance Unit Awards to certain employees. The TR Performance Unit Awards represent the right to receive a number of common units at a future date based on the achievement of market-based performance requirements in accordance with the TR Unit Performance Award agreement, and also include Distribution Equivalent Rights ("DERs"). DERs are the right to receive an amount equal to the accumulated cash distributions made during the period with respect to each common unit issued upon vesting. The TR Performance Unit Awards vest at the end of the performance period, usually between two to three years from the date of the grant. Performance is measured on the achievement of a specified level of total return, or TR, relative to the TR of a peer group comprised of other limited partnerships. The potential payout ranges from 0 - 200% of the grant target quantity and is adjusted based on our TR performance relative to the peer group.

We utilized a Monte Carlo simulation model to estimate the grant date fair value of TR Performance Unit Awards, with market conditions, granted to employees. This type of award requires the input of highly subjective assumptions, including expected volatility and expected distribution yield. Historical and implied volatilities were used in estimating the fair value of these awards.

The following table presents a summary of activity on the TR Performance Unit Awards:

	Six Months Ended June 30, 2018		Six Months Ended June 30, 2017	
(Units in whole numbers)	Number of Units	Grant-Date Average Fair Value per Unit (1)	Number of Units	Grant-Date Average Fair Value per Unit (1)
Unvested at the beginning of period	26,177	$ 42.93	5,787	$ 43.93
Granted	33,994	41.52	43,512	43.14
Forfeited	—	—	(1,021)	43.93
Unvested at the end of the period	60,171	$ 42.14	48,278	$ 43.22

(1) Determined by dividing the aggregate grant date fair value of awards by the number of units.

Unrecognized Compensation Expense

A summary of the Partnership's unrecognized compensation expense for its unvested restricted time and performance based units, and the weighted-average periods over which the compensation expense is expected to be recognized are as following:

	Six Months Ended June 30, 2018		Six Months Ended June 30, 2017	
	Unrecognized Compensation Expense (In millions)	Weighted Average to be Recognized (In years)	Unrecognized Compensation Expense (In millions)	Weighted Average to be Recognized (In years)
Time-based units	$ 2.1	2.11	$ 2.4	2.51
Performance-based units	1.9	2.25	1.0	2.39
Total	$ 4.0		$ 3.4	

9. ACCUMULATED OTHER COMPREHENSIVE LOSS

Accumulated Other Comprehensive loss

Accumulated other comprehensive loss, attributable to Ciner Resources, includes unrealized gains and losses on derivative financial instruments. Amounts recorded in accumulated other comprehensive loss as of June 30, 2018 and December 31, 2017 , and changes within the period, consisted of the following:

(In millions)	Gains and (Losses) on Cash Flow Hedges
Balance at December 31, 2017	$ (3.7)
Other comprehensive loss before reclassification	(2.3)
Amounts reclassified from accumulated other comprehensive loss	0.7
Net current period other comprehensive loss	(1.6)
Balance at June 30, 2018	$ (5.3)

Other Comprehensive Loss

Other comprehensive income/(loss), including the portion attributable to non-controlling interest, is derived from adjustments to reflect the unrealized gains/(loss) on derivative financial instruments. The components of other comprehensive income/(loss) consisted of the following:

	Three Months Ended June 30,		Six Months Ended June 30,	
(In millions)	2018	2017	2018	2017
Unrealized gain (loss) on derivatives:				
Mark to market adjustment on interest rate swap contracts	$ —	$ —	$ 0.1	$ 0.2
Mark to market adjustment on natural gas forward contracts	(1.0)	(0.1)	(3.3)	(2.6)
Loss on derivative financial instruments	$ (1.0)	$ (0.1)	$ (3.2)	$ (2.4)

Reclassifications for the period

The components of other comprehensive loss, attributable to Ciner Resources, that have been reclassified consisted of the following:

	Three Months Ended June 30,		Six Months Ended June 30,		
(In millions)	2018	2017	2018	2017	Affected Line Items on the Unaudited Condensed Consolidated Statements of Operations and Comprehensive Income
Details about other comprehensive loss components:					
Gains and losses on cash flow hedges:					
Interest rate swap contracts	$ —	$ —	$ —	$ 0.1	Interest expense
Natural gas forward contracts	0.3	0.1	0.7	0.2	Cost of products sold
Total reclassifications for the period	$ 0.3	$ 0.1	$ 0.7	$ 0.3	

10. COMMITMENTS AND CONTINGENCIES

From time to time we are party to various claims and legal proceedings related to our business. Although the outcome of these proceedings cannot be predicted with certainty, management does not currently expect any of the legal proceedings we are involved in to have a material effect on our business, financial condition and results of operations. We cannot predict the nature of any future claims or proceedings, nor the ultimate size or outcome of existing claims and legal proceedings and whether any damages resulting from them will be covered by insurance.

Litigation Settlement

On February 2, 2016, amended on January 3, 2017, Ciner Wyoming filed suit against Rock Springs Royalty Company LLC (“RSRC”) in the Third Judicial District Court in Sweetwater County, Wyoming, Case No. C-16-77-L, seeking, among other things, to recover approximately $32 million in royalty overpayments. The royalty payments arose under our license with RSRC, an affiliate of Anardarko Petroleum Corporation, to mine sodium minerals from lands located in Sweetwater County, Wyoming (“License”). The License sets the applicable royalty rate based on a most favored nation clause, where either the royalty rate is set at the same royalty rate we pay to other licensors in Sweetwater County for sodium minerals, or, if certain conditions are met, the royalty rate is set by the rate paid by a third party to Anadarko Petroleum Corporation under a separate license. In the lawsuit, we claim that RSRC has, for at least the last 10 years, been charging an arbitrarily high royalty rate in contradiction of the License terms. In addition, we sought a modification of the expiration term of the License land-lease between Ciner Wyoming and RSRC to those terms granted to other licensors in accordance with the most favored nation clause.

On June 28, 2018, RSRC and Ciner Wyoming signed a Settlement Agreement and Release (the "Settlement Agreement") which among other things (i) required RSRC to pay Ciner Wyoming $27.5 million no later than 14 days after the date of the Settlement Agreement and payment was received by Ciner Wyoming on July 2, 2018, and (ii) concurrently amended selected sections of the License land-lease including among other things, (a) extension of the term of the License Agreement to July 18, 2061 and for so long thereafter as Ciner Wyoming continuously conducts operations to mine and remove sodium minerals from the licensed premises in commercial quantities; and (b) revises the production royalty rate for each sale of sodium mineral products produced from ore extracted from the licensed premises at the royalty rate of eight percent (8%) of the sale price of such sodium mineral products. There were no unresolved conditions or uncertainties associated with the Settlement Agreement as of June 30, 2018, and management determined the $27.5 million settlement payment related to the historical overpayment of royalties.

Off-Balance Sheet Arrangements

We have a self-bond agreement with the Wyoming Department of Environmental Quality under which we commit to pay directly for reclamation costs. The amount of the bond was $32.9 million as of June 30, 2018 and December 31, 2017 , which is the amount we would need to pay the State of Wyoming for reclamation costs if we cease mining operations currently. The amount of this self-bond is subject to change upon periodic re-evaluation by the Land Quality Division.

Ciner Wyoming's revenue bonds require it to maintain stand-by letters of credit totaling $11.6 million as of June 30, 2018 and December 31, 2017 .

11. AGREEMENTS AND TRANSACTIONS WITH AFFILIATES

Ciner Corp is the exclusive sales agent for the Partnership and through its membership in ANSAC, Ciner Corp is responsible for promoting and increasing the use and sale of soda ash and other refined or processed sodium products produced. ANSAC operates on a cooperative service-at-cost basis to its members such that typically any annual profit or loss is passed through to the members. In the event an ANSAC member exits or the ANSAC cooperative is dissolved, the exiting members are obligated for their respective portion of the residual net assets or deficit of the cooperative. All actual sales and marketing costs incurred by Ciner Corp are charged directly to the Partnership. Selling, general and administrative expenses also include amounts charged to the Partnership by its affiliates principally consisting of salaries, benefits, office supplies, professional fees, travel, rent and other costs of certain assets used by the Partnership. On October 23, 2015 the Partnership entered into a Services Agreement (the "Services Agreement"), among the Partnership, our general partner and Ciner Corp. Pursuant to the Services Agreement, Ciner Corp has agreed to provide the Partnership with certain corporate, selling, marketing, and general and administrative services, in return for which the Partnership has agreed to pay Ciner Corp an annual management fee and reimburse Ciner Corp for certain third-party costs incurred in connection with providing such services. In addition, under the limited liability company agreement governing Ciner Wyoming, Ciner Wyoming reimburses us for employees who operate our assets and for support provided to Ciner Wyoming. These transactions do not necessarily represent arm's length transactions and may not represent all costs if the Company operated on a standalone basis.

The total costs charged to the Partnership by affiliates for each period presented were as follows:

	Three Months Ended June 30,		Six Months Ended June 30,	
(In millions)	**2018**	**2017**	**2018**	**2017**
Ciner Corp	$ 3.6	$ 3.5	$ 7.7	$ 7.2
ANSAC [1]	0.7	0.6	1.5	0.9
Total selling, general and administrative expenses - Affiliates	$ 4.3	$ 4.1	$ 9.2	$ 8.1

[1] ANSAC allocates its expenses to its members using a pro-rata calculation based on sales.

Cost of products sold includes freight costs charged by ANSAC. When we elect to use ANSAC to provide freight services for our other non-ANSAC international sales, ANSAC separately and directly charges the Partnership for such services For the three months ended June 30, 2018 and 2017 , these costs were zero and $5.0 million , respectively, and zero and $13.6 million for the six months ended June 30, 2018 and 2017 , respectively. The decrease in freight costs charged by ANSAC was due to a decrease in non-ANSAC international sales, to CIDT, during the six months ended June 30, 2018 compared to 2017 . There were no sales to CIDT during the six months ended June 30, 2018 , as the previous contract concluded in the 2017 year.

Net sales to affiliates were as follows:

	Three Months Ended June 30,		Six Months Ended June 30,	
(In millions)	2018	2017	2018	2017
ANSAC	$ 49.6	$ 51.7	$ 115.5	$ 92.9
CIDT	—	19.9	—	56.2
Total	$ 49.6	$ 71.6	$ 115.5	$ 149.1

The Partnership had accounts receivable from affiliates and due to affiliates as follows:

	As of			
	June 30, 2018	December 31, 2017	June 30, 2018	December 31, 2017
(In millions)	Accounts receivable from affiliates		Due to affiliates	
ANSAC	$ 36.3	$ 57.7	$ 1.6	$ 1.3
CIDT	29.1	32.9	—	—
Ciner Corp	10.1	7.7	2.5	1.7
Total	$ 75.5	$ 98.3	$ 4.1	$ 3.0

12. MAJOR CUSTOMERS AND SEGMENT REPORTING

Our operations are similar in geography, nature of products we provide, and type of customers we serve. As the Partnership earns substantially all of its revenues through the sale of soda ash mined at a single location, we have concluded that we have one operating segment for reporting purposes.

The net sales by geographic area are as follows:

	Three Months Ended June 30,		Six Months Ended June 30,	
(In millions)	2018	2017	2018	2017
Domestic	$ 60.3	$ 48.1	$ 115.6	$ 97.2
International				
ANSAC	49.6	51.7	115.5	92.9
CIDT	—	19.9	—	56.2
Total international	49.6	71.6	115.5	149.1
Total net sales	$ 109.9	$ 119.7	$ 231.1	$ 246.3

13. FAIR VALUE MEASUREMENTS

The Partnership measures certain financial and non-financial assets and liabilities at fair value on a recurring basis. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in the principal or most advantageous market in an orderly transaction between market participants on the measurement date. Fair value disclosures are reflected in a three-level hierarchy, maximizing the use of observable inputs and minimizing the use of unobservable inputs.

A three-level valuation hierarchy is based upon the transparency of inputs to the valuation of an asset or liability on the measurement date. The three levels are defined as follows:

- Level 1-inputs to the valuation methodology are quoted prices (unadjusted) for an identical asset or liability in an active market.
- Level 2-inputs to the valuation methodology include quoted prices for a similar asset or liability in an active market or model-derived valuations in which all significant inputs are observable for substantially the full term of the asset or liability.
- Level 3-inputs to the valuation methodology are unobservable and significant to the fair value measurement of the asset or liability.

Financial instruments consist primarily of cash and cash equivalents, accounts receivable, accounts payable and long-term debt. The carrying amounts of cash and cash equivalents, accounts receivable and accounts payable approximate their fair value because of the nature of such instruments. Our derivative financial instruments are measured at their fair value with Level 2 inputs based on quoted market values for similar but not identical financial instruments.

Financial Assets and Liabilities Measured at Fair Value on a Recurring Basis

Derivative Financial Instruments

We have interest rate swap contracts, designated as cash flow hedges, to mitigate our exposure to possible increases in interest rates. These contracts are for periods consistent with the exposure being hedged and will mature on July 18, 2018. These contracts had an aggregate notional value of $69.0 million and $70.0 million at June 30, 2018 and December 31, 2017 , respectively.

We enter into natural gas forward contracts, designated as cash flow hedges, to mitigate volatility in the price of natural gas related to a portion of the natural gas we consume. These contracts generally have various maturities through 2023 . These contracts had an aggregate notional value of $40.7 million and $37.0 million at June 30, 2018 and December 31, 2017 , respectively.

The following table presents the fair value of derivative assets and liability derivatives and the respective locations on our unaudited condensed consolidated balance sheets as of June 30, 2018 and December 31, 2017 :

	Assets				Liabilities			
	June 30, 2018		December 31, 2017		June 30, 2018		December 31, 2017	
(In millions)	Balance Sheet Location	Fair Value	Balance Sheet Location	Fair Value	Balance Sheet Location	Fair Value	Balance Sheet Location	Fair Value
Derivatives designated as hedges:								
Interest rate swap contracts - current	Other current assets	$ 0.1	Other current assets	$ —		$ —		$ —
Natural gas forward contracts - current		—		—	Accrued Expenses	2.7	Accrued Expenses	1.9
Natural gas forward contracts - non-current		—		—	Other non-current liabilities	7.8	Other non-current liabilities	5.3
Total derivatives designated as hedging instruments		$ 0.1		$ —		$ 10.5		$ 7.2

Financial Assets and Liabilities not Measured at Fair Value

The carrying value of our long-term debt materially reflects the fair value of our long-term debt as its key terms are similar to indebtedness with similar amounts, durations and credit risks. See Note 4 “Debt” for additional information on our debt arrangements.

14. SUBSEQUENT EVENTS

On July 26, 2018 , the members of the Board of Managers of Ciner Wyoming LLC, approved a cash distribution to the members of Ciner Wyoming in the aggregate amount of $25.0 million . This distribution is payable on August 20, 2018 .

On July 26, 2018 , the Partnership declared a cash distribution approved by the board of directors of its general partner. The cash distribution for the second quarter of 2018 of $0.5670 per unit will be paid on August 20, 2018 to unitholders of record on August 6, 2018 .

On July 13, 2018 Ciner Wyoming entered into certain interest rate swap contracts, designated as cash flow hedges, to mitigate our exposure to possible increases in interest rates. These contracts are for periods consistent with the exposure being hedged and are effective beginning on July 18, 2018. The swap contracts consist of four individual $12.5 million swaps with an aggregate notional value of $50 million and have various maturities through 2022 . As disclosed in Note 13, our previous interest rate swap contracts, with an aggregate notional value of $69.0 million as of June 30, 2018, expired on July 18, 2018 .

On August 1, 2018, Ciner Enterprises refinanced its existing credit agreement, and, in connection with such refinancing, WE Soda and Ciner Enterprises, as borrowers, and KEW Soda, WE Soda, certain related parties, and Ciner Enterprises, Ciner Corp and Ciner Holdings, as original guarantors, entered into a new facilities agreement (the “Ciner Enterprises Facilities Agreement”) and certain related finance documents with a syndicate of lenders and an agent. While amounts are outstanding under the Ciner Enterprises Facilities Agreement, we will be indirectly affected by certain affirmative and restrictive covenants that apply to WE Soda and its subsidiaries, including covenants regarding transactions with our affiliates, certain amendments to our limited partnership agreement and consenting to or allowing certain restrictions on our ability to upstream cash to borrowers under the Ciner Enterprises Facilities Agreement, among other customary covenants. Due to its ownership and control of our general partner, Ciner Enterprises has the ability to prevent us from taking actions that would cause Ciner Enterprises to violate any covenants in, or otherwise to be in default under, the Ciner Enterprises Facilities Agreement, and has the ability to determine whether to seek consent of the lenders under the Ciner Enterprises Facilities Agreement to enable us to undertake an action that is currently prohibited by such covenants. The Ciner Enterprises Facilities Agreement expires on August 1, 2025.

Item 2. ***Management's Discussion and Analysis of Financial Condition and Results of Operations***

You should read the following management's discussion and analysis of financial condition and results of operations in conjunction with the historical unaudited condensed consolidated financial statements, and notes thereto, included elsewhere in this Report.

Cautionary Statements Regarding Forward-Looking Statements

This Report contains forward-looking statements relating to the financial condition, results of operations, plans, objectives, future performance and business of the Partnership. We have based such forward-looking statements on management's beliefs and assumptions and on information currently available to us. Forward-looking statements include all statements that are not historical facts and may be identified by the use of forward-looking terminology such as the words "believe," "expect," "plan," "intend," "anticipate," "estimate," "predict," "forecast," "potential," "continue," "may," "will," "should" or the negative of these terms or similar expressions. In particular, forward-looking statements in this Report include statements concerning future distributions, if any, and such distributions are subject to the approval of the board of directors of our general partner and will be based upon circumstances then existing. You are cautioned not to place undue reliance on any forward-looking statements. Actual results may vary materially. You should also understand that it is not possible to predict or identify all such factors and should not consider the following list to be a complete statement of all potential risks and uncertainties. Factors that could cause our actual results to differ materially from the results contemplated by such forward-looking statements and, therefore, affect our ability to distribute cash to unitholders, include:

- changes in general economic conditions in the United States and globally;
- changes in our relationships with our customers or the loss of or adverse developments at major customers, including the American Natural Soda Ash Corporation ("ANSAC"), and Ciner Ic v Dis Ticaret Anonim, Sirketi ("CIDT");
- the demand for soda ash and the development of glass and glass making products alternatives;
- changes in soda ash prices;
- changes in demand for glass in the construction, automotive and beverage industries;
- shifts in glass production from the United States to international locations;
- the ability of our competitors to develop more efficient mining and processing techniques;
- operating hazards and other risks incidental to the mining, processing and shipment of trona ore and soda ash;
- natural disasters, weather-related delays, casualty losses and other matters beyond our control;
- increases in electricity and natural gas prices paid by us;
- inability to renew our mineral leases and license or material changes in lease or license royalties;
- disruption in railroad or shipping services or increases in rail, vessel and other transportation costs;
- deterioration in our labor relations;
- large customer defaults;
- the price and availability of debt and equity financing;
- changes in interest rates;
- foreign exchange rate risks, including, but not limited to, advantageous foreign exchange rates utilized by our foreign competitors in the sale of soda ash;
- changes in the availability and cost of capital;
- our lack of asset and geographic diversification, including reliance on a single facility for conducting our operations;
- our reliance on insurance policies that may not fully cover an accident or event that causes significant damage to our facility or causes extended business interruption;
- anticipated operating and recovery rates at our facility;
- shutdowns (either temporary or permanent), including, without limitation, the timing and length of planned maintenance outages;
- increased competition and supply from international soda ash producers, especially in China and Turkey;

- risks related to the use of technology and cybersecurity;
- potential increases in costs and distraction resulting from the requirements of being a publicly traded partnership;
- exemptions we rely on in connection with NYSE corporate governance requirements;
- risks related to our internal control over financial reporting and our disclosure controls and procedures;
- risks relating to our relationships with Ciner Enterprises or its affiliates (including, but not limited to, Ciner Group in Turkey);
- control of our general partner by Ciner Enterprises or its affiliates (including, but not limited to, Ciner Group in Turkey);
- the conflicts of interest faced by our senior management team, which operates both us and our general partner and are employed by Ciner Corp or its other affiliates;
- limitations on the fiduciary duties owed by our general partner to us and our limited partners which are included in the partnership agreement;
- changes in our treatment as a partnership for U.S. federal income or state tax purposes; and
- the effects of existing and future laws and governmental regulations.

These factors should not be construed as exhaustive and we urge you to carefully consider the risks described in this Report, our most recent Form 10-K, and subsequent reports filed with the Securities and Exchange Commission (the "SEC"). Y ou may obtain these reports from the SEC’s website at www.sec.gov. All forward-looking statements included in this Report are expressly qualified in their entirety by these cautionary statements. Unless required by law, we undertake no obligation to publicly update or review any forward-looking statement, whether as a result of new information, future developments or otherwise.

References

References in this Quarterly Report on Form 10-Q (“Report”) to the “Partnership,” “CINR,” “Ciner Resources,” “we,” “our,” “us,” or like terms refer to Ciner Resources LP and its subsidiary. References to “Ciner Wyoming” refer to Ciner Wyoming LLC, the consolidated subsidiary of the Partnership. References to “our general partner” or “Ciner GP” refer to Ciner Resource Partners LLC, the general partner of Ciner Resources LP and a direct wholly-owned subsidiary of Ciner Wyoming Holding Co. (“Ciner Holdings”), which is a direct wholly-owned subsidiary of Ciner Resources Corporation (“Ciner Corp”). Ciner Corp is a direct wholly-owned subsidiary of Ciner Enterprises Inc. (“Ciner Enterprises”), which is a direct wholly-owned subsidiary of WE Soda Ltd., a U.K. corporation (“WE Soda”). WE Soda is a direct wholly-owned subsidiary of KEW Soda Ltd., a U.K. corporation (“KEW Soda”), which is a direct wholly-owned subsidiary of Akkan Enerji ve Madencilik Anonim Şirketi (“Akkan”). Akkan is directly and wholly owned by Turgay Ciner, the Chairman of the Ciner Group (“Ciner Group”), a Turkish conglomerate of companies engaged in energy and mining (including soda ash mining), media and shipping markets. All our soda ash processed is currently sold to various domestic and international customers, including American Natural Soda Ash Corporation (“ANSAC”) and Ciner Ic ve Dis Ticaret Anonim Sirketi (“CIDT”), both of which are our affiliates for export sales.

Overview

We are a Delaware limited partnership formed by Ciner Holdings to own a 51.0% membership interest in, and to operate the trona ore mining and soda ash production business of, Ciner Wyoming. Ciner Wyoming is currently one of the world’s largest producers of soda ash, serving a global market from its facility in the Green River Basin of Wyoming. Our facility has been in operation for more than 50 years.

NRP Trona LLC, a wholly-owned subsidiary of Natural Resource Partners L.P. (“NRP”) currently owns an indirect 49.0% membership interest in Ciner Wyoming.

Factors Affecting Our Results of Operations

Soda Ash Supply and Demand

Our net sales, earnings and cash flow from operations are primarily affected by the global supply of, and demand for soda ash, which, in turn, directly impacts the prices we and other producers charge for our products.

Demand for soda ash in the United States is driven in large part by general economic growth and activity levels in the end-markets that the glass-making industry serve, such as the automotive and construction industries. Because the United States is a well-developed market, we expect that domestic demand levels will remain stable for the near future. Because future U.S. capacity growth is expected to come from the four major producers in the Green River Basin, we also expect that U.S. supply levels will remain relatively stable in the near term.

Soda ash demand in international markets has continued to grow in conjunction with GDP. We expect that future global economic growth will positively influence global demand, which will likely result in increased exports, primarily from the United States, Turkey and to a limited extent, from China, the largest suppliers of soda ash to international markets. However, in the near term, new supply coming on-line, primarily in Turkey, may exceed any new growth in demand and could have an impact on international pricing.

Sales Mix

We expect to grow our domestic market share in the near future while also remaining focused on international markets. Our operations have been and continue to be sensitive to fluctuations in freight and shipping costs and changes in international prices, which have historically been more volatile than domestic prices. Our gross profit will be impacted by the mix of domestic and international sales as a result of changes in input costs and our average selling prices.

Energy Costs

One of the primary impacts to our profitability is our energy costs. Because we depend upon natural gas and electricity to power our trona ore mining and soda ash processing operations, our net sales, earnings and cash flow from operations are sensitive to changes in the prices we pay for these energy sources. Our cost of energy, particularly natural gas, has been relatively low in recent years, and, despite the historic volatility of natural gas prices, we believe that we will continue to benefit from relatively low prices in the near future. However, we expect to continue to hedge a portion of our forecasted natural gas purchases to mitigate volatility.

How We Evaluate Our Business

Productivity of Operations

Our soda ash production volume is primarily dependent on the following three factors: (1) operating rate, (2) quality of our mined trona ore and (3) recovery rates. Operating rate is a measure of utilization of the effective production capacity of our facilities and is determined in large part by productivity rates and mechanical on-stream times, which is the percentage of actual run times over the total time scheduled. We implement two planned outages of our mining and surface operations each year, typically in the second and third quarters. During these outages, which last approximately one week, we repair and replace equipment and parts. Periodically, we may experience minor unplanned outages caused by various factors, including equipment failures, power outages or service interruptions. The quality of our mine ore is determined by measuring the trona ore recovered as a percentage of the deposit, which includes both trona ore and insolubles. Plant recovery rates are generally determined by calculating the soda ash produced divided by the sum of the soda ash produced plus soda ash that is not recovered from the process. All of these factors determine the amount of trona ore we require to produce one short ton of soda ash and liquor, which we refer to as our "ore to ash ratio." Our ore to ash ratio was 1.55: 1.0 for the three and six months ended June 30, 2018 , respectively, and 1.45: 1.0 and 1.48: 1.0 for the three and six months ended June 30, 2017 .

Freight and Logistics

The soda ash industry is logistics intensive and involves careful management of freight and logistics costs. These freight costs make up a large portion of the total delivered cost to the customer. Delivered costs to most domestic customers and ANSAC primarily consists of rail freight services. Some domestic customers may elect to arrange their own freight and logistic services. Delivered costs to non-ANSAC international customers primarily consists of both rail freight services to the port of embarkation and the additional ocean freight to the port of disembarkation.

Union Pacific is our largest provider of domestic rail freight services and accounted for 76.3% and 78.9% of our total freight costs during the three months ended June 30, 2018 and 2017 , respectively, and 78.5% and 75.4% of our total freight costs during the six months ended June 30, 2018 and 2017 , respectively. The year-to-date increase in the percentage of freight that is related to Union Pacific is due to sales to domestic customers and ANSAC primarily consisting of only rail freight services. During 2017, freight charges included ocean freight charges related to sales to CIDT which were not a contributor to our total freight costs during the six months ended June 30, 2018 as the previous contract with CIDT concluded in the 2017 year. Our agreement with Union Pacific generally requires that the freight rate we are charged be increased annually based on a published index tied to certain rail industry metrics.

Net Sales

Net sales include the amounts we earn on sales of soda ash. We recognize revenue from our sales when control of goods transfers to the customer. Control typically transfers when goods are delivered to the carrier for shipment, which is the point at which the customer has the ability to direct the use of and obtain substantially all remaining benefits from the asset. The time at which delivery and transfer of title occurs, for the majority of our contracts with customers, is the point when the product leaves our facility, thereby rendering our performance obligation fulfilled. Substantially all of our sales are derived from sales of soda ash, which we sell through our exclusive sales agent, Ciner Corp. A small amount of our sales is derived from sales of production purge, which is a by-product liquor solution containing soda ash that is produced during the processing of trona ore. For the purposes of our discussion below, we include these transactions in domestic sales of soda ash and in the volume of domestic soda ash sold.

Sales prices for sales through ANSAC include the cost of freight to the ports of embarkation for overseas export or to Laredo, Texas for sales to Mexico. Sales prices for other international sales may include the cost of rail freight to the port of embarkation, the cost of ocean freight to the port of disembarkation for import by the customer and the cost of inland freight required for delivery to the customer.

In November 2016, Ciner Corp, on behalf of Ciner Wyoming, entered into a soda ash sales agreement with CIDT to sell soda ash to markets not served by ANSAC. In 2017, sales to CIDT include the cost of rail freight to the port of embarkation and the additional ocean freight to the port of disembarkation. There were no sales to CIDT during the six months ended June 30, 2018 , as the contract concluded in the 2017 year.

Cost of products sold

Expenses relating to employee compensation, energy, including natural gas and electricity, royalties and maintenance materials constitute the greatest components of cost of products sold. These costs generally increase in line with increases in sales volume.

Employee Compensation. See Part I, Item 1. Financial Statements - Note 7 , “Employee Compensation” for information on the various plans.

Energy. A major item in our cost of products sold is energy, comprised primarily of natural gas and electricity. We primarily use natural gas to fuel our above-ground processing operations, including the heating of calciners, and we use electricity to power our underground mining operations, including our continuous mining machines, or continuous miners, and shuttle cars. The monthly Henry Hub natural gas settlement prices, over the past five years, have ranged between $1.73 and $6.00 per MMBtu. The average monthly Henry Hub natural gas settlement prices for the three and six months ended June 30, 2018 and 2017 were $2.86 and $3.08 , and $2.97 and $3.04 per MMBtu, respectively. In order to mitigate the risk of gas price fluctuations, we hedge a portion of our forecasted natural gas purchases by entering into physical or financial gas hedges generally ranging between 20% and 80% of our expected monthly gas requirements, on a sliding scale, for approximately the next five years.

Royalties. We pay royalties to the State of Wyoming, the U.S. Bureau of Land Management and Rock Springs Royalty Company LLC (“Rock Springs”), an affiliate of Anadarko Petroleum, which are calculated based upon a percentage of the value of soda ash and related products sold at a certain stage in the mining process. These royalty payments may be subject to a minimum domestic production volume from our Green River Basin facility. We are also obligated to pay annual rentals to our lessors and licensor regardless of actual sales. In addition, we pay a production tax to Sweetwater County, and trona severance tax to the State of Wyoming that is calculated based on a formula that utilizes the volume of trona ore mined and the value of the soda ash produced.

The royalty rates we pay to our lessors and licensor may change upon our renewal or renegotiation of such leases and license. Under our license with Rock Springs, the applicable royalty rate is currently set at 8%. Any increase in the royalty rates we are required to pay to our lessors and licensor through renewal or renegotiation of leases or license, or any failure by us to renew any of our leases and license, could have a material adverse impact on our results of operations, financial condition or liquidity, and, therefore, may affect our ability to distribute cash to unitholders. See Part II, Item 1. “Legal Proceedings” for additional information.

Selling, general and administrative expenses

Selling, general and administrative expenses incurred by our affiliates on our behalf are allocated to us based on the time the employees of those companies spend on our business and the actual direct costs they incur on our behalf. Selling, general and administrative expenses incurred by ANSAC on our behalf are allocated to us based on the proportion of ANSAC’s total volumes sold for a given period attributable to the soda ash sold by us to ANSAC. On October 23, 2015, the Partnership entered into a Services Agreement (the “Services Agreement”), among the Partnership, our general partner and Ciner Corp. Pursuant to the Services Agreement, Ciner Corp has agreed to provide the Partnership with certain corporate, selling, marketing, and general and administrative services, in return for which the Partnership has agreed to pay Ciner Corp an annual management fee, subject to quarterly adjustments, and reimburse Ciner Corp for certain third-party costs incurred in connection with providing such services. In addition, under the joint venture agreement governing Ciner Wyoming, Ciner Wyoming reimburses us for employees who operate our assets and for support provided to Ciner Wyoming.

Second Quarter 2018 Financial Highlights:

- Net sales of $109.9 million decreased 8.2% over the prior-year second quarter; year-to-date net sales of $231.1 million decreased 6.2% over the prior-year.

- Net income of $34.5 million , including a $25.9 million net litigation settlement, increased 97.1% over the prior-year second quarter; year-to-date net income of $55.4 million increased 38.8% over the prior-year.

- Adjusted EBITDA of $42.9 million , including a $25.9 million net litigation settlement, increased 67.6% over the prior-year second quarter; year-to-date adjusted EBITDA of $71.7 million increased 28.0% over the prior-year.
- Earnings per unit of $0.830 for the quarter increased 102.4% over the prior-year second quarter of $0.410 ; year-to-date of $1.340 increased 41.1% over the prior-year
- Quarterly distribution declared per unit of $0.567 remained flat compared to the prior-year second quarter as well as first quarter of 2018.
- Net cash provided by operating activities of $19.9 million increased 33.6% over prior-year second quarter; year-to-date net cash provided by operating activities of $57.2 million increased by 122.6% over the prior-year.
- Distributable cash flow of $19.6 million was up 81.5% compared to the prior-year second quarter. The distribution coverage ratio was 1.70 : 1.00 and 0.94 : 1.00 for the three months ended June 30, 2018 and 2017 , respectively; and 1.43 : 1.00 and 1.06 : 1.00 for the six months ended June 30, 2018 and 2017 .

Results of Operations

A discussion and analysis of the factors contributing to our results of operations is presented below for the periods and as of the dates indicated. The financial statements, together with the following information, are intended to provide investors with a reasonable basis for assessing our historical operations, but should not serve as the only criteria for predicting our future performance.

The following table sets forth our results of operations for the three and six months ended June 30, 2018 and 2017 :

	Three Months Ended June 30,		Six Months Ended June 30,	
(In millions; except for operating and other data section)	**2018**	**2017**	**2018**	**2017**
Net sales:				
Sales—affiliates	$ 49.6	$ 71.6	$ 115.5	$ 149.1
Sales—others	60.3	48.1	115.6	97.2
Net sales	$ 109.9	$ 119.7	$ 231.1	$ 246.3
Operating costs and expenses:				
Cost of products sold	88.7	89.0	175.1	180.4
Depreciation, depletion and amortization expense	7.3	6.5	14.1	13.2
Selling, general and administrative expenses—affiliates	4.3	4.1	9.2	8.1
Selling, general and administrative expenses—others	2.1	1.7	3.6	2.8
Litigation settlement	(27.5)	—	(27.5)	—
Total operating costs and expenses	74.9	101.3	174.5	204.5
Operating income	35.0	18.4	56.6	41.8
Interest income	0.8	—	1.4	—
Interest expense	(1.2)	(0.8)	(2.5)	(1.7)
Other, net	(0.1)	(0.1)	(0.1)	(0.2)
Total other expense, net	(0.5)	(0.9)	(1.2)	(1.9)
Net income	34.5	17.5	55.4	39.9
Net income attributable to non-controlling interest	17.7	9.3	28.5	20.8
Net income attributable to Ciner Resources LP	$ 16.8	$ 8.2	$ 26.9	$ 19.1
Operating and Other Data:				
Trona ore consumed (thousands of short tons)	899.1	933.2	1,936.5	1,917.1
Ore to ash ratio [(1)]	1.55: 1.0	1.45: 1.0	1.55: 1.0	1.48: 1.0
Soda ash volume produced (thousands of short tons)	579.0	643.0	1,248.1	1,294.5
Soda ash volume sold (thousands of short tons)	584.6	651.3	1,252.2	1,322.1
Adjusted EBITDA [(2)]	$ 42.9	$ 25.6	$ 71.7	$ 56.0

(1) Ore to ash ratio expresses the number of short tons of trona ore needed to produce one short ton of soda ash and liquor and includes our deca rehydration recovery process. In general, a lower ore to ash ratio results in lower costs and improved efficiency.

(2) For a discussion of the non-GAAP financial measure Adjusted EBITDA, please read “Non-GAAP Financial Measures” of this Management’s Discussion and Analysis.

Analysis of Results of Operations

The following table sets forth a summary of net sales, sales volumes and average sales price, and the percentage change between the periods.

(Dollars in millions)	Three Months Ended June 30, 2018	Three Months Ended June 30, 2017	Six Months Ended June 30, 2018	Six Months Ended June 30, 2017	Percent Increase/(Decrease) QTD	Percent Increase/(Decrease) YTD
Net sales:						
Domestic	$ 60.3	$ 48.1	$ 115.6	$ 97.2	25.4%	18.9%
International	49.6	71.6	115.5	149.1	(30.7)%	(22.5)%
Total net sales	$ 109.9	$ 119.7	$ 231.1	$ 246.3	(8.2)%	(6.2)%
Sales volumes (thousands of short tons):						
Domestic	271.9	216.5	528.9	442.2	25.6%	19.6%
International	312.7	434.8	723.3	879.9	(28.1)%	(17.8)%
Total soda ash volume sold	584.6	651.3	1,252.2	1,322.1	(10.2)%	(5.3)%
Average sales price (per short ton): [1]						
Domestic	$ 221.77	$ 222.17	$ 218.57	$ 219.81	(0.2)%	(0.6)%
International	$ 158.62	$ 164.67	$ 159.68	$ 169.45	(3.7)%	(5.8)%
Average	$ 187.99	$ 183.79	$ 184.56	$ 186.29	2.3%	(0.9)%
Percent of net sales:						
Domestic net sales	54.9%	40.2%	50.0%	39.5%	36.6%	26.6%
International net sales	45.1%	59.8%	50.0%	60.5%	(24.6)%	(17.4)%
Total percent of net sales	100.0%	100.0%	100.0%	100.0%		
Percent of sales volumes:						
Domestic volume	46.5%	33.2%	42.2%	33.4%	40.1%	26.3%
International volume	53.5%	66.8%	57.8%	66.6%	(19.9)%	(13.2)%
Total percent of volume sold	100.0%	100.0%	100.0%	100.0%		

[1] Average sales price per short ton is computed as net sales divided by volumes sold.

Three Months Ended June 30, 2018 compared to Three Months Ended June 30, 2017

Consolidated Results

Net sales . Net sales decreased by 8.2% to $109.9 million for the three months ended June 30, 2018 from $119.7 million for the three months ended June 30, 2017 , driven by a decrease in soda ash volumes sold of 10.2% primarily as a result of unexpected repairs to one of our calcining furnaces encountered during a regularly scheduled outage in May. The unit was successfully repaired and returned to operation. The decrease in volumes sold was partially offset by an increase in average sales prices of 2.3% . The increase in averages sales prices is primarily driven by a shift in our sales mix between domestic and international sales volumes compared to the prior year second quarter.

Cost of products sold. Cost of products sold, including depreciation, depletion and amortization expense remained relatively flat at $96.0 million for the three months ended June 30, 2018 compared to $95.5 million for the three months ended June 30, 2017 . Our cost of products sold was primarily driven by a decrease in freight costs of 11.4% to $32.0 million for three months ended June 30, 2018 , compared to $36.1 million for the three months ended June 30, 2017 due to a decrease in volumes sold, partially offset by an increase in employee compensation, medical claims, as well as higher professional fees, for the three months ended June 30, 2018 compared to the prior year second quarter.

Selling, general and administrative expenses. Our selling, general and administrative expenses increased 10.3% to $6.4 million for the three months ended June 30, 2018 , compared to $5.8 million for the three months ended June 30, 2017 . The increase was primarily driven by a higher expenses related to our Enterprise Resource Planning ("ERP") implementation project.

Litigation settlement. During the three months ended June 30, 2018 , we recognized $27.5 million ($25.9 million net of associated expenses) related to the settlement of an action initially filed against Rock Springs Royalty Company LLC ("RSRC") in 2016, related to royalty overpayment under Ciner Wyoming's mineral exploration license with RSRC. The case was settled on June 28, 2018.

Operating income. As a result of the foregoing and primarily the litigation settlement, operating income increased by 90.2% to $35.0 million for the three months ended June 30, 2018 , compared to $18.4 million for the three months ended June 30, 2017 .

Net income. As a result of the foregoing, net income increased by 97.1% to $34.5 million for the three months ended June 30, 2018 , compared to $17.5 million for the three months ended June 30, 2017 .

Six Months Ended June 30, 2018 compared to Six Months Ended June 30, 2017

Consolidated Results

Net sales . Net sales decreased by 6.2% to $231.1 million for the six months ended June 30, 2018 from $246.3 million for the six months ended June 30, 2017 , driven by a decrease in soda ash volumes sold of 5.3% primarily as a result of unexpected repairs to one of our calcining furnaces encountered during a regularly scheduled outage in May. The unit was successfully repaired and returned to operation. The decrease in international sales prices was primarily driven by the absence of international sales to CIDT in 2018. During 2017, international average sales prices reflected the increase in freight costs driven by export sales volume to CIDT.

Cost of products sold. Cost of products sold, including depreciation, depletion and amortization expense and freight costs, decreased by 2.3% to $189.2 million for the six months ended June 30, 2018 from $193.6 million for the six months ended June 30, 2017 , primarily due to a decrease in freight costs of 12.5% to $66.4 million for the six months ended June 30, 2018 , compared to $75.9 million for the six months ended June 30, 2017 . The decrease in freight costs was driven by no export sales volumes to CIDT during the six months ended June 30, 2018 compared to the prior year. The decrease in freight costs were partially offset by an increase in employee compensation, medical claims, as well as higher professional fees, for the six months ended June 30, 2018 compared to the prior year.

Selling, general and administrative expenses. Our selling, general and administrative expenses increased 17.4% to $12.8 million for the six months ended June 30, 2018 , compared to $10.9 million for the six months ended June 30, 2017 . The two primary drivers for the increase were higher selling and administrative fees relating to our affiliate, ANSAC, which directly correlates with the volume we sell to ANSAC, and higher expenses from our ERP implementation project.

Litigation settlement. During the six months ended June 30, 2018 we recognized $27.5 million ($25.9 million net of associated expenses) related to the settlement of an action initially filed against Rock Springs Royalty Company LLC (“RSRC”) in 2016, related to royalty overpayment under Ciner Wyoming’s mineral exploration license with RSRC. The case was settled on June 28, 2018.

Operating income. As a result of the foregoing and primarily the litigation settlement, operating income increased by 35.4% to $56.6 million for the six months ended June 30, 2018 , compared to $41.8 million for the six months ended June 30, 2017 .

Net income. As a result of the foregoing, net income increased by 38.8% to $55.4 million for the six months ended June 30, 2018 , compared to $39.9 million primarily for the six months ended June 30, 2017 .

Liquidity and Capital Resources

Sources of liquidity include cash generated from operations and borrowings under credit facilities. We use cash and require liquidity primarily to finance and maintain our operations, fund capital expenditures for our property, plant and equipment, make cash distributions to holders of our partnership interests, pay the expenses of our general partner and satisfy obligations arising from our indebtedness. Our ability to meet these liquidity requirements will depend primarily on our ability to generate cash flow from operations.

Our sources of liquidity include:

- cash generated from our operations;
- Approximately $79.4 million ($225.0 million , less $134.0 million outstanding and less standby letters of credit of $11.6 million), is available for borrowing and undrawn under the Ciner Wyoming Credit Facility as of June 30, 2018 , during the six months ended June 30, 2018 , we had repayments on the Ciner Wyoming Credit Facility of $59.0 million , offset by borrowings of $55.0 million , and
- $10.0 million available for borrowing under the Revolving Credit Facility as of June 30, 2018 .

We expect our ongoing working capital and capital expenditures to be funded by cash generated from operations and borrowings under the Ciner Wyoming Credit Facility. We believe that cash generated from these sources will be sufficient to meet our short-term working capital requirements, long-term capital expenditure requirements and to make quarterly cash distributions. However, we are subject to business and operational risks that could adversely affect our cash flow and access to borrowings under the Revolving Credit Facility and the Ciner Wyoming Credit Facility. Our ability to satisfy debt service obligations, to fund planned capital expenditures and to make acquisitions will depend upon our future operating performance, which, in turn, will be affected by prevailing economic conditions, our business and other factors, some of which are beyond our control.

On July 26, 2018 the Partnership declared a cash distribution approved by the board of directors of its general partner. The cash distribution for the second quarter of 2018 of $0.567 per unit will be paid on August 20, 2018 to unitholders of record on August 6, 2018 . See Part I, Item 1, Financial Statements - Note 14 , “Subsequent Events”, for more information.

We intend to sustain our quarterly distribution and continue to grow our quarterly distribution over time, to the extent we have sufficient cash from our operations after establishment of cash reserves and payment of fees and expenses, including payments to our general partner and its affiliates. We do not have a legal obligation to pay this distribution.

Capital Requirements

Working capital is the amount by which current assets exceed current liabilities. Our working capital requirements have been, and will continue to be, primarily driven by changes in accounts receivable and accounts payable, which generally fluctuate with changes in volumes, contract terms and market prices of soda ash in the normal course of our business. Other factors impacting changes in accounts receivable and accounts payable could include the timing of collections from customers and payments to suppliers, as well as the level of spending for maintenance and growth capital expenditures. A material adverse change in operations or available financing under the Revolving Credit Facility and the Ciner Wyoming Credit Facility could impact our ability to fund our requirements for liquidity and capital resources. Historically, we have not made working capital borrowings to finance our operations. As of June 30, 2018 , we had a working capital balance of $125.2 million as compared to a working capital balance of $127.7 million as of December 31, 2017 .

Capital Expenditures

Our operations require investments to expand, upgrade or enhance existing operations and to meet evolving environmental and safety regulations. We distinguish between maintenance and expansion capital expenditures. Maintenance capital expenditures (including expenditures for the construction or development of new capital assets or the replacement, improvement or expansion of existing capital assets) are made to maintain, over the long term, our operating income or operating capacity. Examples of maintenance capital expenditures are expenditures to upgrade and replace mining equipment and to address equipment integrity, safety and environmental laws and regulations. Our maintenance capital expenditures do not include actual or estimated capital expenditures for replacement of our trona reserves. Expansion capital expenditures are incurred for acquisitions or capital improvements made to increase, over the long term, our operating income or operating capacity. Examples of expansion capital expenditures include the acquisition and/or construction of complementary assets to grow our business and to expand existing facilities, such as projects that increase production from existing facilities, to the extent such capital expenditures are expected to increase our long-term operating capacity or operating income.

The table below summarizes our capital expenditures, on an accrual basis:

	Three Months Ended June 30,		Six Months Ended June 30,	
(In millions)	**2018**	**2017**	**2018**	**2017**
Capital Expenditures:				
Maintenance	$ 2.1	$ 2.3	$ 4.9	$ 5.0
Expansion	10.7	4.7	15.4	6.4
Total	$ 12.8	$ 7.0	$ 20.3	$ 11.4

Cash Flows Discussion

The following is a summary of cash provided by or used in each of the indicated types of activities:

	Six Months Ended June 30,		
(In millions)	**2018**	**2017**	**Percent Increase/(Decrease)**
Cash provided by (used in):			
Operating activities	$ 57.2	$ 25.7	122.6%
Investing activities	$ (14.9)	$ (13.3)	12.0%
Financing activities	$ (51.6)	$ (16.3)	216.6%

Operating Activities

Our operating activities during the six months ended June 30, 2018 provided cash of $57.2 million , an increase of 122.6% from the $25.7 million cash provided during the six months ended June 30, 2017 , primarily as a result of the following:

- $13.9 million of working capital provided by operating activities during the six months ended June 30, 2018 , compared to $28.3 million of working capital used in operating activities during the six months ended June 30, 2017 . The $42.2 million increase in working capital provided by operating activities was primarily due to the $49.5 million decrease in due-from affiliates; in addition to,

- an increase of 38.8% in net income of $55.4 million during the six months ended June 30, 2018 , compared to $39.9 million for the prior-year.

Investing Activities

We used cash flows of $14.9 million in investing activities during the six months ended June 30, 2018 , compared to $13.3 million during the six months ended June 30, 2017 , for capital projects as described in “Capital Expenditures” above.

Financing Activities

Cash used in financing activities of $51.6 million during the six months ended June 30, 2018 increased by 216.6% over the prior-year, largely due to net repayments of long-term debt of $4.0 million during the six months ended June 30, 2018 compared to the $31 million in net borrowings during the six months ended June 30, 2017 . Distributions paid during the six months ended June 30, 2018 of $47.3 million was flat compared to the six months ended June 30, 2017 .

Borrowings under the Ciner Wyoming Credit Facility were at variable interest rates.

(Dollars in millions)		**As of and for the quarter ended June 30, 2018**
Short-term borrowings from banks:		
Outstanding amount at period end	$	134.0
Weighted average interest rate at period end [1]		3.33%
Average daily amount outstanding for the period	$	126.4
Weighted average daily interest rate for the period [1]		3.39%
Maximum month-end amount outstanding during the period	$	137.0

[1] Weighted average interest rates set forth in the table above include the impacts of our interest rate swap contracts designated as cash flow hedges. As of June 30, 2018 , the interest rate swap contracts had an aggregate notional value of $69.0 million .

Debt

See Part I, Item 1, Financial Statements - Note 4 , "Debt" for table disclosure of our long-term debt outstanding as of June 30, 2018 and December 31, 2017 .

Ciner Wyoming Credit Facility

On August 1, 2017, Ciner Wyoming entered into a Credit Agreement (“Ciner Wyoming Credit Facility”) with each of the lenders listed on the respective signature pages thereof and PNC Bank, National Association, as administrative agent, swing line lender and a Letter of Credit (“ L/C”) issuer. The Ciner Wyoming Credit Facility replaces the former Credit Facility (“Former Ciner Wyoming Credit Facility”), dated as of July 18, 2013, by and among Ciner Wyoming, the lenders party thereto and Bank of America, N.A., as administrative agent, swing line lender and L/C issuer, as amended, which was terminated on August 1, 2017 upon entry into the Ciner Wyoming Credit Facility. This arrangement was accounted for as a modification of debt in accordance with Accounting Standards Codification (“ASC”) 470-50.

The Ciner Wyoming Credit Facility is a $225.0 million senior unsecured revolving credit facility with a syndicate of lenders, which will mature on the fifth anniversary of the closing date of such credit facility. The Ciner Wyoming Credit Facility provides for revolving loans to fund working capital requirements, capital expenditures, to consummate permitted acquisitions and for all other lawful partnership purposes. The Ciner Wyoming Credit Facility has an accordion feature that allows Ciner Wyoming to increase the available revolving borrowings under the facility by up to an additional $75.0 million, subject to Ciner Wyoming receiving increased commitments from existing lenders or new commitments from new lenders and the satisfaction of certain other conditions. In addition, the Ciner Wyoming Credit Facility includes a sublimit up to $20.0 million for same-day swing line advances and a sublimit up to $40.0 million for letters of credit. Ciner Wyoming’s obligations under the Ciner Wyoming Credit Facility are unsecured.

The Ciner Wyoming Credit Facility contains various covenants and restrictive provisions that limit (subject to certain exceptions) Ciner Wyoming’s ability to:

- make distributions on or redeem or repurchase units;
- incur or guarantee additional debt;
- make certain investments and acquisitions;
- incur certain liens or permit them to exist;
- enter into certain types of transactions with affiliates of Ciner Wyoming;
- merge or consolidate with another company; and
- transfer, sell or otherwise dispose of assets.

The Ciner Wyoming Credit Facility also requires quarterly maintenance of a consolidated leverage ratio (as defined in the Ciner Wyoming Credit Facility) of not more than 3.00 to 1.00 and a consolidated interest coverage ratio (as defined in the Ciner Wyoming Credit Facility) of not less than 3.00 to 1.00.

The Ciner Wyoming Credit Facility contains events of default customary for transactions of this nature, including (i) failure to make payments required under the Ciner Wyoming Credit Facility, (ii) events of default resulting from failure to comply with covenants and financial ratios in the Ciner Wyoming Credit Facility, (iii) the occurrence of a change of control, (iv) the institution of insolvency or similar proceedings against Ciner Wyoming and (v) the occurrence of a default under any other material indebtedness Ciner Wyoming may have. Upon the occurrence and during the continuation of an event of default, subject to the terms and conditions of the Ciner Wyoming Credit Facility, the administrative agent shall, at the request of the Required Lenders (as defined in the Ciner Wyoming Credit Facility), or may, with the consent of the Required Lenders, terminate all outstanding commitments under the Ciner Wyoming Credit Facility and may declare any outstanding principal of the Ciner Wyoming Credit Facility debt, together with accrued and unpaid interest, to be immediately due and payable.

Under the Ciner Wyoming Credit Facility, a change of control is triggered if Ciner Corp and its wholly-owned subsidiaries, directly or indirectly, cease to own all of the equity interests, or cease to have the ability to elect a majority of the board of directors (or similar governing body) of our general partner (or any entity that performs the functions of the Partnership's general partner). In addition, a change of control would be triggered if the Partnership ceases to own at least 50.1% of the economic interests in Ciner Wyoming or cease to have the ability to elect a majority of the members of Ciner Wyoming's board of managers.

Loans under the Ciner Wyoming Credit Facility bear interest at Ciner Wyoming's option at either:

- a Base Rate, which equals the highest of (i) the federal funds rate in effect on such day plus 0.50%, (ii) the administrative agent's prime rate in effect on such day or (iii) one-month LIBOR plus 1.0%, in each case, plus an applicable margin; or
- Eurodollar Rate plus an applicable margin.

The unused portion of the Ciner Wyoming Credit Facility is subject to an unused line fee ranging from 0.225% to 0.300% per annum based on Ciner Wyoming's then current consolidated leverage ratio.

At June 30, 2018 , Ciner Wyoming was in compliance with all financial covenants of the Ciner Wyoming Credit Facility.

Revolving Credit Facility

On August 1, 2017, the Partnership entered into a Credit Agreement (the "Revolving Credit Facility") with each of the lenders listed on the respective signature pages thereof and PNC Bank, National Association, as administrative agent, swing line lender and an L/C issuer. The Revolving Credit Facility replaces the former Credit Facility, dated as of July 18, 2013, by and among the Partnership, the lenders party thereto and Bank of America, N.A., as administrative agent, swing line lender and L/C issuer, as amended (the "Former Revolving Credit Facility"), which was terminated on August 1, 2017 upon entry into the Ciner Resources Credit Facility.

The Revolving Credit Facility is a $10.0 million senior secured revolving credit facility with a syndicate of lenders, which will mature on the fifth anniversary of the closing date of such credit facility. The Revolving Credit Facility provides for revolving loans to be available to fund distributions on the Partnership's units and working capital requirements and capital expenditures, to consummate permitted acquisitions and for all other lawful partnership purposes. The Revolving Credit Facility includes a sublimit up to $5.0 million for same-day swing line advances and a sublimit up to $5.0 million for letters of credit. The Partnership's obligations under the Revolving Credit Facility are guaranteed by each of the Partnership's material domestic subsidiaries other than Ciner Wyoming LLC ("Ciner Wyoming"). In addition, the Partnership's obligations under the Revolving Credit Facility are secured by a pledge of substantially all of the Partnership's assets (subject to certain exceptions), including the membership interests held in Ciner Wyoming by the Partnership.

The Revolving Credit Facility contains various covenants and restrictive provisions that limit (subject to certain exceptions) the Partnership's ability to (and the ability of the Partnership's subsidiaries, including without limitation, Ciner Wyoming to):

- make distributions on or redeem or repurchase units;
- incur or guarantee additional debt;
- make certain investments and acquisitions;
- incur certain liens or permit them to exist;
- enter into certain types of transactions with affiliates;
- merge or consolidate with another company; and
- transfer, sell or otherwise dispose of assets.

The Revolving Credit Facility also requires quarterly maintenance of a consolidated leverage ratio (as defined in the Revolving Credit Facility) of not more than 3.00 to 1.00 and a consolidated interest coverage ratio (as defined in the Revolving Credit Facility) of not less than 3.00 to 1.00.

In addition, the Revolving Credit Facility contains events of default customary for transactions of this nature, including (i) failure to make payments required under the Revolving Credit Facility, (ii) events of default resulting from failure to comply with covenants and financial ratios, (iii) the occurrence of a change of control, (iv) the institution of insolvency or similar proceedings against the Partnership or its material subsidiaries and (v) the occurrence of a default under any other material indebtedness the Partnership (or any of its subsidiaries) may have, including the Ciner Wyoming Credit Facility. Upon the occurrence and during the continuation of an event of default, subject to the terms and conditions of the Revolving Credit Facility, the lenders may terminate all outstanding commitments under the Revolving Credit Facility and may declare any outstanding principal of the Revolving Credit Facility debt, together with accrued and unpaid interest, to be immediately due and payable.

Under the Revolving Credit Facility, a change of control is triggered if Ciner Corp and its wholly-owned subsidiaries, directly or indirectly, cease to own all of the equity interests, or cease to have the ability to elect a majority of the board of directors (or similar governing body) of, Ciner Holdings or Ciner GP (or any entity that performs the functions of the Partnership's general partner). In addition, a change of control would be triggered if the Partnership ceases to own at least 50.1% of the economic interests in Ciner Wyoming or ceases to have the ability to elect a majority of the members of Ciner Wyoming's board of managers.

Loans under the Revolving Credit Facility bear interest at our option at either:

- a Base Rate, which equals the highest of (i) the federal funds rate in effect on such day plus 0.50%, (ii) the administrative agent's prime rate in effect on such day or (iii) one-month LIBOR plus 1.0%, in each case, plus an applicable margin; or
- Eurodollar Rate plus an applicable margin.

The unused portion of the Revolving Credit Facility is subject to an unused line fee ranging from 0.225% to 0.300% based on our then current consolidated leverage ratio.

At June 30, 2018 , the Partnership was in compliance with all financial covenants of the Revolving Credit Facility.

Demand Revenue Bonds

Variable Rate Demand Revenue Bonds are held by Ciner Wyoming. These revenue bonds require Ciner Wyoming to maintain standby letters of credit totaling $11.6 million at June 30, 2018 and December 31, 2017 , respectively. These letters of credit require compliance with certain covenants, including minimum net worth, maximum debt to net worth, and interest coverage ratios. As of June 30, 2018 , Ciner Wyoming was in compliance with these debt covenants.

Ciner Enterprises Credit Agreement

In addition, there are restrictions in the Credit Agreement by and among Ciner Enterprises (as borrower), Ciner Holdings and Ciner Corp (each as guarantors), and the lenders party thereto that affect the Partnership. Specifically, Ciner Enterprises has agreed (subject to certain exceptions in addition to those described below) that it will not, and will not permit any of its subsidiaries, including Ciner Wyoming and us, to:

- make distributions on or redeem or repurchase equity interests, other than distributions to our and Ciner Wyoming's unitholders;

- incur or guarantee additional debt, other than debt incurred under the Revolving Credit Facility or the Ciner Wyoming Credit Facility, among certain other types of permitted debt;

- make certain investments and acquisitions, other than acquisitions by each of Ciner Wyoming and us, in an amount not to exceed $10 million and $2 million, respectively, and other exceptions set forth therein;

- incur certain liens or permit them to exist, other than, with respect to our and Ciner Wyoming's liens, an aggregate amount outstanding at any time equal to $0.2 million and $1 million, respectively;

- enter into certain types of transaction with affiliates, other than transactions between Ciner Wyoming and us;

- merge or consolidate with another company; or

- transfer, sell or otherwise dispose of assets, other than our and Ciner Wyoming's dispositions of assets with a net book value not to exceed $0.5 million and $2.5 million, respectively, in any given year.

Contractual Obligations

During the six months ended June 30, 2018 , there were no material changes with respect to the contractual obligations disclosed in our Annual Report on Form 10-K for the year ended December 31, 2017 filed with the SEC on March 9, 2018 (the " 2017 Annual Report").

Off-Balance Sheet Arrangements

See Part I, Item 1, Financial Statements - Note 10 , Commitments and Contingencies - "Off-Balance Sheet Arrangements", for additional details.

Critical Accounting Policies

As of June 30, 2018 we have adopted the guidance outlined in ASC 606. There have been no other material changes in critical accounting policies followed by us during the six month period ended June 30, 2018 from those disclosed in the 2017 Annual Report.

Recently Issued Accounting Standards

Accounting standards recently issued are discussed in Item 1. Financial Statements - Note 1 , "Corporate Structure and Summary of Significant Accounting Policies", in the notes to unaudited condensed consolidated financial statements.

Non-GAAP Financial Measures

We report our financial results in accordance with generally accepted accounting principles in the United States ("GAAP"). We also present the non-GAAP financial measures of:

- Adjusted EBITDA;

- distributable cash flow; and

- distribution coverage ratio.

We define Adjusted EBITDA as net income (loss) plus net interest expense, income tax, depreciation, depletion and amortization, equity-based compensation expense and certain other expenses that are non-cash charges or that we consider not to be indicative of ongoing operations. Distributable cash flow is defined as Adjusted EBITDA less net cash paid for interest, maintenance capital expenditures and income taxes, each as attributable to Ciner Resources LP. The Partnership may fund expansion-related capital expenditures with borrowings under existing credit facilities such that expansion-related capital expenditures will have no impact on cash on hand or the calculation of cash available for distribution. In certain instances, the timing of the Partnership's borrowings and/or its cash management practices will result in a mismatch between the period of the borrowing and the period of the capital expenditure. In those instances, the Partnership adjusts designated reserves (as provided in the partnership agreement) to take account of the timing difference. Accordingly, expansion-related capital expenditures have been excluded from the presentation of cash available for distribution. Distributable cash flow will not reflect changes in working capital balances. We define distribution coverage ratio as the ratio of distributable cash flow as of the end of the period to cash distributions payable with respect to such period.

Adjusted EBITDA, distributable cash flow and distribution coverage ratio are non-GAAP supplemental financial measures that management and external users of our unaudited condensed consolidated financial statements, such as industry analysts, investors, lenders and rating agencies, may use to assess:

- our operating performance as compared to other publicly traded partnerships in our industry, without regard to historical cost basis or, in the case of Adjusted EBITDA, financing methods;

- the ability of our assets to generate sufficient cash flow to make distributions to our unitholders;

- our ability to incur and service debt and fund capital expenditures; and

- the viability of capital expenditure projects and the returns on investment of various investment opportunities.

We believe that the presentation of Adjusted EBITDA, distributable cash flow and distribution coverage ratio provide useful information to investors in assessing our financial condition and results of operations. The GAAP measures most directly comparable to Adjusted EBITDA and distributable cash flow are net income and net cash provided by operating activities. Our non-GAAP financial measures of Adjusted EBITDA, distributable cash flow and distribution coverage ratio should not be considered as alternatives to GAAP net income, operating income, net cash provided by operating activities, or any other measure of financial performance or liquidity presented in accordance with GAAP. Adjusted EBITDA and distributable cash flow have important limitations as analytical tools because they exclude some, but not all items that affect net income and net cash provided by operating activities. Investors should not consider Adjusted EBITDA, distributable cash flow and distribution coverage ratio in isolation or as a substitute for analysis of our results as reported under GAAP. Because Adjusted EBITDA, distributable cash flow and distribution coverage ratio may be defined differently by other companies, including those in our industry, our definition of Adjusted EBITDA, distributable cash flow and distribution coverage ratio may not be comparable to similarly titled measures of other companies, thereby diminishing its utility.

The table below presents a reconciliation of the non-GAAP financial measures of Adjusted EBITDA and distributable cash flow to the GAAP financial measures of net income and net cash provided by operating activities:

(In millions, except per unit data)	Three Months Ended June 30, 2018	Three Months Ended June 30, 2017	Six Months Ended June 30, 2018	Six Months Ended June 30, 2017
Reconciliation of Adjusted EBITDA to net income:				
Net income	$ 34.5	$ 17.5	$ 55.4	$ 39.9
Add backs:				
Depreciation, depletion and amortization expense	7.3	6.5	14.1	13.2
Interest expense, net	0.4	0.8	1.1	1.7
Restructuring charges and other, net (included in selling, general and administrative expense)	0.1	0.3	0.1	0.7
Equity-based compensation expense	0.6	0.5	1.0	0.5
Adjusted EBITDA	$ 42.9	$ 25.6	$ 71.7	$ 56.0
Less: Adjusted EBITDA attributable to non-controlling interest	21.4	13.0	35.9	28.3
Adjusted EBITDA attributable to Ciner Resources LP	$ 21.5	$ 12.6	$ 35.8	$ 27.7
Reconciliation of distributable cash flow to Adjusted EBITDA attributable to Ciner Resources LP:				
Adjusted EBITDA attributable to Ciner Resources LP	$ 21.5	$ 12.6	$ 35.8	$ 27.7
Less: Cash interest expense, net attributable to Ciner Resources LP	0.5	0.5	0.8	0.9
Less: Maintenance capital expenditures attributable to Ciner Resources LP	1.4	1.3	2.3	2.6
Distributable cash flow attributable to Ciner Resources LP	$ 19.6	$ 10.8	$ 32.7	$ 24.2
Cash distribution declared per unit	$ 0.567	$ 0.567	$ 1.134	$ 1.134
Total distributions to unitholders and general partner	$ 11.5	$ 11.4	$ 22.9	$ 22.8
Distribution coverage ratio	1.70	0.94	1.43	1.06
Reconciliation of Adjusted EBITDA to net cash from operating activities:				
Net cash provided by operating activities	$ 19.9	$ 14.9	$ 57.2	$ 25.7
Add/(less):				
Amortization of long-term loan financing	(0.1)	(0.1)	(0.2)	(0.2)
Net change in working capital	(4.8)	9.8	(13.9)	28.3
Litigation settlement	27.5	—	27.5	—
Interest expense, net	0.4	0.8	1.1	1.7
Restructuring charges and other, net (included in selling, general and administrative expense)	0.1	0.3	0.1	0.7
Other non-cash items	(0.1)	(0.1)	(0.1)	(0.2)
Adjusted EBITDA	$ 42.9	$ 25.6	$ 71.7	$ 56.0
Less: Adjusted EBITDA attributable to non-controlling interest	21.4	13.0	35.9	28.3
Adjusted EBITDA attributable to Ciner Resources LP	$ 21.5	$ 12.6	$ 35.8	$ 27.7
Less: Cash interest expense, net attributable to Ciner Resources LP	0.5	0.5	0.8	0.9
Less: Maintenance capital expenditures attributable to Ciner Resources LP	1.4	1.3	2.3	2.6
Distributable cash flow attributable to Ciner Resources LP	$ 19.6	$ 10.8	$ 32.7	$ 24.2

Item 3. ***Quantitative and Qualitative Disclosures about Market Risk***

Our exposure to the financial markets consists of changes in interest rates relative to the balance of our outstanding debt obligations and derivatives that we have employed from time to time to manage our exposure to changes in market interest rates, and commodity prices. We do not use financial instruments or derivatives for trading or other speculative purposes. Our exposure to interest rate risks, and commodity price risks is discussed in Part II, Item 7A of our 2017 Annual Report. There has been no material change in that information.

Item 4. ***Controls and Procedures***

Evaluation of Disclosure Controls and Procedures

Based on an evaluation of the effectiveness of the design and operation of disclosure controls and procedures, under the supervision and with the participation of the Partnership's management, the Partnership's principal executive officer and principal financial officer

have concluded that the Partnership's disclosure controls and procedures as defined in Rules 13a-15(e) and 15d-15(e) under the Exchange Act were effective as of June 30, 2018 to ensure that information required to be disclosed by the Partnership in reports that it files or submits under the Exchange Act is (i) recorded, processed, summarized and reported within the time periods specified in the Securities and Exchange Commission rules and forms and (ii) accumulated and communicated to the Partnership's management, including its principal executive officer and principal financial officer, as appropriate to allow timely decisions regarding required disclosure.

Changes in Internal Control over Financial Reporting

There were no changes in the Partnership's internal control over financial reporting during the quarter ended June 30, 2018 , which were identified in connection with management's evaluation required by paragraph (d) of Rules 13a-15 and 15d-15 under the Exchange Act, that have materially affected, or are reasonably likely to materially affect, the Partnership's internal control over financial reporting.

PART II. OTHER INFORMATION

Item 1. *Legal Proceedings*

From time to time we are party to various claims and legal proceedings related to our business. Although the outcome of these proceedings cannot be predicted with certainty, management does not currently expect any of the legal proceedings we are involved in to have a material effect on our business, financial condition and results of operations. We cannot predict the nature of any future claims or proceedings, nor the ultimate size or outcome of existing claims and legal proceedings and whether any damages resulting from them will be covered by insurance. Our legal proceedings are discussed in Part I, Item 3 of our 2017 Annual Report. There have been no material changes in that information other than those discussed below.

On February 2, 2016, amended on January 3, 2017, Ciner Wyoming filed suit against Rock Springs Royalty Company LLC ("RSRC") in the Third Judicial District Court in Sweetwater County, Wyoming, Case No. C-16-77-L, seeking, among other things, to recover approximately $32 million in royalty overpayments. The royalty payments arose under our license with RSRC, an affiliate of Anardarko Petroleum Corporation, to mine sodium minerals from lands located in Sweetwater County, Wyoming ("License"). The License sets the applicable royalty rate based on a most favored nation clause, where either the royalty rate is set at the same royalty rate we pay to other licensors in Sweetwater County for sodium minerals, or, if certain conditions are met, the royalty rate is set by the rate paid by a third party to Anadarko Petroleum Corporation under a separate license. In the lawsuit, we claim that RSRC has, for at least the last 10 years, been charging an arbitrarily high royalty rate in contradiction of the License terms. In addition, we sought a modification of the expiration term of the License land-lease between Ciner Wyoming and RSRC to those terms granted to other licensors in accordance with the most favored nation clause.

On June 28, 2018, RSRC and Ciner Wyoming signed a Settlement Agreement and Release (the "Settlement Agreement") which among other things (i) required RSRC to pay Ciner Wyoming $27.5 million no later than 14 days after the date of the Settlement Agreement and payment was received by Ciner Wyoming on July 2, 2018, and (ii) concurrently amended selected sections of the License land-lease including among other things, (a) extension of the term of the License Agreement to July 18, 2061 and for so long thereafter as Ciner Wyoming continuously conducts operations to mine and remove sodium minerals from the licensed premises in commercial quantities; and (b) revises the production royalty rate for each sale of sodium mineral products produced from ore extracted from the licensed premises at the royalty rate of eight percent (8%) of the sale price of such sodium mineral products. There were no unresolved conditions or uncertainties associated with the Settlement Agreement as of June 30, 2018, and management determined the $27.5 million settlement payment related to the historical overpayment of royalties.

Item 1A. *Risk Factors*

Except as set forth below, there have been no material changes from the risk factors described in Part I, Item 1A "Risk Factors" in our Annual Report on Form 10-K filed with the SEC on March 9, 2018 for our fiscal year ended December 31, 2017 ("2017 Annual Report"). In addition to the information set forth in this Report, you should carefully consider the factors discussed in Part I, Item 1A. "Risk Factors" in our 2017 Annual Report, which could materially affect our business, financial condition or future results. The risks described in this Report and our 2017 Annual Report are not our only risks. Additional risks and uncertainties not currently known to us or that we currently deem to be immaterial also may materially adversely affect our business, financial condition and/or operating results.

Provisions in the Ciner Enterprises Facilities Agreement could limit our ability to grow the business and restrict our operational and financial flexibility.

On August 1, 2018, Ciner Enterprises, the entity that indirectly owns and controls our general partner, refinanced its existing credit agreement and entered into a new facilities agreement, to which WE Soda and Ciner Enterprises (as borrowers), and KEW Soda, WE Soda, certain related parties and Ciner Enterprises, Ciner Holdings and Ciner Corp (as original guarantors and together with the borrowers, the "Ciner obligors"), are parties (as amended and restated or otherwise modified, the "Ciner Enterprises Facilities Agreement"), and certain related finance documents. The Ciner Enterprises Facilities Agreement expires on August 1, 2025.

Even though we are not a party or a guarantor under the Ciner Enterprises Facilities Agreement, while any amounts are outstanding under the Ciner Enterprises Facilities Agreement we will be indirectly affected by certain affirmative and restrictive covenants that apply to WE Soda and its subsidiaries (which include us), including covenants regarding transactions with our affiliates, certain amendments to our limited partnership agreement and consenting to or allowing certain restrictions on our ability to upstream cash to borrowers under the Ciner Enterprises Facilities Agreement, among other customary covenants. Due to its ownership and control of our general partner, Ciner Enterprises has the ability to prevent us from taking actions that would cause Ciner Enterprises to violate any covenants in, or otherwise to be in default under, the Ciner Enterprises Facilities Agreement, and has the ability to determine whether to seek consent of the lenders under the Ciner Enterprises Facilities Agreement to enable us to undertake an action that is currently prohibited by such covenants. In deciding whether to prevent us from taking any such action or to seek consent from the lenders to enable such action, Ciner Enterprises will generally have no fiduciary duty to us or our unitholders.

Any debt instruments that Ciner Enterprises or any of its affiliates enter into in the future, including any amendments to the Ciner Enterprises Facilities Agreement or the related finance documents, may include additional or more restrictive limitations that may impact our ability to conduct our business. These additional restrictions could adversely affect our ability to finance our future operations or capital needs or engage in, expand or pursue our business activities.

Each of Ciner Holdings and Ciner Corp., the sole member of Ciner Holdings, which is in turn the sole member of our general partner, is a guarantor under, and its respective equity interests in us and Ciner Holdings are pledged as collateral under, the Ciner Enterprises Facilities Agreement; if any of the Ciner obligors is unable to meet its obligations under the Ciner Enterprises Facilities Agreement, or is declared bankrupt, the lenders under the Ciner Enterprises Facilities Agreement may gain control of the sole member of our general partner or, in the case of bankruptcy, our partnership may be dissolved.

Ciner Holdings, the sole member of our general partner, is a guarantor under the Ciner Enterprises Facilities Agreement, and Ciner Corp., the sole member of Ciner Holdings, is also a guarantor thereunder. Ciner Corp.'s membership interests in Ciner Holdings and Ciner Holdings' limited partnership interests in us are subject to a lien under the Ciner Enterprises Facilities Agreement. If any of the Ciner obligors is unable to satisfy its obligations under the Ciner Enterprises Facilities Agreement and the lenders foreclose on the applicable collateral, the lenders would own the sole member of our general partner, and effectively all of its assets, which include 100% of the membership interest in the general partner. In such event, the lenders would own and control our general partner, the entity that controls our management and operation. In addition, such a change of control could result in our indebtedness becoming due. Please read the risks factors in our 2017 Annual Report, including the discussion under the following risk factors: " *Restrictions in the Revolving Credit Facility could adversely affect our business, financial condition, results of operations and ability to make quarterly cash distributions to our unitholders* " and " *Restrictions in the agreements governing Ciner Wyoming's indebtedness, including the Ciner Wyoming Credit Facility, could limit its operations and adversely affect our business, financial condition, results of operations and ability to make quarterly cash distributions to our unitholders* ." Moreover, if a Ciner obligor becomes insolvent or is declared bankrupt, our general partner also may be deemed insolvent or declared bankrupt. Under the terms of our partnership agreement, the bankruptcy or insolvency of our general partner may cause a dissolution of our partnership.

Item 2. ***Unregistered Sales of Equity Securities and Use of Proceeds***

None.

Item 3. ***Defaults Upon Senior Securities***

Not applicable.

Item 4. ***Mine Safety Disclosures***

Information regarding mine safety violations and other regulatory matters required by Section 1503(a) of the Dodd-Frank Wall Street Reform and Consumer Protection Act and Item 104 of Regulation S-K is included in Exhibit 95.1 to this Report.

Item 5. ***Other Information***

Not applicable.

Item 6. ***Exhibits*** **Exhibit Index**

Exhibit Number	Description
3.1	Certificate of Limited Partnership of Ciner Resources LP (formerly known as OCI Resources LP) dated April 22, 2013 (incorporated by reference to Exhibit 3.1 to the Registrant's Registration Statement on Form S-1 (File No. 333-189838) filed with the SEC on July 8, 2013)
3.2	Certificate of Amendment of the Certificate of Limited Partnership of Ciner Resources LP (formerly known as OCI Resources LP) effective November 5, 2015 (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K, filed with the SEC on November 5, 2015
3.3	First Amended and Restated Agreement of Limited Partnership of Ciner Resources LP (formerly known as OCI Resources LP) dated as of September 18, 2013 (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K, filed with the SEC on September 18, 2013)
3.4	Amendment No. 1 to the First Amended and Restated Agreement of Limited Partnership of Ciner Resources LP (formerly known as OCI Resources LP) dated as of May 2, 2014 (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K, filed with the SEC on May 7, 2014)
3.5	Amendment No. 2 to the First Amended and Restated Agreement of Limited Partnership of Ciner Resources LP (formerly known as OCI Resources LP) dated as of November 5, 2015 (incorporated by reference to Exhibit 3.2 to the Registrant's Current Report on Form 8-K, filed with the SEC on November 5, 2015)
3.6	Amendment No. 3 to the First Amended and Restated Agreement of Limited Partnership of Ciner Resources LP, dated April 28, 2017 (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K, filed with the SEC on May 2, 2017)
3.7	Certificate of Formation of OCI Resource Partners LLC dated April 22, 2013 (incorporated by reference to Exhibit 3.3 to the Registrant's Registration Statement on Form S-1 (File No. 333-189838) filed with the SEC on July 8, 2013).
3.8	Certificate of Amendment to the Certificate of Formation of Ciner Resource Partners LLC (formerly known as OCI Resource Partners LLC) effective November 5, 2015 (incorporated by reference to Exhibit 3.3 to the Registrant's Current Report on Form 8-K, filed with the SEC on November 5, 2015)
3.9	Amended and Restated Limited Liability Company Agreement of Ciner Resource Partners LLC (formerly known as OCI Resource Partners LLC) dated as of September 18, 2013 (incorporated by reference to Exhibit 3.2 to the Registrant's Current Report on Form 8-K, filed with the SEC on September 18, 2013)
3.10	Amendment No. 1 to the Amended and Restated Limited Liability Company Agreement of Ciner Resource Partners LLC (formerly known as OCI Resource Partners LLC) dated November 5, 2015 (incorporated by reference to Exhibit 3.4 to the Registrant's Current Report on Form 8-K, filed with the SEC on November 5, 2015)
10.1	Settlement Agreement and Release, dated June 28, 2018, between Rock Springs Royalty Company, LLC and Ciner Wyoming LLC (incorporated by reference to Exhibit 10.1 to the Registrant's Current Report on Form 8-K, filed with the SEC on July 3, 2018).
10.2	Amendment - 1961 Lease Agreement, dated June 28, 2018, between Rock Springs Royalty Company, LLC and Ciner Wyoming LLC (incorporated by reference to Exhibit 10.2 to the Registrant's Current Report on Form 8-K, filed with the SEC on July 3, 2018).
31.1*	Chief Executive Officer Certification Pursuant to Exchange Act Rule 13a-14(a) or Rule 15d-14(a), as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
31.2*	Chief Financial Officer Certification Pursuant to Exchange Act Rule 13a-14(a) or Rule 15d-14(a), as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
32.1**	Chief Executive Officer Certification Pursuant to Exchange Act Rule 13a-14(b) or Rule 15d-14(b) and Section 1350 of Chapter 63 of Title 18 of the United States Code, as Adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
32.2**	Chief Financial Officer Certification Pursuant to Exchange Act Rule 13a-14(b) or Rule 15d-14(b) and Section 1350 of Chapter 63 of Title 18 of the United States Code, as Adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
95.1*	Mine Safety Disclosures
101.INS*	XBRL Instance Document
101.SCH*	XBRL Taxonomy Extension Schema Document
101.CAL*	XBRL Taxonomy Extension Calculation Linkbase Document
101.DEF*	XBRL Taxonomy Extension Definition Linkbase Document
101.LAB*	XBRL Taxonomy Extension Label Linkbase Document
101.PRE*	XBRL Taxonomy Extension Presentation Linkbase

* Filed herewith
** Furnished herewith. Not considered to be “filed” for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that section, and are not deemed incorporated by reference into any filing under the Securities Act of 1933, as amended

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

CINER RESOURCES LP

By: Ciner Resource Partners LLC, *its General Partner*

Date: August 6, 2018

By: /s/ Kirk H. Milling

Kirk H. Milling
President, Chief Executive Officer and Chairman of the Board of Directors of Ciner Resource Partners LLC, the registrant's General Partner
(Principal Executive Officer)

Date: August 6, 2018

By: /s/ Scott R. Humphrey

Scott R. Humphrey
Chief Financial Officer of Ciner Resource Partners LLC, the registrant's General Partner
(Principal Financial Officer)

Date: August 6, 2018

By: /s/ Chris L. DeBerry

Chris L. DeBerry
Chief Accounting Officer of Ciner Resource Partners LLC, the registrant's General Partner
(*Principal Accounting Officer*)

Exhibit 31.1

Certification Pursuant to Exchange Act Rule 13a-14(a) or Rule 15d-14(a)
As Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002

I, Kirk H. Milling, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of Ciner Resources LP (the "registrant") ;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

   a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

   b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 6, 2018

/s/ Kirk H. Milling

Kirk H. Milling
President, Chief Executive Officer and Chairman of the Board of Directors of Ciner Resource Partners LLC, the General Partner of Ciner Resources LP
(Principal Executive Officer)

Exhibit 31.2

Certification Pursuant to Exchange Act Rule 13a-14(a) or Rule 15d-14(a)
As Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002

I, Scott R. Humphrey, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of Ciner Resources LP (the "registrant") ;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

    a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

    b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

    c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

    d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

    a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

    b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 6, 2018

/s/ Scott R. Humphrey

Scott R. Humphrey
Chief Financial Officer of Ciner Resource Partners LLC,
the registrant's General Partner
(Principal Financial Officer)

Exhibit 32.1

CERTIFICATION OF KIRK H. MILLING
PURSUANT TO
18 U.S.C. SECTION 1350
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with Ciner Resources LP's (the "Partnership") Quarterly Report on Form 10-Q for the period ended June 30, 2018 , as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Kirk H. Milling, Chief Executive Officer (Principal Executive Officer) of the Partnership's general partner, do hereby certify, pursuant to 18 U.S.C. §1350, as adopted pursuant to § 906 of the Sarbanes-Oxley Act of 2002, that, to my knowledge:

1. The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and

2. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Partnership.

Date: August 6, 2018

/s/ Kirk H. Milling

Kirk H. Milling
President, Chief Executive Officer and Chairman of the Board of Directors of Ciner Resource Partners LLC, the General Partner of Ciner Resources LP
(Principal Executive Officer)

Exhibit 32.2

**CERTIFICATION OF SCOTT R. HUMPHREY
PURSUANT TO
18 U.S.C. SECTION 1350
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with Ciner Resources LP's (the "Partnership") Quarterly Report on Form 10-Q for the period ended June 30, 2018 , as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Scott R. Humphrey, Chief Financial Officer (Principal Financial Officer) of the Partnership's general partner, do hereby certify, pursuant to 18 U.S.C. §1350, as adopted pursuant to § 906 of the Sarbanes-Oxley Act of 2002, that, to my knowledge:

1. The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and

2. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Partnership.

Date: August 6, 2018

/s/ Scott R. Humphrey

Scott R. Humphrey
Chief Financial Officer of Ciner Resource Partners LLC,
the registrant's General Partner
(Principal Financial Officer)

Exhibit 95.1

MINE SAFETY DISCLOSURES

Section 1503 of the Dodd-Frank Wall Street Reform and Consumer Protection Act ("Dodd-Frank"), contains reporting requirements regarding coal or other mine safety. We operate a mine in conjunction with our Green River, Wyoming facility, which is subject to regulation by the Mine Safety and Health Administration (“MSHA”) under the Federal Mine Safety and Health Act of 1977 (the “Mine Act”), and is therefore subject to these reporting requirements. Presented in the table below is information regarding certain mining safety and health citations, orders and violations, if any, which MSHA has issued with respect to our operation as required by Dodd-Frank. In evaluating this information, consideration should be given to the fact that citations and orders can be contested and appealed, and in that process, may be reduced in severity, penalty amount or sometimes dismissed (vacated) altogether.

The letters used as column headings in the table below correspond to the explanations provided underneath the table as to the information set forth in each column with respect to the numbers of violations, orders, citations or dollar amounts, as the case may be, during the second calendar quarter of 2018 unless otherwise indicated. All section references in the table below refer to provisions of the Mine Act.

(1) For each coal or other mine, of which the issuer or a subsidiary of the issuer is an operator:

	(A)	(B)	(C)	(D)	(E)	(F)	(G)			(H)		
Mine or Operating Name	**Section 104 S&S Citations (#)**	**Section 104(b) Orders (#)**	**Section 104(d) Citations and Orders (#)**	**Section 110(b) (2) Violations (#)**	**Section 107(a) Orders (#)**	**Total Dollar Value of MSHA Assessments Proposed ($)**	**Total Number of Mining Related Fatalities (#)**	**Received Notice of Pattern of Violations Under Section 104(e) (yes/no)**	**Received Notice of Potential to Have Pattern Under Section 104(e) (yes/no)**	**Legal Actions Pending as of Last Day of Period (#)**	**Legal Actions Initiated During Period (#)**	**Legal Actions Resolved During Period (#)**
Ciner Wyoming LLC	—	—	—	—	—	$ 1,956	—	no	no	1	—	—

(A) The total number of violations of mandatory health or safety standards that could significantly and substantially contribute to the cause and effect of a coal or other mine safety or health hazard under section 104 of the Mine Act for which the operator received a citation from MSHA.

(B) The total number of orders issued under section 104(b) of the Mine Act.

(C) The total number of citations and orders for unwarrantable failure of the mine operator to comply with mandatory health or safety standards under section 104(d) of the Mine Act.

(D) The total number of flagrant violations under section 110(b)(2) of the Mine Act.

(E) The total number of imminent danger orders issued under section 107(a) of the Mine Act.

(F) The total dollar value of proposed assessments from the MSHA under the Mine Act, regardless of whether such proposed assessments are being contested or were dismissed or reduced prior to the date of filing the periodic report.

(G) The total number of mining related fatalities.

(H) Any pending legal action before the Federal Mine Safety and Health Review Commission involving such coal or other mines. With respect to those legal actions:

1. Contests of citations and orders referenced in Subpart B of 29 CFR part 2700: One
2. Contests of proposed penalties referenced in Subpart C of 29 CFR part 2700: One (see referenced in H1)
3. Complaints for compensation referenced in Subpart D of 29 CFR part 2700: None
4. Complaints of discharge, discrimination or interference referenced in Subpart E of 29 CFR part 2700: None
5. Applications for temporary relief referenced in Subpart F of 29 CFR part 2700: None
6. Appeals of judges' decisions or orders to the Federal Mine Safety and Health Review Commission referenced in Subpart H of29 CFR part 2700: None

(2) A list of such coal or other mines, of which the issuer or a subsidiary of the issuer is an operator, that received written notice from MSHA of (A) a pattern of violations of mandatory health or safety standards that are of such nature as could have significantly and substantially contributed to the cause and effect of coal or other mine health and safety hazards under section 104(e) of the Mine Act, or (B) the potential to have such a pattern.

NONE

(3) Any pending legal action before the Federal Mine Safety and Health Review Commission involving such coal or other mine.

SEE COLUMN (H) OF SECTION (1) ABOVE