

AVIENT™

OUR CODE OF CONDUCT

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A Message from the CEO

Dear Avient Team,

At Avient, we have tremendous capabilities, talented people around the world and a shared purpose: helping our customers succeed while enabling a sustainable world. We are at our best when we operate as one global team, bringing together our strengths to serve our customers and drive profitable, long-term growth.

How we achieve that success matters. The trust we build with our customers, colleagues and stakeholders depends on every choice we make. Those choices shape our own reputation, and also the reputation of Avient. Our Code of Conduct provides a common foundation for decision-making and reflects the values of integrity, honesty and respect.

Each of us is expected to know our Code and use it to guide our decisions. In a complex global business, the right answer may not always be obvious. When something is unclear, ask questions. When something raises a concern, speak up. It's our shared responsibility to uphold these values and protect the trust others place in Avient.

Our commitment to following the Code and doing business the right way goes beyond meeting legal requirements. As an American Chemistry Council Responsible Care® Company, and through our No Surprises Pledge℠ and Sustainability Promise, we hold ourselves accountable to high standards in how we operate, communicate and contribute to a more sustainable future.

Across Avient, our values and standards connect us. We all have a role in putting them into practice each day.

Thank you for everything you do for our customers, our communities and one another.

Sincerely,

Mike Frank
President and Chief Executive Officer

"Our Code of Conduct provides a common foundation for decision-making and reflects the values of integrity, honesty and respect."

—Mike Frank
President and Chief Executive Officer



Our Code of Conduct



Guidelines for Ethical Behavior

Avient's Code of Conduct ("Code") is a guide to business conduct; its purpose is to help ensure that our values are ingrained in how we do business and preserved and Avient's reputation is maintained and enhanced.

Avient's values shape the way we do business. We have created a company with great momentum: a company with global reach and a clear vision. It is important that we consider how we will continue to succeed and grow so that the business practices we use embrace our values. These values are based on high ethical standards, and demand honesty and integrity in our business dealings.

We will often experience situations at work where the "right thing to do" is not immediately apparent. There will be conflicts among the interests of the Company, colleagues, customers or suppliers, and the communities where we work. This guide will help you decide how to resolve these conflicts and choose the best course of action.

We must also comply with the laws, rules, and regulations in each country where we operate. Compliance with laws and regulations is a basic expectation of all Avient employees and of the Company itself. In this Code, "Avient employees" includes Avient employees, directors, agents, consultants and contractors across all Avient subsidiaries.

As a global company headquartered in the United States, both U.S. laws and the laws and regulations of other countries where we do business apply to our activities. You may also find that local customs and business or social practices do not meet the standards set out in our Code. If you are not sure which laws or policies apply, or you think that there may be a conflict between applicable laws or between local laws and customs and our policies, you should ask any of our ethics and compliance resources for help. Remember that the same ethical standards apply wherever we are located or do business.

Personal Values

Integrity, Honesty and Respect

Integrity, Honesty and Respect begin with each of us—the judgments and decisions we make as individuals affect the way Avient is viewed in the marketplace and in the communities where we work. These values form a commitment that we as Avient employees make to each other, to our stakeholders and to our communities.

To act with personal integrity, each of us must exemplify these values in our personal conduct. Each of us has a responsibility to live up to the ethical standards outlined in the Code. We should also ask questions, seek guidance and express concerns about questionable situations. It is important to understand our ethical standards and to act in accordance with their purpose as we make choices about the best course of action.

Ask Yourself:

If you have a question or concern about the proper conduct for you or anyone else and cannot find an answer in the Code or our policies, check to see if you have the facts you need to make a decision, think about who could be affected and then ask yourself the following questions:

- Is the course of action legal?
- Is it consistent with the Code and Avient's values?
- Does it show respect for our employees, shareholders, customers, suppliers and communities?
- Would you feel okay if your actions were reported in the news?
- Would you be proud to tell your family or someone you admire?

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Your Responsibilities

- Know and follow the Code and all laws, regulations and policies that apply to your work at Avient
- Be honest and professional in all your work on behalf of the Company.
- Ask for help when you have questions or concerns about ethics or compliance, or when you are not sure about what you should do in a specific situation.
- Promptly report possible violations of laws, regulations or the Code. You can find descriptions of the Company resources you can use to ask questions or report concerns at the end of the Code.
- Complete required compliance and ethics training and certifications.

Additional Responsibilities of Avient Supervisors and Managers

- Serve as a role model and set the tone for appropriate behavior at Avient.
- Ensure that your team is aware of the importance and requirements of the Code and company policies about legal compliance and ethics.
- Help your employees comply with the requirements of the Code, providing guidance about the Code and Avient's values.
- Promote a work environment that encourages honest and open communications about the Company's expectations.



Q & A

Q: I saw something at the Company that seemed to violate the Code. I feel I should report it but I am nervous about how my manager will respond if I do so—she might make my job more difficult for me. What should I do?

A: If you see something, say something—speaking up is essential to maintain our culture of ethics and integrity. You should not fear any consequences for making a report in good faith. We do not tolerate retaliation. If you report misconduct or raise a concern in good faith, Avient will take steps, including disciplinary action, to prevent any retaliation against you. Raise your concerns openly and honestly with your manager. If you feel uncomfortable speaking with your manager or you aren't satisfied with your manager's response, you can make a report to the Ethics Hotline.

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Resolving Questions and Reporting Non-Compliance Situations

Our Code of Conduct provides guidelines for you to use in handling issues that may come up in your work and to help you make the right decisions. It cannot, however, answer every question or address every situation. Other Avient policies and procedures may provide the more specific information you need.

You should seek answers to any questions about the Code or our expectations prior to taking any action that concerns you or that you suspect may be a violation of the Code. If you are not sure about what you should do, ask for help.

It is important that your questions and concerns get attention so that every question is answered and every concern is addressed. Normally, the most effective person to answer your question or deal with your concern is your supervisor or human resources representative.

All Avient managers have the responsibility to listen to employee questions and concerns about issues described in this Code of Conduct and to address each question and each concern. Avient holds all managers accountable for this behavior and leadership. Employees should know that Avient will not allow any retaliation for reports of suspected Code of Conduct violations made in good faith.

If you become aware of or suspect a violation of the Code, report it to your supervisor, human resources representative, the Ethics Hotline or the Corporate Ethics Officer at Ethics.Officer@Avient.com. For reports about questionable accounting, internal accounting controls or auditing matters, you may also contact our Internal Audit department or raise your concerns to the Audit Committee of our Board of Directors by contacting the General Counsel.

We will appropriately investigate all situations or behavior that may violate Avient's Code of Conduct. You must fully cooperate with and be honest, transparent, and truthful in any investigation, whether it is conducted internally by Avient or by a third party.

Ethics Hotline

We expect that most questions and concerns or potential violations can be effectively addressed by your supervisor, human resources representative or the Corporate Ethics Officer. In certain situations, however, you may wish to remain anonymous. In such cases you should report the violation or concern to the ethics hotline.

The Ethics Hotline is available globally to make a report, with multi-language capabilities, 24 hours a day, seven days a week. The hotline is operated by an external professional service company that provides these services to many companies. You may remain anonymous to the extent permitted by local law. You can access the Ethics Hotline through the Ethics@Avient hub or at Avient.com. On the search bar, enter Ethics Hotline. If you are unable to make a report on the ethics hotline, please remember that you can always contact your Human Resources representative or the Corporate Ethics Officer with any questions or concerns you may have.

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Non Retaliation

Avient will not tolerate retaliation against any individual who, in good faith, seeks advice, raises a concern, reports misconduct or provides information in an investigation related to a suspected Code of Conduct violation. Allegations of retaliation will be investigated as appropriate. If you suspect that you have been retaliated against for raising an ethics or compliance issue, or for providing information in an investigation pertaining to a suspected Avient Code of Conduct violation, immediately contact your supervisor, human resources manager, the Corporate Ethics Officer, or make a report through our Ethics Hotline.

Code of Conduct Application

Our Code of Conduct applies to the actions and relationships of all Avient employees with each other, with customers and with Avient's stakeholders. In these relationships and when taking actions, Avient employees must observe the highest standards of ethical conduct consistent with this Code of Conduct. You must also comply with all Avient policies, procedures and location specific work and conduct rules. If the local policies or guidelines at a certain business unit or location are stricter than the policy or guideline in the Code, you must always follow the stricter policy. All Avient employees are expected to report any non-compliance with this Code of Conduct immediately to any of the ethics and compliance resources described in the Code.

Any waiver of this Code for executive officers or directors may be made only by the Board of Directors or a board committee.

For other officers and employees, waivers may be granted only by the Corporate Ethics Officer.

All Avient employees are required to acknowledge that they have read and understand this Code of Conduct and that they comply with it.

Violations of the Code

We take violations of our Code very seriously. Employees who violate the law or the Code are subject to corrective and/or disciplinary action, up to and including termination of employment. Some violations may also subject the offenders and the Company to civil or criminal prosecution.



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Respect for All



We jointly have responsibility for creating and sustaining a comfortable, non-threatening and productive work environment—a workplace where all people are treated fairly and with respect. Respect is about communication and behavior, so we need to understand both.

We must communicate in an open and honest manner. Our criticism must be clear and constructive. We must also accept feedback from others in the same manner. As we develop our ability to resolve issues and work as a team, we will help each other become more effective and confident, and we will create an inclusive and collaborative work environment.

Our behavior must reflect our Personal Values. We need to exhibit these values in our interactions with those whom we work, our customers and suppliers, and within the communities where we live.

Equal Opportunity

At Avient, our style of openness and trust permits us to face all challenges honestly; it is grounded in our basic respect for each individual. We believe the engagement of our entire employee population gives us the creativity to be successful in a rapidly changing world.

In support of this, we stress equality of opportunity for all qualified individuals in accordance with applicable laws. Decisions on hiring, promotion, development, compensation or advancement are based solely on a person's qualifications, abilities, experience and performance, unless otherwise required by local laws.

Discrimination or Harassment

We have no tolerance for discrimination or harassment of any kind at Avient, whether it occurs at our offices or at an off-site location, based on racial, religious, sexual or ethnic differences or on any other legally protected characteristics. Remarks based on these differences are often demeaning and offensive, and are not tolerated.

As Avient employees, we have the right to work in a place that is free from harassment. We do not tolerate any verbal or physical conduct that demeans another person, unreasonably interferes with another person's work performance or creates an intimidating, hostile or offensive working environment. In keeping with our basic respect for all individuals, we do not tolerate any form of sexual harassment. This includes unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature.

Allegations of discrimination or harassment will be promptly investigated, and violators of this ethical standard will be subject to disciplinary action up to and including termination. There will be no retaliation against anyone making a good faith complaint or report of discrimination or harassment.



Our policies, and the laws in many of our locations, prohibit discrimination and harassment based on legally protected characteristics. Depending on the laws of your country, these may include:

- Race
- Religion
- Gender
- Ethnic origin or ancestry
- Age
- Sexual orientation
- Military or veteran status
- Marital, familial or civil status
- Disability
- Pregnancy and maternity
- Nationality

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Workplace Relationships

Avient permits members of the same family to work for Avient, but a family member is not permitted to supervise, directly or indirectly, another family member because of the potential for conflict of interest and appearance of favoritism.

Romantic or dating relationships within the workplace can also create the appearance of conflict of interest or favoritism when they involve people in the supervisory chain. As a result, we specifically prohibit a supervisor from dating or having a romantic relationship with an employee who reports through the supervisor's management chain, either directly or indirectly, even if the relationship is voluntary and welcome. Both parties in this type of relationship must notify their supervisor and human resources manager immediately so that alternatives and consequences can be discussed.

Since romantic or dating relationships outside of the supervisory chain can also be disruptive and can damage morale and trust in the organization, depending on the circumstances, we expect any employee involved in this type of relationship to use good judgment, act with discretion, and be aware of any negative impact their relationship may have on coworkers. Such relationships will need to be disclosed to Human Resources so that potential conflicts can be avoided. Please refer to the Conflict of Interest section of this policy on how to disclose potential conflicts.



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Substance Abuse

It is up to all of us to take steps to ensure we work in an environment free from all effects of alcohol as well as illegal drugs and other controlled substances. Avient strictly prohibits the unlawful possession, manufacture, distribution, dispensation, sale or use of controlled substances, illegal drugs or drug paraphernalia on company premises (including parking lots) or while on company business.

You must report to work in a condition to safely and productively perform your duties. Performing your job under the influence of alcohol or drugs—including the improper use of prescription drugs—can have a detrimental effect on employee health and safety and community safety, and can put company assets at risk. Avient prohibits employees from performing work on behalf of Avient under the influence of alcohol, illicit drugs and other controlled substances.

Employees are encouraged to voluntarily seek rehabilitation for substance abuse problems. For employees who voluntarily choose to seek rehabilitation, Avient provides appropriate assessment, counseling and referral services. Consult your local Human Resource representative for details on resources available to you.

Physical Security and Workplace Violence

At Avient, we place a high priority on protecting the security of our people, plants and equipment. Each of us must follow all security procedures; remain aware of, and report, all possible security threats; remain committed to working in a secure and safe manner; and be prepared to respond to emergencies safely and effectively.

Avient has zero tolerance for threatened and actual workplace violence. Workplace violence includes any behavior that creates a fear of injury or distress, including threatening or intimidating behavior and verbal abuse. Unless otherwise specifically permitted by law, weapons, including firearms, are banned on Avient's premises (including parking lots) or while on company business.

You are expected to report any threatening or potentially violent situations, including any concerns for your personal safety, to Human Resources or a supervisor immediately. In emergencies, follow local reporting procedures or contact the authorities. All reports of actual or threatened workplace violence will be taken seriously.

Q & A

Q: Someone just asked me to hold the door open for them to help them enter one of our buildings. I didn't recognize him and he wasn't wearing an Avient badge. Is this a problem?

A: Yes. People who are not authorized to enter our facilities should be questioned, as they can present risks to safety or security. Politely ask to see their Avient badge or visitor pass. If they don't have one, follow your local security procedures immediately.

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Honesty at Work



Our reputation for honesty is of significant value to our customers, suppliers, shareholders and other stakeholders, to each of us personally and to Avient. We hold ourselves accountable—to each other and our stakeholders—and take personal responsibility for our actions and results.

Accurate Information, Data and Records

Complete, accurate and reliable records are essential to good decisions and efficient operations. Avient's compliance with reporting requirements and other standards established by law is equally important. Our investors, creditors, decision makers, employees and other stakeholders rely on Avient's information and records, and they have a right to timely, accurate and complete information.

Each of us has the responsibility to prepare and maintain accurate information and complete records. You must make sure that any report or record you prepare is accurate and complete and does not contain false, misleading or artificial entries. Likewise, no undisclosed or unrecorded funds or assets or liabilities are permitted, and no false or improper entries can be made in Avient accounting records for any purpose.

We must also be familiar with and comply with our record management policies and retention schedule and remember that they apply to records and information in any format, including electronic and paper copies.

Accounting Integrity

Avient's shareholders and other stakeholders rely upon the integrity of the Company's financial reports and other financial information. Reliable and complete financial reporting on a timely basis is also a requirement for Avient to be in compliance with laws and regulations.

Avient's accounting personnel have the responsibility to maintain Avient's accounting records and prepare our financial reports accurately and completely. They are also responsible to make all necessary disclosures in accordance with generally accepted accounting principles in effect in the United States and other applicable countries.

The Company's financial reporting processes contain internal accounting controls that are designed to produce reliable financial reports and other financial information. You must never try to bypass internal controls and procedures and must always cooperate with Avient's internal and external auditors and be open and honest with them.

Each of us, particularly personnel in the Finance organization, is expected to report any accounting or auditing matters that would appear to circumvent the preparation of reliable financial reports or the internal control system, and to report other concerns regarding questionable accounting or auditing matters.

Q & A

Q: I am required to do some business travel. What do I need to do to make sure I can get reimbursed for the out-of-pocket expenses I incur when traveling on company business?

A: You are responsible for minimizing the travel costs and acquiring travel services from company-designated suppliers. You are also responsible for completing expense reports accurately and in a timely fashion. While traveling on company business, you are expected to:

- Comply with Avient's travel and entertainment policy;
- Maintain an appearance and conduct that upholds Avient's reputation and core values;
- Observe all laws; and
- Report and document all ordinary and appropriate direct out-of-pocket business expenses.

Note that if you submit improper expenses and/or poorly documented expenses, appropriate disciplinary action will be taken, up to and including termination of employment. Please read our Global Business Expense Policy available on the Ethics@Avient hub.

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Did you Know?

Some examples of our business records include:

- New product development
- Test results
- Laboratory reports
- Research data
- Financial reports
- Expense reports
- Invoices
- Time records
- Personnel records
- Business plans
- Letters, newsletter memos and emails addressed to employees
- Information posted on The Loop

Proprietary and confidential information includes:

- Business plans and directional strategies
- Research and technical data
- Product recipes and process technologies
- Product stewardship
- Trade secrets, technologies and “know-how”
- Information about our competitive position
- Unpublished financial information and projections
- Product cost information
- Information about proposed contracts and transactions
- Customer, vendor, pricing and other commercial information
- Computer software and systems developed for our business
- Any other information that might be useful to a competitor



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Company Communications

Avient regularly discloses information about the Company and its performance to the public. We are committed to communicating clear, accurate, timely and appropriate information to our stakeholders. To this end, Avient has authorized certain individuals to speak on the Company's behalf to the media, financial analysts and investors. Unless you have been specifically authorized to speak on Avient's behalf, refer external inquiries from the investment community or the media to the Investor Relations or the Corporate Communications department. You should also be clear in your personal communications that you are not speaking on behalf of the Company. This includes online communications and social media.

Safeguarding and Use of Assets

All of us have the responsibility to protect Avient's assets and resources made available to us in the course of our jobs from loss through carelessness or theft. Any theft or careless or unauthorized use of company assets and resources should be reported immediately.

Company assets and resources should only be used for legitimate business purposes. Unauthorized or improper use of company assets is prohibited.

For more details, please refer to Avient's Information Systems Use Policy ("Policy") which establishes acceptable and prohibited uses of Avient's Information Systems. Adherence to this policy helps protect Avient and its employees and affiliates from both intentionally and unintentionally harmful actions and consequences.



Q & A

Q: My manager is on vacation, and in her absence I have been asked to sign a contract on behalf of the Company. I know that this is an important contract and everyone wants to finalize it quickly. Can I sign it?

A: It depends. Avient has a Delegation of Authority (DOA) Matrix that specifies who has the authority to approve and includes guidance on who can sign/execute. Further, unless a proper delegation is in place, only officers of the Company can sign contracts. You should review the DOA to check on the approval requirements and to see if you have authority to sign contracts of this type and size on behalf of the Company. If not, you need to identify an approved member of management who can approve and sign the contract in accordance with these rules. Keep in mind that these are minimum requirements, and our individual businesses and sites might impose higher standards. The DOA is available on the Ethics@ Avient hub.

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Proprietary and Confidential Information, Ideas and Intellectual Property

Our competitive edge can easily be diminished if others gain access to Avient's proprietary information, innovative ideas or intellectual property and use it to develop competing products or to gain positions with our customers. These intangible assets must be appropriately managed and protected. As part of your job, it is important for you to understand the confidentiality and highly sensitive nature of the information and materials that surround Avient work. You have a personal stake and responsibility to ensure that valuable company information is not disclosed to others unless you are authorized to do so. Make certain that the people requesting such information are authorized to receive it before you provide it to them and that you have appropriate agreements in place to protect our valuable intellectual property assets.

Sometimes, Avient has confidential information that customers, vendors and other business associates have entrusted to us. This may include information about their operations, activities and business as well as their proprietary information. We must treat third party confidential information with the same degree of care as we use with our own information. Make certain that the people requesting third party confidential information—including other Avient employees—are authorized to receive this information before you provide it to them, and that any required agreement has been signed and you comply with the terms of any applicable agreement.

Intellectual property rights, including patents, trademarks, copyrights, trade secrets and know-how, must be planned for and managed with the same degree of care as any other valuable asset. New concepts and ideas will be identified for purposes of evaluation and protection, as appropriate, to support the long-term and short-term goals of the Company. Where appropriate, direct your ideas to Avient's Legal department for patent, copyright or trade secret protection.



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Privacy, Personal Information and Data Protection

We all have a responsibility to protect the personal information of our coworkers, customers, vendors and others with whom we do business. You are expected to understand and follow the laws, policies and procedures that apply when you work with personal information. This includes how you collect, use, store, share, and preserve or delete or dispose of personal data. If you become aware of a security breach that may have given someone unauthorized access to personal information, promptly report it to privacy.officer@avient.com or the Corporate Ethics Officer. Details are covered in the Global Privacy and Data Protection Policy available on the Ethics@Avient hub.

Did You Know?

Personal information is any information that can be used to identify someone, such as:

- Government-issued identification numbers, such as Social Security or national insurance numbers
- Compensation information
- Medical history
- Performance records
- Personal addresses and phone numbers

Internet and E-mail Use

Avient provides our employees with access to many forms of electronic media for business use. All electronic media and services provided by the Company are company property, and their purpose is to facilitate and support company business.

While the primary purpose of the electronic media is business use, limited or occasional use of the systems for personal purposes is permitted. However, employees are expected to demonstrate a sense of responsibility and not abuse this privilege.

Our messaging system and electronic resources cannot be used for knowingly transmitting, retrieving or storing any communication that is discriminatory or harassing, derogatory to any individual or group, obscene, sexually explicit or pornographic, defamatory or threatening, illegal or contrary to Avient policy or business interests.

Avient can and does regularly monitor electronic media for purposes of cost analysis, resource allocation, technical management and detection of employees violating company policy or engaging in illegal activity. Details are covered in the Information Systems Use Policy available on the Ethics@Avient hub.

Q & A

Q: I use a laptop when I travel for business. What precautions should I take?

A: Keep your laptop secure at all times. Do not check it with the airline or leave it in an unsecured place. Be careful where you work on sensitive documents. Avoid working in public places where your screen can be seen. When traveling to another country, check with the IT Security team or Avient's Legal department to see if you need to take additional precautions.

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Social Media and Social Networking

Avient recognizes that social media/networks may be valuable professionally. When using social media/networks, you must exercise sound judgment and minimize actual or potential security and legal risks. You are expected to understand and follow company guidelines when engaging in social media/networks, whether for business or personal use, and the use involves Avient-related information or communications or relates to your employment or responsibilities with or to the Company.

Computer Security, Software Licensing and Copyrights

As with other forms of information critical to Avient's operations, you must carefully guard information contained on computers or recorded on various storage media against accidental or unauthorized duplication, modification, disclosure, loss, theft, or destruction. You must familiarize yourself and comply with company policies, procedures and protocols on security, information management, and cybersecurity, including but not limited to those contained in Avient's Information Systems Use Policy, Global Privacy and Data Protection Policy and Cyber and Data Incident Response Policy. This can be found on the Ethics@Avient hub. You have an obligation to protect Avient's confidential information and intellectual property, safeguard individual privacy, and to ensure that use of any tools, including artificial intelligence (AI) tools, are appropriate, not biased, and consistent with Avient's policies and applicable laws.

Similarly, all software used on our computers must comply with Avient's contractual obligations, including copyright laws, and appropriate software licensing terms. You must not copy software or install it on other computers in violation of our license agreements. You are also prohibited from providing our software to anyone for use outside the Company.

Other third-party-owned copyrighted materials, such as images, photographs, videos, magazines, books and brochures, can be copied for use only with the permission of the copyright owner.



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Insider Information and Trading

At Avient, you may become aware of material information relating to Avient or any company with which we do business that has not been disclosed to the public. It is both illegal and against our policy for any individual (director, officer or employee) to profit from undisclosed material information relating to Avient or any company with which we do business. Information is considered material if it could influence an investor's decision to buy, sell or hold shares in the Company's stock. Follow these two simple rules:

1. Do not use material non-public information for personal gain; and
2. Do not pass along such information to someone else who does not have a need to know the information in their job at Avient.

As a rule of thumb, if something influences you to want to trade stock or another security, the information is probably material. If you are uncertain whether you possess material non-public information, you should contact the Legal department for clarification before using this information or passing it on to others.

Did You Know?

"Material non-public information" is any information that a reasonable person would consider important in making an investment decision that has not been disclosed to the public.

Some examples are:

- Earnings or estimates or other financial information before public release
- Significant changes in levels of operations
- Discussions about major transactions including acquisitions, joint ventures or dispositions
- Information about our financial condition, prospects or plans, marketing and sales programs, and R&D information
- Changes in senior management that have not yet been publicly announced
- Awards or cancellations of major contracts with customers or suppliers
- Pending products or new products, services or processes
- The existence of and developments relating to significant regulatory proceedings, government investigations and litigation involving the Company

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Political Contributions / Activities and Charitable Contributions

Avient encourages you to stay informed about important issues, to vote and to be involved in the political process. However, other than when permitted by law and approved by the Corporate Communications department, no company funds or resources may be used to, directly or indirectly, solicit or provide contributions to political candidates or parties. In addition, no political or campaign donation may be solicited from any Avient employee in such a way that the employee feels compelled, obliged or expected to contribute.

The Company may choose to make charitable contributions to certain non-profit organizations, which must be approved by the Legal Department by sending your request to Ethics.Officer@avient.com. Contributions made in cash or cash equivalents are not allowed. In addition, contributions to non-profit organizations that knowingly discriminate based on race, gender, sexual orientation, gender identity, age, color, religion, national origin, disability, genetic information, protected veteran's status, or other legally protected classifications are prohibited.

Sometimes, it is in our shareholders' interest for Avient to take a position on public policy. In such cases, Avient funds and resources may be used but only when permitted by law and with the necessary approvals.

Government Investigations and Inquiries

From time to time, the Company may receive an inquiry from a government agency or entity. This could include requests for information, notices of an investigation or service of a subpoena. When this happens, it is important that we cooperate fully and respond in an organized way.

If you receive a government inquiry that is outside the routine course of your job, you should contact the Legal department immediately. In all situations, we must ensure that the information we provide in response to these inquiries is accurate and truthful.



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Integrity in Our Business



It is critical that Avient maintain high ethical standards in all our business dealings, including our relationships with customers and vendors. Business relationships built on a foundation of ethical practices create mutual trust and respect. At Avient, we wish to build such relationships because they are in the long-term interest of Avient and the customers and vendors with whom we do business. Our personal integrity is the foundation for Avient's reputation, and integrity builds credibility.

Fair Dealing

We sell our products and services on their merits. All sales to customers should be based on price, terms and the quality of the product and service to be provided. We do not engage in dishonest, unethical or illegal activity to win business. Our customers must receive accurate information. We never use false or misleading statements to market our products.

We choose our suppliers based on objective criteria, such as quality, service and price and the business benefits to Avient and our customers. We must never use our positions at Avient to receive personal benefits from current or prospective suppliers. We treat our suppliers with fairness and professionalism.

Bribery and Kickbacks

Under no circumstances is it acceptable to offer, give, accept or solicit any form of bribe, kickback or inducement. This principle applies to business conducted anywhere in the world, including countries where such practices are considered "the way of doing business." This applies to our commercial transactions as well as our dealings with government and public officials. If you are not sure if you are dealing with a "government official," contact the Legal department for guidance. Bribery and kickbacks can result in criminal prosecutions under some laws, such as the U.S. Foreign Corrupt Practices Act and the U.K. Bribery Act which apply to all of our global businesses.

Avient prohibits payments to expedite routine government actions, such as to expedite a shipment through customs or have a telephone installed, unless approved by the Corporate Ethics Officer or Avient's Legal department. Further, such payments must be accurately and completely recorded in the accounting records as a business expense.

Avient not only intends to comply with laws applicable to bribery and kickbacks, but to set a standard that exceeds legal requirements. Therefore, no bribes or kickbacks are permitted, even in countries where they may be legal. Refer to the Avient's Global Policy on Anti-Bribery and Anti-Corruption and the Gift and Entertainment Policy available on the Ethics@Avient hub.

Did You Know?

A "bribe" is any offer or receipt of anything of value (no matter how small) in order to improperly influence a business decision or create a business advantage. It is not limited to cash payments. Bribes may also include:

- Gifts, especially gifts that are expensive
- Entertainment, hospitality and travel where there is no clear business purpose or they are beyond reasonable business needs
- Personal services, favors or loans
- Charitable or political contributions
- Payments or benefits to or services for an individual's family members
- Providing payments or benefits or services to a "facilitator," including kickbacks

Remember that offering or requesting a bribe is illegal in most countries—even if the transaction never takes place.

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Agents and Consultants

We must make sure that agents, consultants and other representatives acting on Avient's behalf do not offer or receive bribes or kickbacks or engage in any other illegal or unethical conduct. We do not permit any business transaction by agents or consultants that is prohibited by the Code. All arrangements with agents and consultants must be documented in writing in accordance with our ethical standards and legal and accounting requirements and must be approved in accordance with our Delegation of Authority policy. No payment can be made on behalf of the Company with the intent that any part of the payment be used for any purpose other than that described by the documents supporting the payment.

We expect agents and consultants conducting business on behalf of Avient to comply with the Code. They must not offer, give, accept or solicit any form of bribe or kickback or engage in any other illegal or unethical conduct.

Avient employees hiring agents and consultants must perform due diligence to assure themselves and the Company that the agent or consultant is not giving or receiving bribes or kickbacks. To start that due diligence and arrange for a contract, or renew an existing relationship, reach out to the Legal Department contact for your business or function for guidance on the process.

Business integrity is a key standard for the selection and retention of those who represent Avient.

Competition

Avient strives to earn business based on superior products, services and performance. We conduct our business in compliance with the laws that are designed to encourage vigorous but fair competition.

You are expected to know and follow the competition laws that apply to your work at the Company. We will not engage in anti-competitive activities or practices that are contrary to competition laws, including laws regulating:

- Price fixing, production restrictions, collusion to allocate customers or markets, boycotts of suppliers or customers;
- Control of resale pricing of distributors and dealers; and
- Misrepresentation of products or services.

Avient makes fair and fact-based comparisons of product performance. We do not disparage competitors or their products or pricing.

You must not use improper means to gather information about competitors. Obviously, such means as theft or illegal entry are not permitted. Also, you must not lie or misrepresent yourself to competitors, such as a consultant or a customer. You may not solicit confidential information from a competitor, customer, supplier or former employee, whether or not they are willing to divulge confidential information.

However, we are also a highly competitive company and strive to be the best in the industry. This means we must constantly benchmark our products, processes, and services against those of our competitors. In doing so, we legally and ethically collect technical, cost, product, market, and other information about the markets and our competitors through publicly available information, analysts, research, observations and customers to the extend that they are able to share after considerting their contractual obligations.

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Gifts and Hospitality

Decisions concerning whether to offer or accept gifts or hospitality (including meals, entertainment or travel) should be governed by good judgment and moderation.

The purpose of giving business gifts and providing hospitality is to create goodwill for Avient—nothing more. Attempting to influence others on the basis of personal gifts or entertainment is improper, unacceptable and, in some instances, unlawful. Therefore, no one working on behalf of Avient should provide gifts or hospitality that could reasonably be interpreted as an attempt to improperly influence the recipient in his or her relationship with Avient. Take particular care when accepting gifts or hospitality from suppliers, and it is critical that you understand all applicable restrictions before offering anything of value to anyone who might be a government or public official.

Accepting gifts that could be construed as having the potential to improperly influence your decisions is also prohibited. Generally, any gift that has a value in excess of $100 or is disproportionate to the local custom should be rejected. We need to practice good judgment in this area.

Gifts are permitted if they are proportionate to the occasion, promotional in nature, permitted by the policies of all parties and applicable law and responsive to local custom. In no case may cash or the equivalent (e.g. gift cards) be given or accepted.

Except with respect to government or public officials, as a general rule, providing or accepting meals, entertainment or travel is permissible if it meets the following test:

- The occasion serves essentially a business purpose;
- The Avient employee accompanies the customer or supplier; and
- The meals, entertainment or travel are proportionate to the occasion.

When deciding whether to accept or provide meals, entertainment or travel, take into account the frequency and value. Further, do not offer or accept them when it would be unlawful to do so or when doing so would knowingly violate the principles of the other party's employer. The rules associated with gifts, travel, and entertainment related to government officials and public officials are complex. Before engaging in any such activity with a third party who is or may be a government or public official, contact the Legal Department.

To provide transparency regarding gifts, gifts to third parties should be coded as "gifts to 3rd parties" within Concur. Avient's Gift and Entertainment Policy is available on the Ethics@Avient hub.

Q & A

Q: One of our customers has been loyal to us while we worked through a series of issues. Now that they have been resolved, can I send a gift basket with fruit, chocolate and a $50 gift card as a thank you?

A: A basket of fruit or chocolate may be acceptable, but never cash or cash equivalents (which includes gift cards). It is best to review Avient's policies on gifts and discuss the idea with your manager or the Corporate Ethics Officer before you send anything.

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Conflicts of Interest

It is important that all Avient employees have interests outside the workplace. At the same time, we all have an obligation to act in the best interest of Avient at all times. You must not permit your personal interests to conflict, or appear to conflict, with the interests of the Company or our customers. The appearance of a conflict can be just as damaging to our reputation as an actual conflict.

Some of the more common conflicts of interest may arise when you:

- Take part in professional engagements, paid or volunteer, third-party consulting arrangements, board memberships, second employment, side business or other activities that may result in an actual or potential conflict of interest
- Receive any personal or financial benefit from, have a financial interest in, work for, or provide services for a company that does or is seeking to do business with us or a competitor
- Let your business decisions be influenced, or appear to be influenced, by personal or family interests or friendships—for example, where businesses you or a member of your family own or operate seek to do business with Avient
- Do outside work (including board service) that negatively impacts your job performance or interferes with your responsibilities to Avient
- Use company property, information or resources for your personal benefit or the benefit of others
- Hire, supervise or have a direct or indirect line of reporting to a family member, including in-laws, or someone with whom you have a romantic relationship
- Have a business, or a member of your family has a business, that you or they own or operate that seeks to do business with Avient
- Have a family member that works for a customer or supplier with which you or an employee who reports to you has business dealings

Disclosure Process

A conflict of interest is not always clear-cut and easy to recognize, and it can innocently arise. Also, many times, conflicts of interest can be resolved by an open and honest discussion. So you must promptly disclose any actual or potential conflicts of interest. These disclosures should be submitted for resolution. Typically, these situations are investigated to the depth necessary to determine if Avient's interests are being, or might be, harmed.

Avient's business is contingent on our customers' and the public's continuing trust and confidence in us. Review your actions regularly and attempt to determine whether an objective observer would have reasonable grounds to believe that a conflict of interest may exist. We have a responsibility to ourselves and to Avient to make sure that we are not, knowingly or unknowingly, creating a conflict of interest by our actions. Remember that having a conflict is not necessarily a violation of the Code but failing to disclose it is.

Any actual or potential conflicts of interest must be promptly disclosed here.

Q & A

Q: I work in the Sourcing department. My relative works as a salesperson for a company that can provide better parts and services to Avient. Do I need to disclose this relationship even if I am not handling the orders to be placed?

A: Yes, you need to disclose the relationship so Avient can assess and mitigate potential conflicts. Note that the failure to disclose an actual or potential conflict of interest is a violation of the Code.

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Self-Dealing

Business opportunities you discover at work, using the Company's information, property or a person's position in the Company, belong to the Company and not to you personally. As part of your job, you should pursue these business opportunities for the benefit of the Company. If you pursue these business opportunities for your personal benefit or the benefit of anyone else, you are in direct conflict with the interests of the Company. Such self-dealing is not permitted.

International Trade

As a global company, we must comply with import/export controls and restrictions of the applicable jurisdiction(s) and the U.S. laws that apply to all our locations and transactions worldwide for the exchange of our products, services and technical information. This includes but is not limited to, applicable laws and regulations pertaining to: trade embargoes, economic sanctions, export control, anti-boycott, tariff classification, valuation, product/country of origin marking, and free trade agreements. Special restrictions apply to products that could have military or dual use applications and there are absolute prohibitions or embargoes against trade with some countries and entities. If you conduct business in other countries or with people from other countries, or you travel internationally, you must comply with applicable laws and consult with Avient's Legal department or Global Trade Compliance department for guidance.

Money Laundering

Money laundering refers to a financial transaction scheme that aims to conceal the identity, source, and destination of illicitly obtained money so that funds are made to appear legitimate to support criminal activities such as terrorism, illegal narcotics trade, bribery, and fraud. Employees are prohibited from engaging in or facilitating transactions that involves funds derived from illegal activities. You should always be alert and perceptive regarding the behavior of a third party when doing business.



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Corporate Social Responsibility



Sustainability

Employees, customers and suppliers are not the only stakeholders in Avient. The countries and communities where we operate, as well as the world at large, are supported by our operations, our products, and our people. The breadth and importance of our operations coupled with our high ethical standards require us to pursue highly sustainable solutions that stand the test of time.

We commit to uphold one consistent standard of ethical conduct on a global basis while respecting the culture and business practices of every country and community we touch.

At Avient, we strive to create a world-class sustainable organization, by conducting business in a way that meets the needs of the present without compromising the ability of future generations to do the same. This commitment is captured in how we define sustainability: People, Products, Planet and Performance. A detailed summary of our contributions to each is available in our Sustainability Report available on Avient.com/sustainability. As an American Chemistry Council Responsible Care® Company, our landmark No Surprises Pledge℠ and our Sustainability Promise, we uphold these principles by living the personal values of Integrity, Honesty and Respect.

Avient, and our people put safety first and contribute to the betterment of the communities in which we operate. The Company encourages people to participate in community activities and charitable works of their choice in support of their communities.

Avient continuously improves our business operations, working with our customers, our suppliers and supply chain partners to be a steward for the environment, minimize our environmental footprint and maximize our conservation of the earth's resources.

Pursuing sustainable solutions is not only the right thing to do for the environment; it is also the right thing to do for our employees, our customers, our neighbors, our shareholders, and our business.



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Safety, Health and Environment

Avient conducts business activities without harm to its customers, the environment or the public, in a manner that provides a safe and healthy work environment for employees and contractors.

Avient considers healthy and safe working conditions, and the prevention of injuries and environmental incidents, critical to the success of our business. It is not unusual for our expectations and enforced standards to exceed legal requirements. Therefore, our health and safety policies, which apply to all Avient employees, is to safeguard the health and well-being of each person while at work. We place the highest priority on the elimination of risk, injury and on excellence in safety and environmental stewardship.

Ensuring everybody's safety requires a constant sense of awareness and attention to detail. The development of safety awareness comes through our acceptance of responsibility for safety and with adequate job orientation, training, and recognition and communication of the risks associated with each work situation.

Effectively managing our processes safely is also critical in maintaining the integrity of our operations. All necessary equipment, tools, technologies, procedures and training will be provided to assist you in operating our processes and performing each job safely.

The prevention of injuries while off the job is equally important. We encourage you and your family members to use the same safety principles to prevent injuries at home, when traveling and in all activities.

Working and living safely is our way of life. We want you and your family to be healthy and safe.



Q & A

Q: My supervisor asked me to follow a new waste disposal procedure, but I am not sure it is safe or even legal. What should I do?

A: Never guess when you are dealing with environmental procedures. Check with your supervisor to make sure you understand the request. If you still have concerns, contact local management or any of the resources listed in the Code.

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Product and Service Safety

It is essential that Avient provide safe products and services that retain the confidence of our customers, fulfill our responsibilities to the public and maintain a competitive position in the marketplace. Our products are designed, produced and serviced to internal standards and comply with external regulations, the standards of the appropriate approval entities and any applicable contractual obligations.

Respecting Human Rights

Avient respects the dignity of individuals and upholds that basic human rights are a core value of our business. To that end, we forbid the use of any form of child labor in connection with Avient's business. We define child labor as services by anyone under the age of 16 and if local law is more restrictive than our policy, we will comply with the more restrictive local law. Additionally, Avient forbids any form of forced labor or human trafficking in connection with Avient's business and we expect our suppliers, agents, and distributors to prohibit the same. We also strive to use supply chain partners whose sources and processes respect basic human rights, and whose trade does not directly or indirectly cause human rights violations, wherever they are.

Avient's Human Rights Policy is part of our commitment to socially responsible business practices. We recognize that there are many different organizations that have set forth international human rights principles, such as the Universal Declaration of Human Rights and The International Labor Organization's (ILO) Declaration on Fundamental Principles and Rights at Work. These organizations generally promote core principles, including respect and support for identified human rights. These principles are integrated into our core values of Integrity, Honesty and Respect outlined in this Avient Code of Conduct and our Supplier Code of Conduct.

A Shared Commitment

Conducting business with integrity takes the commitment of all of us at Avient, working together as a team. It is important that all of us work with the highest ethical standards. Each of us can fulfill our responsibilities by following the practices outlined in the Code and by:

- Modeling behavior consistent with Avient's values; and
- Providing open and candid feedback on concerns or areas where you have questions.

This Code has been developed within the framework of Avient's values. It is meant to set foundational expectations for all Avient employees, but it does not deal with all potential ethical dilemmas or issues. No document can cover all possible situations. If you are unsure about what to do, ask questions and keep asking until you are certain you are doing the right thing.



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Resources and Contact Information

Our Policies

You can get specific policy and contact information by visiting the Ethics@Avient hub. At the hub, you can ask Ethics & Compliance any questions, make a report to the Ethics Hotline, and read about ethics related news.



Other Ethics and Compliance Resources

For more information on the Code or our expectations, contact the following resources directly:

- Your supervisor or any Avient manager
- Your human resources representative or the Human Resources department
- Any member of the Legal department

Ethics Hotline

Make a report to the Ethics Hotline if:

- You wish to raise an issue or concern
- You raised an issue or concern and were not satisfied
- You are uncomfortable using one of the other resources listed above.

The Ethics Hotline is available globally in over 20 languages, 24 hours a day, 7 days a week.

If you see something, say something—speaking up is essential to maintain our culture of ethics and integrity. All reports will be kept confidential to the extent possible. And remember, you should not fear any consequences for a report made in good faith. Avient has a policy against retaliation and does not tolerate this.

scan QR code

avient.ethicspoint.com

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Acknowledgment of Compliance with Avient's Code of Conduct

Instructions:

Please read, sign and return this document to Human Resources. If you have any questions, contact your Human Resources manager.

Acknowledgment of Compliance:

I have read, understand and agree to comply with Avient's Code of Conduct. I also acknowledge that I have completed the ethics training program based on this Code of Conduct.

I understand and acknowledge that it is my responsibility to seek guidance and/or clarification on any section of the Code of Conduct that is unclear to me.

Employee Name (Please print)

_____

Signature

_____

Date

_____

Work Location

_____