



VERIFICATION OPINION DECLARATION GREENHOUSE GAS EMISSIONS

To: The Stakeholders of Avient Corporation

Apex Companies, LLC (Apex) was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Avient Corporation (Avient) for the period stated below. This verification opinion declaration applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of Avient. Avient is responsible for the preparation and fair presentation of the GHG emissions statement in accordance with the criteria. Apex's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information. Apex is responsible for expressing an opinion on the GHG emissions statement based on the verification. Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

Boundaries of the reporting company GHG emissions covered by the verification:

- Operational Control
- Global

Exclusions:

- Fugitive refrigerants from units <50 pounds-capacity
- Mobile Combustion

Types of GHGs: CO₂, N₂O, CH₄, HFCs

GHG Emissions Statement:

- **Scope 1:** 33,114 metric tons of CO₂ equivalent
- **Scope 2 (Location-Based):** 159,023 metric tons of CO₂ equivalent
- **Scope 2 (Market-Based):** 72,976 metric tons of CO₂ equivalent
- **Scope 3:**
 - Category 3 – Fuel and energy-related activities: 59,150 metric tons of CO₂ equivalent

Data and information supporting the Scope 1, Scope 2, and Scope 3 GHG emissions assertion were in most cases historical in nature and in some cases were estimated.

Energy:

- Diesel Fuel Consumption: 2,868,323 kWh
- Natural Gas Fuel Consumption: 178,696,287 kWh
- Renewable Energy Consumed - Self Generated (solar): 681,059 kWh
- Renewable Energy Consumed - Self Generated (Wind): 2,385,048 kWh
- Grid Electricity Consumed: 409,650,679 kWh
- Renewable Energy Credits (REC) Purchased: 112,413,420 kWh
- Renewable Electricity Consumed – Offsite: 138,415,253 kWh

Period covered by GHG emissions verification:

- January 1, 2023 to December 31, 2023

Global Warming Potential (GWP) and emission factor data sets:

- IPCC GWP: AR6
- USEPA Emission Factor Hub, released 2024
- USEPA eGRID, released 2024
- Final Rule (40 CFR 98) - Industrial Sector 2013
- DEFRA, released 2023
- IEA, released 2023
- European Residual Mix, released 2022 v2.0

GHG Reporting Protocols against which verification was conducted:

- World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol, Corporate Accounting and Reporting Standard, Revised Edition (Scope 1 and 2) and the GHG Protocol Scope 2 Guidance, an amendment to the GHG Protocol Corporate Standard
- WRI/WBCSD Corporate Value Chain (Scope 3) Accounting and Reporting Standard

Verification Protocols used to conduct the verification:

- ISO 14064-3 Second Edition 2019-04: Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements
- Apex's standard procedures and guidelines for external Assurance of Sustainability Reports and International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after Dec. 15, 2015), issued by the International Auditing and Assurance Standards Board.

Level of Assurance and Qualifications:

- Limited
- This verification used a materiality threshold of $\pm 5\%$ for aggregate errors in sampled data for each of the above indicators

GHG Verification Methodology:

Evidence-gathering procedures included, but were not limited to:

- Interviews with relevant personnel of Avient and their consultant;
- Review of documentary evidence produced by Avient;
- Review of Avient data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions; and
- Audit of sample of data used by Avient to determine GHG emissions.

Verification Opinion:

Based on the verification process and procedures conducted to a limited assurance level of the GHG emissions statement shown above, Apex found no evidence that the GHG emissions statement:

- is not materially correct and is not a fair representation of the GHG emissions data and information; and
- has not been prepared in accordance with the WRI/WBCSD GHG Protocol Corporate Accounting and Reporting Standard (Scope 1 and 2), and WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain Accounting and Reporting Standard (Scope 3).

It is our opinion that Avient has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

Statement of independence, impartiality and competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

No member of the verification team has a business relationship with Avient, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of greenhouse gas emissions data.

Attestation:A handwritten signature in blue ink, appearing to read 'Mary E. Armstrong-Friberg'.

Mary E. Armstrong-Friberg, Lead Verifier
ESG Program Manager
Apex Companies, LLC.
Cleveland, Ohio

A handwritten signature in blue ink, appearing to read 'Scott Johnston'.

Scott Johnston, Technical Reviewer
Principal Consultant
Apex Companies, LLC.
Doral, Florida

September 25, 2024

This verification declaration including the opinion expressed herein, is provided to Avient and is solely for the benefit of Avient in accordance with the terms of our agreement. We consent to the release of this declaration by you to the public or other organizations but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this declaration.