

EXHIBIT B

EXHIBIT B

PHASED AND ONGOING COMPLIANCE SAFETY PLAN

I. NO AMENDMENT OF APPLICABLE LAW

The requirements of this Compliance Safety Plan ("CSP") are intended to comply with or exceed the requirements of applicable laws and regulations. Nothing in this CSP exempts GKN from otherwise complying with all applicable laws and regulations. Nothing in this CSP is intended to or does supplant any rules, orders or requirements of any agency or government entity who has regulatory authority over GKN.

II. PHASED IMPLEMENTATION OF CSP

This plan is based on a phased approach which includes requirements to be completed prior to startup of any MMA SYSTEM operations followed by requirements to be implemented after this system's startup to ensure a robust implementation of sound process safety management at the FACILITY. The intent of this CSP is to implement the requisite safety improvements and process safety culture required to establish a safe, stable and sustainable process safety management "living" program based on state-of-the-art industry practices. This CSP as part of the Final Judgment, will be effective for the duration of the Final Judgment.

III. DEFINITIONS

A. Incorporation by Reference

The definitions included in the Final Judgment are incorporated herein unless otherwise specified. In addition, except where otherwise expressly defined in the Final Judgment, all terms shall be interpreted consistently with chapter 6.5 of division 20 of the Health and Safety Code, Title 8 California Code of Regulations, section 5189 (c) – (p), the Labor Code, and the regulations promulgated under these Codes.

B. Specific Definitions

1. "ACUTELY HAZARDOUS MATERIAL" shall mean a substance possessing toxic, reactive, flammable or explosive properties, including MMA.
2. "AUDITOR" shall mean an independent third party hired to conduct the AUDIT specified in Section VII below. GKN may select the AUDITOR subject to the approval of the PEOPLE, which shall not be unreasonably withheld.
3. "BUILDING MANAGEMENT SYSTEM" shall mean a computer based platform that automatically monitors, in real or near real time, safety equipment in the MMA SYSTEM and MMA STORAGE TANK and provides alerts to GKN regarding the status of these systems.

EXHIBIT B

4. "DELUGE SYSTEM" shall mean a system as defined in Title 24, Part 9 of the California Code of Regulations, specifically, a sprinkler system employing open sprinklers attached to a pipe connected to a water supply through a valve that is opened by the operation of a detection system installed in the same area as the sprinklers. When this valve opens, water flows into the piping system and discharges from all sprinklers attached thereto.
5. "FIRE PROTECTION SYSTEM" shall mean approved devices, equipment and systems or combination of systems used to detect a fire, activate an alarm, extinguish or control a fire, control or manage smoke and products of a fire or any combination thereof, as defined in Title 24, Part 9 of the California Code of Regulations, and also used to control or manage exothermic events.
6. "HOT WORK" shall have the same definition as in Title 8 California Code of Regulations, section 5189(c).
7. "MMA" shall mean Methyl Methacrylate.
8. "PROCESS HAZARD ANALYSIS" shall have the same meaning as in Title 8 California Code of Regulations, section 5189(e).

IV. RESTART REQUIREMENTS

GKN represents that the enhancements described in Attachment A have been or will be performed prior to restarting the use of MMA SYSTEM and MMA STORAGE TANK(S) at the FACILITY, along with the following:

A. Pre-Start Up Safety Review

1. Following completion of the necessary risk assessments, including the PROCESS HAZARD ANALYSIS, incident analysis, management of change, and design reviews that assure suitability for intended use, GKN shall perform a pre-start up safety review, as described in Title 8 California Code of Regulations, section 5189(i).
2. The pre-start up safety review shall confirm that prior to restarting use of the MMA SYSTEM at the FACILITY:
 - a. Construction and/or equipment are in accordance with design specifications to ensure they are suitability of intended use;
 - b. Safety, operating, maintenance, and emergency procedures are in place and are adequate;

EXHIBIT B

- c. A PROCESS HAZARD ANALYSIS has been performed and recommendations necessary for a safe start-up have been resolved or implemented before start-up; and,
 - d. Training of each COVERED MMA EMPLOYEE as described in Paragraph 22 of the Final Judgment has been completed.
- 3. The Pre-Start Up Safety Review shall involve persons with expertise in PROCESS operations and engineering.

V. REQUIRED ONGOING MMA SAFETY EQUIPMENT AND POLICIES AND PROCEDURES

GKN shall ensure that the MMA SYSTEM, MMA STORAGE TANK(S), MMA SYSTEM OPERATIONS, and its MMA SYSTEM POLICIES AND PROCEDURES, shall comply with applicable laws and regulations, including those set forth in Title 8 CCR section 5189, as well as the requirements listed in this Section.

A. Process Safety Information and Document Control System.

GKN shall prepare Process Safety Information in compliance with Title 8 CCR section 5189(d).

GKN shall develop and maintain a document control system for the compilation of Process Safety Information to enable GKN and the COVERED MMA EMPLOYEES to identify and understand the hazards posed by processes involving MMA. GKN shall provide for employee participation in this process by COVERED MMA EMPLOYEES as required by section 5189. In addition to the requirements of Title 8 CCR section 5189, the document control system will also ensure information pertaining to the equipment in the process shall include identification of all safety critical elements and an inventory of their spare parts. For avoidance of doubt, GKN shall make provisions to archive and retain process safety information until the FACILITY ceases use of uninhibited MMA but at a minimum, until the termination of the injunctive provisions of this Final Judgment.

B. Process Hazard Analysis.

- 1. At least every five (5) years after the EFFECTIVE DATE OF FINAL JUDGMENT, and within 30 days of any point at which any new chemical, PROCESS, procedure, or equipment is adopted after the EFFECTIVE DATE OF FINAL JUDGMENT, GKN shall perform a PROCESS HAZARD ANALYSIS of its MMA SYSTEM appropriate for the complexity of the process to identify, evaluate, and control hazards involved in the process and shall determine and document the priority order for conducting a PROCESS HAZARD ANALYSIS based on the extent of process hazards, number of potentially affected employees, age of the process and process operating history. GKN shall use a methodology in compliance with Title 8 CCR section 5189(e). For avoidance of doubt, as long as there are no substantial changes to the

EXHIBIT B

SYSTEM made as part of the finalized construction documents (as-builts) after the PROCESS HAZARD ANALYSIS referenced in paragraph 11 of Attachment A was performed in 2026, such PROCESS HAZARD ANALYSIS shall be sufficient for the restart of acrylic production at the FACILITY and need not be redone after restart. If there are substantial changes as noted above, GKN shall perform an updated PROCESS HAZARD ANALYSIS by Exception to assure the applicability of the existing PROCESS HAZARD ANALYSIS with the specific new changes implemented in the as-built system.

2. This PROCESS HAZARD ANALYSIS shall address:
 - a. The hazards presented by the MMA SYSTEM;
 - b. Engineering and administrative controls applicable to those hazards and their relationships;
 - c. Consequences of failure of these controls;
 - d. Facility Siting;
 - e. Human Factors;
 - f. A qualitative evaluation of a range of the possible safety and health effects of the failure of controls on facility employees; and
 - g. The identification of any previous incident which had a likely potential for catastrophic consequences in the workplace.
 - h. Shall include a Layer of Protection Analysis (LOPA) to evaluate single cause and consequence scenarios so as to determine if existing safeguards are enough to protect the health and safety of the public.
3. The PROCESS HAZARD ANALYSIS shall be performed by a team with expertise in engineering and PROCESS operations and shall include the following: one or more people who are knowledgeable and have experience with such analyses; at least one operating COVERED MMA EMPLOYEE who has experience and knowledge specific to the MMA SYSTEM being evaluated; one member knowledgeable in the specific process hazard analysis methodology being used; and a member knowledgeable in the MMA SYSTEM POLICIES AND PROCEDURES. The final report containing the results of this hazard analysis for each process shall be made available in the respective work area for review by any COVERED MMA EMPLOYEE and shall be provided to the People as part of the Annual Status Report.

EXHIBIT B

4. GKN shall establish a system to promptly address the findings of the PROCESS HAZARD ANALYSIS and its recommendations; document any actions taken to implement its recommendations; develop a written schedule of when these actions are to be completed; assure that the recommendations are resolved in a timely manner; make them available to operating, maintenance and any other persons whose work assignments are in the facility, and who are affected by the recommendations or actions; and assure that the recommendations are evaluated in a timely manner or implement an alternative resolution which appropriately addresses the degree of hazard posed by the scenario. Documentary evidence of the performance and completion of these processes will be maintained for the required document retention period under 8 California Code of Regulations 5189, but, at a minimum, until the termination of the injunctive provisions of the Final Judgment.
5. At least every five (5) years, the PROCESS HAZARD ANALYSIS shall be updated and revalidated, by a team meeting the requirements set forth above and in Title 8 California Code of Regulations, section 5189 (e)(3).

C. Operating Procedures.

GKN shall develop and implement clear, written procedures for safely conducting activities in MMA SYSTEM OPERATIONS including operating procedures, limits, health and safety information as set forth in Title 8 CCR section 5189(f).

1. A copy of the operating procedures shall be readily accessible to COVERED MMA EMPLOYEES.
2. The operating procedures shall be reviewed as often as necessary to assure they reflect safe operating practices, including changes that result from changes in process chemicals, technology, equipment, and operating limits, such as temperature, pressure, flow, or level in the MMA SYSTEM and MMA SYSTEM OPERATIONS.
3. Operating Procedures shall include Standard Operating Procedures ("SOPs") and Emergency Operating Procedures ("EOPs"). These SOPs and EOPs shall be maintained in accordance with document control processes that ensure a single master copy and version control.
4. GKN shall develop and implement safe work practices to provide for the control of hazards during operations such as opening process equipment or piping and control over entrance into the FACILITY by maintenance, contractor, laboratory or other support personnel. These safe work practices shall apply to employees and contractor employees.

EXHIBIT B

D. Mechanical Integrity.

1. GKN shall establish and implement written procedures, that will include inspections, testing, correction of equipment deficiencies and quality assurance to maintain the ongoing integrity of the MMA SYSTEM, MMA STORAGE TANKS and MMA SYSTEM OPERATIONS in compliance with Title 8 CCR section 5189(j).

E. Hot Work Permit.

1. GKN shall develop and implement a written procedure for the issuance of "HOT WORK" permits.
2. The permit shall certify that the applicable portions of the fire prevention and protection requirements contained in Title 8 California Code of Regulations, section 4848 have been implemented prior to beginning the HOT WORK operations; indicate the date(s) authorized for HOT WORK; and identify the equipment or facility on which HOT WORK is to be done. The permit shall be kept on file until completion of the HOT WORK operations and thereafter with the Process Safety Information for the retention period.

F. Management Of Change.

GKN shall establish and implement written procedures to manage changes (except for "replacement in kind") to process chemicals, technology, and equipment, and changes to facilities in compliance with Title 8 CCR section 5189(l).

G. Incident Investigation.

GKN shall establish a written procedure for prompt reporting and investigating every incident which results in or could reasonably have resulted in a major accident, in conformance with Title 8 CCR section 5189(m).

H. Emergency Planning and Response.

GKN shall establish and implement an Emergency Action Plan in accordance with the provisions of Title 8 California Code of Regulations, section 3220.

I. Additional MMA SYSTEM Requirements.

In addition to the requirements set forth above, GKN shall, at a minimum, ensure the MMA SYSTEM, MMA STORAGE TANK(s), MMA SYSTEM OPERATIONS, and MMA SYSTEM POLICIES AND PROCEDURES comply with the following, subject to additionally developed associated interim operating procedures for short-term operating by exception in the event of an instrument or equipment malfunction:

EXHIBIT B

1. Chiller system. The MMA SYSTEM shall at all times be connected to a dedicated, working system capable of cooling the MMA to a safe temperature as established by GKN's MMA SYSTEM POLICIES AND PROCEDURES.
2. Temperature gauges. Any and all MMA STORAGE TANK(s) shall at all times have at least three working thermometers capable of taking temperature at different levels within the tank.
3. Level monitors. Any and all MMA STORAGE TANK(s) shall at all times have working equipment capable of detecting an overfill condition and continuous level monitoring.
4. Flow monitor. Any and all MMA STORAGE TANK(s) shall at all times have a working flow monitor capable of detecting the presence of continuous flow of MMA through the chiller.
5. Alarms. The MMA STORAGE TANK(s) shall at all times have working alarms that shall notify and alert GKN of at least the following events: (a) temperature of MMA above a specified threshold; (b) rises in temperature at a rate above a specified threshold; and (c) temperature differences between temperature gauges exceeding a specified threshold. The MMA SYSTEM shall at all times have a working alarm that shall notify and alert GKN of any MMA operating parameters outside specified thresholds. GKN shall determine and include in its MMA SYSTEM POLICIES AND PROCEDURES the thresholds specified above based on best management practices and industry safety standards.
 - a. GKN shall follow all of its SOPs and EOPs defining the appropriate responses to any level of alarm.
 - b. GKN shall notify the People within sixty (60) days of all alarms that are triggered and related to the MMA SYSTEM.
 - c. In its annual AUDIT, the AUDITOR shall review and report on all alarm events, whether the thresholds that triggered the alarm event meet industry standards for safety, and make recommendations.
6. Pressure indicator. Any and all MMA STORAGE TANK(s) shall at all times have a working pressure indicator to monitor the pressure in the headspace of the tank.
7. Inhibitor system. The MMA STORAGE TANK shall at all times have a working system to introduce chemical inhibitor to deter a self-accelerating polymerization.
8. DELUGE SYSTEM. The MMA STORAGE TANK shall at all times have a working DELUGE SYSTEM.

EXHIBIT B

Each of the above-described components of the MMA SYSTEM described above shall be designed, constructed, installed, and maintained in accordance with 8 CCR 5189. Each of the above described components of the MMA SYSTEMS shall be continuously monitored by installed monitoring systems, with alarm response by trained personnel pursuant to SOPs and EOPs.

J. Failure to meet any MMA SYSTEM Requirements.

Should any of the MMA SYSTEMS listed in Section V.I above become faulty or unsafe, GKN shall, in a reasonably prompt time that does not compromise public safety or the environment under the circumstances, correct deficiencies that are outside acceptable limits defined by the MMA SYSTEM POLICIES AND PROCEDURES and the Process Safety Information in Title 8 of the California Code of Regulations section 5189(d).

If GKN identifies a material deficiency in any MMA SYSTEM requirement that could materially adversely affect the safe operation of the MMA SYSTEM, GKN shall do the following within the timeframes required by law but not more than forty-eight (48) hours after GKN identifies the deficiency:

1. Promptly contact the AUDITOR, the Division of Occupational Safety and Health (Cal/OSHA), the Orange County Healthcare Agency, the Orange County District Attorney's Office; and any other relevant GOVERNMENT REGULATORY AGENCY. Said notification shall include:
 - a. A proposed corrective action plan consistent with the CSP and the requirements of 8 CCR 5189 to address the violation and make that plan available to the AUDITOR.
 - b. Information about the timeframe for completing the corrective action plan.

Within forty-eight (48) hours of the completion of the corrective action plan, GKN will document the successful completion of the corrective action plan in writing.

GKN will facilitate and cooperate with any reasonable request from the AUDITOR, any relevant GOVERNMENT REGULATORY AGENCY, and the Orange County District Attorney's Office to observe the corrective action plan efforts.

K. MMA SYSTEM POLICIES AND PROCEDURES

GKN's MMA SYSTEM POLICIES AND PROCEDURES shall be in writing and implemented within thirty (30) days of THE EFFECTIVE DATE OF THE JUDGMENT and require at a minimum the following

1. The continuous monitoring and recording of MMA temperature in any and all MMA STORAGE TANK(s).

EXHIBIT B

2. The continuous monitoring and recording of fill level and pressure of any and all MMA STORAGE TANK(s).
3. The continuous monitoring and recording of the flow of MMA through the chiller connected to any and all MMA STORAGE TANK(s).
4. The testing of any MMA delivered before the MMA is transferred into any MMA STORAGE TANK(s) to ensure the MMA meets the requirements of GKN's MMA SYSTEM POLICIES AND PROCEDURES. Such testing results shall be preserved and made available to the AUDITOR.
5. Daily visual inspection of any and all MMA STORAGE TANK(s) and all equipment in the MMA SYSTEM, suitably documented for independent review.
6. Preventive Maintenance on all MMA SYSTEM equipment and piping consistent with API-653 and API-570 standards as required.
7. Emergency response procedures for any spill or unsafe and unplanned reaction involving MMA or any other hazardous materials relating to the MMA STORAGE TANK(s) or any equipment in the MMA SYSTEM.
8. A PROCESS HAZARD ANALYSIS (as set forth above in Section V.B) of PROCESS hazards associated with the MMA SYSTEM and MMA STORAGE TANK(S) every five years, and within thirty (30) days of any point any new chemical, PROCESS, procedure, or equipment is adopted in the MMA SYSTEM.
9. A procedure for monitoring compliance and identifying, documenting, and remediating any identified nonconformance of MMA SYSTEM POLICIES AND PROCEDURES.
10. Record retention obligations relating to MMA SYSTEM OPERATIONS in compliance with applicable law.

The MMA SYSTEM POLICIES AND PROCEDURES will be made available upon request to the AUDITOR, Cal/OSHA, the Orange County Healthcare Agency, the Orange County District Attorney's Office; and any other relevant GOVERNMENT REGULATORY AGENCY upon request or as required by law.

L. Safe Operation Standard.

Nothing in this CSP shall be interpreted to require forced shutdown of the MMA SYSTEM where GKN has determined, based on documented engineering evaluation and appropriate interim safeguards, that the MMA SYSTEM may continue to operate safely and in compliance with applicable law, provided that GKN has made the required notices specified in this Plan in a timely manner. For avoidance of doubt, this shall not exempt GKN from

EXHIBIT B

performing the required periodic shutdowns to allow for inspection of the MMA SYSTEM and MMA TANK to meet applicable code requirements.

VI. FIRE PROTECTION SYSTEM

GKN shall comply with all applicable laws and regulations relating to its FIRE PROTECTION SYSTEM.

VII. AUDITS, REPORTING AND INSPECTIONS

A. Audits

GKN shall retain the services of an AUDITOR to conduct annual audits of GKN'S MMA SYSTEM, MMA STORAGE TANK(S) and MMA SYSTEM OPERATIONS. The Audits shall include the following:

1. An assessment of GKN's MMA SYSTEM POLICIES AND PROCEDURES to ensure they comply with applicable law.
2. An assessment of GKN's compliance with this CSP and other Injunctive Provisions in the Final Judgment.

The AUDITOR shall submit a detailed draft of the audit findings in a report to GKN within sixty (60) calendar days following the completion of an audit. GKN shall have the right to review and respond to any findings in the draft report, and the AUDITOR shall consider GKN's response in good faith. The AUDITOR shall use its independent judgment in determining the contents of the final report. The AUDITOR shall submit the final report to GKN and the People within sixty (60) calendar days of receiving GKN'S response to the draft report.

B. Inspections

Upon reasonable written notice, the AUDITOR may inspect the MMA SYSTEM, MMA STORAGE TANK(S) and MMA SYSTEM OPERATIONS at the FACILITY. GKN will cooperate in good faith with any such inspection.

VIII. AMENDMENTS TO COMPLIANCE SAFETY PLAN

This CSP may be amended only upon the advance written consent of the Parties and only if such amendments are otherwise in compliance with all applicable laws. The Parties recognize that changes in technology happen rapidly and may affect various elements of this CSP. The Parties agree to meet and confer in good faith regarding any requested amendments to this CSP. Modifications to this CSP must be approved by the Court pursuant to Paragraph 67 of the Final Judgment.