

CINER RESOURCE PARTNERS LLC

Internal Reporting and Whistleblower Protection Policy

(Adopted effective February 1, 2018)

This Internal Reporting and Whistleblower Protection Policy (the “Protection Policy”) has been adopted by Ciner Resource Partners LLC (the “General Partner”), the general partner of Ciner Resources LP (the “Partnership” and, together with its subsidiaries and the General Partner, “Ciner Resources”) to establish procedures for the confidential, anonymous submission of concerns relating to questionable accounting or auditing matters by officers or employees of the issuer, administrator, principal underwriter or any other provider of accounting related services (each, an “Interested Party” and collectively, the “Interested Parties”).

Ciner Resources strives to create an environment in which officers and employees openly communicate with management regarding (i) potential violations of this Protection Policy by an officer or employee of Ciner Resources and (ii) complaints received by Ciner Resources regarding accounting, internal accounting controls or auditing matters (“Accounting Concerns”) by the Interested Parties, such activities as described in clause (i) and clause (ii) above being “Improper Activities”.

This policy applies to all officers and all employees of Ciner Resources, including full-time, part-time and temporary employees. Suspected Improper Activities of Ciner Resources or other Interested Party or any of their respective officers, employees or agents must be reported immediately in accordance with this Protection Policy.

Ciner Resources and its officers and employees may not discharge, demote, suspend, harass, intimidate or in any other manner retaliate or discriminate against an officer or employee because the officer or employee (1) has provided information, caused information to be provided or otherwise assisted in an investigation regarding any conduct which the officer or employee reasonably believes constitutes an Improper Activity or (2) has filed, cause to be filed, testified, participated in or otherwise assisted in a proceeding filed or about to be filed relating to an alleged Improper Activity.

Any employee in the United States who believes that his or her rights against retaliation or discrimination have been violated may file a complaint with the U.S. Department of Labor within 180 days of the alleged violation under the Sarbanes Oxley Act. If the U.S. Department of Labor has not issued a final decision within 180 days of the filing of the complaint, the employee has the right to file suit against Ciner Resources in a federal court with proper jurisdiction.

Officers and employees are expected and encouraged to report incidents of alleged improper discharge, intimidation or discrimination as soon as possible in the manner described in this Protection Policy.

Protection Policy Exceptions

Exceptions to this Protection Policy must be approved by the Audit Committee of the Board of Directors of Ciner Resources (the “Audit Committee”).

Matters Covered by this Protection Policy

Improper Activities covered by this Protection Policy include the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Partnership;
- fraud or deliberate error in the recording and maintaining of financial records of the Partnership;
- deficiencies in, or non-compliance with, the Partnership’s internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Partnership;
- deviation from full and fair reporting of the Partnership’s financial situation; and
- the retaliation, directly or indirectly, or encouragement of others to do so, against anyone who reports a violation of this Protection Policy.

Reporting Allegations of Suspected Improper Activities

Reporting to Management

Officers and employees are expected and encouraged to report suspected Improper Activities either in person or via written correspondence to their direct supervisor. In the event that reports are not taken seriously or if the officer or employee does not feel comfortable reporting the suspected incident to their supervisor, the officer or employee must escalate the matter to senior management, including the General Counsel of the General Partner. Correspondence to the General Counsel may be sent to:

Ciner Resource Partners LLC
Five Concourse Parkway
Suite 2500
Atlanta, Georgia 30328

Attn: General Counsel

Reporting to the Audit Committee

In addition to reporting to the Ciner Resources' management, an officer or employee may report suspected Improper Activities to the Chairman of the Audit Committee. Reporting may be made in an anonymous manner. Correspondence may be sent to:

Ciner Resource Partners LLC
Five Concourse Parkway
Suite 2500
Atlanta, Georgia 30328
Attn: Chairman of the Audit Committee

Reporting Anonymously

Reports of suspected Improper Activities may be submitted to the General Counsel of the General Partner or the Audit Committee anonymously if the employee desires. Although anonymous reports may be submitted via any of the above methods, reports submitted by e-mail or telephone tend to be less likely to remain anonymous and confidential than those submitted in writing. All reports of suspected Improper Activities, whether or not they were submitted anonymously, will be kept in strict confidence to the extent possible, consistent with Ciner Resources' need to conduct an adequate investigation.

Treatment and Handling of Improper Activities

Any person to whom a suspected Improper Activity is reported in accordance with this Protection Policy shall investigate such suspected Improper Activity in a timely manner and shall report his or her findings to the General Counsel of the General Partner. The General Counsel of the General Partner shall maintain a log of such suspected Improper Activity and shall further investigate such suspected Improper Activity in a timely manner as he or she determines is necessary. All reports and investigations shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. The General Counsel of the General Partner shall retain records relating to each suspected Improper Activity reported, the actions taken to investigate, and any response to such suspected Improper Activity for a period of five (5) years.

The General Counsel of the General Partner shall provide to the Audit Committee a summary of the reports of suspected Improper Activities received by him or her during the prior quarter and the results of any investigations. If a material Improper Activity, including any Improper Activity potentially involving more than \$100,000, has occurred that requires immediate attention, the Audit Committee shall be informed promptly of this conclusion and the remedial measures being adopted.

The Audit Committee shall review and take any action it deems appropriate in its judgment with respect to any suspected Improper Activity it is made aware of, including retention of any independent or expert advisors or meeting with officers or employees of Ciner Resources. Any review and evaluation of such report shall include consideration of whether the matter(s) described in the report pertain to an Improper Activity, the merits of the report, and whether further review and/or investigation is warranted. Any decision by the Audit Committee to review or investigate any matter brought to its attention as a result of this Protection Policy shall not in any way be, or be deemed to be, a determination by the Audit Committee or Ciner Resources that any actions or inactions that are the subject of the report have, in fact, occurred or constitute an Improper Activity.

Roles, Rights and Responsibilities of Whistleblowers

A person or entity making a protected communication or disclosure is commonly referred to as a whistleblower. The whistleblower's role is as a reporting party and not that of investigator or finder of fact. In addition, whistleblowers do not determine the appropriate corrective or remedial action that may be warranted.

Whistleblowers have the role of providing initial information related to a reasonable belief that an Improper Activity has occurred. The motivation of a whistleblower is irrelevant to the consideration of the validity of the allegations. However, the intentional filing of a false report, whether orally or in writing, is an Improper Activity upon which Ciner Resources has the right to act.

Whistleblowers should gather evidence for which they have a right of access. Improper access may itself be an Improper Activity.

Ciner Resources expects whistleblowers to be candid and set forth all known information regarding reported allegations. Persons making a report of alleged Improper Activities may be asked to be interviewed by an internal or external investigator.

Anonymous whistleblowers are expected to provide sufficient corroborating evidence to justify the commencement of an investigation. Unspecified wrongdoing or broad allegations without verifiable evidentiary support will not cause an investigation to be undertaken. Because of the inability of investigators to interview anonymous whistleblowers, it may be more difficult to evaluate the credibility of the allegations and, therefore, less likely to cause an investigation to be initiated.

Confidentiality of the identity of whistleblowers shall be maintained to the extent possible within the legitimate needs of law and the investigation. If the whistleblower discloses his/her identity beyond the person to whom the suspected Improper Activity is reported, Ciner Resources shall no longer be obligated to maintain such confidence.

A whistleblower's right to protection from retaliation does not extend immunity for any complicity in the matters that are the subject of the allegations or an ensuing investigation.

Whistleblowers have a right to be informed of the outcome of their having made a protected disclosure unless there exist overriding legal or public interest reasons not to do so.

Compliance and Disciplinary Action

Ciner Resources may take disciplinary action against any officer or employee who willfully violates or circumvents this Protection Policy, or in other appropriate circumstances.

Description of Disciplinary Action

Disciplinary Action may be taken:

- Against any officer or employee who directs, authorizes or participates (directly or indirectly) in conduct that violates this Protection Policy;
- Against any officer or employee who knowingly fails to report suspected Improper Activities as described in this Protection Policy;
- Against any officer or employee who knowingly fails to report a violation or knowingly withholds relevant and material information concerning a violation of this Protection Policy;
- Against the violator's supervisor(s), to the extent that the circumstances of the violation reflect inadequate supervision or a lack of diligence; or
- Against any officer or employee who attempts to retaliate, directly or indirectly, or encourages others to do so, against anyone who reports a violation of this Protection Policy or a suspected Improper Activity.

Disciplinary action may include reprimand, demotion, suspension, termination, referral for criminal prosecution, and reimbursement to Ciner Resources or the government for any losses or damages.

This Document Not a Contract

This Protection Policy does not constitute a contract of any kind, nor does it limit Ciner Resources' right to take disciplinary action in other circumstances. Employment at Ciner Resources is "at will" and may be terminated at any time by Ciner Resources or the employee, with or without any previous notice, unless a formal written agreement between Ciner Resources and the employee provides otherwise.

Available Assistance

It is essential that all officers and employees understand this Protection Policy and prevent conduct that could bring the Corporation's integrity into question. Since many of the issues that arise under this Protection Policy may involve interpretive questions, senior management has been entrusted with providing guidance and answering day-to-day questions regarding this Protection Policy.