

Ciner Resources Partners LLC
Related Persons Transaction Policy
(Approved on January 31, 2019)

Policy:

All Interested Transactions with Related Persons (as such terms are defined herein below) shall be subject to approval or ratification in accordance with the procedures set forth below.

Purpose:

The Board of Directors of Ciner Resource Partners LLC, the general partner of Ciner Resources LP, has established this policy to reduce the risk of actual or potential conflicts of interest and/or improper valuation (or the perception thereof), and to comply with federal and/or state securities law requirements mandating public disclosure of Interested Transactions in the Partnership's applicable filings under the Securities Act of 1933, as amended, and the Securities Exchange Act of 1934, as amended.

Scope:

This policy applies to any Interested Transaction with a Related Person (as defined below). The procedures set forth in this policy are supplemental to other applicable policies or procedures of the General Partner (including by way of example, and not limitation, the Code of Conduct and Ethics and the Conflicts of Interest Policy for Directors). If, pursuant to the Partnership's limited partnership agreement, or applicable federal or state law or regulation, or the listing requirements of any exchange on which the Partnership's securities are traded, any proposed Interested Transaction requires the approval of the Partnership's unitholders, then such proposed transaction also will be subject to such required unitholder approval.

Definitions:

For purposes of this policy:

The term "*Audit Committee*" as used herein shall mean and refer to the Audit Committee of the Board.

The term "*Board*" shall mean and refer to the Board of Directors of the General Partner.

The term "*General Partner*" shall mean Ciner Resource Partners LLC.

The term "*Conflicts Committee*" as used herein shall mean and refer to the Conflicts Committee of the Board.

The term "*Executive Officer*" shall mean, with respect to the Partnership, the General Partner's Chief Executive Officer, Chief Financial Officer, president, vice president(s) in charge of a principal business unit, division or function (such as sales, administration or finance), and any

other officer who performs similar policy-making functions for the Partnership. Parent or subsidiary officers performing such policy-making functions for the Partnership may be deemed Executive Officers of the Partnership.

The term “*Immediate Family Member*” of any person shall mean such person’s spouse, parents, stepparents, children, stepchildren, siblings, mothers- and fathers-in-law, sons- and daughters-in-law and brothers- and sisters-in-law and anyone residing in such person’s home (other than a tenant or employee).

The term “*Interested Transaction*” shall mean and include any transaction, arrangement or relationship or series of similar transactions, arrangements or relationships (including any indebtedness or guarantee of indebtedness) in which:

- (1) the aggregate amount involved will or may be expected to exceed one hundred twenty thousand dollars (\$120,000) in any calendar year;
- (2) Ciner Resources is a participant; and
- (3) any Related Person has or will have a direct or indirect interest (other than solely as a result of being a director or a less than ten percent (10%) beneficial owner of another entity).

Notwithstanding the foregoing, any transaction, arrangement or relationship that arises between the General Partner or any of its affiliates, on the one hand, and the Partnership, any of its subsidiaries or any of its unitholders, on the other hand, that has been submitted to the Conflicts Committee for review and approval shall not constitute an “Interested Transaction.”

The term “*Ciner Resources*” shall mean the Partnership, together with its subsidiaries and the General Partner.

The term “*Partnership*” shall mean Ciner Resources LP.

The term “*Related Person*” will mean:

- (1) any person who is or was (since the beginning of the last fiscal year for which the Partnership has filed a Form 10-K, even if such person does not presently serve in that role) an Executive Officer, director of the General Partner or a nominee for director of the General Partner;
- (2) any greater than five percent (5%) beneficial owner of the Partnership’s common units; or
- (3) any Immediate Family Member of any of the foregoing.

The term “*Total Annual Compensation*” with respect to any natural person shall mean and refer to the aggregate amount of such person’s yearly base salary, annual bonus, equity award value and any other compensation received by Ciner Resources for the year in question.

Procedures:

The Audit Committee will review the material facts of all Interested Transactions that require the Audit Committee's approval and either approve or disapprove of the entry into the Interested Transaction, subject to the exceptions described below. No director shall participate in any discussion or approval of an Interested Transaction for which he/she is a Related Person, except that such director shall provide all material information concerning the Interested Transaction to the Audit Committee.

If advance approval by the Audit Committee of an Interested Transaction is not feasible, then the Interested Transaction shall be considered and, if the Audit Committee determines it to be appropriate, ratified at the Audit Committee's next regularly scheduled meeting. In determining whether to approve or ratify an Interested Transaction, the Audit Committee will take into account, among other things, whether the Interested Transaction is on terms no less favorable than terms generally available to an unaffiliated third party under the same or similar circumstances and the extent of the Related Person's interest in the transaction.

In connection with each regularly scheduled meeting of the Audit Committee, a summary of each new Interested Transaction brought to the attention of the General Partner's Corporate Secretary by a Related Person, and deemed pre-approved under "*Standing Pre-Approval for Certain Interested Transactions*" above, and each new Interested Transaction pre-approved by the Chair of the Audit Committee in accordance with this policy, shall be provided to the Audit Committee for its review.

Audit Committee Chair Approval of Small Interested Transactions:

The Chair of the Audit Committee shall have the authority to pre-approve or ratify (as applicable) any Interested Transaction with a Related Person in which the aggregate amount involved is expected to be less than one million dollars (\$1,000,000). However, if the Chair of the Audit Committee, or any Immediate Family Member thereof, is the subject Related Person, then such Interested Transaction must be pre-approved or ratified by the Chair of the Conflicts Committee.

Standing Pre-Approval for Certain Interested Transactions:

Each of the following types of Interested Transactions shall be deemed to be pre-approved or ratified (as applicable) by the Audit Committee under the terms of this policy, even if the aggregate amount involved exceeds one hundred twenty thousand dollars (\$120,000).

1. Employment of Executive Officers. Any employment by the General Partner of an Executive Officer if:

(a) the related compensation is required to be reported in the Partnership's Form 10-K under Item 402 of the U.S. Securities and Exchange Commission's ("SEC") compensation disclosure requirements (generally applicable to "named executive officers"); or

(b) the Executive Officer is not an Immediate Family Member of another Executive Officer or director of the General Partner, the related compensation would be

reported in the Partnership's Form 10-K under Item 402 of the SEC's compensation disclosure requirements if the Executive Officer was a "named executive officer" and the Board approved such compensation;

2. Employment of Immediate Family Members. Any employment by the General Partner of any Immediate Family Member of a director or an Executive Officer, in the ordinary course of business, consistent with the customary employment practices utilized by the Human Resources Department and where the Total Annual Compensation received by such Immediate Family Member does not exceed one hundred twenty thousand dollars (\$120,000);

3. Director compensation. Any compensation paid to a director if the compensation is required to be reported in the Partnership's Form 10-K under Item 402 of the SEC's compensation disclosure requirements;

4. Certain transactions with other companies. Any transaction with another company at which a Related Person's only relationship is as:

- (a) an employee (other than an executive officer of such other company);
- (b) a director; or
- (c) a beneficial owner of less than ten percent (10%) of that company's common equity,

provided, however, that the aggregate amount involved in such transaction does not exceed the greater of:

- (x) one million dollars (\$1,000,000); or
- (y) two percent (2%) of that other company's total annual gross revenues.

5. Certain charitable contributions. Any charitable contribution, grant or endowment by Ciner Resources made to a charitable organization, foundation or university at which a Related Person's only relationship is as:

- (a) an employee (other than an executive officer of such organization, foundation or university); or
- (b) a director,

provided, however, that the aggregate amount of such contribution does not exceed the greater of:

- (x) one million dollars (\$1,000,000); or
- (y) two percent (2%) of the total annual receipts of the charitable organization, foundation or university.

6. Transactions where all common unitholders receive proportional benefits. Any transaction where the Related Person's interest arises solely from the ownership of the Partnership's

common units and all holders of the Partnership's common units received the same benefit on a pro rata basis (e.g., dividends).

7. Transactions involving competitive bids. Any transaction (including transactions for the sale or purchase of products or services) involving a Related Person, or a business entity that employs a Related Person, where such transaction takes place on the same terms and conditions offered to third parties generally, or where the rates or charges involved are determined by competitive bid.

8. Regulated transactions. Any transaction with a Related Person involving the rendering of services as a common or contract carrier or public utility, at rates or charges fixed in conformity with law or governmental authority.

9. Certain banking-related services. Any transaction with a Related Person involving services as a bank depository of funds, transfer agent, registrar, trustee under a trust indenture or similar services.

10. Other Transactions. Any of the following types of transaction:

(a) any transaction available to all employees generally;

(b) any transaction involving less than ten thousand dollars (\$10,000) when aggregated with all similar transactions occurring during the same fiscal year;

(c) ordinary course business and travel advances and reimbursements by Ciner Resources to the Related Person;

(d) any transaction occurring prior to the time such Related Person became a Related Person; and

(e) indemnification and advancement of expenses made pursuant to (x) the Partnership's Certificate of Limited Partnership, as amended, or agreement of limited partnership, as amended, (y) the General Partner's Certificate of Formation, as amended, or limited liability company agreement, as amended, or (z) any other agreement to which Ciner Resources is bound.

Ongoing Transactions:

If an Interested Transaction will be ongoing, the Audit Committee may establish guidelines for the General Partner's management to follow in its ongoing dealings with the Related Person. Thereafter, the Audit Committee, on at least an annual basis, will review and assess ongoing relationships with the Related Person to see that they are in compliance with the Audit Committee's guidelines and that the Interested Transaction remains appropriate.