

Welcome to your CDP Climate Change Questionnaire 2021

C0. Introduction

C0.1

(C0.1) Give a general description and introduction to your organization.

Headquartered in Avon Lake, Ohio, USA, with world-wide operations encompassing more than 100 facilities and employing approximately 8,400 associates, Avient (formerly PolyOne) Corporation (NYSE: AVNT), is a premier provider of specialized sustainable material. The company is dedicated to serving customers in diverse industries around the globe, by creating value through collaboration, innovation and an unwavering commitment to excellence. Guided by its Core Values, Sustainability Promise and No Surprises Pledge, Avient is an ACC Responsible Care® and Great Place to Work® certified company and a founding member of the Alliance to End Plastic Waste. The company is committed to its customers, employees, communities and shareholders through ethical, sustainable and fiscally responsible principles.

As one of the world's leading specialty polymer materials, services and solution companies, Avient contributes to value creation with innovative and sustainable solutions for customers from many industries. Through collaboration, innovation and excellence, our product portfolio is designed to ensure our customer's success. Additionally, our research and development is focused on finding innovative solutions to many of the key challenges facing society today. These include energy efficiency, renewable raw materials, light weighting and conserving natural resources.

We aim to create a world-class sustainable organization through continual improvement in the four cornerstones of our commitment to Sustainability:

- People – by keeping safety first, then hiring and developing our global team to then deliver to our customers with ethics and integrity
- Products – by innovating material solutions and services that help our customers meet their product and sustainability goals
- Planet – by conducting operations that minimize impact to the environment and natural resources, while committing to helping areas and communities that are distressed or undeserved.
- Performance – by delivering growth and value creation for all our stakeholders.

As a leading company in the field of specialty polymer materials, services and solutions, Avient does not limit itself to simply complying with the legal requirements, but also takes part in a



variety of voluntary sustainability programs, including commitments to the Responsible Care® principles, Alliance to End Plastic Waste, Operation Clean Sweep® as well as self-initiated commitments such as its Code of Conduct and Code of Supplier Conduct.

In all of its activities, Avient puts high emphasis on environmental protection and safety. The company's internal standards and management systems on environment, health and safety are certified to the Responsible Care Management System. In addition, Avient has externally certified EHS&S management systems, including ISO 9001 worldwide, ISO 14001, Responsible Care 14001, ISO 45001, ISO 50001, and OHSAS 18001, certification at 74% of facilities. Each production facility adheres vigorously to the company's global standards that ensure safe and environmentally friendly operations.

In Avient's product portfolio, clear sustainability criteria were established and are marketed as Sustainable Solutions based upon the FTC's Guidelines for the Use of Environmental Marketing Claims. These guides, developed by the Federal Trade Commission, consist of general principles and specific guidance on the use of particular environmental claims. Products that are renewable, re-usable, recyclable, have an eco-conscious composition, or meet resource efficiency guidelines fall within this category. On this basis, company products and solutions are reviewed and classified in terms of their sustainability performance. Upon this, measures can be built for strategic decision-making in investments on product development as well as communication.

Avient has defined our Sustainability Portfolio in the eight ways we help our customers meet their innovation and sustainability goals through material science. In 2020, we updated our applications and revenue to better represent how we enable our customers' sustainability goals, as well reflect the sustainable technologies of recently acquired Clariant Masterbatch business. This portfolio has grown from \$340M in 2016 to \$790M in 2020, and the megatrends of the future indicate continued growth and demand. In fact, in 2020 approximately 60% of the revenue generated from sustainable solutions came from products designed for resource conservation.

As the world continues to shift from operating in a linear economy to a circular economy, Avient is proud to be a part of the solution. Through our design expertise and material science, we help our customers reduce material usage, enable recycle solutions, improve physical performance and reuse potential of recycled materials. Avient also recently announced a 2030 sustainability goal to reach 100% of our materials for the packaging market to be recyclable or reusable.

C0.2

(C0.2) State the start and end date of the year for which you are reporting data.

	Start date	End date	Indicate if you are providing emissions data for past reporting years
Reporting year	January 1, 2020	December 31, 2020	No

C0.3

(C0.3) Select the countries/areas for which you will be supplying data.

Argentina
Belgium
Brazil
Canada
Chile
China
Colombia
Czechia
Finland
France
Germany
Guatemala
Hungary
India
Indonesia
Ireland
Italy
Luxembourg
Malaysia
Mexico
Netherlands
New Zealand
Pakistan
Peru
Poland
Saudi Arabia
Singapore
South Africa
Spain
Sweden
Taiwan, Greater China
Thailand
Turkey
United Kingdom of Great Britain and Northern Ireland
United States of America
Viet Nam

C0.4

(C0.4) Select the currency used for all financial information disclosed throughout your response.

USD

C0.5

(C0.5) Select the option that describes the reporting boundary for which climate-related impacts on your business are being reported. Note that this option should align with your chosen approach for consolidating your GHG inventory.

Financial control

C-CH0.7

(C-CH0.7) Which part of the chemicals value chain does your organization operate in?

Row 1

Bulk organic chemicals

Bulk inorganic chemicals

Other chemicals

Other, please specify

Polymer Compounding

C1. Governance

C1.1

(C1.1) Is there board-level oversight of climate-related issues within your organization?

Yes

C1.1a

(C1.1a) Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for climate-related issues.

Position of individual(s)	Please explain
Chief Executive Officer (CEO)	Climate-related issues are the responsibility of Avient's Chief Executive Officer (CEO), who has been a member of Avient's Board of Directors (BOD) since 2014. Our CEO is the leader of Avient's Operating Council, which is a group comprised of executive leaders across various functional areas that periodically report to the BOD. The Operating Council has direct oversight of our Sustainability Council which is a group-wide steering committee for climate-related issues. Additionally, the BOD established the Environmental Health and

	<p>Safety (EHS) Committee, who is responsible for the ongoing assessment of the environmental landscape, including operational impacts, compliance with environmental requirements, and status and performance of various programs.</p> <p>At Avient, we believe that our CEO, who has direct responsibility and oversight across all functional areas at Avient, is the most appropriate individual to manage climate-related issues</p> <p>An example of a climate-related decision made by the CEO is the approval in 2020 to pursue a renewable energy vPPA in the United States and a 150 MWh/year renewable energy vPPA in Europe. The CEO also approved the setting of Avient's 2030 Sustainability Goals.</p>
<p>Board-level committee</p>	<p>Avient's Board recently collectively reviewed its role, and the roles of the Avient Board Committees, in sustainability and ESG.</p> <p>In connection with that review, the Board determined that it would be responsible for understanding and overseeing sustainability trends (including climate change related issues) and their impacts on the business and strategy, with input from, and upon recommendations of, the Governance and Corporate Responsibility Committee (the G&CR Committee).</p> <p>This responsibility includes incorporating sustainability objectives into the strategic plan when appropriate.</p> <p>The Board would also periodically consider the Company's 4 P's of Sustainability:</p> <ul style="list-style-type: none"> • People: Review matters related to corporate culture – workforce of the future, succession planning, talent reviews, safety, diversity and inclusion, community service, and ethics and transparency. • Products: Review Sustainable Solutions portfolio of product offerings and innovation relating to sustainability and sustainability trends. • Planet: Review overall environmental stewardship, alliances and partnerships, progress as an ACC Responsible Care® Company. • Performance: Review financial performance and growth. <p>Other responsibilities of the full Board include:</p> <ul style="list-style-type: none"> • Reviewing reports and disclosures on corporate responsibility and/or sustainability published by the Company (following G&CR Committee review). • Conducting an annual Enterprise Risk Management review. • Reviewing the Company's Great Places To Work (GPTW) employee engagement survey results / action items.
<p>Other, please specify</p>	<p>The Company's G&CR Committee is also tasked with providing oversight and guidance with regard to how the Board and</p>

<p>Governance and Corporate Responsibility Committee (Chair of the Committee)</p>	<p>management evaluate and integrate corporate responsibility and sustainability (including climate change related issues) into the Company's business strategy and decision-making.</p> <p>Other responsibilities of the G&CR Committee include:</p> <ul style="list-style-type: none"> • Understanding the various Environmental, Social, & Governance (ESG) reporting standards and applicability to Avient, taking into account the proxy advisory firm ratings and perspectives. • Reviewing management plans to improve ESG scores where needed. • Reviewing reports on corporate responsibility and/or sustainability published by the Company. • Considering / reviewing director training in general and for sustainability topics.
<p>Other, please specify Environmental, Health and Safety Committee of the Board of Directors (Chair of the Committee)</p>	<p>The Company's Environmental, Health and Safety Committee (EH&S Committee) is also tasked with exercising oversight with respect to the Company's environmental, health, safety, physical security and product stewardship policies and practices and the Company's compliance with related laws and regulations. This includes the following:</p> <ul style="list-style-type: none"> • Reviewing with management the Company's safety performance. • Reviewing the Company's Supplier Code of Conduct for ongoing relevance. • Reviewing the procedures associated with responsible and ethical sourcing. • Reviewing with management the systems that are in place to monitor and mitigate the Company's carbon footprint. • Monitoring EH&S metrics related to sustainability topics, including: greenhouse gas emissions, air quality, energy management, water management, hazardous waste management. • The EH&S Committee is also responsible for reviewing significant risks and exposures regarding environmental, health and safety concerns with management. This includes: <ul style="list-style-type: none"> • Monitoring potential risks and opportunities related to climate change impacts on the physical environment (weather events, increasing temperatures, rising sea levels, etc.). • Monitoring risks resulting from regulation related to legal, regulatory, policy, or liability issues associated with climate change. • Monitoring potential transitional risks associated with the migration toward a low-carbon economy
<p>Other, please specify Audit Committee (Chair of the Committee)</p>	<p>The Company's Audit Committee is also tasked with assisting the Board in fulfilling its oversight responsibilities to shareholders relating to the Company's compliance with legal and regulatory requirements. This includes:</p> <ul style="list-style-type: none"> • Ensuring quality and timeframe of sustainability and other corporate disclosures contained in financial and other reports (e.g.,

	<p>environmental)</p> <ul style="list-style-type: none"> • Reviewing the Company’s cyber and data privacy programs • Reviewing and discussing with management and the internal and independent auditors’ compliance with the Company’s Code of Business Conduct and Ethics; reviewing and discussing with management, the general counsel and the independent auditor the Company’s compliance with laws and regulations; advising the Board with respect to the Company’s policies and procedures regarding compliance with the Company’s Code of Business Conduct and Ethics.
<p>Other, please specify Compensation Committee (Chair of the Committee)</p>	<p>The Company’s Compensation Committee is tasked with providing policy guidance and oversight on compensation policies and practices. This includes:</p> <ul style="list-style-type: none"> • Ensuring compensation is aligned with pay for performance and competitive in the marketplace. • Reviewing peer company data and monitoring trends and regulatory updates relating to executive compensation. • Reviewing proxy statement for ESG disclosures related to compensation philosophy.

C1.1b

(C1.1b) Provide further details on the board’s oversight of climate-related issues.

Frequency with which climate-related issues are a scheduled agenda item	Governance mechanisms into which climate-related issues are integrated	Please explain
Scheduled – all meetings	<p>Reviewing and guiding strategy</p> <p>Reviewing and guiding major plans of action</p> <p>Reviewing and guiding risk management policies</p> <p>Reviewing and guiding annual budgets</p> <p>Reviewing and guiding business plans</p> <p>Setting performance objectives</p> <p>Monitoring implementation and performance of objectives</p>	<p>As mentioned above, the Board and its Committees recently determined their specific roles and responsibilities as it relates to sustainability and ESG (including climate-related issues). These responsibilities will be addressed at regular meetings of the Board and its committees and will be monitored periodically through performance evaluations of each Board member, each Board Committee, and the Board as a whole.</p>

	Overseeing major capital expenditures, acquisitions and divestitures Monitoring and overseeing progress against goals and targets for addressing climate-related issues	
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C1.2

(C1.2) Provide the highest management-level position(s) or committee(s) with responsibility for climate-related issues.

Name of the position(s) and/or committee(s)	Responsibility	Frequency of reporting to the board on climate-related issues
Chief Executive Officer (CEO)	Both assessing and managing climate-related risks and opportunities	Quarterly
Other, please specify Vice President, Sustainability	Other, please specify Our Vice President, Sustainability is responsible for interfacing across a complex landscape of industry stakeholders to lead initiatives that help us achieve our sustainability goals, including those related to climate-related issues.	More frequently than quarterly
Other, please specify Sustainability Council	Other, please specify The ultimate goal of our Sustainability Council is to drive sustainable performance aligned with Avient’s mission and 4P cornerstones (People, Products, Planet and Performance), with a focus on Product and Planet.	More frequently than quarterly
Other, please specify Senior VP of Operations	Other, please specify Monitors sustainability issues as part of operations oversight responsibilities.	More frequently than quarterly

C1.2a

(C1.2a) Describe where in the organizational structure this/these position(s) and/or committees lie, what their associated responsibilities are, and how climate-related issues are monitored (do not include the names of individuals).

- i. Where in the organizational structure this position (s) and / or committee (s) lie:
 Corporate sustainability and climate-related issues are the responsibility of Avient’s highest-level officer, our Chairman, President and Chief Executive Officer (CEO), who is also a member of the Board of Directors. Our Board and each Board committee have considered their roles in sustainability and ESG, and have approved responsibilities that will guide the actions of each Board/Committee.

In addition, our CEO is a member of Avient's Operating Council, which is a group comprised of executive leaders across various business units and functional areas within Avient that periodically report to the Board of Directors. Additionally, our Operating Council includes representation from all business and functional areas within Avient, which helps ensure our sustainability strategy encompasses all areas of our business. The Operating Council is responsible for oversight of the Sustainability Council, whose charter provides that its ultimate goal is to drive sustainable performance aligned with Avient's mission and its 4P Strategy, with a focus on Product and Planet.

ii. A rationale of why responsibilities for climate-related issues have been assigned to this / these position (s) and / or committee (s)

At Avient, we understand that climate-related issues have the potential to impact our business in a variety of ways. We believe that our CEO, who has direct responsibility and oversight across all functional areas at Avient, is the most appropriate individual to manage and hold people accountable for climate-related issues. Climate change impacts are continually monitored and are an ongoing responsibility of our CEO to manage on behalf of the company. Our CEO is ultimately accountable to our Board, and our Board also has determined that it has responsibility for overseeing the actions of the CEO (and management) in these areas.

iii. Specific responsibilities of every position and / or committee with regard to the assessment and management of climate-related issues

In 2018, Avient outlined how we define sustainability and the progress we are making in each of our four focus areas: People, Products, Planet, and Performance. Our CEO, as well as our Operating Council, Sustainability Council, and Board and Board Committees (specifically, our EH&S Committee) are responsible for assessing and managing climate-related issues that fall within these pillars. Our EH&S Committee, Sustainability Council, and associates are our first line of defense in terms of assessing operational and business risks related to climate change and ensuring we are continually making progress and improvements to our goals.

In 2019, we made many exciting advancements within our four sustainability corner-stones, but also acknowledged that there is more work to be done. To help us advance more quickly within these areas, we announced 2030 Sustainability Goals to ensure we are appropriately engaging with the complex landscape of industry stakeholders and making progress towards our sustainability goals. The positive impact of our progress and ultimate achievement of these goals will benefit the planet and the people of the world, while at the same time adding value to Avient's customers, communities, associates and shareholders. Furthermore, we established that our VP of Sustainability has direct management of our Sustainability Council and is also tasked with ensuring the appropriate elevation of climate-related issues to the CEO, Operating Council, and Board of Directors. For example, our VP of Sustainability has leveraged our Responsible Care Management System in a way that ensures focus on identifying and monitoring climate-related risks at a corporate level.

In 2020, Avient formed a Planet Sub-Committee of the Sustainability Council. This committee is comprised of operational and sourcing leaders from our various regions and is tasked with enabling sustainable performance through improvements in the areas of energy efficiency, energy procurement, the expanded use of renewables, and waste minimization. This Committee ensures continual progress towards our 2030 Sustainability Goals. We have also entered into negotiations to procure 37 MW of solar energy in Europe. This agreement would

be equal to approximately 90% of our annual European electricity needs. We continue to explore similar opportunities to decarbonize across our global operations.

C1.3

(C1.3) Do you provide incentives for the management of climate-related issues, including the attainment of targets?

	Provide incentives for the management of climate-related issues	Comment
Row 1	Yes	

C1.3a

(C1.3a) Provide further details on the incentives provided for the management of climate-related issues (do not include the names of individuals).

Entitled to incentive	Type of incentive	Activity incentivized	Comment
Board/Executive board	Monetary reward	Emissions reduction target Energy reduction target Behavior change related indicator Company performance against a climate-related sustainability index	
All employees	Monetary reward	Emissions reduction project Energy reduction project Efficiency project	<p>We celebrate, reward and share our associates' great work through our global recognition programs. Amongst other areas, each of these programs has awarded individuals and groups for their efforts in advancing Avient's position in natural resources conservation, waste minimization, the advancement of low-carbon/sustainable polymer solutions for our customers, etc.</p> <p>Listed below are some examples of our global recognition programs:</p> <p>You Made a Difference Awards Recognizes associates who go above and beyond their job responsibilities on a project or task. (Monetary)</p>

			<p>Spotlight Awards Recognizes associates for their typical duties on a project or task that has a significant impact on the organization. (Monetary)</p> <p>Chairman’s Awards Associate Our Chairman’s Achievement Award recognizes excellence in the execution of Avient’s four-pillar strategy. It’s the highest honor a non-sales associate can receive at our company. (Monetary)</p> <p>Sales Our Chairman’s Club Award recognizes our top 25 sellers and one sales manager for their outstanding performance and living our values of Collaboration, Innovation and Excellence. (Monetary)</p>
All employees	Monetary reward	Behavior change related indicator	In 2020, 25% of our total-company annual incentive related to certain objectives relating to our recent acquisition of the Masterbatch business of Clariant. The objectives included (among others): the prioritizing of environmental, health & safety performance as a core element of the Company’s culture as an ACC Responsible Care Company.
Management group	Monetary reward	Behavior change related indicator	<p>Leadership Our Chairman’s Leadership Award recognizes our top performing General Manager for performance, culture and inspirational leadership. (Monetary)</p>

C2. Risks and opportunities

C2.1

(C2.1) Does your organization have a process for identifying, assessing, and responding to climate-related risks and opportunities?

Yes

C2.1a

(C2.1a) How does your organization define short-, medium- and long-term time horizons?

From (years)	To (years)	Comment
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Short-term	0	5	
Medium-term	5	15	
Long-term	15	30	

C2.1b

(C2.1b) How does your organization define substantive financial or strategic impact on your business?

We consider a substantive financial or strategic impact when revenues figures are impacted by at least 0.5%, which according to Avient's 2020 revenues (\$3.8b), equates to \$19m impact.

C2.2

(C2.2) Describe your process(es) for identifying, assessing and responding to climate-related risks and opportunities.

Value chain stage(s) covered

Direct operations
Upstream
Downstream

Risk management process

Integrated into multi-disciplinary company-wide risk management process

Frequency of assessment

Annually

Time horizon(s) covered

Short-term
Medium-term
Long-term

Description of process

Avient's Enterprise Risk Management process helps identify and assess climate-related risks at a company-level. This process focuses on financial, operational, and reputational risks. As part of this process, we utilize an interview process with our executive management team and ERM risk owners to assess both the likelihood and potential impact for each individual risk. Assessment is made both before and after consideration of our mitigating activities. We also communicate this information to our leadership and other relevant internal stakeholders through heat-maps that visually represent our area of low, medium, and high areas of risk.

Additionally, we have created a governance framework within Avient to further help us identify and assess climate-related risks at a company level. For example, our CEO, as well as our Executive Operating Council, Sustainability Council, and EHS Committee are responsible for assessing and managing climate-related issues that fall within our four strategic pillars. Our EHS Committee, Sustainability Council, and associates

represent our first line of defense in terms of assessing operational and business risks related to climate change and ensuring we are continually making progress and improvements to our goals.

Avient will also initiate a scenario analysis in 2021, in conjunction with an exploration of science-based target setting. Our enterprise risk management findings will be reanalyzed as part of the undertaking. Avient’s Sustainability Council will lead the effort, in conjunction with the Governance and Risk subcommittee of the Sustainability Council and C-level representation from the CFO, Chief Legal Officer, and VP of Internal Audit Risk Management).

Case Study Physical Risks:

Avient’s Enterprise Risk Management process identifies and assesses physical risks including extreme weather events at company level on a periodic basis. The type of risks that are evaluated can cause operations disruption and property loss. For example, the increased operational cost or lost revenue from business interruption, mitigation planning, contingencies and insurance for both direct operations as well as indirect impacts in the supply chain are considered. For instance, in August 2017, Category 4 Hurricane Harvey impacted business operations and damaged property at Seabrook, TX, LaPorte, TX, and Pasadena, TX. Avient’s Enterprise Risk Management process evaluates the financial impact of physical risks in the form of direct and indirect impacts on operations. In 2020, Avient closely tracked the impact of fires in Colorado on its operations (the fires did not impact direct operations).

Case Study Transition Risks:

Avient’s Enterprise Risk Management process also identifies and assesses transitional risk. For instance, all risks associated with technological improvements or innovations that support the transition to a lower-carbon, energy-efficient economic system are evaluated. Avient’s ERM process evaluates potential new technologies that could displace old products and services and related direct and indirect impacts on the business. For example, as polymer finishing technology evolves at a rapid pace, factors such as susceptibility to climate policy, inherent / embedded carbon costs for raw materials, recyclability, reusability, eco-conscious composition and resource efficiency of our products are regularly assessed. Our leadership in R&D helps insure we are on the cutting edge of our product impacts, through initiatives such as our Sustainable Solutions program.

C2.2a

(C2.2a) Which risk types are considered in your organization's climate-related risk assessments?

	Relevance & inclusion	Please explain
Current regulation	Relevant, always included	<ul style="list-style-type: none"> • Example of the risk type In our operations, we must comply with product-related governmental law and regulations affecting the plastics industry. For example,

		<p>current regulations that impact our operations include Restrictions on the use of Certain Hazardous Substances (RoHS, Registration, Evaluation, Authorization, and Restriction of Chemicals (REACH), and others. We believe that compliance with current governmental laws and regulations regarding climate change and the environment will not have a material adverse effect on our financial position, results of operations, or cash flows.</p> <ul style="list-style-type: none"> • Explanation of how it is included in climate-related risk assessments Current Regulations risks related to climate-change are included in Avient’s overall Enterprise Risk Management process. In addition, the evaluation of potential additional costs and liabilities linked to current regulations is integrated in the ongoing management of plant operations and products produced at these plants.
Emerging regulation	Relevant, always included	<ul style="list-style-type: none"> • Example of the risk type An example of emerging regulation risks could be future carbon regulations in areas where we do business. Future carbon regulations could impact our overall operations and financial viability as an organization. • Explanation of how it is included in climate-related risk assessments Emerging regulation risks related to climate-change are included as part of Avient’s overall Enterprise Risk Management process. As emerging regulation risks arise, we use this process to review these risks, both frequency, likelihood, and severity calculations; and various scenario assessments are performed. Based on this assessment, our risk teams will develop an appropriate mitigation strategy to minimize overall impacts to our business.
Technology	Relevant, always included	<p>Demand for and supply of our products and services may be adversely affected by several technological factors, some of which we have little ability to predict or control. Several factors include the inability to obtain raw materials or supply products to customers due to:</p> <ul style="list-style-type: none"> - product obsolescence and technological changes related to climate-change issues that unfavourably alter the value/cost proposition of our products and services - competition from existing and unforeseen polymer and non-polymer-based products that reduce further impact on climate. <ul style="list-style-type: none"> • Explanation of how it is included in climate-related risk assessments Technology risks related to climate-change are included as part of Avient’s overall Enterprise Risk Management process. As technology risks arise, we use this process to review these risks, both frequency, likelihood, and severity calculations, alongside various scenario assessments are performed. Based on this assessment, our risk

		teams will develop an appropriate mitigation strategy to minimize overall impacts to our business.
Legal	Not relevant, explanation provided	<ul style="list-style-type: none"> • Explanation of why the risk type if not relevant to the company We've leveraged our Enterprise Risk Management process to evaluate all risks to our business, including legal risks. Based on the results of our assessment, legal risks from a climate-change perspective, are not significant enough to pose a substantial risk to our company in comparison to other climate-related and business risks.
Market	Relevant, always included	<ul style="list-style-type: none"> • Example of the risk type As consumer perception shifts towards more sustainable products, our overall market share can be impacted. These risks could result in changes to our products that we offer to our customers but could also be impacted by our customers' perceptions of our operations. For example, we respond to CDP's Supply Chain response and externally communicate environmental-related information to our stakeholders in order to broaden our customer's understanding of our sustainability performance. • Explanation of how it is included in climate-related risk assessments Market risks related to climate-change are included as part of Avient's overall Enterprise Risk Management process. As market risks arise, we use this process to review these risks, both frequency, likelihood, and severity calculations, alongside various scenario assessments are performed. Based on this assessment, our risk teams will develop an appropriate mitigation strategy to minimize overall impacts to our business.
Reputation	Relevant, always included	<ul style="list-style-type: none"> • Example of the risk type As consumer perception shifts towards more sustainable products, we could face reputational risks related to climate change. These risks could result in changes to our products that we offer to our customers but could also be impacted by our customer's perception of our operations. For example, we respond to CDP's Supply Chain response and externally communicate environmental-related information to our stakeholders in order to broaden our customer's understanding of our sustainability performance and specifically how we are performing with regard to carbon emissions management. • Explanation of how it is included in climate-related risk assessments Reputational risks related to climate-change are included as part of Avient's overall Enterprise Risk Management process. As reputational risks arise, we use this process to review these risks, both frequency, likelihood, and severity calculations, alongside various scenario assessments are performed. Based on this

		assessment, our risk teams will develop an appropriate mitigation strategy to minimize overall impacts to our business.
Acute physical	Relevant, always included	<ul style="list-style-type: none"> • Example of the risk type Demand for and supply of our products and services may be adversely affected by acute physical factors, some of which we have little ability to predict or control. Several factors include the inability to obtain raw materials or supply products to customers due to uncontrollable factors, like severe weather (cyclones, extreme flooding, etc.) <p>Our operations as well could be adversely affected by various risks inherent in conducting operations worldwide. Our operations are subject to several risks, including natural disasters.</p> <ul style="list-style-type: none"> • Explanation of how it is included in climate-related risk assessments • Acute physical risks related to climate-change are included as part of Avient’s overall Enterprise Risk Management process. As acute physical risks arise, we use this process to review these risks, both frequency, likelihood, and severity calculations, alongside various scenario assessments are performed. Based on this assessment, our risk teams will develop an appropriate mitigation strategy to minimize overall impacts to our business.
Chronic physical	Relevant, always included	<ul style="list-style-type: none"> • Example of the risk type Demand for and supply of our products and services may be adversely affected by chronic physical factors, some of which we have little ability to predict or control. Several factors include the inability to obtain raw materials or supply products to customers due to longer-term shifts in climate patterns such as sea level rise or increased temperatures. We acknowledge that these longer-term shifts in climate patterns may result in increased operational costs as well. <ul style="list-style-type: none"> • Explanation of how it is included in climate-related risk assessments Chronic physical risks related to climate-change are included as part of Avient’s overall Enterprise Risk Management process. As chronic physical risks arise, we use this process to review these risks, both frequency, likelihood, and severity calculations, alongside various scenario assessments are performed. Based on this assessment, our risk teams will develop an appropriate mitigation strategy to minimize overall impacts to our business.

C2.3

(C2.3) Have you identified any inherent climate-related risks with the potential to have a substantive financial or strategic impact on your business?

Yes

C2.3a

(C2.3a) Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.

Identifier

Risk 1

Where in the value chain does the risk driver occur?

Direct operations

Risk type & Primary climate-related risk driver

Acute physical

Increased severity and frequency of extreme weather events such as cyclones and floods

Primary potential financial impact

Decreased revenues due to reduced production capacity

Company-specific description

Demand for and supply of our products and services may be adversely affected by several factors, some of which we have little ability to predict or control. Several factors include the inability to supply products to customers due to event-driven weather events such as cyclones or extreme flooding.

Time horizon

Short-term

Likelihood

More likely than not

Magnitude of impact

Medium-low

Are you able to provide a potential financial impact figure?

Yes, a single figure estimate

Potential financial impact figure (currency)

19,000,000

Potential financial impact figure – minimum (currency)

Potential financial impact figure – maximum (currency)

Explanation of financial impact figure

Avient's 2020 revenue was \$3.8 billion - if our revenue figures were impacted by 0.5%, this could result in a \$19 million impact. $\$3.8b \times 0.5\% = \$19,000,000$. All past climate-

related acute physical risks have impacted less than 0.5% of revenue.

Cost of response to risk

11,250,000

Description of response and explanation of cost calculation

Avient's Enterprise Risk Management process identifies and assesses physical risks including extreme weather events at company level on a periodic basis. The type of risks that are evaluated can cause operations disruption and property loss. For instance, in August 2017, Category 4 Hurricane Harvey impacted business operations and damaged property at Seabrook, TX, LaPorte, TX, and Pasadena. In 2020, Avient closely tracked the impact of fires in Colorado on its operations (the fires did not impact direct operations).

Avient's Enterprise Risk Management process evaluates the financial impact of physical risks in the form of direct and indirect impacts on operations. For example, the increased operational cost or lost revenue from business interruption, mitigation planning, contingencies and insurance for both direct operations are considered.

Based on Avient's experience with past acute physical climate-related events, we expect 0.3-0.6% of our revenue to be affected by such events, representing the cost to respond to the risk. $0.3\% * 2020 \text{ revenue of } \$2.5 \text{ billion} = \$7,500,000$. $0.6\% \text{ of } 2020 \text{ revenue of } \$2.5 \text{ billion} = \$15,000,000$. Average of $\$7,500,000$ and $\$15,000,000 = \$11,250,000$

Comment

Identifier

Risk 2

Where in the value chain does the risk driver occur?

Upstream

Risk type & Primary climate-related risk driver

Acute physical

Increased severity and frequency of extreme weather events such as cyclones and floods

Primary potential financial impact

Decreased revenues due to reduced production capacity

Company-specific description

Demand for and supply of our products and services may be adversely affected by several factors, some of which we have little ability to predict or control. One example is the inability to obtain raw materials from our suppliers due to climate-related weather events. This could directly impact our market share and overall business.

Time horizon

Medium-term

Likelihood

More likely than not

Magnitude of impact

Medium

Are you able to provide a potential financial impact figure?

Yes, a single figure estimate

Potential financial impact figure (currency)

19,000,000

Potential financial impact figure – minimum (currency)

Potential financial impact figure – maximum (currency)

Explanation of financial impact figure

Avient's 2020 revenue was \$3.8 billion - if our revenue figures were impacted by .5%, this could result in a \$19 million impact. $\$3.8\text{b} \times 0.5\% = \$19,000,000$. All past climate-related acute physical risks have impacted 0.5% or less of revenue.

Cost of response to risk

11,250,000

Description of response and explanation of cost calculation

Avient's Enterprise Risk Management process identifies and assesses physical risks including extreme weather events at company level on a periodic basis. The type of risks that are evaluated can cause operations disruption and property loss. For instance, in August 2017, Category 4 Hurricane Harvey impacted business operations and damaged property at Seabrook, TX, LaPorte, TX, and Pasadena.

Avient's Enterprise Risk Management process evaluates the financial impact of physical risks in the form of direct and indirect impacts on operations. For example, the increased operational cost or lost revenue from indirect impacts in the supply chain are considered.

Based on Avient's experience with past acute physical climate-related events, we expect 0.3-0.6% of our revenue to be affected by such events, representing the cost to respond to the risk. $0.3\% \times 2020 \text{ revenue of } \$2.5 \text{ billion} = \$7,500,000$. $0.6\% \text{ of } 2020 \text{ revenue of } \$2.5 \text{ billion} = \$15,000,000$. Average of $\$7,500,000$ and $\$15,000,000 = \$11,250,000$

Comment

Identifier

Risk 3

Where in the value chain does the risk driver occur?

Downstream

Risk type & Primary climate-related risk driver

Market

Changing customer behavior

Primary potential financial impact

Decreased revenues due to reduced demand for products and services

Company-specific description

Climate related policy/technology/market/economic drivers have forced Avient to better understand how climate resilient the company is. We also understand that consumer preferences are shifting towards more sustainable products. To that end, the following steps are integrated into each of our four Strategic Pillars: (1) Assess climate vulnerability of operations and facilities, (2) embed climate risks into enterprise risk management programs, and (3) undertake scenario analysis to enhance decision making around risks and opportunities. As a premiere provider of polymer materials, services and solutions, Avient aims to embrace the challenges facing society and play an integral role in addressing them. Our overarching goal is to develop a robust strategy towards climate change that involves the building of a technological portfolio of mitigation and adaptation measures that includes sufficient opposite technological positions to the underlying baseline emission scenarios given the uncertainties of the entire physical and socioeconomic system in place.

Time horizon

Short-term

Likelihood

Likely

Magnitude of impact

Medium-high

Are you able to provide a potential financial impact figure?

Yes, a single figure estimate

Potential financial impact figure (currency)

790,000,000

Potential financial impact figure – minimum (currency)

Potential financial impact figure – maximum (currency)

Explanation of financial impact figure

We actively design our solutions to our customers' sustainability needs, including lightweighting, improved recycle solutions and eco-conscious benefits. This portfolio has grown from \$340M in 2016 to \$790M in 2020, and the megatrends of the future indicate continued growth and demand. In fact, in 2020 approximately 60% of the revenue generated from sustainable solutions came from products designed for resource conservation. If Avient were to not keep up with the trends of demand for sustainable solutions, this revenue could be lost. Potential financial impact = \$790 million * -1 = \$790,000,000

Cost of response to risk

59,800,000

Description of response and explanation of cost calculation

Our management method of customer risks such as market impacts related to climate change primarily utilize our Enterprise Risk management process that helps to identify and assess climate-related risks such as these in a proactive manner. Depending on the likelihood and potential impact, an assessment is used to determine appropriate next steps in terms of mitigation strategies.

For example, as polymer finishing technology evolves at a rapid pace, factors such as susceptibility to climate policy, inherent carbon costs, recyclability, reusability, eco-conscious composition and resource efficiency of our products are regularly assessed. Our leadership in R&D helps insure we are on the cutting edge of our product impacts, through initiatives such as our Sustainable Solutions program.

100% of Avient's R&D budget is used to address customer demand, which increasingly includes sustainable solutions. As such, the annual cost of response is Avient's 2020 R&D spend \$59.8 million * 1 year = \$59,800,000.

Comment

C2.4

(C2.4) Have you identified any climate-related opportunities with the potential to have a substantive financial or strategic impact on your business?

Yes

C2.4a

(C2.4a) Provide details of opportunities identified with the potential to have a substantive financial or strategic impact on your business.

Identifier

Opp1

Where in the value chain does the opportunity occur?

Downstream

Opportunity type

Products and services

Primary climate-related opportunity driver

Development of new products or services through R&D and innovation

Primary potential financial impact

Increased revenues through access to new and emerging markets

Company-specific description

Global challenges like climate change, demographic shifts and dwindling resources have prompted Avient to establish programs such as our Sustainable Solutions. Within this offering, the overall sustainability of the company, with a focus on product sustainability, are addressed through defined standards for areas such as recyclability, reusability, eco-conscious composition, or resource efficiency. Where products meet Avient's sustainability standard, they carry the Sustainable Solutions label which also helps our customers achieve their sustainability goals through product offerings that have a lower overall emissions footprint.

Time horizon

Medium-term

Likelihood

Virtually certain

Magnitude of impact

High

Are you able to provide a potential financial impact figure?

Yes, a single figure estimate

Potential financial impact figure (currency)

710,000,000

Potential financial impact figure – minimum (currency)

Potential financial impact figure – maximum (currency)

Explanation of financial impact figure

Avient envisions our ongoing transformation to being a specialty provider of polymer materials, services and solutions has the potential to double the size of the company. We actively design our solutions to our customers' sustainability needs, including lightweighting, improved recycle solutions and eco-conscious benefits. This portfolio has grown from \$340M in 2016 to \$790M in 2020, and the megatrends of the future indicate

continued growth and demand. The potential financial impact can be estimated as the 2020 yearly revenue from Avient's sustainability solutions: \$790 million - \$80 million that was used for Healthcare applications = \$710,000,000

Cost to realize opportunity

59,800,000

Strategy to realize opportunity and explanation of cost calculation

Our Research and Development teams are continually tasked with the development of new products and services, while continuing to adhere to standards defined by programs such as our Sustainability Solutions, where possible. Avient understands the financial value that increased consumer demands for these lower emissions products can bring and has sought to appropriately invest capital and resources to ensure we maintain this competitive advantage.

Our technology goals are aligned with our sustainability goals to drive sustainable innovation. As the world continues to shift from a linear economy to a circular economy, we will continue to help our customers increase post-consumer recycled content, formulate with bio-based materials, use less material during production, reduce energy required for production, and build alternative energy applications. Innovation is made possible through our prior investments to build deep material science expertise on our team, and since 2014, we have increased our technical resources by 31%.

100% of Avient's R&D budget is used to address customer demand, which increasingly includes sustainable solutions. As such, the annual cost of response is Avient's 2020 R&D spend \$59.8 million * 1 year = \$59,800,000.

Comment

Identifier

Opp2

Where in the value chain does the opportunity occur?

Downstream

Opportunity type

Products and services

Primary climate-related opportunity driver

Shift in consumer preferences

Primary potential financial impact

Increased revenues through access to new and emerging markets

Company-specific description

We acknowledge that our customers perception and expectations around sustainable products are increasing. Our proven ability to innovate materials that enable our

customers' sustainability goals remains a differentiator for Avient. We have created a Sustainable Solutions product group that specifically focuses on products that are more sustainable for our consumers.

Time horizon

Medium-term

Likelihood

Likely

Magnitude of impact

Medium-high

Are you able to provide a potential financial impact figure?

Yes, a single figure estimate

Potential financial impact figure (currency)

790,000,000

Potential financial impact figure – minimum (currency)

Potential financial impact figure – maximum (currency)

Explanation of financial impact figure

Avient has defined our Sustainability Portfolio in the eight ways we help our customers meet their innovation and sustainability goals through material science. In 2020, we updated our applications and revenue to better represent how we enable our customers' sustainability goals, as well reflect the sustainable technologies of recently acquired Clariant Masterbatch business. This portfolio has grown from \$340M in 2016 to \$790M in 2020, and the megatrends of the future indicate continued growth and demand. In fact, in 2020 approximately 60% of the revenue generated from sustainable solutions came from products designed for resource conservation.

Financial impact calculation: We expect the revenues from our Sustainability Portfolio to grow. A conservative estimate of the annual potential impact is therefore the 2020 revenue from our Sustainability Portfolio * 1 year: \$790M * 1 = \$790,000,000

Cost to realize opportunity

59,800,000

Strategy to realize opportunity and explanation of cost calculation

We have set a goal that by 2030, 100% of Avient's technology platform projects will deliver sustainable solutions that enable our customers' innovation goals. In 2020, 85% of our technology projects in 2020 were related to sustainable solutions, an increase of 37%. In 2020 alone we launched 10 new sustainable product families.

100% of Avient's R&D budget is used to address customer demand, which increasingly

includes sustainable solutions. As such, the annual cost of response is Avient's 2020 R&D spend \$59.8 million * 1 year = \$59,800,000.

Comment

Identifier

Opp3

Where in the value chain does the opportunity occur?

Upstream

Opportunity type

Energy source

Primary climate-related opportunity driver

Use of lower-emission sources of energy

Primary potential financial impact

Reduced direct costs

Company-specific description

The cost of natural gas, electricity, fuel and raw materials is a substantial part of our overall manufacturing costs and it may not correlate with the prices we received for our products and services.

In an increasingly decarbonized and electrified economy, we may witness a substantial decrease of demand for oil and gas products that, if not matched by equivalent decrease in supply, may durably lower commodity prices and ultimately decrease our manufacturing costs, improving the profitability of our business.

Time horizon

Long-term

Likelihood

Likely

Magnitude of impact

Medium-high

Are you able to provide a potential financial impact figure?

Yes, a single figure estimate

Potential financial impact figure (currency)

10,000

Potential financial impact figure – minimum (currency)

Potential financial impact figure – maximum (currency)

Explanation of financial impact figure

Avient set a goal to obtain directly or contract for 40% of our electricity demand from renewable sources by 2030. Last year, we made substantial progress by reaching 31% from renewable sources, and we have updated our goal this year to reach 60% of our electricity demand from renewable sources by 2030 and achieve 100% renewable energy by 2050.

The financial impact from switching from brown sources of power to renewable can be quantified as the delta between average power costs from the grid versus renewable energy costs. We have negotiated 80 MWh of vPPAs across our North American and European operations. The cost of traditional energy to power 80 MWh is approximately \$12,000. The industry average price of a solar vPPA in 2020 is \$30.56/MWh. The annual financial impact can therefore be estimated as $\$12,000 - (80 \text{ MWh} * \$30.56) = \$10,000$ (rounded).

Cost to realize opportunity

0

Strategy to realize opportunity and explanation of cost calculation

Avient has goals to produce 60% of our energy from renewable resources by 2030 and 100% by 2050. Avient has leveraged a Virtual Power Purchase Agreement (VPPA) in North America. This action has resulted in rapid progress toward meeting our 2030 goal. Building off our experience in North America, we have also entered into negotiations to procure 37 MW of solar energy in Europe. This agreement would be equal to approximately 90% of our annual European electricity needs. We continue to explore similar opportunities to decarbonize across our global operations. These long term purchase agreements are significant steps toward achieving our goal of procuring at least 60% of energy from renewable sources by the end of 2030. Retained energy attribute credits from these projects will allow for the reduction of Scope 2 emissions by approximately 90,000 MT CO₂e per year, a significant lowering of our carbon footprint.

In addition to the procurement of energy from renewable sources, Avient continues explore and implement on-site renewable energy opportunities globally as well as implementing numerous energy saving activities. These activities have a cumulative effect on reducing our operational energy needs and thus our impacts on the environment.

Cost to realize opportunity: The cost to implement the vPPAs is negligible, as it comprises only low admin costs and legal fees.

Comment

C3. Business Strategy

C3.1

(C3.1) Have climate-related risks and opportunities influenced your organization's strategy and/or financial planning?

Yes

C3.1b

(C3.1b) Does your organization intend to publish a low-carbon transition plan in the next two years?

	Intention to publish a low-carbon transition plan	Intention to include the transition plan as a scheduled resolution item at Annual General Meetings (AGMs)	Comment
Row 1	Yes, in the next two years	Yes, we intend to include it as a scheduled AGM resolution item	

C3.2

(C3.2) Does your organization use climate-related scenario analysis to inform its strategy?

No, but we anticipate using qualitative and/or quantitative analysis in the next two years

C3.2b

(C3.2b) Why does your organization not use climate-related scenario analysis to inform its strategy?

Avient recognizes the value that scenario analysis could provide in terms of analyzing future climate-related risks and opportunities.

However, as we have prioritized our resources to focus on near term operational aspects within our sustainability program, climate-related scenario analysis has not been used yet to inform our business strategy.

Nevertheless, Avient is evaluating a variety of approaches to implement climate related scenario analysis and plans to conduct the analysis beginning in 2021.

How we plan to implement: As we evaluate the qualitative and quantitative approaches to climate scenario analysis, we plan as well to integrate those outcomes as part of our Enterprise Risk Management process for use in assessing future risks and opportunities presented by various physical and transitional risk scenarios.

We will be evaluating both direct and indirect operations to assess short- and long-term climate financial and other various risks for our portfolio.

C3.3

(C3.3) Describe where and how climate-related risks and opportunities have influenced your strategy.

	Have climate-related risks and opportunities influenced your strategy in this area?	Description of influence
Products and services	Yes	<p>Avient has identified opportunities and developed market strategies to help customers reduce their carbon footprint by offering recycled materials, bio-renewable solutions, enable renewable energy, or reduce energy required to manufacture their products or light weighting of transportation vehicles to name a few. As an example, in collaboration with a leading German car producer, Avient was requested to reduce a dashboard carrier’s weight while keeping part performance and mechanical properties. The project was a key driver in the automaker’s effort to reduce vehicle weight, improve fuel economy and fulfill emission reduction targets. The car producer reduced the dashboard weight by 20% and improved the part bending strength, thus enhancing the vehicle safety in case of a collision.</p> <p>Timeframe: Avient assesses climate-related risks and opportunities related to Investment in R&D yearly, and creates action plans over short and medium timeframes.</p>
Supply chain and/or value chain	Yes	<p>Climate related risks and opportunities associated with up-stream and down-stream stakeholders have influenced our strategy in the following ways:</p> <p>Avient’s Supplier Code of Conduct sets clear expectations for upstream business partners in the areas of environmental and climate performance. Performance against these expectations is assessed via third party reviews of management systems in place. Feedback and action plans are developed where necessary.</p> <p>Avient actively partners with downstream stakeholders to ensure that our operations, and the polymer solutions we bring to them, facilitate their success in managing climate-related risks important to them.</p> <p>Case study: Avient is an active “CDP Supply Chain Partner” and continually interacts through our commercial organization to ensure customer success.</p> <p>Timeframe: Avient assesses supplier performance on</p>

		climate-related indicators yearly, and creates action plans over short and medium timeframes.
Investment in R&D	Yes	<p>Climate-related risks and opportunities associated with technological improvements or innovations that support the transition to a lower-carbon, energy-efficient economic system influence our strategy in research and development of new Products. We implemented a Sustainability Scorecard that improved R&D focus on sustainability. The Scorecard operates as a benchmark for sustainability, assessing the viability and effectiveness of sustainable opportunities. It also determines how we launch sustainable products. Avient is leading an internal directional movement to implement digital science and data methods to reduce our environmental impact. We localize R&D solutions to enable environmental benefits, such as reduced energy use, decreased water use, and fuel savings.</p> <p>A clear example is our Sustainability Portfolio, that has been developed to help our customers meet their innovation and sustainability goals through material science. From light weighting to renewable energy applications to improved recyclability, Avient has developed a robust portfolio of sustainable solutions.</p> <p>This strategy has proven successful. In 2020, we delivered \$790 million in sustainable solutions sales. Avient’s revenue from sustainable solutions has more than doubled compared to 2016.</p> <p>For instance, one of our innovative products can be found in automotive parts. In collaboration with a leading German car producer, Avient was requested to reduce a dashboard carrier’s weight while keeping part performance and mechanical properties. The project was a key driver in the automaker’s effort to reduce vehicle weight, improve fuel economy and fulfill emission reduction targets. The car producer reduced the dashboard weight by 20% and improved the part bending strength, thus enhancing the vehicle safety in case of a collision.</p> <p>Timeframe: Avient assesses climate-related risks and opportunities related to Investment in R&D yearly and creates action plans over short and medium timeframes.</p>
Operations	Yes	<p>Climate related risks influence our operations strategy.</p> <p>For instance, energy costs represent a substantial part of our manufacturing costs and emerging regulation changes</p>

		<p>that counter the adverse effects of climate change can have an important impact on these costs.</p> <p>For this reason, our Energy Management Committee evaluates risks and opportunities and defines accordingly the most effective strategy.</p> <p>This strategy then translates into concrete initiatives: Avient actively manages its energy use, made significant investments in energy efficiency technologies, renewable energy projects, signed a PPA in 2019, and entered into negotiations for a second vPPA in 2020.</p> <p>Case study: Avient completed 74 energy saving activities in 2020 that cumulatively reduce yearly emissions by 6,800 MT CO₂e, hence reducing the company exposure to commodity fluctuations and regulatory changes.</p> <p>Timeframe: Avient assesses climate-related risks and opportunities related to operations yearly, and creates action plans over short and medium timeframes.</p>
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C3.4

(C3.4) Describe where and how climate-related risks and opportunities have influenced your financial planning.

	Financial planning elements that have been influenced	Description of influence
Row 1	Direct costs Capital expenditures Access to capital Assets	<ul style="list-style-type: none"> • Direct Costs <p>As Avient operates globally with manufacturing sites and distribution facilities in North America, South America, Europe and Asia. For this reason, we must deal with diverse and complex energy markets that present many risks and opportunities.</p> <p>To manage such aspects, the Energy Management Committee has partnered with a global specialist in energy management, that enables a holistic approach that maximizes benefits while mitigating risks.</p> <p>This partnership enables a more robust budgeting and financial planning cycle, a more strategic sourcing of options (pure commodity sourcing and GOs among others) while leveraging to advance risk management solutions to address the challenges of an ever volatile and changeable environment, such as any legislative changes (opportunities & threats linked to carbon taxes for instance) that may threaten our portfolio.</p> <p>An example of a direct result of this integrated process, in 2019, to help</p>

		<p>reduce consumption from non-renewable energy sources, Avient has leveraged a Virtual Power Purchase Agreement (VPPA) in North America. This action has resulted in rapid progress toward meeting our 2030 goal. Building off our experience in North America, we have entered into negotiations to procure 37 MW of solar energy in Europe. This agreement would be equal to approximately 90% of our annual European electricity needs. We continue to explore similar opportunities to decarbonize across our global operations.</p> <p>Time horizon covered by the financial planning process for Direct Costs: short term to 5 years out.</p> <ul style="list-style-type: none"> • Access to Capital <p>Climate-related risks and opportunities have influenced Avient’s access to Capital.</p> <p>Together with consumer preferences shifting towards more sustainable products, investors are seeking to increase their investment in companies providing low-carbon and climate resilient goods and services.</p> <p>A lack of response to climate change-related issues could create a risk for our business and threaten our access to capital.</p> <p>For this reason, Avient is committed to improve climate-related issues management at a corporate level and reducing emissions beyond business-as-usual scenario.</p> <p>As part of this effort, Avient issued its first Sustainability report in 2019 and its second in 2020 to highlight the contributions we're making in the areas of People, Products, Planet and Performance – our four cornerstones of sustainability.</p> <p>In addition, in 2019 we made our first public disclosure through CDP Climate Change questionnaire and continue to report to CDP in 2020. These efforts not only are a means for continuous improvement and better decision-making, but also improve transparency, help increase stakeholder trust and improve access to capital.</p> <p>Time horizon covered by the financial planning process for Access to Capital: long term.</p> <ul style="list-style-type: none"> • Capital Expenditures <p>In Avient when we evaluate Capital expenditure decisions, we classify the investment opportunity in three main categories: quality, productivity and Environmental Health and Safety (EHS).</p>
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		<p>To arbitrate between different options and further support investments in clean and lower-carbon solutions even when they do not present the most attractive returns, we give a higher weighting factors to EHS projects that ultimately improve overall scores and prioritize them in our investment decision matrix.</p> <p>In 2019, Avient directed \$7.87 MM towards environmental, health and safety capital improvements.</p> <p>As a direct result of this policy we have implemented in 2020 74 Energy Savings projects that cumulatively reduce yearly emissions consumption by more than 6,800 MT CO₂e, and each year more an increasing number of projects are screened.</p> <p>Time horizon covered by the financial planning process for Capital Expenditures: short term to 5 years out.</p> <p>• Assets At Avient, climate-related risks and opportunities have influenced our financial planning when it comes to Assets.</p> <p>For instance, our ERM process and the Risk Management Committee frequently assess property risks and opportunities and provides guidance on Asset Management (for instance for new Facilities development and existing facilities Divestment or Acquisitions) to mitigate, among others, physical risks that could cause decreased asset life, value write-offs, insurance costs increase among others.</p> <p>Such process and guidance are fully integrated in our financial planning, which outlook can span from short term to long term.</p> <p>Time horizon covered by the financial planning process for Assets: short term to 5 years out.</p>
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C3.4a

(C3.4a) Provide any additional information on how climate-related risks and opportunities have influenced your strategy and financial planning (optional).

C4. Targets and performance

C4.1

(C4.1) Did you have an emissions target that was active in the reporting year?

Absolute target

C4.1a

(C4.1a) Provide details of your absolute emissions target(s) and progress made against those targets.

Target reference number

Abs 1

Year target was set

2020

Target coverage

Company-wide

Scope(s) (or Scope 3 category)

Scope 1+2 (market-based)

Base year

2019

Covered emissions in base year (metric tons CO₂e)

173,731

Covered emissions in base year as % of total base year emissions in selected Scope(s) (or Scope 3 category)

100

Target year

2030

Targeted reduction from base year (%)

60

Covered emissions in target year (metric tons CO₂e) [auto-calculated]

69,492.4

Covered emissions in reporting year (metric tons CO₂e)

106,003

% of target achieved [auto-calculated]

64.9740115466

Target status in reporting year

Underway

Is this a science-based target?

No, but we anticipate setting one in the next 2 years

Target ambition

Please explain (including target coverage)

We are proud to have reached our original target of 35% in 2020 by reducing our Scope 1 & 2 GHG emissions by 37%.

Our next level commitment for 2030 has been established, whereby we will achieve a reduction of 60% and operational carbon neutrality by 2050.

Target reference number

Abs 2

Year target was set

2020

Target coverage

Company-wide

Scope(s) (or Scope 3 category)

Scope 1+2 (market-based)

Base year

2019

Covered emissions in base year (metric tons CO₂e)

173,731

Covered emissions in base year as % of total base year emissions in selected Scope(s) (or Scope 3 category)

100

Target year

2050

Targeted reduction from base year (%)

100

Covered emissions in target year (metric tons CO₂e) [auto-calculated]

0

Covered emissions in reporting year (metric tons CO₂e)

106,003

% of target achieved [auto-calculated]

38.984406928

Target status in reporting year

Underway

Is this a science-based target?

No, but we anticipate setting one in the next 2 years

Target ambition

Please explain (including target coverage)

We are proud to have reached our original target of 35% in 2020 by reducing our Scope 1 & 2 GHG emissions by 37%.

Our next level commitment for 2030 has been established, whereby we will achieve a reduction of 60% and operational carbon neutrality by 2050.

Target reference number

Abs 3

Year target was set

2020

Target coverage

Company-wide

Scope(s) (or Scope 3 category)

Scope 3: Waste generated in operations

Base year

2019

Covered emissions in base year (metric tons CO₂e)

6,234

Covered emissions in base year as % of total base year emissions in selected Scope(s) (or Scope 3 category)

100

Target year

2030

Targeted reduction from base year (%)

35

Covered emissions in target year (metric tons CO₂e) [auto-calculated]

4,052.1

Covered emissions in reporting year (metric tons CO₂e)

5,792

% of target achieved [auto-calculated]

20.2575736743

Target status in reporting year

Underway

Is this a science-based target?

No, but we anticipate setting one in the next 2 years

Target ambition

Please explain (including target coverage)

By 2030, Avient will reduce waste to landfill by 35% from the 2019 baseline

C4.2

(C4.2) Did you have any other climate-related targets that were active in the reporting year?

Target(s) to increase low-carbon energy consumption or production
Other climate-related target(s)

C4.2a

(C4.2a) Provide details of your target(s) to increase low-carbon energy consumption or production.

Target reference number

Low 1

Year target was set

2020

Target coverage

Company-wide

Target type: absolute or intensity

Absolute

Target type: energy carrier

Electricity

Target type: activity

Consumption

Target type: energy source

Renewable energy source(s) only

Metric (target numerator if reporting an intensity target)

Percentage

Target denominator (intensity targets only)

Base year

2019

Figure or percentage in base year

0.69

Target year

2030

Figure or percentage in target year

60

Figure or percentage in reporting year

38

% of target achieved [auto-calculated]

62.9067610858

Target status in reporting year

Underway

Is this target part of an emissions target?

Yes, achieving this target will support Avient's achievement of Abs1.

Is this target part of an overarching initiative?

RE100

Please explain (including target coverage)

38% of Avient's electricity demand globally was from renewable sources in 2020, up from 0.69% in 2019. Approximately 20% of Avient's renewable energy will be contractually supported with a Virtual Power Agreement from solar energy production in 2021.

In 2020, Avient began the process of applying for membership into the RE100 initiative.

Target reference number

Low 2

Year target was set

2020

Target coverage

Company-wide

Target type: absolute or intensity

Absolute

Target type: energy carrier

Electricity

Target type: activity

Consumption

Target type: energy source

Renewable energy source(s) only

Metric (target numerator if reporting an intensity target)

Percentage

Target denominator (intensity targets only)

Base year

2019

Figure or percentage in base year

0.69

Target year

2050

Figure or percentage in target year

100

Figure or percentage in reporting year

38

% of target achieved [auto-calculated]

37.5692276709

Target status in reporting year

Underway

Is this target part of an emissions target?

Yes, achieving this target will support Avient's achievement of Abs2.

Is this target part of an overarching initiative?

RE100

Please explain (including target coverage)

38% of Avient's electricity demand globally was from renewable sources in 2020, up from 0.69% in 2019. Approximately 20% of Avient's renewable energy will be contractually supported with a Virtual Power Agreement from solar energy production in 2021.

In 2020, Avient began the process of applying for membership into the RE100 initiative.

C4.2b

(C4.2b) Provide details of any other climate-related targets, including methane reduction targets.

Target reference number

Oth 1

Year target was set

2020

Target coverage

Company-wide

Target type: absolute or intensity

Absolute

Target type: category & Metric (target numerator if reporting an intensity target)

Other, please specify

Other, please specify

% of products manufactured for packaging applications be recyclable or reusable

Target denominator (intensity targets only)

Base year

2019

Figure or percentage in base year

90

Target year

2030

Figure or percentage in target year

100

Figure or percentage in reporting year

90

% of target achieved [auto-calculated]

0

Target status in reporting year

Underway

Is this target part of an emissions target?

Yes, achieving this target will support Avient's achievement of Abs 2.

Is this target part of an overarching initiative?

Other, please specify

Plastics Europe and American Chemistry Council commitments to enable plastics packaging to be 100% re-used, recycled or recovered by 2040.

Please explain (including target coverage)

By 2030, Avient will enable 100% of our products manufactured for packaging applications to be recyclable or reusable to advance the circular economy.

Current:

- Approximately 90% of Avient's products met these criteria in 2019.
- Avient supports the Plastics Europe and American Chemistry Council commitments to enable plastics packaging to be 100% re-used, recycled or recovered by 2040.
- It is estimated that 9% of the world's plastic is recycled by end users.

Though this goal is most closely related to our products, this goal necessitates that any waste produced via the manufacturing process also be recycle, and so is indirectly tied to our Abs 3 waste goal.

Target reference number

Oth 2

Year target was set

2020

Target coverage

Company-wide

Target type: absolute or intensity

Absolute

Target type: category & Metric (target numerator if reporting an intensity target)

Engagement with suppliers

Percentage of suppliers actively engaged on climate-related issues

Target denominator (intensity targets only)

Base year

2020

Figure or percentage in base year

39

Target year

2030

Figure or percentage in target year

90

Figure or percentage in reporting year

39

% of target achieved [auto-calculated]

0

Target status in reporting year

Underway

Is this target part of an emissions target?

No

Is this target part of an overarching initiative?

No, it's not part of an overarching initiative

Please explain (including target coverage)

By 2030, to ensure alignment with Avient's expectations on environmental, social and governance requirements, Avient will assess its top suppliers representing 90% of our total raw material costs.

Current:

- 39% of our top suppliers have been assessed through the end of 2020.

Note: a base year is not applicable to this goal, because as the number of suppliers fluctuates so does the number of suppliers that need to be assessed to achieve our goal – i.e. the achievement of the target is not tied to a base year.

Target reference number

Oth 3

Year target was set

2020

Target coverage

Company-wide

Target type: absolute or intensity

Absolute

Target type: category & Metric (target numerator if reporting an intensity target)

R&D investments

Other, please specify

% of technology projects related to sustainable solutions

Target denominator (intensity targets only)

Base year

2019

Figure or percentage in base year

62

Target year

2030

Figure or percentage in target year

100

Figure or percentage in reporting year

85

% of target achieved [auto-calculated]

60.5263157895

Target status in reporting year

Underway

Is this target part of an emissions target?

No

Is this target part of an overarching initiative?

No, it's not part of an overarching initiative

Please explain (including target coverage)

By 2030, 100% of Avient's technology platform projects will deliver sustainable solutions that enable our customers' innovation goals.

Current:

- 85% of our technology projects in 2020 were related to sustainable solutions, an increase of 37%.

C4.3

(C4.3) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Yes

C4.3a

(C4.3a) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	0	0
To be implemented*	10	35,318
Implementation commenced*	23	724

Implemented*	104	2,585
Not to be implemented	0	0

C4.3b

(C4.3b) Provide details on the initiatives implemented in the reporting year in the table below.

Initiative category & Initiative type

Energy efficiency in buildings

Lighting

Estimated annual CO2e savings (metric tonnes CO2e)

866

Scope(s)

Scope 2 (location-based)

Scope 2 (market-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

183,234

Investment required (unit currency – as specified in C0.4)

880,229

Payback period

4-10 years

Estimated lifetime of the initiative

16-20 years

Comment

This represents an aggregate of all lighting projects implemented in 2020.

Initiative category & Initiative type

Energy efficiency in production processes

Electrification

Estimated annual CO2e savings (metric tonnes CO2e)

823

Scope(s)

Scope 1

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

2,807

Investment required (unit currency – as specified in C0.4)

0

Payback period

4-10 years

Estimated lifetime of the initiative

3-5 years

Comment

Replacement of LPG Gas forktruck with Electric Lithium Ion battery driven forktruck.

Initiative category & Initiative type

Energy efficiency in production processes

Cooling technology

Estimated annual CO2e savings (metric tonnes CO2e)

165

Scope(s)

Scope 2 (location-based)

Scope 2 (market-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

42,950

Investment required (unit currency – as specified in C0.4)

169,300

Payback period

>25 years

Estimated lifetime of the initiative

11-15 years

Comment

This represents an aggregate of all cooling technology projects implemented in 2020.

Initiative category & Initiative type

Energy efficiency in production processes
Process optimization

Estimated annual CO₂e savings (metric tonnes CO₂e)

156

Scope(s)

Scope 1
Scope 2 (location-based)
Scope 2 (market-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

73,608

Investment required (unit currency – as specified in C0.4)

76,890

Payback period

<1 year

Estimated lifetime of the initiative

>30 years

Comment

This represents an aggregate of all process optimization projects implemented in 2020.

Initiative category & Initiative type

Waste reduction and material circularity
Waste reduction

Estimated annual CO₂e savings (metric tonnes CO₂e)

154

Scope(s)

Scope 3

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

491,482

Investment required (unit currency – as specified in C0.4)

83,305

Payback period

4-10 years

Estimated lifetime of the initiative

Ongoing

Comment

This represents an aggregate of all waste reduction projects implemented in 2020.

Initiative category & Initiative type

Energy efficiency in production processes
Compressed air

Estimated annual CO₂e savings (metric tonnes CO₂e)

142

Scope(s)

Scope 2 (location-based)
Scope 2 (market-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

35,914

Investment required (unit currency – as specified in C0.4)

154,470

Payback period

4-10 years

Estimated lifetime of the initiative

11-15 years

Comment

This represents an aggregate of all compressed air projects implemented in 2020.

Initiative category & Initiative type

Waste reduction and material circularity
Product/component/material recycling

Estimated annual CO₂e savings (metric tonnes CO₂e)

103

Scope(s)

Scope 3

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

54,109

Investment required (unit currency – as specified in C0.4)

5,142

Payback period

1-3 years

Estimated lifetime of the initiative

Ongoing

Comment

This represents an aggregate of all recycling projects implemented in 2020.

Initiative category & Initiative type

Energy efficiency in buildings
Maintenance program

Estimated annual CO2e savings (metric tonnes CO2e)

55

Scope(s)

Scope 2 (location-based)
Scope 2 (market-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

24,300

Investment required (unit currency – as specified in C0.4)

34,000

Payback period

1-3 years

Estimated lifetime of the initiative

6-10 years

Comment

This represents an aggregate of all maintenance projects implemented in 2020.

Initiative category & Initiative type

Energy efficiency in production processes
Waste heat recovery

Estimated annual CO₂e savings (metric tonnes CO₂e)

44

Scope(s)

Scope 1
Scope 2 (location-based)
Scope 2 (market-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

17,000

Investment required (unit currency – as specified in C0.4)

4,400

Payback period

<1 year

Estimated lifetime of the initiative

>30 years

Comment

Insulation for extruders to retain heat better.

Initiative category & Initiative type

Waste reduction and material circularity
Product/component/material reuse

Estimated annual CO₂e savings (metric tonnes CO₂e)

21.68

Scope(s)

Scope 3

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

252,874

Investment required (unit currency – as specified in C0.4)

500

Payback period

<1 year

Estimated lifetime of the initiative

16-20 years

Comment

This represents an aggregate of all reuse projects implemented in 2020.

Initiative category & Initiative type

Energy efficiency in buildings
Heating, Ventilation and Air Conditioning (HVAC)

Estimated annual CO2e savings (metric tonnes CO2e)

21

Scope(s)

Scope 2 (location-based)
Scope 2 (market-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

4,200

Investment required (unit currency – as specified in C0.4)

400

Payback period

<1 year

Estimated lifetime of the initiative

>30 years

Comment

This represents an aggregate of all HVAC projects implemented in 2020.

Initiative category & Initiative type

Energy efficiency in production processes
Motors and drives

Estimated annual CO2e savings (metric tonnes CO2e)

16

Scope(s)

Scope 2 (location-based)
Scope 2 (market-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

5,976

Investment required (unit currency – as specified in C0.4)

361,000

Payback period

>25 years

Estimated lifetime of the initiative

>30 years

Comment

This represents an aggregate of all motor and driver projects implemented in 2020.

Initiative category & Initiative type

Low-carbon energy generation

Solar PV

Estimated annual CO2e savings (metric tonnes CO2e)

12

Scope(s)

Scope 2 (market-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

4,836

Investment required (unit currency – as specified in C0.4)

31,940

Payback period

4-10 years

Estimated lifetime of the initiative

21-30 years

Comment

We installed a photovoltaic system with a 29.14 kWp capacity and an estimated annual output of 28,800 kWh. The system came online in February 2020.

Initiative category & Initiative type

Energy efficiency in production processes

Machine/equipment replacement

Estimated annual CO2e savings (metric tonnes CO2e)

8

Scope(s)

- Scope 2 (location-based)
- Scope 2 (market-based)
- Scope 3

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

3,541

Investment required (unit currency – as specified in C0.4)

411,747

Payback period

>25 years

Estimated lifetime of the initiative

>30 years

Comment

This represents an aggregate of all equipment replacement projects implemented in 2020.

C4.3c

(C4.3c) What methods do you use to drive investment in emissions reduction activities?

Method	Comment
Financial optimization calculations	<p>Avient has developed an energy efficiency program that is driven by Corporate mandates to identify/execute/report energy savings activities at the facility level. Progress against this expectation is audited quarterly. Overarching goal of this objective is to identify savings potential through the calculation and analysis of energy consumption which drives optimized use of equipment and systems.</p> <p>In addition, when evaluating Capital expenditure decisions, we classify the investment opportunity in three main categories: quality, productivity and Environmental Health and Safety (EHS).</p> <p>To arbitrate between different options and further support investments in clean and lower-carbon solutions (that are classified as EHS) even when they do not present the most attractive returns, we give a higher weighting factors to EHS projects that ultimately improve overall scores and prioritize them in our investment decision matrix.</p> <p>In 2020, Avient directed \$4.91 MM towards environmental, health and</p>

	safety capital improvements. Additionally, we are considering implementing a price on carbon in 2021.
Compliance with regulatory requirements/standards	Avient believes that sustainable business success is closely tied to strict compliance with regulatory requirements and our own ethical standards.
Employee engagement	Expectations around energy savings activities communicated to all in conjunction with training and guidance for execution. Incentive programs made available to further promote participation.
Partnering with governments on technology development	An active program exists to periodically assess availability of government incentives related to greener technology use and development.

C4.5

(C4.5) Do you classify any of your existing goods and/or services as low-carbon products or do they enable a third party to avoid GHG emissions?

Yes

C4.5a

(C4.5a) Provide details of your products and/or services that you classify as low-carbon products or that enable a third party to avoid GHG emissions.

Level of aggregation

Group of products

Description of product/Group of products

Avient has a highly-technical and broad portfolio of material solutions that help our customers—and our planet—be more sustainable. In 2020, we further evaluated our applications and revenue from our sustainable solutions, since the publishing of our last report and the acquisition of Clariant Masterbatch. Updated revenue performance is provided herein. It is clear that these materials have and will continue to comprise a growing portfolio for our company, as demand increases across the globe and canvasses many end markets. Our innovation efforts and collaboration with customers have increased in lockstep. As a result, Avient revenue from sustainable solutions has more than doubled compared to 2016.

For pro forma 2020, we delivered \$790 million in sustainable solutions sales, as defined using criteria aligned with the FTC 2012 Guide for the Use of Environmental Marketing Claims. And we did so while also yielding sustainable benefits in these eight key areas where our material science is having the most impact.

As we look to the future, we expect these eight areas to gain even more importance—and acceptance—among our customers and their end users. We also expect it will further the win-win benefit trend for both our planet and Avient.

By 2030, 100% of Avient’s technology platform projects will deliver sustainable solutions that enable our customers’ innovation goals. In 2020, 85% of our technology projects in were related to sustainable solutions, an increase of 37%.

Are these low-carbon product(s) or do they enable avoided emissions?

Low-carbon product and avoided emissions

Taxonomy, project or methodology used to classify product(s) as low-carbon or to calculate avoided emissions

Other, please specify

US Federal Trade Commission Green Guides

% revenue from low carbon product(s) in the reporting year

85

Comment

C5. Emissions methodology

C5.1

(C5.1) Provide your base year and base year emissions (Scopes 1 and 2).

Scope 1

Base year start

January 1, 2019

Base year end

December 31, 2019

Base year emissions (metric tons CO2e)

18,709

Comment

We are restating our baseline year emissions to include our recent acquisitions.

Scope 2 (location-based)

Base year start

January 1, 2019

Base year end

December 31, 2019

Base year emissions (metric tons CO2e)

143,505

Comment

We are restating our baseline year emissions to include our recent acquisitions.

Scope 2 (market-based)

Base year start

January 1, 2019

Base year end

December 31, 2019

Base year emissions (metric tons CO₂e)

155,023

Comment

We are restating our baseline year emissions to include our recent acquisitions.

C5.2

(C5.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

- IEA CO₂ Emissions from Fuel Combustion
- IPCC Guidelines for National Greenhouse Gas Inventories, 2006
- The Greenhouse Gas Protocol: Public Sector Standard
- The Greenhouse Gas Protocol: Scope 2 Guidance
- US EPA Mandatory Greenhouse Gas Reporting Rule
- US EPA Emissions & Generation Resource Integrated Database (eGRID)
- Other, please specify
- Reliable Disclosure Systems for Europe (RE-DISS)

C5.2a

(C5.2a) Provide details of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

The RE-DISS project aimed at improving significantly the reliability and accuracy of the information given to consumers of electricity in Europe regarding the origin of the electricity they are consuming. Such information is given to all consumers through the regime of electricity source disclosure, which is a requirement on all European suppliers of electricity.

C6. Emissions data

C6.1

(C6.1) What were your organization's gross global Scope 1 emissions in metric tons CO₂e?

Reporting year

Gross global Scope 1 emissions (metric tons CO₂e)

18,426

Comment

C6.2

(C6.2) Describe your organization's approach to reporting Scope 2 emissions.

Row 1

Scope 2, location-based

We are reporting a Scope 2, location-based figure

Scope 2, market-based

We are reporting a Scope 2, market-based figure

Comment

C6.3

(C6.3) What were your organization's gross global Scope 2 emissions in metric tons CO₂e?

Reporting year

Scope 2, location-based

134,961

Scope 2, market-based (if applicable)

87,577

Comment

C6.4

(C6.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1 and Scope 2 emissions that are within your selected reporting boundary which are not included in your disclosure?

No

C6.5

(C6.5) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

Evaluation status

Relevant, calculated

Metric tonnes CO2e

1,042,871

Emissions calculation methodology

Pounds of purchased polymers broken out by polymer type as well as carbon black data were obtained. Emissions for polymers and carbon black were calculated using emission factors from a variety of sources including ELCD, DEFRA, and US-EI 2.2 as well as IPCC's AR5 GWP. Other purchased goods and services were calculated based on spend information utilizing emission factors from CEDA.

Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

Please explain

Capital goods

Evaluation status

Not relevant, explanation provided

Please explain

This Scope 3 category does not meet any of the criteria (size, influence, risk, stakeholders, outsourcing, etc.) deemed as relevant under the WRI / WBCSD "Corporate Value Chain (Scope 3) Accounting & Reporting Standard" criteria of "sector guidance" as defined in Table 6.1 based on Avient's review of operations.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

Evaluation status

Relevant, calculated

Metric tonnes CO2e

4,941

Emissions calculation methodology

Avient utilizes our Scope 2 emissions and applies a regional transmission and distribution loss % to calculate this value. T&D loss percentages for the USA are by state and come from the EPA's "Power Profiler ZIP Code Tool with eGRID2018 Data" version 9.0. Factors for the rest of the world come from the World Bank Table 5.11 "World Development Indicators: Power and communication" (2014 data).

Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

Please explain

Upstream transportation and distribution

Evaluation status

Not relevant, explanation provided

Please explain

This Scope 3 category does not meet any of the criteria (size, influence, risk, stakeholders, outsourcing, etc.) deemed as relevant under the WRI / WBCSD "Corporate Value Chain (Scope 3) Accounting & Reporting Standard" criteria of "sector guidance" as defined in Table 6.1 based on Avient's review of operations.

Waste generated in operations

Evaluation status

Relevant, calculated

Metric tonnes CO₂e

5,792

Emissions calculation methodology

Site level solid waste data was collected and emissions were calculated utilizing the Department for Environment Food and Rural Affairs (DEFRA) (2019 v1.0).

Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

Please explain

Business travel

Evaluation status

Relevant, calculated

Metric tonnes CO₂e

2,423

Emissions calculation methodology

Business travel data includes car and air travel, as well as hotel stays provided by our travel agency of choice. The emissions were calculated using relevant emission factors

from DEFRA 2019 v1.0.

Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

Please explain

Employee commuting

Evaluation status

Relevant, calculated

Metric tonnes CO₂e

16,063

Emissions calculation methodology

The mileage distance between employee's home and office was estimated using the respective postal codes. Commuting mileage outliers were assigned an average value calculated for that year. We assumed 50 weeks a year and 5 days a week of commuting when estimating. The commuting mileage total was combined with the following emission factor: Department for Environment Food and Rural Affairs (DEFRA); 2019 Guidelines to DEFRA.

Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

Please explain

Upstream leased assets

Evaluation status

Relevant, calculated

Metric tonnes CO₂e

2,367

Emissions calculation methodology

Upstream leased assets data includes data from leased vehicles provided by our leasing agencies of choice. The emissions were calculated using relevant emission factors from DEFRA 2019 v1.0.

Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

Please explain

All leased facilities are included within Scope 1 and Scope 2 as part of our direct operations.

Downstream transportation and distribution

Evaluation status

Relevant, calculated

Metric tonnes CO₂e

366,128

Emissions calculation methodology

Downstream transportation and distribution information includes truck, air and sea freight. The values were calculated using metric ton kilometers and the following emission factor: Defra - Freighting Goods, 2019 v1.0

Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

Please explain

Processing of sold products

Evaluation status

Not relevant, explanation provided

Please explain

This Scope 3 category does not meet any of the criteria (size, influence, risk, stakeholders, outsourcing, etc.) deemed as relevant under the WRI / WBCSD "Corporate Value Chain (Scope 3) Accounting & Reporting Standard" criteria of "sector guidance" as defined in Table 6.1 based on Avient's review of operations.

Use of sold products

Evaluation status

Not relevant, explanation provided

Please explain

This Scope 3 category does not meet any of the criteria (size, influence, risk, stakeholders, outsourcing, etc.) deemed as relevant under the WRI / WBCSD "Corporate Value Chain (Scope 3) Accounting & Reporting Standard" criteria of "sector guidance" as defined in Table 6.1 based on Avient's review of operations.

End of life treatment of sold products

Evaluation status

Not relevant, explanation provided

Please explain

This Scope 3 category does not meet any of the criteria (size, influence, risk, stakeholders, outsourcing, etc.) deemed as relevant under the WRI / WBCSD "Corporate Value Chain (Scope 3) Accounting & Reporting Standard" criteria of "sector guidance" as defined in Table 6.1 based on Avient's review of operations.

Downstream leased assets

Evaluation status

Not relevant, explanation provided

Please explain

This Scope 3 category does not meet any of the criteria (size, influence, risk, stakeholders, outsourcing, etc.) deemed as relevant under the WRI / WBCSD "Corporate Value Chain (Scope 3) Accounting & Reporting Standard" criteria of "sector guidance" as defined in Table 6.1 based on Avient's review of operations.

Franchises

Evaluation status

Not relevant, explanation provided

Please explain

This Scope 3 category does not meet any of the criteria (size, influence, risk, stakeholders, outsourcing, etc.) deemed as relevant under the WRI / WBCSD "Corporate Value Chain (Scope 3) Accounting & Reporting Standard" criteria of "sector guidance" as defined in Table 6.1 based on Avient's review of operations.

Investments

Evaluation status

Not relevant, explanation provided

Please explain

This Scope 3 category does not meet any of the criteria (size, influence, risk, stakeholders, outsourcing, etc.) deemed as relevant under the WRI / WBCSD "Corporate Value Chain (Scope 3) Accounting & Reporting Standard" criteria of "sector guidance" as defined in Table 6.1 based on Avient's review of operations.

Other (upstream)

Evaluation status

Not relevant, explanation provided

Please explain

This Scope 3 category does not meet any of the criteria (size, influence, risk, stakeholders, outsourcing, etc.) deemed as relevant under the WRI / WBCSD "Corporate Value Chain (Scope 3) Accounting & Reporting Standard" criteria of "sector guidance" as defined in Table 6.1 based on Avient's review of operations.

Other (downstream)

Evaluation status

Not relevant, explanation provided

Please explain

This Scope 3 category does not meet any of the criteria (size, influence, risk, stakeholders, outsourcing, etc.) deemed as relevant under the WRI / WBCSD "Corporate Value Chain (Scope 3) Accounting & Reporting Standard" criteria of "sector guidance" as defined in Table 6.1 based on Avient's review of operations.

C6.7

(C6.7) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

No

C6.10

(C6.10) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO₂e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Intensity figure

0.0000327

Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO₂e)

106,003

Metric denominator

unit total revenue

Metric denominator: Unit total

3,242,100,000

Scope 2 figure used

Market-based

% change from previous year

46.12

Direction of change

Decreased

Reason for change

Our revenue increased by 13.25% while our overall scope 1+2 emissions decreased by 38.98%, leading to a 46.12% decrease of the intensity overall.

Intensity figure

0.241288

Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

106,003

Metric denominator

unit of production

Metric denominator: Unit total

439,322

Scope 2 figure used

Market-based

% change from previous year

35.75

Direction of change

Decreased

Reason for change

Our production decreased by 5.04% while our overall scope 1+2 emissions decreased by 38.98%, leading to a 35.75% decrease of the intensity overall.

C7. Emissions breakdowns

C7.1

(C7.1) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Yes

C7.1a

(C7.1a) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used greenhouse warming potential (GWP).

Greenhouse gas	Scope 1 emissions (metric tons of CO ₂ e)	GWP Reference
CO ₂	18,404	IPCC Fifth Assessment Report (AR5 – 100 year)
CH ₄	11	IPCC Fifth Assessment Report (AR5 – 100 year)
N ₂ O	12	IPCC Fifth Assessment Report (AR5 – 100 year)

C7.2

(C7.2) Break down your total gross global Scope 1 emissions by country/region.

Country/Region	Scope 1 emissions (metric tons CO ₂ e)
Belgium	953
Canada	454
China	49
France	499
Germany	1,260
Hungary	106
Italy	722
Netherlands	7
Poland	130
Saudi Arabia	9
Spain	149
Thailand	7
United Kingdom of Great Britain and Northern Ireland	127
United States of America	13,041
Finland	35
India	179
Turkey	232
Singapore	22
Guatemala	16
Pakistan	275
Argentina	28

South Africa	38
Indonesia	13
Chile	0.003
Sweden	62
Colombia	13

C7.3

(C7.3) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

By business division

C7.3a

(C7.3a) Break down your total gross global Scope 1 emissions by business division.

Business division	Scope 1 emissions (metric ton CO ₂ e)
Global Color, Additives and Inks	4,930
Global Specialty Engineered Materials	3,176
Masterbatch	5,593
Avient Corporate	4,077
Avient Distribution	651

C-CE7.4/C-CH7.4/C-CO7.4/C-EU7.4/C-MM7.4/C-OG7.4/C-ST7.4/C-TO7.4/C-TS7.4

(C-CE7.4/C-CH7.4/C-CO7.4/C-EU7.4/C-MM7.4/C-OG7.4/C-ST7.4/C-TO7.4/C-TS7.4) Break down your organization's total gross global Scope 1 emissions by sector production activity in metric tons CO₂e.

	Gross Scope 1 emissions, metric tons CO ₂ e	Comment
Chemicals production activities	13,263	

C7.5

(C7.5) Break down your total gross global Scope 2 emissions by country/region.

Country/Region	Scope 2, location-based	Scope 2, market-based	Purchased and consumed electricity, heat,	Purchased and consumed low-carbon electricity, heat, steam or
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	(metric tons CO2e)	(metric tons CO2e)	steam or cooling (MWh)	cooling accounted for in Scope 2 market-based approach (MWh)
Belgium	1,348	1,195	6,704	335
Brazil	444	444	4,448	0
Canada	334	334	2,530	0
China	21,484	21,484	34,853	0
Czechia	185	36	373	312
Finland	131	346	1,117	0
France	658	516	11,948	0
Germany	8,802	9,812	21,936	5,834
Hungary	644	725	2,537	0
India	5,362	5,362	7,135	0
Italy	6,204	1,063	20,146	17,864
Luxembourg	35	100	222	0
Mexico	1,711	1,711	3,750	0
Netherlands	250	332	598	0
Peru	36	36	182	0
Poland	2,499	2,857	3,523	0
Saudi Arabia	8,214	8,214	15,865	0
Singapore	1,161	1,161	2,984	0
Spain	6,992	9,236	26,952	0
Thailand	4,369	4,369	9,016	0
United Kingdom of Great Britain and Northern Ireland	350	531	1,527	0
United States of America	51,565	5,458	121,433	100,004
Turkey	3,317	3,317	7,119	0
Guatemala	252	252	660	0
Pakistan	1,218	1,218	3,101	0
Argentina	289	212	897	240
South Africa	830	830	927	0
Indonesia	1,111	1,111	1,451	0
Chile	46	46	114	0
Sweden	25	0	1,883	1,883
New Zealand	225	225	2,073	0

Viet Nam	338	338	743	0
Colombia	375	375	2,338	0
Ireland	350	524	1,057	0
Malaysia	461	461	697	0
Taiwan, Greater China	3,348	3,348	5,991	0

C7.6

(C7.6) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

By business division

C7.6a

(C7.6a) Break down your total gross global Scope 2 emissions by business division.

Business division	Scope 2, location-based (metric tons CO ₂ e)	Scope 2, market-based (metric tons CO ₂ e)
Global Color, Additives and Inks	35,964	24,542
Global Specialty Engineered Materials	39,013	18,262
Masterbatch	54,474	44,360
Avient Corporate	4,795	388
Avient Distribution	714	25

C-CE7.7/C-CH7.7/C-CO7.7/C-MM7.7/C-OG7.7/C-ST7.7/C-TO7.7/C-TS7.7

(C-CE7.7/C-CH7.7/C-CO7.7/C-MM7.7/C-OG7.7/C-ST7.7/C-TO7.7/C-TS7.7) Break down your organization's total gross global Scope 2 emissions by sector production activity in metric tons CO₂e.

	Scope 2, location-based, metric tons CO ₂ e	Scope 2, market-based (if applicable), metric tons CO ₂ e	Comment
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Chemicals production activities	124,651	84,052	
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C-CH7.8

(C-CH7.8) Disclose the percentage of your organization's Scope 3, Category 1 emissions by purchased chemical feedstock.

Purchased feedstock	Percentage of Scope 3, Category 1 tCO ₂ e from purchased feedstock	Explain calculation methodology
Carbon black	3	Purchased carbon black data was obtained in weight. Emissions for carbon black were calculated using an emission factors from US-EI 2.2.
Polymers	48	Purchased polymers data, broken out by polymer type, was obtained in weight. Emissions for purchased polymers were calculated using appropriate emission factors from ELCD, DEFRA and US-EI 2.2.

C-CH7.8a

(C-CH7.8a) Disclose sales of products that are greenhouse gases.

	Sales, metric tons	Comment
Carbon dioxide (CO ₂)	0	
Methane (CH ₄)	0	
Nitrous oxide (N ₂ O)	0	
Hydrofluorocarbons (HFC)	0	
Perfluorocarbons (PFC)	0	
Sulphur hexafluoride (SF ₆)	0	
Nitrogen trifluoride (NF ₃)	0	

C7.9

(C7.9) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Decreased

C7.9a

(C7.9a) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

	Change in emissions (metric tons CO2e)	Direction of change	Emissions value (percentage)	Please explain calculation
Change in renewable energy consumption	58,405	Decreased	55.1	Taking total emission reductions from Renewable Energy Credits and Guarantees of Origin (58,405 metric tons CO2e) divided by total Scope 1 and Scope 2 emissions (106,003 metric tons CO2e), this results in 55.10% decrease.
Other emissions reduction activities	2,585	Decreased	2.44	Taking total emissions reduction activities implemented in 2020 (2,585 metric tons CO2e) divided by total Scope 1 and Scope 2 emissions (106,003 metric tons CO2e), this results in 2.44% decrease.
Divestment				
Acquisitions				
Mergers				
Change in output				
Change in methodology				
Change in boundary				
Change in physical operating conditions				
Unidentified	6,738	Decreased	6.36	There was a total of 6,738 metric tons of unidentified emission decrease YoY. Taking that value divided by total Scope 1 and Scope 2 emissions (106,003 metric tons CO2), this results in a decrease of 6.36%.
Other				

C7.9b

(C7.9b) Are your emissions performance calculations in C7.9 and C7.9a based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Market-based

C8. Energy

C8.1

(C8.1) What percentage of your total operational spend in the reporting year was on energy?

More than 0% but less than or equal to 5%

C8.2

(C8.2) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Yes
Consumption of purchased or acquired electricity	Yes
Consumption of purchased or acquired heat	No
Consumption of purchased or acquired steam	No
Consumption of purchased or acquired cooling	No
Generation of electricity, heat, steam, or cooling	Yes

C8.2a

(C8.2a) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

	Heating value	MWh from renewable sources	MWh from non-renewable sources	Total (renewable and non-renewable) MWh
Consumption of fuel (excluding feedstock)	HHV (higher heating value)	0	99,323	99,323

Consumption of purchased or acquired electricity		126,472	202,357	328,829
Consumption of self-generated non-fuel renewable energy		2,904		2,904
Total energy consumption		129,375	301,681	431,056

C-CH8.2a

(C-CH8.2a) Report your organization's energy consumption totals (excluding feedstocks) for chemical production activities in MWh.

	Heating value	Total MWh
Consumption of fuel (excluding feedstock)	HHV (higher heating value)	99,323
Consumption of purchased or acquired electricity		328,829
Consumption of self-generated non-fuel renewable energy		2,904
Total energy consumption		431,056

C8.2b

(C8.2b) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	No
Consumption of fuel for the generation of heat	No
Consumption of fuel for the generation of steam	No
Consumption of fuel for the generation of cooling	No
Consumption of fuel for co-generation or tri-generation	No

C8.2c

(C8.2c) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Fuels (excluding feedstocks)

Diesel

Heating value

HHV (higher heating value)

Total fuel MWh consumed by the organization

5,913

Emission factor

74.203

Unit

kg CO₂e per million Btu

Emissions factor source

US EPA Mandatory Reporting Rule (MRR) - Final Rule (40 CFR 98) - Industrial Sector 2013

Comment

Fuels (excluding feedstocks)

Natural Gas

Heating value

HHV (higher heating value)

Total fuel MWh consumed by the organization

93,411

Emission factor

53.115

Unit

kg CO₂e per million Btu

Emissions factor source

US EPA Mandatory Reporting Rule (MRR) - Final Rule (40 CFR 98) - Industrial Sector 2013

Comment

C8.2d

(C8.2d) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

	Total Gross generation (MWh)	Generation that is consumed by the organization (MWh)	Gross generation from renewable sources (MWh)	Generation from renewable sources that is consumed by the organization (MWh)
Electricity	2,904	2,904	2,904	2,904
Heat	0	0	0	0
Steam	0	0	0	0
Cooling	0	0	0	0

C-CH8.2d

(C-CH8.2d) Provide details on electricity, heat, steam, and cooling your organization has generated and consumed for chemical production activities.

	Total gross generation (MWh) inside chemicals sector boundary	Generation that is consumed (MWh) inside chemicals sector boundary
Electricity	2,904	2,904
Heat	0	0
Steam	0	0
Cooling	0	0

C8.2e

(C8.2e) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero emission factor in the market-based Scope 2 figure reported in C6.3.

Sourcing method

Unbundled energy attribute certificates, Renewable Energy Certificates (RECs)

Low-carbon technology type

Low-carbon energy mix

Country/area of consumption of low-carbon electricity, heat, steam or cooling

United States of America

MWh consumed accounted for at a zero emission factor

100,004

Comment

Sourcing method

Unbundled energy attribute certificates, Renewable Energy Certificates (RECs)

Low-carbon technology type

Low-carbon energy mix

Country/area of consumption of low-carbon electricity, heat, steam or cooling

Czechia

MWh consumed accounted for at a zero emission factor

312

Comment

Sourcing method

Unbundled energy attribute certificates, Renewable Energy Certificates (RECs)

Low-carbon technology type

Low-carbon energy mix

Country/area of consumption of low-carbon electricity, heat, steam or cooling

Italy

MWh consumed accounted for at a zero emission factor

17,864

Comment

Sourcing method

Green electricity products (e.g. green tariffs) from an energy supplier, supported by energy attribute certificates

Low-carbon technology type

Low-carbon energy mix

Country/area of consumption of low-carbon electricity, heat, steam or cooling

Belgium

MWh consumed accounted for at a zero emission factor

334.93

Comment

Sourcing method

Green electricity products (e.g. green tariffs) from an energy supplier, supported by energy attribute certificates

Low-carbon technology type

Low-carbon energy mix

Country/area of consumption of low-carbon electricity, heat, steam or cooling

Germany

MWh consumed accounted for at a zero emission factor

5,833.88

Comment

Sourcing method

Green electricity products (e.g. green tariffs) from an energy supplier, supported by energy attribute certificates

Low-carbon technology type

Low-carbon energy mix

Country/area of consumption of low-carbon electricity, heat, steam or cooling

Sweden

MWh consumed accounted for at a zero emission factor

1,882.92

Comment

Sourcing method

Green electricity products (e.g. green tariffs) from an energy supplier, supported by energy attribute certificates

Low-carbon technology type

Low-carbon energy mix

Country/area of consumption of low-carbon electricity, heat, steam or cooling

Argentina

MWh consumed accounted for at a zero emission factor

239.95

Comment

C-CH8.3

(C-CH8.3) Does your organization consume fuels as feedstocks for chemical production activities?

No

C9. Additional metrics

C9.1

(C9.1) Provide any additional climate-related metrics relevant to your business.

Description

Waste

Metric value

54.16

Metric numerator

Kg Waste

Metric denominator (intensity metric only)

per metric ton produced

% change from previous year

7.1

Direction of change

Decreased

Please explain

C-CH9.3a

(C-CH9.3a) Provide details on your organization's chemical products.

Output product

Other, please specify

Compounded Specialty Polymers (Avient compounds purchased products & does not manufacture base chemicals)

Production (metric tons)

439,322.31

Capacity (metric tons)

439,322.31

Direct emissions intensity (metric tons CO2e per metric ton of product)

0.2215

Electricity intensity (MWh per metric ton of product)

1.1019

Steam intensity (MWh per metric ton of product)

0

Steam/ heat recovered (MWh per metric ton of product)

0

Comment

C-CE9.6/C-CG9.6/C-CH9.6/C-CN9.6/C-CO9.6/C-EU9.6/C-MM9.6/C-OG9.6/C-RE9.6/C-ST9.6/C-TO9.6/C-TS9.6

(C-CE9.6/C-CG9.6/C-CH9.6/C-CN9.6/C-CO9.6/C-EU9.6/C-MM9.6/C-OG9.6/C-RE9.6/C-ST9.6/C-TO9.6/C-TS9.6) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

	Investment in low-carbon R&D	Comment
Row 1	Yes	As an element of our Sustainable Solutions product platform. See details in Opportunities section.

C-CH9.6a

(C-CH9.6a) Provide details of your organization’s investments in low-carbon R&D for chemical production activities over the last three years.

Technology area	Stage of development in the reporting year	Average % of total R&D investment over the last 3 years	R&D investment figure in the reporting year (optional)	Comment
Product redesign	Applied research and development	≤20%		

C10. Verification

C10.1

(C10.1) Indicate the verification/assurance status that applies to your reported emissions.

Verification/assurance status

Scope 1	No third-party verification or assurance
Scope 2 (location-based or market-based)	No third-party verification or assurance
Scope 3	No third-party verification or assurance

C10.2

(C10.2) Do you verify any climate-related information reported in your CDP disclosure other than the emissions figures reported in C6.1, C6.3, and C6.5?

No, but we are actively considering verifying within the next two years

C11. Carbon pricing

C11.1

(C11.1) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Yes

C11.1a

(C11.1a) Select the carbon pricing regulation(s) which impacts your operations.

Shenzhen pilot ETS

C11.1b

(C11.1b) Complete the following table for each of the emissions trading schemes you are regulated by.

Shenzhen pilot ETS

% of Scope 1 emissions covered by the ETS

100

% of Scope 2 emissions covered by the ETS

100

Period start date

January 1, 2020

Period end date

December 31, 2020

Allowances allocated

8,707

Allowances purchased

0

Verified Scope 1 emissions in metric tons CO₂e

0

Verified Scope 2 emissions in metric tons CO₂e

306,994

Details of ownership

Facilities we own and operate

Comment

C11.1d

(C11.1d) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

We comply with the systems by which we are regulated by keeping up-to-date on existing and upcoming emissions trading schemes. Our policy group monitors shifting regulations to ensure Avient knows how, when, and if our country operations may be impacted. Case study: We became subject to the Shenzhen pilot ETS, as it covers a broad scope across sectors. We closely monitored the announcements by the Shenzhen EEB around impacts on the ETS from Covid-19 and complied with the regulations as needed.

C11.2

(C11.2) Has your organization originated or purchased any project-based carbon credits within the reporting period?

No

C11.3

(C11.3) Does your organization use an internal price on carbon?

No, but we anticipate doing so in the next two years

C12. Engagement

C12.1

(C12.1) Do you engage with your value chain on climate-related issues?

Yes, our suppliers

Yes, our customers

C12.1a

(C12.1a) Provide details of your climate-related supplier engagement strategy.

Type of engagement

Information collection (understanding supplier behavior)

Details of engagement

Collect climate change and carbon information at least annually from suppliers

% of suppliers by number

30

% total procurement spend (direct and indirect)

30

% of supplier-related Scope 3 emissions as reported in C6.5

Rationale for the coverage of your engagement

Beginning in 2020, Avient has partnered with EcoVadis assess the CSR position of its suppliers. To date, suppliers representing approximately 30% of our annual spend have been assessed via the EcoVadis portal.

Impact of engagement, including measures of success

By 2030, to ensure alignment with Avient's expectations on environmental, social and governance requirements, Avient will assess its top suppliers representing 90% of our total raw material costs.

Comment

Type of engagement

Compliance & onboarding

Details of engagement

Code of conduct featuring climate change KPIs

% of suppliers by number

90

% total procurement spend (direct and indirect)

90

% of supplier-related Scope 3 emissions as reported in C6.5

Rationale for the coverage of your engagement

The countries and communities where we operate, as well as the world at large, are impacted by our operations, our products, and our people. The breadth and impact of our operations coupled with our high ethical standards require us to pursue highly sustainable solutions. Part of the way that we've integrated those standards into our business is through our Supplier Code of Conduct that covers our entire supplier

network. The main objective for our Supplier Code of Conduct communications is to help set expectations with our suppliers around economic, social, and environmental performance. All our suppliers go through a vendor approval process that incorporates the communication of this Supplier Code of Conduct and the majority of large suppliers are audited through a 3rd party partner.

Impact of engagement, including measures of success

Avient has set the following goal and measures the success of our engagement with suppliers against this goal: By 2030, to ensure alignment with Avient's expectations on environmental, social and governance requirements, Avient will assess its top suppliers representing 90% of our total raw material costs.

Comment

C12.1b

(C12.1b) Give details of your climate-related engagement strategy with your customers.

Type of engagement

Collaboration & innovation

Details of engagement

Run a campaign to encourage innovation to reduce climate change impacts

% of customers by number

100

% of customer - related Scope 3 emissions as reported in C6.5

0

Please explain the rationale for selecting this group of customers and scope of engagement

We enable our customers' sustainability goals through material science. We have eight primary ways to do this, by combining our material science expertise with the inherent sustainable benefits of polymers: light-weighting, reduced energy use, volatile organic compound reduction, improved recyclability, bio-derived content, eco-conscious composition, renewable energy applications and reduced material requirements. Our products and their impact can be found making a positive difference in nearly every industry such as:

- Delivering light-weighting benefits in rail, auto, and aerospace to improve fuel efficiency
- Extending shelf-life and recyclability of food and beverage packaging to reduce spoilage and waste
- Advancing healthcare innovation of medical devices with materials that enable disinfection as well as minimize the spread of infection

- In addition, specialized polymer and composite solutions are also helping ensure that customers' sustainable products come to life, as Avient materials can be used in the design of innovative renewable technologies such as wind turbines and solar panels. Because of the broad base of positive impact engagement with our customers can have, we have structured our engagement to include all of our customers.

Impact of engagement, including measures of success

Avient began tracking Sustainable Solutions portfolio's success in 2012. Our revenues from that portfolio have more than doubled compared to 2016. Part of this increase in revenue is directly related to the way we're engaging with our customers to further understand the value of this portfolio, particularly in terms of climate-change impacts. We expect that revenue from this portfolio will continue to grow as our specialization efforts mature.

C12.3

(C12.3) Do you engage in activities that could either directly or indirectly influence public policy on climate-related issues through any of the following?

- Trade associations
- Funding research organizations

C12.3b

(C12.3b) Are you on the board of any trade associations or do you provide funding beyond membership?

- No

C12.3d

(C12.3d) Do you publicly disclose a list of all research organizations that you fund?

- No

C12.3f

(C12.3f) What processes do you have in place to ensure that all of your direct and indirect activities that influence policy are consistent with your overall climate change strategy?

At Avient, we understand that it's important to ensure that our activities that influence policy are also consistent with our overall climate change strategy. Therefore, we have established a group of leaders that have insight across our broader business functions, including our policy group, that are directly responsible with management of climate-related strategies. By creating this nexus point, we ensure that these two groups have the opportunity to collaborate and ensure consistency.

Additionally, the VP of Sustainability works up through the Board of Directors and down through the organization via the Sustainability Council to ensure that our policy action and climate-change strategy are aligned and consistent.

C12.4

(C12.4) Have you published information about your organization's response to climate change and GHG emissions performance for this reporting year in places other than in your CDP response? If so, please attach the publication(s).


Publication

In voluntary communications

Status

Complete

Attach the document

 Avient_Sustain_2020_for CDP.pdf

Page/Section reference

About us, Planet, Performance, Metrics and Index sections

Content elements

Governance
Strategy
Risks & opportunities
Emissions figures
Emission targets

Comment


Publication

In mainstream reports

Status

Complete

Attach the document

 2030-goals.pdf

Page/Section reference

Pg. 1

Content elements

Emission targets

Comment

Publication

Other, please specify
EcoVadis report

Status

Complete

Attach the document

 20201113_Avient EcoVadis CSR Questionnaire.pdf

 20201113_Avient EcoVadis CSR Questionnaire.pdf

Page/Section reference

Pgs. 1-67

Content elements

Governance
Strategy
Risks & opportunities
Emissions figures
Emission targets
Other metrics

Comment

C15. Signoff

C-FI

(C-FI) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

C15.1

(C15.1) Provide details for the person that has signed off (approved) your CDP climate change response.

	Job title	Corresponding job category
Row 1	VP Sustainability	Chief Sustainability Officer (CSO)

SC. Supply chain module

SC0.0

(SC0.0) If you would like to do so, please provide a separate introduction to this module.

Headquartered in Avon Lake, Ohio, USA, with world-wide operations encompassing more than 100 facilities and employing approximately 9,100 associates, Avient (formerly PolyOne) Corporation (NYSE: AVNT), is a premier provider of specialized sustainable material. The company is dedicated to serving customers in diverse industries around the globe, by creating value through collaboration, innovation and an unwavering commitment to excellence. Guided by its Core Values, Sustainability Promise and No Surprises Pledge, Avient is an ACC Responsible Care® and Great Place to Work® certified company and a founding member of the Alliance to End Plastic Waste. The company is committed to its customers, employees, communities and shareholders through ethical, sustainable and fiscally responsible principles.

As one of the world's leading specialty polymer materials, services and solution companies, Avient contributes to value creation with innovative and sustainable solutions for customers from many industries. Through collaboration, innovation and excellence, our product portfolio is designed to ensure our customer's success. Additionally, our research and development is focused on finding innovative solutions to many of the key challenges facing society today. These include energy efficiency, renewable raw materials, light weighting and conserving natural resources.

We aim to create a world-class sustainable organization through continual improvement in the four cornerstones of our commitment to Sustainability:

- **People** – by keeping safety first, then hiring and developing our global team to then deliver to our customers with ethics and integrity
- **Products** – by innovating material solutions and services that help our customers meet their product and sustainability goals
- **Planet** – by conducting operations that minimize impact to the environment and natural resources, while committing to helping areas and communities that are distressed or undeserved.
- **Performance** – by delivering growth and value creation for all our stakeholders.

As a leading company in the field of specialty polymer materials, services and solutions, Avient does not limit itself to simply complying with the legal requirements, but also takes part in a variety of voluntary sustainability programs, including commitments to the Responsible Care® principles, Alliance to End Plastic Waste, Operation Clean Sweep® as well as self-initiated commitments such as its Code of Conduct and Code of Supplier Conduct.



In all of its activities, Avient puts high emphasis on environmental protection and safety. The company's internal standards and management systems on environment, health and safety are certified to the Responsible Care Management System. In addition, Avient has ISO 9001 worldwide and ISO 14001 and ISO 50001 certification at many facilities. Each production facility adheres vigorously to the company's global standards that ensure safe and environmentally friendly operations.

In Avient's product portfolio, clear sustainability criteria were established and are marketed as Sustainable Solutions based upon the FTC's Guidelines for the Use of Environmental Marketing Claims. These guides, developed by the Federal Trade Commission, consist of general principles and specific guidance on the use of particular environmental claims. Products that are renewable, re-usable, recyclable, have an eco-conscious composition, or meet resource efficiency guidelines fall within this category. On this basis, company products and solutions are reviewed and classified in terms of their sustainability performance. Upon this, measures can be built for strategic decision-making in investments on product development as well as communication.

Avient has defined our Sustainability Portfolio in the eight ways we help our customers meet their innovation and sustainability goals through material science. This portfolio has grown at a compounded annual growth rate of 14% since 2016, and the megatrends of the future indicate continued growth and demand. In 2019, we delivered \$410 million in sustainable solutions sales, as defined using criteria aligned with the FTC 2012 Guide for the Use of Environmental Marketing Claims. The impact and breadth of these solutions is immense, evidenced by the **\$1.36 Billion** in sales of these materials from **2016-2019**.

As the world begins to shift from operating in a linear economy to a circular economy, Avient is proud to be a part of the solution. Through our design expertise and material science, we help our customers increase post-consumer recycled content, formulate with bio-based materials, use less material during production, reduce energy required for production, and build alternative energy applications to name a few. In fact, approximately 60% of the revenue generated from sustainable solutions last year came from products designed for resource conservation.

SC0.1

(SC0.1) What is your company's annual revenue for the stated reporting period?

	Annual Revenue
Row 1	3,242,100,000

SC0.2

(SC0.2) Do you have an ISIN for your company that you would be willing to share with CDP?

Yes

SC0.2a

(SC0.2a) Please use the table below to share your ISIN.

	ISIN country code (2 letters)	ISIN numeric identifier and single check digit (10 numbers overall)
Row 1	US	05368V1061

SC1.1

(SC1.1) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Requesting member

Stanley Black & Decker, Inc.

Scope of emissions

Scope 1

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

38.15

Uncertainty (±%)

10

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for Stanley Black & Decker divided by total production volume was used as a percentage. This was multiplied by Avient's total scope 1 emissions to identify Stanley Black & Decker, Inc.'s contribution.

Requesting member

Stanley Black & Decker, Inc.

Scope of emissions

Scope 2

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

244.39

Uncertainty (±%)

10

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for Stanley Black & Decker divided by total production volume was used as a percentage. This was multiplied by Avient's total location-based scope 2 emissions to identify Stanley Black & Decker's contribution.

Requesting member

Stanley Black & Decker, Inc.

Scope of emissions

Scope 2

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

158.77

Uncertainty (±%)

10

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for Stanley Black & Decker divided by total production volume was used as a percentage. This was multiplied by Avient's total market-based scope 2 emissions to identify Stanley Black & Decker's contribution.

Requesting member

Stanley Black & Decker, Inc.

Scope of emissions

Scope 3

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

2,605.93

Uncertainty (±%)

10

Major sources of emissions

purchased goods and services, downstream transportation and distribution

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for Stanley Black & Decker divided by total production volume was used as a percentage. This was multiplied by Avient's total scope 3 emissions to identify Stanley Black & Decker's contribution.

Requesting member

Prysmian SpA

Scope of emissions

Scope 1

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

303.4

Uncertainty (±%)

10

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for Prysmian divided by total production volume was used as a percentage. This was multiplied by Avient's total scope 1 emissions to identify Prysmian's contribution.

Requesting member

Prysmian SpA

Scope of emissions

Scope 2

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

1,943.45

Uncertainty (±%)

10

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for Prysmian divided by total production volume was used as a percentage. This was multiplied by Avient's total location-based scope 2 emissions to identify Prysmian's contribution.

Requesting member

Prysmian SpA

Scope of emissions

Scope 2

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

1,262.57

Uncertainty (±%)

10

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for Prysmian divided by total production volume was used as a percentage. This was multiplied by Avient's total market-based scope 2 emissions to identify Prysmian's contribution.

Requesting member

Prysmian SpA

Scope of emissions

Scope 3

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

20,723.06

Uncertainty (±%)

10

Major sources of emissions

purchased goods and services, downstream transportation and distribution

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for Prysmian divided by total production volume was used as a percentage. This was multiplied by Avient's total scope 3 emissions to identify Prysmian's contribution.

Requesting member

The LEGO Group

Scope of emissions

Scope 1

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

96.76

Uncertainty (±%)

10

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for Lego divided by total production volume was used as a percentage. This was multiplied by Avient's total scope 1 emissions to identify Lego's contribution.

Requesting member

The LEGO Group

Scope of emissions

Scope 2

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

619.79

Uncertainty (±%)

10

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for Lego divided by total production volume was used as a percentage. This was multiplied by Avient's total location-based scope 2 emissions to identify Lego's contribution.

Requesting member

The LEGO Group

Scope of emissions

Scope 2

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

402.64

Uncertainty (±%)

10

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for Legodivided by total production volume was used as a percentage. This was multiplied by Avient's total market-based scope 2 emissions to identify Lego's contribution.

Requesting member

The LEGO Group

Scope of emissions

Scope 3

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

6,608.78

Uncertainty (±%)

10

Major sources of emissions

purchased goods and services, downstream transportation and distribution

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for Lego divided by total production volume was used as a percentage. This was multiplied by Avient's total scope 3 emissions to identify Lego's contribution.

Requesting member

Xylem Inc

Scope of emissions

Scope 1

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

0

Uncertainty (±%)

0

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Requesting member

Xylem Inc

Scope of emissions

Scope 2

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

0

Uncertainty (±%)

0

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Requesting member

Xylem Inc

Scope of emissions

Scope 3

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

0

Uncertainty (±%)

0

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Requesting member

Zimmer Biomet Holdings, Inc.

Scope of emissions

Scope 1

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

0

Uncertainty (±%)

0

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Requesting member

Zimmer Biomet Holdings, Inc.

Scope of emissions

Scope 2

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

0

Uncertainty (±%)

0

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Requesting member

Zimmer Biomet Holdings, Inc.

Scope of emissions

Scope 3

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

0

Uncertainty (±%)

0

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Requesting member

Magna International Inc.

Scope of emissions

Scope 1

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

59.9

Uncertainty (±%)

10

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for Magna divided by total production volume was used as a percentage. This was multiplied by Avient's total scope 1 emissions to identify Magna's contribution.

Requesting member

Magna International Inc.

Scope of emissions

Scope 2

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

383.7

Uncertainty (±%)

10

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for Manga divided by total production volume was used as a percentage. This was multiplied by Avient's total location-based scope 2 emissions to identify Magna's contribution.

Requesting member

Magna International Inc.

Scope of emissions

Scope 2

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

249.27

Uncertainty (±%)

10

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for Magna divided by total production volume was used as a percentage. This was multiplied by Avient's total market-based scope 2 emissions to identify Magna's contribution.

Requesting member

Magna International Inc.

Scope of emissions

Scope 3

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

4,091.37

Uncertainty (±%)

10

Major sources of emissions

purchased goods and services, downstream transportation and distribution

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for Magna divided by total production volume was used as a percentage. This was multiplied by Avient's total scope 3 emissions to identify Magna's contribution.

Requesting member

HP Inc

Scope of emissions

Scope 1

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

38.15

Uncertainty (±%)

10

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for HP divided by total production volume was used as a percentage. This was multiplied by Avient's total scope 1 emissions to identify HP's contribution.

Requesting member

HP Inc

Scope of emissions

Scope 2

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

244.39

Uncertainty (±%)

10

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for HP divided by total production volume was used as a percentage. This was multiplied by Avient's total location-based scope 2 emissions to identify HP's contribution.

Requesting member

HP Inc

Scope of emissions

Scope 2

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

158.77

Uncertainty (±%)

10

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for HP divided by total production volume was used as a percentage. This was multiplied by Avient's total market-based scope 2 emissions to identify HP's contribution.

Requesting member

HP Inc

Scope of emissions

Scope 3

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

2,605.93

Uncertainty (±%)

10

Major sources of emissions

purchased goods and services, downstream transportation and distribution

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for HP divided by total production volume was used as a percentage. This was multiplied by Avient's total scope 3 emissions to identify HP's contribution.

Requesting member

Flex Ltd.

Scope of emissions

Scope 1

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

0

Uncertainty (±%)

0

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Requesting member

Flex Ltd.

Scope of emissions

Scope 2

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

0

Uncertainty (±%)

0

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Requesting member

Flex Ltd.

Scope of emissions

Scope 3

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

0

Uncertainty (±%)

0

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Requesting member

Electrolux

Scope of emissions

Scope 1

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

92.62

Uncertainty (±%)

10

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for Electrolux divided by total production volume was used as a percentage. This was multiplied by Avient's total scope 1 emissions to identify Electrolux's contribution.

Requesting member

Electrolux

Scope of emissions

Scope 2

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

593.32

Uncertainty (±%)

10

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for Electrolux divided by total production volume was used as a percentage. This was multiplied by Avient's total location-based scope 2 emissions to identify Electrolux's contribution.

Requesting member

Electrolux

Scope of emissions

Scope 2

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

385.45

Uncertainty (±%)

10

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for Electrolux divided by total production volume was used as a percentage. This was multiplied by Avient's total market-based scope 2 emissions to identify Electrolux's contribution.

Requesting member

Electrolux

Scope of emissions

Scope 3

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

6,326.54

Uncertainty (±%)

10

Major sources of emissions

purchased goods and services, downstream transportation and distribution

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for Electrolux divided by total production volume was used as a percentage. This was multiplied by Avient's total scope 3 emissions to identify Electrolux's contribution.

Requesting member

Colgate Palmolive Company

Scope of emissions

Scope 1

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

110.66

Uncertainty (±%)

10

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for Colgate divided by total production volume was used as a percentage. This was multiplied by Avient's total scope 1 emissions to identify Colgate's contribution.

Requesting member

Colgate Palmolive Company

Scope of emissions

Scope 2

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

708.83

Uncertainty (±%)

10

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for Colgate divided by total production volume was used as a percentage. This was multiplied by Avient's total location-based scope 2 emissions to identify Colgate's contribution.

Requesting member

Colgate Palmolive Company

Scope of emissions

Scope 2

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

460.49

Uncertainty (±%)

10

Major sources of emissions

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for Colgate divided by total production volume was used as a percentage. This was multiplied by Avient's total market-based scope 2 emissions to identify Colgate's contribution.

Requesting member

Colgate Palmolive Company

Scope of emissions

Scope 3

Allocation level

Company wide

Allocation level detail

Emissions in metric tonnes of CO₂e

7,558.25

Uncertainty (±%)

10

Major sources of emissions

purchased goods and services, downstream transportation and distribution

Verified

No

Allocation method

Allocation based on the volume of products purchased

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The volume produced for Colgate divided by total production volume was used as a percentage. This was multiplied by Avient's total scope 3 emissions to identify Colgate's contribution.

SC1.2

(SC1.2) Where published information has been used in completing SC1.1, please provide a reference(s).

The following source was used for Global Warming Potential calculations: "IPCC Fifth Assessment Report (AR5-100 Year)". In general, all factors used below are from the "Department for Environment, Food, and Rural Affairs (DEFRA) 2020 version 1.0". Solid waste information was utilized. The data was manually entered by sites globally and the values were calculated using the following emission factors:

- Hazardous Waste - Incinerated - Thermal Recovery: "DEFRA - Waste disposal - Refuse - Commercial and industrial waste - Combustion"
- Hazardous Waste - Landfill: "DEFRA - Waste disposal - Refuse - Commercial and industrial waste - Landfill"
- Hazardous Waste - Other: "DEFRA - Waste disposal - Refuse - Commercial and industrial waste - Landfill"

- Hazardous Waste - Recycled: "DEFRA - Waste disposal - Refuse - Commercial and industrial waste - Closed Loop"
- Non-Hazardous Waste - Incinerated - Thermal Recovery: "DEFRA - Waste disposal - Refuse - Commercial and industrial waste - Combustion"
- Non-Hazardous Waste - Landfill: "DEFRA - Waste disposal - Refuse - Commercial and industrial waste - Landfill"
- Non-Hazardous Waste - Other: "DEFRA - Waste disposal - Refuse - Commercial and industrial waste - Landfill"
- Non-Hazardous Waste - Recycled: "DEFRA - Waste disposal - Refuse - Commercial and industrial waste - Closed Loop"

Employee travel data was collected from the Professional Travel with emission factors already applied. Values from Europe and Asia were calculated using the following emission factors:

- DEFRA - Business travel - air - Flights - Short-haul - Economy class - With RF - passenger.km
- DEFRA - Business travel - air - Flights - Short-haul - Business class - With RF - passenger.km
- DEFRA - Business travel - air - Flights - Long-haul - Economy class - With RF - passenger.km
- DEFRA - Business travel - air - Flights - Long-haul - Premium economy class - With RF - passenger.km
- DEFRA - Business travel - air - Flights - Short-haul - Business class - With RF - passenger.km
- DEFRA - Business travel - land - Cars (by size) - Average car - Petrol - miles

The mileage and types of fleet vehicles were collected and the emission values were calculated using the following emission factor:

- DEFRA - Business travel - land - Cars (by Size) - Average car - Petrol - miles

The mileage distances between employees' homes and offices were estimated using the respective postal codes. The commuting mileage total was combined with the following emission factor:

- DEFRA - Business travel - land - Cars (by size) - Average car - Petrol - miles

Downstream transportation and distribution information includes both truck and rail data for the U.S. and truck, rail, and air data for Europe and Asia. The values were calculated using metric ton miles and the following emission factors:

- Truck freight: DEFRA - Freight goods - HGV (all diesel) - All HGVs - Average laden - tonne.km
- Sea freight: DEFRA - Freight goods - Cargo ship - General cargo - Average - tonne.km
- Air freight: DEFRA - Freight goods - Freight flights - Domestic - tonne.km
- Air freight: DEFRA - Freight goods - Freight flights - Short-haul - tonne.km
- Air freight: DEFRA - Freight goods - Freight flights - Long-haul - tonne.km

SC1.3

(SC1.3) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Allocation challenges	Please explain what would help you overcome these challenges
Diversity of product lines makes accurately accounting for each product/product line cost ineffective	Line level metering of electricity and natural gas use.

<p>Managing the different emission factors of diverse and numerous geographies makes calculating total footprint difficult</p>	<p>Globalized standard emission factors.</p>
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SC1.4

(SC1.4) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Yes

SC1.4a

(SC1.4a) Describe how you plan to develop your capabilities.

Avient plans to track energy use and production volume at the manufacturing line level.

SC2.1

(SC2.1) Please propose any mutually beneficial climate-related projects you could collaborate on with specific CDP Supply Chain members.

Requesting member

The LEGO Group

Group type of project

Change to provision of goods and services

Type of project

Other, please specify

Greener Formulations

Emissions targeted

Actions that would reduce both our own and our customers' emissions

Estimated timeframe for carbon reductions to be realized

1-3 years

Estimated lifetime CO2e savings

Estimated payback

Cost/saving neutral

Details of proposal

Any formulations that support improved recycling, improved processing, or waste minimization.

SC2.2

(SC2.2) Have requests or initiatives by CDP Supply Chain members prompted your organization to take organizational-level emissions reduction initiatives?

Yes

SC2.2a

(SC2.2a) Specify the requesting member(s) that have driven organizational-level emissions reduction initiatives, and provide information on the initiatives.

Requesting member

The LEGO Group

Initiative ID

Group type of project

Relationship sustainability assessment

Type of project

Aligning goals to feed into customers targets and ambitions

Description of the reduction initiative

Engage-to-Reduce

Emissions reduction for the reporting year in metric tons of CO₂e

0

Did you identify this opportunity as part of the CDP supply chain Action Exchange?

No

Would you be happy for CDP supply chain members to highlight this work in their external communication?

SC4.1

(SC4.1) Are you providing product level data for your organization's goods or services?

No, I am not providing data

Submit your response

In which language are you submitting your response?

English



Please confirm how your response should be handled by CDP

	I am submitting to	Public or Non-Public Submission	Are you ready to submit the additional Supply Chain questions?
I am submitting my response	Investors Customers	Public	Yes, I will submit the Supply Chain questions now

Please confirm below

I have read and accept the applicable Terms