

Cabot Microelectronics Corporation  
Audit Committee of the Board of Directors  
Complaint Procedures for Accounting, Internal Accounting Controls  
and Auditing Matters

Any employee of Cabot Microelectronics Corporation or its subsidiaries (“CMC”) or other individual may submit a good faith complaint regarding accounting, internal accounting controls, and/or auditing matters to the management of the CMC. As specified in CMC’s Code of Business Conduct, “CMC will not tolerate threats or acts of retaliation against any employee for notifying CMC of his or her concerns” regarding these or other matters; CMC emphasizes that employees are encouraged to raise concerns without fear of dismissal or retaliation of any kind. CMC is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. The Audit Committee of the Board of Directors of CMC (“Committee”) will oversee treatment of employee and individual concerns in this area. In addition, CMC also encourages its employees to raise any concerns that they may have regarding any aspect of CMC’s operations as provided in CMC’s Code of Business Conduct and CMC’s Policies and Guidelines.

In order to facilitate the reporting of complaints regarding accounting, internal accounting controls, and auditing matters, the Committee has established the following procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters (“Accounting Matters”) and (2) the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

Receipt of Complaints Regarding Accounting Matters

- Employees or other individuals with concerns regarding Accounting Matters may report their concerns to the General Counsel of CMC, who also has been designated CMC’s Chief Compliance Officer, at 630/375-5461, or by sending an email to [carol\\_bernstein@cabotcmp.com](mailto:carol_bernstein@cabotcmp.com).
- Employees may forward complaints on a confidential or anonymous basis to the General Counsel through the CMC Ethics Line at 630/499-2702 (either direct or collect), by sending an email to [Ethics\\_Email@cabotcmp.com](mailto:Ethics_Email@cabotcmp.com), by regular mail, or through CMC’s third party, multi-lingual, confidential and anonymous service, ComplianceLine (Cabot.mycompliancereport.com; country specific phone numbers posted on CMC’s intranet, and in each CMC location). In addition, employees may forward Accounting Matters complaints on a confidential or anonymous basis to the Committee by sending an email to [Audit\\_Committee@cabotcmp.com](mailto:Audit_Committee@cabotcmp.com).

Scope of Matters Covered by These Procedures

These procedures address complaints relating to any questionable accounting, internal accounting controls, or auditing matters, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of CMC;
- fraud or deliberate error in the recording and maintaining of financial records of CMC;

- deficiencies in or noncompliance with CMC'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 CMC; or
- deviation from full and fair reporting of CMC's financial condition.

#### Treatment of Complaints

- Upon receipt of a complaint, the General Counsel will (i) determine whether the complaint actually pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the complaint to the sender.
- Complaints relating to Accounting Matters will be reviewed under Committee oversight by the General Counsel, Internal Audit and/or such other persons as the Committee determines to be appropriate, working with the Chairman of the Committee. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Committee.
- CMC will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment because of any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

#### Reporting and Retention of Complaints and Investigations

- The General Counsel will maintain a log of all Accounting Matters complaints, tracking their receipt, investigation and resolution and shall deliver a periodic summary report of such Accounting Matters complaints for the Audit Committee. Copies of Accounting Matters complaints and such log will be maintained in accordance with CMC's Company's document retention policy.