Charter of the Audit Committee of
the
Board of Directors of
Trinseo PLC

1. Purpose. The purposes of the Audit Committee (the "Committee") are to (a) appoint, oversee and replace, if necessary, the independent auditor, (b) assist the Board of Directors of Trinseo PLC (the "Company") with its oversight of (i) the integrity of the Company's financial statements, (ii) the Company's compliance with legal and regulatory requirements, (iii) the independent auditor's qualifications and independence and (iv) the performance of the Company's internal audit function and the independent auditor; and (c) prepare the Committee report required to be included in the Company's annual proxy statement. The Committee reports to the Board of Directors.

2. Composition of the Committee. The Committee shall consist of at least three directors appointed to the Committee by the Board of Directors at the recommendation of the Nominating and Corporate Governance Committee, one of whom shall be appointed as Chairperson of the Committee. If the Chairperson is not so appointed, the members of the Committee may elect a Chairperson by majority vote. Committee members may be removed by the Board of Directors in its discretion. Each member of the Committee shall satisfy the independence requirements of the Securities Exchange Act of 1934 (the "Exchange Act") and the New York Stock Exchange (the "NYSE"), as such requirements are interpreted by the Board of Directors in its business judgment, and the Board of Directors shall annually review the Committee's compliance with such requirements. Members of the Committee shall be versed in reading and understanding financial statements and at least one member of the Committee shall be an "audit committee financial expert" for purposes of NYSE rules. No member of the Committee shall have participated in the preparation of the financial statements of the Company or any of its subsidiaries at any time during the past three years. If a Committee member or proposed Committee member simultaneously serves on the audit committees of more than three public companies, the Board of Directors must determine that such simultaneous service would not impair the ability of such member to effectively serve on the Committee.

3. Meetings of the Committee. The Committee shall hold regularly scheduled meetings and such special meetings as circumstances dictate, at which a Secretary, designated by the Committee members, shall keep minutes. The Committee shall meet in executive session at least on an annual basis. It shall meet separately, at least quarterly, with management, with the internal auditors, and with the independent auditor to discuss results of examinations, or discuss any matters that the Committee or any of these persons or firms believe should be discussed privately. The Committee shall report regularly regarding the Committee's activities and actions to the Board of Directors.

4. Responsibilities of the Committee. The function of the Committee is oversight. While the Committee has the responsibilities set forth in this charter, it is not the responsibility of the Committee to plan or conduct audits, to determine that the Company's financial statements are complete and accurate and are in accordance with generally accepted accounting principles, or to assure compliance with laws, regulations or any internal rules or policies of the Company. That is the responsibility of management. The independent auditor is responsible for performing independent audits of the Company's consolidated financial statements in accordance with

generally accepted auditing standards and for issuing reports thereon. The Committee has direct and sole responsibility for the appointment, compensation, oversight and replacement, if necessary, of the independent auditor, including the resolution of disagreements between management and the independent auditor regarding financial reporting, and any other registered public accounting firm with respect to which the Committee is required to have such responsibility. Each member of the Committee shall be entitled to rely on (i) the integrity of those persons and organizations within and outside the Company from whom it receives information and (ii) the accuracy of the financial and other information provided to the Committee by such persons or organizations absent actual knowledge to the contrary (which shall be promptly reported to the Board of Directors).

5. Duties and Proceedings of the Committee. The Committee shall assist the Board of Directors in fulfilling its oversight responsibilities by accomplishing the following:

5.1. Oversight of the Independent Auditor.

(a) Annually evaluate, determine the selection of, and if necessary, determine the replacement of or rotation of, the independent auditor, the lead audit partner and any other active audit engagement team.

(b) Review and evaluate the qualifications, performance and independence of the lead partner of the independent auditor.

(c) Approve or pre-approve all auditing services (including comfort letters and statutory audits) and all permitted non-audit services by the independent auditor. By this Charter, the Committee hereby delegates to each of its members, acting singly, the authority to pre-approve any audit services if the need for consideration of a pre-approval request arises between regularly scheduled meetings. Any such approvals shall be presented to the Committee at its next scheduled meeting or as soon thereafter as is practicable.

(d) Review, evaluate and discuss formal reports, at least annually, from the independent auditor regarding the auditor's independence, including a delineation of all relationships between the auditor and the Company; and recommend to the Board of Directors actions to satisfy the Board of the independence of the auditor.

(e) Establish hiring policies for employees or former employees of the independent auditors.

(f) At least annually, obtain and review a report, orally or in writing, from the independent auditor describing: the firm's internal quality-control procedures; any material issues raised by the most recent internal quality-control review, or peer review, of the firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the firm, and any steps taken to deal with any such issues; and (to assess the auditor's independence) all relationships between the independent auditor and the Company.

5.2. Oversight of Audit Process and Company's Legal Compliance Program.

(a) Review with internal auditors and the independent auditor the overall scope and plans for audits, including authority and organizational reporting lines and adequacy of staffing and compensation. Review with internal auditors and the independent auditor any audit problems or difficulties, including any restrictions on the scope of the independent auditor's activities or on access to requested information and any significant disagreements with management, and managements' response to such problems or difficulties.

(b) Review and discuss with management, internal auditors and the independent auditor the Company's system of internal control, its financial and critical accounting practices, and policies relating to risk assessment and management.

(c) Receive and review reports of the independent auditor discussing (1) all critical accounting policies and practices used in the preparation of the Company's financial statements, (2) all alternative treatments of financial information within generally accepted accounting principles ("GAAP") that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor, and (3) other material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted differences.

(d) Discuss with management and the independent auditor any changes in Company's critical accounting principles and the effects of alternative GAAP methods, off-balance sheet structures and regulatory and accounting initiatives.

(e) Review and discuss with management and the independent auditor the annual and quarterly financial statements and management's discussion and analysis of financial condition and results of operation of the Company prior to the filing of the Company's Annual Report on Form 10-K and Quarterly Reports on Form 10-Q, and make a recommendation to the Board as to the inclusion of the Company's audited financial statements in the Company's Annual Report on Form 10-K. Discuss results of the annual audit and quarterly reviews and any other matters required to be communicated to the committee by the independent auditor under generally accepted auditing standards, including Auditing Standard No. 16. Discuss with management and the independent auditor their judgment about the quality of accounting principles, the reasonableness of significant judgments, including a description of any transactions as to which the management obtained Statement on Auditing Standards No. 50 letters, and the clarity of disclosures in the financial statements, including the Company's disclosures of critical accounting policies and other disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and any other matters required to be discussed by the applicable requirements of the Public Company Accounting Oversight Board and the SEC.

(f) Review, or establish standards for the type of information and the type of presentation of such information to be included in, earnings press releases (paying particular attention to the use of "pro forma" or "adjusted non-GAAP information) and earnings guidance provided to analysts and rating agencies.

(g) Review material pending legal proceedings involving the Company and other contingent liabilities as they relate to our financial statements and accounting matters.

(h) Receive from the CEO and CFO a report of all significant deficiencies and material weaknesses in the design or operation of internal controls, and any fraud that involves management or other employees who have a significant role in the Company's internal controls.

(i) Establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submissions by employees of concerns regarding questionable accounting or accounting matters.

(j) Review "related party transactions" as defined in Item 404(a) of Regulation S-K of the Exchange Act and in compliance with the Company's policy on related parties.

(k) Obtain annually from the Company's independent auditor assurance that Section 10A(b) of the Exchange Act has not been implicated.

(l) Oversee the Company's compliance programs, including the Company's Code of Business Conduct and Code of Financial Ethics, and at least annually, meet to review the implementation and effectiveness of the Company's legal and ethical compliance programs with the Chief Compliance Officer, who shall have the authority to communicate promptly and directly to the Audit Committee about any matters involving criminal or potential criminal conduct.

5.3. Other Responsibilities.

(a) Review the adequacy of this audit committee charter annually and submit the charter to the Board of Directors for approval.

(b) Prepare the Audit Committee report for inclusion in the Company's annual proxy statement as required by the rules of the Securities and Exchange Commission.

(c) Establish an appropriate control process for reviewing and approving Company's internal transactions and accounting.

(d) Report to the Board on a regular basis.

(e) Annually perform, or participate in, an evaluation of the performance of the Committee, the results of which shall be presented to the Board.

(f) Perform any other activities consistent with the Company's constitution and applicable law as the Board of Directors or the Audit Committee deem appropriate, including holding meetings with the Company's investment bankers and financial analysts.

6. Actions of the Committee. In order to fulfill its role, the Committee shall be entitled to act in the following manner, to the fullest extent permitted under Irish law and in each case in accordance with the Company's constitution:

- Action may be taken by the Committee upon the affirmative vote of a majority of the members;
- Any two members or the Chairman of the Committee may call a meeting of the Committee upon due notice to each other member at least 48 hours prior to the meeting;
- Any two Committee members shall constitute a quorum. The Board of Directors may designate one or more directors as alternate members of the Committee, who may replace any absent or disqualified member at any meeting of the Committee. In the absence or disqualification of a member of the Committee, and in the absence of a designation by the Board of Directors of an alternate member to replace the absent or disqualified member, the member or members present at any meeting and not disqualified from voting, whether or not he, she or they constitute a quorum, may unanimously appoint another member of the Board to act at the meeting in the place of any absent or disqualified member, provided that such other member satisfies all applicable criteria for membership on the Committee.
- No action of the Committee shall be void or deemed to be without authority solely because of a failure of any member to meet the qualification requirements set forth in this charter.
- Action may be taken by the Committee without a meeting if all of the members of the Committee indicate their approval thereof in writing or by electronic transmission; and
- The Committee shall have the authority to delegate to subcommittees, comprised of one or more members of the Committee, any of the responsibilities of the full Committee and to officers of the Company such responsibilities of the full Committee as may be permitted by applicable laws, rules or regulations and in accordance with NYSE listing rules.

7. Authority and Resources of the Committee. The Committee has the authority to retain legal, accounting or other experts that it determines to be necessary to carry out its duties. It also has authority to determine compensation for such advisors as well as for the independent auditor. The Committee may determine appropriate funding needs for its own ordinary administrative expenses that are necessary and appropriate to carrying out its duties.