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ABOUT THIS REPORT

This report covers GEON® Performance Solutions' approach to environmental, social and governance activities for calendar year 2022.

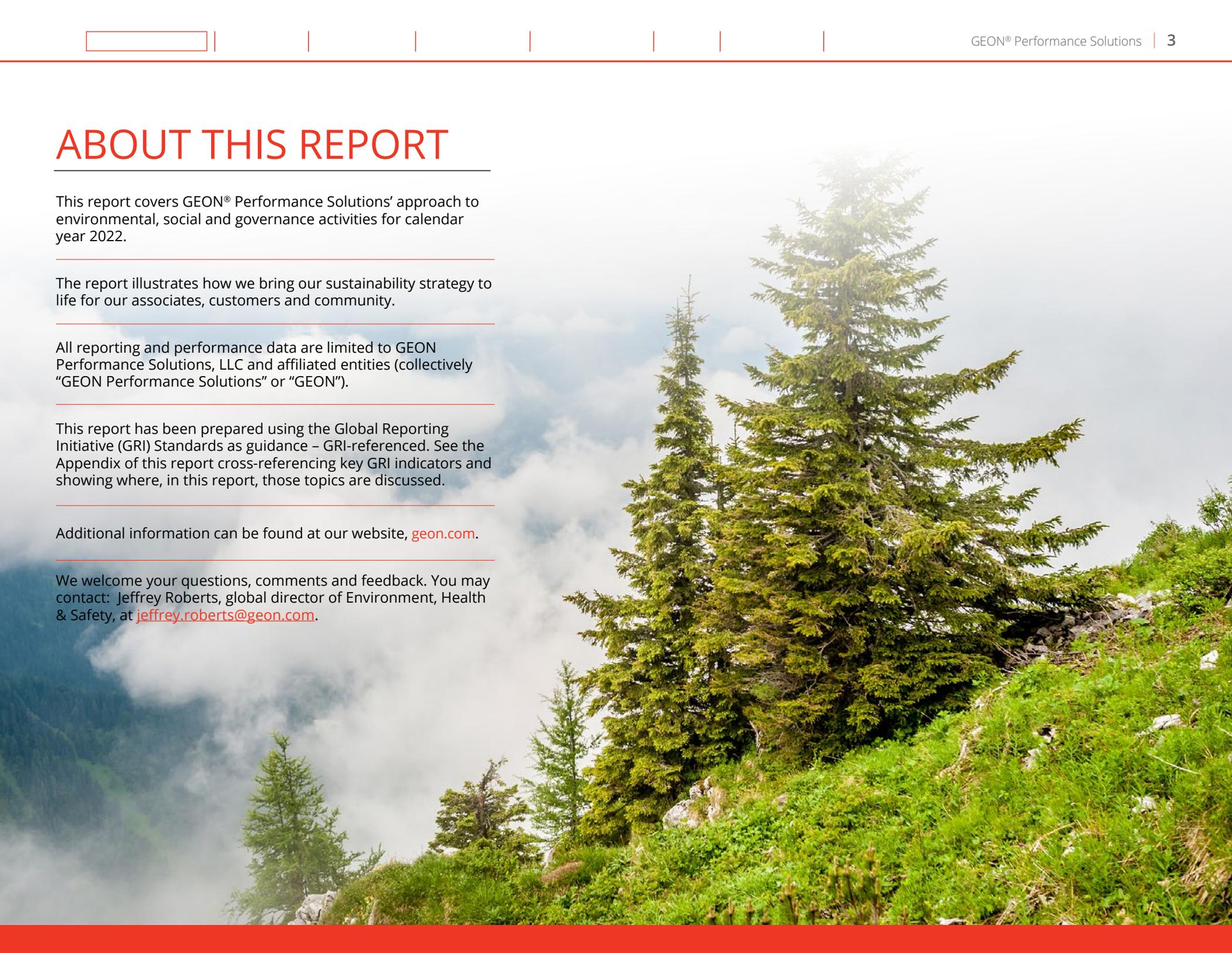
The report illustrates how we bring our sustainability strategy to life for our associates, customers and community.

All reporting and performance data are limited to GEON Performance Solutions, LLC and affiliated entities (collectively "GEON Performance Solutions" or "GEON").

This report has been prepared using the Global Reporting Initiative (GRI) Standards as guidance – GRI-referenced. See the Appendix of this report cross-referencing key GRI indicators and showing where, in this report, those topics are discussed.

Additional information can be found at our website, [geon.com](https://www.geon.com).

We welcome your questions, comments and feedback. You may contact: Jeffrey Roberts, global director of Environment, Health & Safety, at jeffrey.roberts@geon.com.



ABOUT THIS REPORT

WHO WE ARE



At GEON Performance Solutions, we strive to be **essential** to our customers, **rewarding** to our associates, **generous** to our communities and **profitable** to our owners, while enhancing the environmental sustainability of our operations and products. Putting people at the center of everything we do, our GEON Vision 2025 strategy is focused on driving long-term growth and delivering value by serving all of our stakeholders and acting in ways that create a more sustainable future.



GEON Vision 2025

We Are **GEON Nation**

- Win together
- Create opportunities
- Pay it forward

Sustainability

- Optimize and advance operational excellence
- Shape thriving communities
- Collaborate and innovate across our value chain

Growth Strategy

- Strategic plan for growth
- Improve the customer experience
- VCI management
- Functional excellence
- M&A

Business Outcome

- 2x** growth
- BENCHMARK** industry cost foundation
- Responsible Care®** accreditation
- GPTW®** accreditation

Delivering Shared Value – Safely

LEADERSHIP

LETTER FROM THE CEO



Dear Valued Stakeholders,

I am pleased to share with you our 2022 GEON Performance Solutions Environmental, Social and Governance (ESG) Report, which demonstrates our progress and the impact of our sustainability strategy. 2022 was a strong year for us. We successfully managed challenges and opportunities – delivering significantly higher revenue and increasing EBITDA over 2021, while advancing our ESG strategy.

2022 Performance

Our team successfully navigated a dynamic business environment and capitalized on strong end-market demand in the first half of 2022, despite ongoing supply chain challenges. In the second half of 2022, we focused on controlling inventory and effectively managing cash flow as macro-economic conditions weakened. We ended the year with revenue of \$1.1 billion on a pro forma basis, up more than 9% from 2021. We also increased EBITDA by 9%.

Our financial strength gives us the ability to invest in growing our portfolio of highly engineered solutions for our customers, in sustainability initiatives for our operations, and in our digital capabilities to sustain and expand value generation. In 2022, we seamlessly integrated two acquisitions – Roscom Inc. and Cary Compounds – into our operations. We hired our first chief information officer and completed the cutover of our enterprise management system. We also invested in new technology to add capacity at our Dyersburg, Tennessee, and Seabrook, Texas, locations.

2022 Sustainability Highlights



Optimize and Advance
Operational Excellence

Recycled **65% of total waste generated** in 2022

Completed **Responsible Care® Management System** certification audit



Shape **Thriving Communities**

30% of GEON leaders are women or U.S. minorities, up from a baseline of 21% in 2020

100% of sites participated in volunteer projects led by associate-led THRIVE teams

Launched GEON Academy high school apprenticeship program and a new skills matrix for plant operations personnel



Collaborate and Innovate
Across the Value Chain

Successfully commercialized **new closed-loop product** for customer



Received **Green Circle Certification** from the Vinyl Institute

LEADERSHIP

LETTER FROM THE CEO

Advancing Our Commitment to People and Planet

We made significant progress on the sustainability goals launched in 2020 and improving sustainability in all parts of our business.

- **Waste reduction:** We are working to keep waste generated from our operations to a minimum and run our operations and supply chains so they can contribute to a circular economy. In 2022, we recycled 65% of the total waste we generated as a company.
- **Sustainable innovation:** Our focus on customers, investments, partnerships and innovations also are important to contributing to a circular economy. This means designing materials and products that can be more easily reused and recycled. In 2022, we fully commercialized a product that utilizes closed-loop production after reformulating scrap PVC material for a customer, improving its suitability for reuse. We also are working to create environmentally friendly, natural fiber-based applications and continue to collaborate with the Vinyl Institute Sustainability Council on its +Vantage Vinyl™ initiative and Green Circle certification program.
- **Energy efficiency:** We allocated \$1.2 million for energy reduction projects in 2022 after completing energy audits at each site and identifying opportunities to optimize energy savings.
- **Skilled workforce:** We continue to develop our people and maintain a strong culture through a unique talent ecosystem that fosters a continuous learning culture and through GEON's THRIVE employee volunteer program. In 2022, we launched a skills matrix program through our GEON Academy that enables plant operations personnel to learn new skills and take ownership of their career growth.
- **Community engagement:** Our THRIVE employee teams were at the center of our community outreach efforts in 2022. One-hundred percent of our sites engaged in volunteering projects in their communities – supporting the children of fallen soldiers, sponsoring families in need during the holiday season and participating in community cleanup efforts, among other projects.
- **Environment, health and safety:** The safety of our workers and the environmental practices of our facilities remains a top priority. In 2022, we completed an independent Responsible Care® Management System audit that ensures we are tracking and transparently reporting company performance on environment, health, safety and security metrics. While we fell short of our safety target, mostly due to hand injuries, we learned from these events and are redoubling our safety efforts in 2023.

Sustainability as a Success Driver

At GEON, our view is simple: We can't succeed as a business without a healthy planet and the trust and engagement of our employees, customers, suppliers and communities. That's why our sustainability strategy starts with taking accountability for our operations, and expands beyond our footprint to consider the different roles that we can play to positively impact our employees, customers, our industry and the communities in which we live and work.

I am proud of our continued progress and of our employees for their engagement and dedication to advancing our sustainability initiatives.

Thank you for your interest in our ESG commitment. As always, we welcome your feedback.

Best regards,

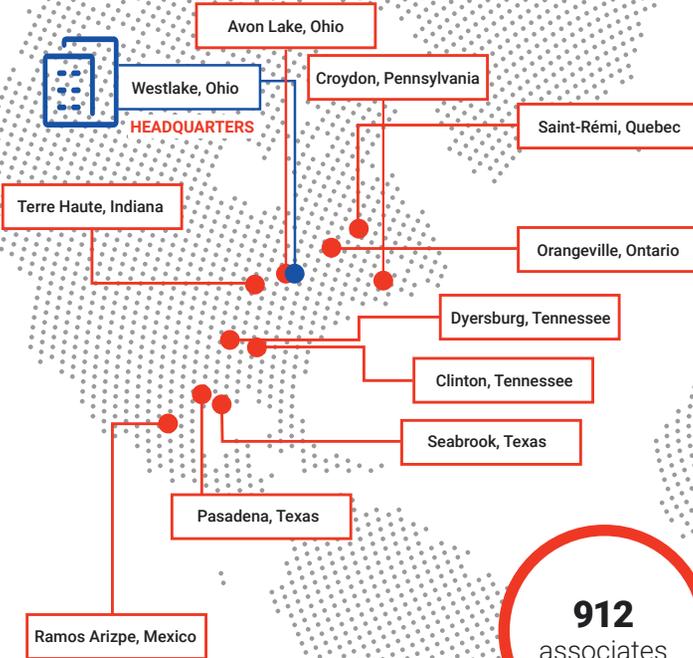


Tracy Garrison
Chief Executive Officer, GEON Performance Solutions

OUR BUSINESS

GEON Performance Solutions is a global leader in the formulation, development and manufacture of performance polymer solutions. With a portfolio of highly adaptable vinyl and polyolefin polymer technologies as well as a full-service manufacturing business, GEON Performance Solutions is a leading innovator in the development of performance material solutions for a broad range of markets including appliances, automotive & transportation, building & construction, electrical & electronics, health care and wire & cable. GEON Performance Solutions has 912 global associates and 11 world-class manufacturing plants, with headquarters in a western suburb of Cleveland, Ohio. Today, the people of GEON are working on the ideas that will drive the future of the industries we serve – including metal replacement and lightweighting, improved strength and durability, energy efficiency, and recyclability.

In 2019, GEON Performance Solutions was acquired by SK Capital and became a standalone, customer-focused business, building on a more than 70-year history of innovation and expertise in performance polymer compounding and process technology. SK Capital targets investments in the specialty materials, chemicals and pharmaceuticals sectors, working collaboratively with management to support the realization of their strategic, operational, financial and sustainability objectives. The SK Capital portfolio companies currently generate revenues of approximately \$16 billion annually and their 20 portfolio companies operate more than 200 plants and employ more than 20,000 people globally in 32 countries.



Dongguan, China

912
associates

11
production
facilities

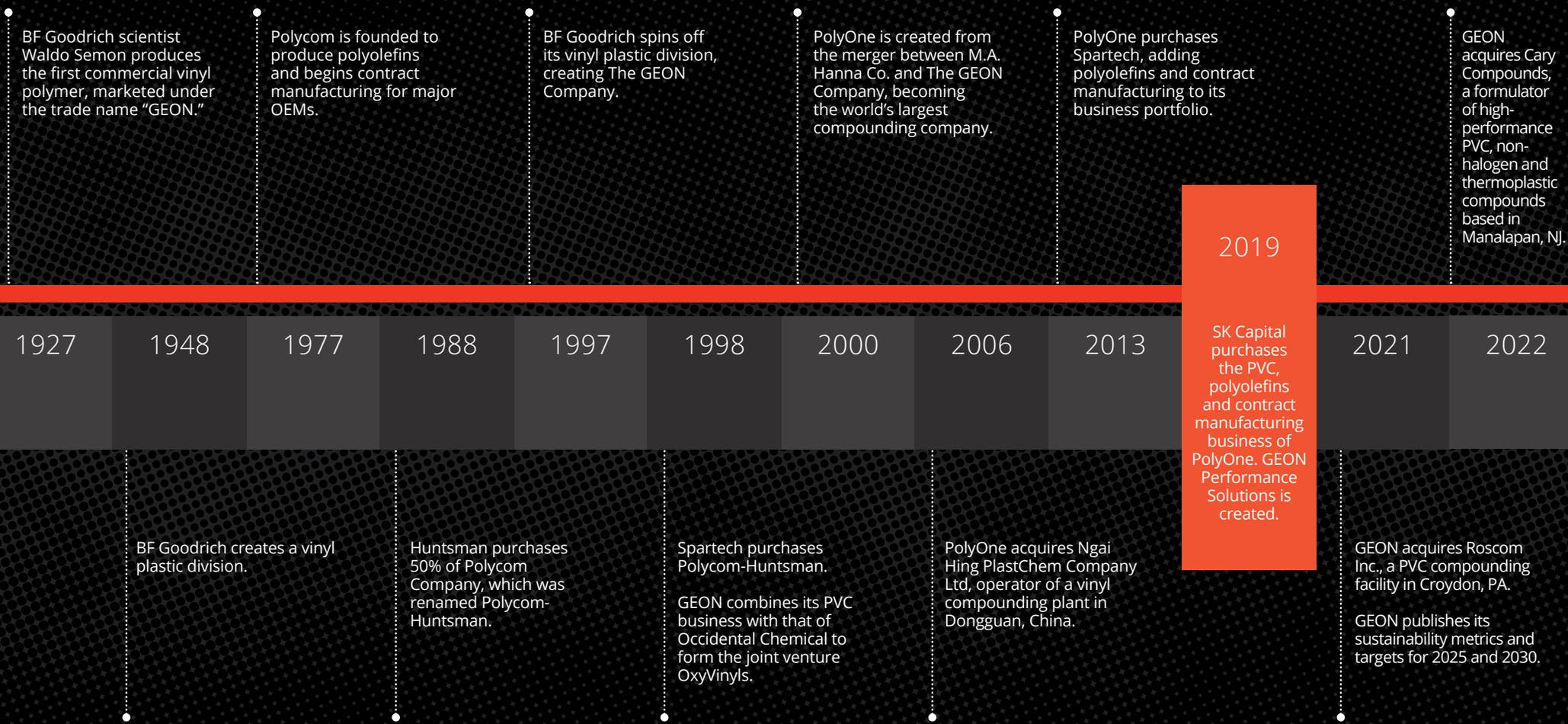
~\$1.1B
revenue

1,100
customers

2022 pro forma revenue inclusive of acquisitions

OUR BUSINESS

OUR HISTORY



OUR BUSINESS

OUR PRODUCTS

A leader in plastic compounded solutions and the leading brand in polyvinyl chloride (PVC), GEON Performance Solutions works side-by-side with customers to meet their unique challenges. Whether it is rigid and flexible vinyl solutions for medical device housings and tubing, to polypropylene materials that help make vehicles lighter without compromising performance, to composites that replace less energy-efficient materials in building & construction, we are building on our more than 70 years of expertise in materials development to deliver high-performing, market-specific solutions for a more sustainable society.



GEON® Polyolefin Formulations

GEON Performance Solutions manufactures a complete line of filled, reinforced and high-performance polyolefin solutions. Standard grades are formulated with any combination of calcium carbonate, glass fiber, mica and talc to provide a desired balance of properties, including stiffness, durability, impact resistance, heat resistance, low-odor emissions and recycled content to help meet sustainability targets.

- RESILIENCE® PP
- RESILIENCE® TPO
- RESILIENCE® R
- RESILIENCE® HST
- RESILIENCE® XST
- RESILIENCE® LO



Rigid Vinyl Formulations

GEON's rigid vinyl materials include interior formulations that are commonly used in industries requiring fire resistance, such as appliance and electrical and electronics; transparent formulations that allow for replacement of costly glass, polycarbonate or acrylic in applications such as battery jars, soap dispensers and refrigerator crisper trays; and exterior formulations that are UV-stable and require less maintenance than metal.

- GEON® Rigid PVC
- GEON® Lite
- GEON® Fiberloc™ Composite



PVC Alloy

GEON's chlorinated polyvinyl chloride compounds and PVC alloys are designed for superior weathering and color hold and can be used in windows, doors, fencing, railings and decking.

- GEON® Plus (CPVC Compounds and PVC Alloys)
- GEON® Bold Alloys



Flexible Vinyl Formulations

GEON's flexible vinyl materials are engineered to deliver excellent elastomeric performance, while providing premium durability.

- GEON® Flexible PVC
- GEON® Wire & Cable
- GEON® HC Flexible Vinyl



Contract Services

GEON Performance Solutions has more than four decades of custom manufacturing experience and helps customers extend their manufacturing capabilities, enabling quick and cost-effective production of new formulations and capacity expansion.



By getting close to our customers and understanding what's important and what initiatives are underway, we can work with them to help meet their sustainability goals, whether it is reducing carbon, increasing recycled content or saving resources."

Wendy Herbst, Chief Commercial Officer



OUR APPROACH

Our Sustainability Strategy

At GEON Performance Solutions, we are committed to creating a better shared future for our people, the communities in which we operate, our customers and our planet.

In 2020, we developed a set of actionable, outcome-driven sustainability goals to evolve our business and maximize our positive impact, based on our three focus areas: **optimize and advance operational excellence, shape thriving communities, and collaborate and innovate across our value chain.**

- Throughout our operations, we are seeking to optimize our processes to save resources and promote a circular economy.
- We are determined to be a responsible partner in the communities in which we operate and to build an inclusive and engaged workforce.
- We are collaborating with our customers to design and manufacture products that advance a more sustainable society. By partnering for change across the value chain, we also are seeking to create shared value.

In 2023, we will continue to advance our sustainability framework and embed responsible business practices across every area of our company.

Sustainability Strategy: 3 Areas of Focus



Optimize and advance operational excellence

We are committed to continually improving the efficiency and sustainability of our operations, while continuing to grow our business and improve safety. We are doing this by adopting a mindset of problem-solving, teamwork and transparency – in which we regularly measure and report our progress.



Shape thriving communities

We seek to shape communities that thrive now and into the future, both within our own employee population and within the towns and communities in which we operate.



Collaborate and innovate across our value chain

By working across the industry value chain and better understanding the impacts of our products and services through their life cycles, we will help close key resource loops, advance the innovation of sustainable products with our customers and accelerate our top-line growth.

OUR APPROACH

MEASURING OUR PROGRESS

Sustainability Goals

In 2020, our team worked to establish voluntary sustainability goals in the areas of the environment, safety, employees, community, and sustainable innovation with customers, suppliers and our industry. These goals are built around the three focus areas of our sustainability strategy and are designed to integrate sustainability into our core business and decision-making processes.



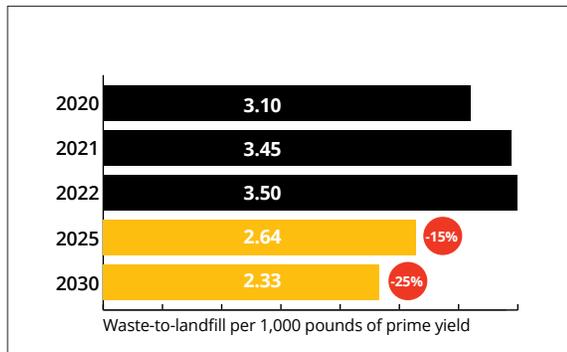
Optimize and Advance **Operational Excellence**

Waste

Sustainability Goal:

Reduce solid waste-to-landfill

2025 Target:

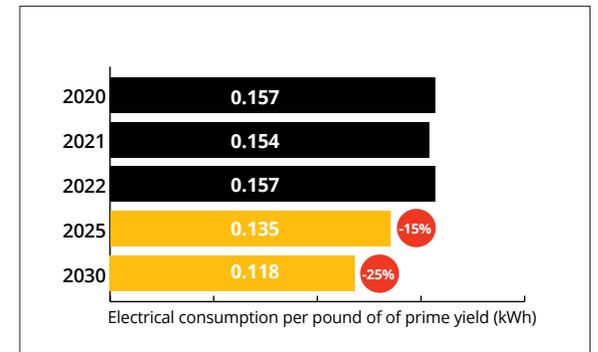


Energy Efficiency and Optimization

Sustainability Goal:

Reduce electrical consumption

2025 Target:

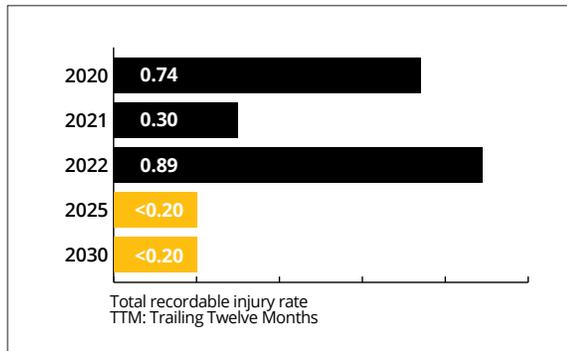


Safe Work Environment

Sustainability Goal:

Reduce total recordable injury rate

2025 Target:



Responsible Care® Management System

Sustainability Goal:

Receive Responsible Care Management System Certification by 2025

2022 Progress:

Completed third-party Responsible Care Management System Certification audit



OUR APPROACH

MEASURING OUR PROGRESS



Shape Thriving Communities

Skilled and Engaged Workforce

Sustainability Goal:

A thriving culture built on trust

Targets:

>65% Great Place to Work® (GPTW) Survey Employee Engagement Index by 2022

👍 Certified GPTW by 2025

60% of our people participate in a flagship talent program by 2025

2022 Progress:

64% GPTW Survey Employee Engagement Index

26% of our people participated in flagship talent program

Diversity & Inclusion

Sustainability Goal:

A skilled, inclusive and diverse workplace

2025 Targets:

50% of college hires are minority and/or female

30% of leaders are minority and/or female

2022 Progress:

50% of college hires are minority and/or female

29% of leaders are minority and/or female

Community

Sustainability Goal:

A caring GEON Nation taking action in our communities

2025 Targets:

100% of associates have the opportunity to get involved and take impactful actions in our communities

2022 Progress:

100% THRIVE teams completed volunteer events at 100% of sites

Note: After a discussion with our Board of Directors, we are seeking a more effective and targeted metric to gauge employee satisfaction at GEON and will no longer be reporting on our turnover target. Although GEON's turnover rate is much lower than the overall U.S. Bureau of Labor Statistics manufacturing turnover rate of 39.9%, we acknowledge how current macroeconomic conditions are impacting our results.

OUR APPROACH

MEASURING OUR PROGRESS



Collaborate and Innovate **Across the Value Chain**

Circular Economy

Sustainability Goal:

Collaborate with value chain to develop solutions

2025 Target:



Identify and pilot **1 closed-loop ecosystem** with a customer and/or supplier

2022 Progress:



Successfully commercialized and produced >9MM pounds of a closed-loop product for a customer using recycled materials from its manufacturing process

Product Innovation

Sustainability Goal:

Innovate alongside customers to meet mutual goals

2025 Targets:



Increase post-consumer and post-industrial recycled products in our portfolio



R&D formulation focus on developing industry-leading products containing recycled materials

2022 Progress:



Developed a new range of natural fiber-based compounded formulations for automotive applications. These new developments enable GEON to further expand its sustainable portfolio, combining recycled and natural-based content.

Industry Collaboration

Sustainability Goal:

Participate in industry alliances

Targets:



Collaborate with industry associations to advance circular solutions



of materials sustainably sourced by 2025

2022 Progress:



Defined GEON's network to boost external collaboration, focusing on select trade organizations, industry conferences, university engagement, and regulatory agencies and standards

Participated in SPE's Vinyltec 2022: Charting a Course for a Sustainable Future

Named as +Vantage Vinyl-Verified Company by the Vinyl Sustainability Council for third year



ENVIRONMENTAL

GEON Performance Solutions is committed to continuously improving our environmental performance, developing innovative, sustainable products, and operating a more efficient business that uses resources wisely and creates value for all stakeholders.

In a resource-constrained world, our environmental policy is focused on reducing the impact of our operations to optimize the use of natural resources, save energy and associated emissions, and minimize waste and prevent pollution. In all we do, the safety of our associates and the communities in which we operate is a top priority.

Our Approach: Optimize and Advance Operational Excellence

Below are the key metrics that we track to promote safe, efficient environments at GEON and reduce our environmental impacts.

	Areas	2022 Actions
 <p>Optimize and Advance Operational Excellence</p>	Waste	In 4Q22, GEON's waste intensity improved to 3.41 per 1000 pounds of product, compared to 3.45 annually in 2021.
	Energy Intensity	Energy use for kWh per pound of product held steady to our 2020 baseline of 0.157.
	Safe Work Environment	GEON's recordable injury rate was 0.89, significantly better than the industry average of 3.1.

ENVIRONMENTAL

OPERATING EFFICIENTLY

Saving Energy and Reducing Our Footprint

We are committed to optimizing our energy footprint and the associated carbon profile of our operations to promote efficient operations and a lower-carbon, healthier planet. The majority of the greenhouse gases we emit come from energy used to make our products and fuel to distribute them to our customers.

To help track our progress, our Resource Efficiency and Optimization sustainability target focuses on reducing our electricity use per pound of product by 15% by 2025. In 2022, we consumed 1.57 kWh per pound of product, and our plants' electrical use was approximately 157,176,045 kWh – in line with our electrical use in 2021.

Our Actions

To drive energy efficiency and reduce our overall electrical consumption and carbon impact, we are:

- Conducting energy audits at all campuses. Each site has identified two energy-efficiency projects to implement.

- Developing a comprehensive energy-efficiency plan to upgrade equipment and allocating capital funds for improvements. In 2022, we earmarked \$1.2 million in funds toward energy-efficiency projects and have another \$1.3 million set aside for 2023.
- Continuing to identify and adopt behaviors that result in more efficient energy consumption at our sites.

Assessing Our Climate Impact

We recognize that climate change may have a meaningful impact on both our planet and the financial performance of the company over time. As part of our ongoing sustainability journey, we are:

- Committed to assessing key climate-related risks and tracking our carbon intensity across our operations.
- Continuing to seek solutions that promote energy conservation, renewable energy and reductions in greenhouse gas (GHG) emissions.

2025 Goal	Reduce our electrical consumption per pound of product by 15% by 2025
Our Actions	Allocated \$2.5MM in capital funds for energy-efficiency projects in 2022-23



Saving Energy and Reducing Costs at Seabrook

We are taking a site-by-site approach to reduce our energy usage – whether it is investing in updated equipment that yields energy savings or identifying energy savings by operating in ways that conserve resources.

Actions taken at our Seabrook, Texas, site in 2022 illustrate how these approaches can yield measurable improvements. First, a rented, natural gas boiler system that ran continually to support a production line was replaced with a more efficient electrical heating system. The site also replaced 12 heating, ventilation and air conditioning (HVAC) units with more energy-efficient HVAC units.

“By right-sizing and replacing a rented boiler system, we were able to capture natural gas savings plus rental expense,” said Daniel Pfeiffer, GEON’s director of Quality & Technical Service, MBB. “Together, both projects resulted in \$280,000 of annualized savings and reduced environmental impacts.”

In 2022, the Seabrook site also launched a shop floor-based Energy crew made up of associates from administration, operations and maintenance who look for energy-saving opportunities. Projects have included sealing air leaks in buildings and motor control centers, as well as replacing outdated lighting, and addressing water leaks in pumps to conserve water and reduce extra energy consumption. The goal is to implement Energy crews across other GEON sites in 2023.

“We believe there are a lot of untapped ideas, and there’s no better resource than our manufacturing teams who are the subject matter experts on the floor and know our campuses the best,” Pfeiffer said. “Many of these projects don’t require a huge investment in capital, but together they can really make a difference across the business.”

All campuses also are targeting at least two energy-reduction projects for 2023, ranging from maintenance to capital projects to Lean Six Sigma initiatives.

ENVIRONMENTAL

REDUCING OUR IMPACT



Managing Our Waste

GEON Performance Solutions is committed to generating less waste in our operations and finding new avenues for recycling waste content. In 2022, GEON Performance Solutions' total waste-to-landfill was 3,498,027 pounds, compared to 6,476,330 pounds of waste-to-recycle.

We are seeking to reduce our waste per pound of product by 15% by 2025. To meet that goal, each of our sites has undergone third-party waste audits and established metrics to reduce waste-to-landfill through actions such as improved waste segregation, diverting landfill waste to waste-to-energy, or implementing actions to avoid or reduce waste in production processes.

Our Actions

To meet our waste reduction goal, we are reducing waste generation and increasing recycling rates by:

- Reducing scrap generation by increasing yield.
- Sourcing recycling streams for any remaining scrap materials.
- Enhancing our operations' waste segregation methods and refining recycling processes.

In addition, we also are focused on designing products that use less materials and resources and incorporate recycled materials. We have a variety of products containing post-consumer recycled (PCR) or post-industrial recycled (PIR) materials. Overall, we have the capability to utilize 21 million pounds of recycled polypropylene content in our processes each year.

2025 Goal Reduce solid waste by 15% by 2025

Our Actions Recycled 65% of total waste generated in 2022



Diverting Waste from Our Landfills

Across our operations, we recycle nearly twice the amount of waste than is taken to landfill, but we continue to seek ways to increase the amount of waste that we recycle.

- **Increasing recycled content:** Our Avon Lake, Ohio, facility received a \$160,000 Market Development Grant from the Ohio Environmental Protection Agency for recycling and litter prevention initiatives to help enhance the use of recycled content in our manufacturing processes. We will match grant funds and utilize the resources for critical upgrades to post-industrial recycling equipment at the facility over the next two years.
- **Converting waste-to-energy:** In 2022, our Terre Haute, Indiana, site diverted 313,866 pounds of non-hazardous waste otherwise destined for landfill to an Indianapolis-based waste-to-energy facility.
- **Refining waste recycling processes:** We continue to engage with recyclers and invest in ways to improve our internal recycling processes. Both our Dyersburg, Tennessee, and Seabrook, Texas, site significantly reduced their waste intensity in 2022 by segregating recyclable materials and working with waste vendors to find new sources to recycle. Seabrook's waste intensity went from 7.4 million pounds in 2021 to 3.1 million pounds in 2022, while our Dyersburg site reduced its waste intensity numbers by 600,000 pounds in the fourth quarter of 2022.

ENVIRONMENTAL

REDUCING OUR IMPACT

Connecting Quality and Sustainability

At GEON, we strive to provide defect-free materials and create a culture committed to continuous improvement and operational excellence. Our facilities are all ISO- or IATF-certified. We also are certified in quality standards such as ISO 9001, 14001 and 13845, Responsible Care® Management System RC 14001, GB/T standards and IATF 16949, which all embrace the PDCA (Plan, Do, Check, Act) concept.

To further connect our quality systems with our sustainability and environmental, health and safety (EHS) performance, GEON is moving toward a companywide Responsible Care Management System (RCMS). A key part of the RCMS process is mandatory certification by an independent, accredited auditor. In 2022, GEON successfully completed the RCMS audit for company certification.

Environmental Compliance

We have a strong track record of environmental compliance at GEON. Across our operations, we take initiatives to reduce environmental risks in the production, storage, distribution and usage of our products and in the disposal of waste. We comply with all local regulations, and our compliance has been checked through both internal audits and government audits at all sites. There were no Notices of Violation in 2022.

Reducing Supply Chain Emissions

To improve supply chain efficiency and reduce greenhouse gas (GHG) emissions, we are partnering with carriers in the U.S. EPA’s voluntary SmartWay program to identify and select more efficient freight carriers, transport modes, equipment and operational strategies. We also are working with Odyssey Logistics and Technology to use analytics, carrier relationships and sustainability strategies such as route utilization to optimize emissions. In 2022, GEON saved approximately 600,000 kg of CO₂ through the program, which is the equivalent of carbon sequestered from 710 acres of U.S. forests in one year.



Enhancing Sustainability Through our Digital Strategy

In 2022, we hired our first chief information officer and are mapping a digital technology strategy to drive transformation across our manufacturing operations.

“Sustainability is a crucial aspect of a digital strategy,” said Sergey Boytsov, GEON’s vice president of Technology. “Advanced technology can help optimize resources, enhance employee work and safety, increase energy efficiency, reduce waste, and make supply chains more traceable.”

For example, moving technology applications to the cloud can centralize information across sites so it is easier to track sustainability and safety performance trends in real time, while automating processes can help decrease product defects.

“That can lead to less waste created and energy spent,” Boytsov said.

2025 Goal Receive RCMS company certification

Our Actions Completed independent audit for RCMS company certification in 2022



ENVIRONMENTAL

REDUCING OUR IMPACT

Product Sustainability

Our products and solutions are an essential part of our sustainability strategy. Across our portfolio, we are focused on designing products that deliver better performance and more value to our customers and the end users, while also minimizing impact on the environment. For example, our products are used to make ultra-energy-efficient building wire, electric vehicle components and filters that clean water for drinking purposes.

We also have processes in place to ensure our products are safe when used as intended. All raw materials and finished products are subjected to numerous assessments and tests to ensure a high level of safety during production, use and disposal. This is based on ensuring compliance with statutory requirements and in accordance with the latest scientific findings and safety data. We also follow and track materials of concern and will eliminate or replace an ingredient with safer materials when the scientific data and findings cannot dispel doubts about it. We have a rigorous process in place to assure production and product safety. Once individual ingredients are evaluated, we perform a further safety assessment focusing on the overall formulation of a product. The results of these evaluations and assessments define the required precautionary and protective measures for safe use of the product.

Our process includes:

- **Hazard classification:** For raw materials, we use MSDS Solutions to ensure our safety data sheets are uniform across our operations. This required document contains information for the safe handling, use, storage and disposal of potentially hazardous chemicals.
- **Labels:** We align with the Globally Harmonized System of Classification and Labeling of Chemicals (GHS).
- **Safety data sheets:** We use Sphera integrated software with SAP to compile all product safety data sheets.
- **Information and training:** Our associates are trained on the new labels elements and safety data sheets format to facilitate recognition and understanding.

Sustainable Sourcing

Sustainable sourcing is the integration of social, ethical and environmental performance factors into the process of selecting suppliers. GEON aims to sustainably source greater than 95% of materials by 2025. In 2021, we launched an initiative to align our suppliers to our GEON Code of Conduct. The goal of this initiative is to build long-term business relationships with suppliers who share our values and commit to them accordingly. At the end of 2022, 60% of our suppliers had accepted the GEON Code of Conduct and 31% had provided their own Code of Conduct for GEON to review and accept as its equivalency.

2025 Target

>95% of our materials are sustainably sourced

Our Actions

91% of materials were sustainably sourced in 2022



Water

We understand businesses must use water wisely to ensure there is adequate freshwater for local communities and minimize wastewater to safeguard the environment. We currently have an independent third party track our water use across all of our sites. Our water consumption in 2022 was approximately 253,744,530 gallons.

Going forward, areas classified as water-stressed will be our priority for reduction efforts. Only one of our 11 sites – Ramos Arizpe, Mexico – met this designation. Water use at Ramos was about 481,321 gallons in 2022. Although this is a relatively small percentage in comparison to our overall water use, we are focusing on opportunities for conservation.

Production Site	Baseline Water-Stress Rating
Avon Lake, Ohio	Low
Orangeville, Ontario	Low
Saint-Rémi, Quebec	Low
Clinton, Tennessee	Low
Terre Haute, Indiana	Low
Croydon, Pennsylvania	Low-medium
Dyersburg, Tennessee	Low-medium
Pasadena, Texas	Low-medium
Seabrook, Texas	Low-medium
Dongguan, China	Medium-high
Ramos Arizpe, Mexico	High

Source: WRI Aqueduct Water Risk Atlas. Water stress is determined by the ratio of total withdrawals to total renewable supply in a given area. A higher percentage means more water users are competing for limited water supplies. The percentage for a high-stress area is 40-80%.

ENVIRONMENTAL

COLLABORATING AND INNOVATING FOR A MORE CIRCULAR VALUE CHAIN

Many environmental challenges require systematic changes beyond the capabilities of any one business. That's why we believe an effective way to grow our positive impact is through partnerships and collaboration that accelerate innovation for our customers, our industry and the planet.

Three of our sustainability goals – **Collaborate with the value chain to develop solutions, Innovate alongside customers to meet mutual goals, and Participate in value chain alliances** – are aimed at working together to help lower the ecological footprint of everyday products and use resources responsibly, while also promoting continuous improvement throughout the value chain.

Here's a look at our 2022 progress:

Closing the Loop on Waste

By keeping resources in use as long as possible, we can help achieve a lower-carbon, circular economy, where waste becomes a resource for something new. In 2022, we fully commercialized a new product for a customer that utilizes its scrap and helps close the loop on its production process.

The customer, an international manufacturer of PVC pipes and fittings, was seeking a way to improve its regrind process, in which waste material was shipped to a recycler and ground up and repurposed for a variety of uses. The existing system created logistical inefficiencies, as trucks were deployed for a one-way delivery to the recycler and another one-way delivery back to the manufacturer. In addition, much of the regrind was not pure enough for direct product manufacturing.

We developed a reformulation of the recycled PVC material that improved its sustainability for reuse. In 2022, we scaled production and manufactured 9 million pounds of the new product. Today, the customer's regrind is sent directly from the recycler to GEON and processed back into the feedstock supply stream, helping to decrease empty-truck trips. In addition to reducing environmental impact, the customer also has benefited from improved efficiencies, as all scrap PVC can be used as high-quality feedstock and fees paid to the recycler have been eliminated.



By using more renewable resources and recycled materials that meet or exceed manufacturers' stringent standards, GEON can maximize the value it provides to customers and society, while helping our customers advance their sustainability goals."

Jean-Francois Morizur, Vice President of Technology



Sharing Sustainability Expertise Across the Company

In 2023, we are establishing a Center of Excellence around sustainability at GEON, which will help us share new ideas and align our resources and expertise across our sites globally.

"The Center of Excellence is a way to channel our technical expertise in sustainability, so our technical centers share best practices and we align our capabilities across our global enterprise. It also is a platform to propose new projects," said Jean-Francois Morizur, GEON's vice president of technology.

ENVIRONMENTAL

COLLABORATING AND INNOVATING FOR A MORE CIRCULAR VALUE CHAIN

Innovating for Renewable Sourcing and Reduced Carbon Emissions

In 2022, we developed a new renewable, natural fiber-based and lightweight material for car interiors with a multinational automobile manufacturer. We are currently scaling up multiple product candidates and are optimizing the formulations based on the manufacturer's feedback.

These new plastics compounds can incorporate a range of natural fibers meeting our customers' ESG goals. GEON's compounded product conserves fossil resources and lowers greenhouse gas emissions, yet meets or exceeds the performance of fully oil-derived materials. The new product offering meets stringent automotive requirements and is an example of how we are seeking to deliver more value to our customers and help them fulfill their sustainability goals by developing products that offer better performance with a reduced ecological footprint.

Collaborating Across the Value Chain

We are working with our suppliers to promote sustainable practices and industry associations to share knowledge and drive systemic solutions forward together. As part of our commitment to the Vinyl Sustainability Council's +Vantage Vinyl™ initiative, we are collaborating to advance recycling efforts within the North America vinyl industry by helping to develop industry tools to integrate sustainability thinking early in the product design phase and create recycled material standards to increase confidence in the material supply. In 2022, GEON interacted with the Vinyl Institute to advance these efforts. We also attended SPE's Vinyltec conference, where topics discussed included recycled material standards and PVC recycling technologies.



ENVIRONMENTAL OPERATING SAFELY



Focus on Safety

Our people are our most important asset, and their safety and well-being is our most important responsibility. In addition to complying with government regulations around the world, GEON has systems in place to help us identify, track, report and improve workplace safety issues. We have an enterprise-wide Risk Assessment program that uses the R3 methodology, which is a simple process to assign numerical values to risk.

In addition, our prevention programs include:

- Annual corporate audits.
- Internal self-assessments on specific safety topics monthly.
- Implementation of safe work permit processes for tasks without a formal procedure.
- Process- and task-based formal observations.

A third party, FM Global Insurance Company, also conducts audits routinely at all sites and tracks and uploads our safety findings to a database.

Engaging Associates in the Safety Process

We strive to empower all associates to identify, control or eliminate risk. Safety Committees are established at all sites and governed by corporate procedure. The Safety Committees are made up of hourly and salaried associates, and committee meetings are where issues can be brought up and resolution discussed. In addition, there is an open-door policy that encourages associates to report hazards. The R3 process also includes a tool to report incidents, so any associate can perform a hazard assessment and turn in details for correction. In 2022, more than 1,000 reports were completed with approximately 900 risk-reducing measures were taken.

We also conduct regular training on topics for associate environmental, health and safety practices, including training on all OSHA and EPA requirements. In addition, training is provided to all associates through monthly or quarterly focus topics. Above and beyond compliance, each site has either weekly or pre-shift safety meetings where additional safety material is covered as needed. Some of these topics include hazard awareness, ergonomics and other safe behaviors.



As a plant leader who came to GEON as part of an acquisition, I appreciate GEON's attention to environment, health and safety and a culture where they 'walk the talk' when it comes to putting safety over producing pounds. GEON promotes a forward-thinking culture that ensures a safe place to work for associates and reduces environmental impact."

Stephanie Losi, GEON Plant Manager, Croydon, Pennsylvania

ENVIRONMENTAL

OPERATING SAFELY

2022 Safety Performance

We ended 2022 with a total recordable incident rate (TRIR) of 0.89, an increase from our 2021 rate of 0.3. Total hours worked in 2022 also were 2,028,785. The main type of work-related injuries were hand injuries, and none of the injuries had the potential to be life-threatening or life-altering. While our injury rate is strong compared to industry average of 3.10 for goods-producing manufacturing companies, we are putting in place extensive measures to eliminate injuries and move our TRIR into a world-class level.

Our Actions

To meet our 2025 Sustainability Goal to achieve a TRIR of less than 0.2 annually, we are:

- Implementing a 2023 corporate-wide safety road map to drive sustainable improvement in our safety performance.
- Focusing on training associates to identify and act on risks in the workplace.
- Utilizing a digital system to better identify trends among leading indicators and at-risk behaviors so we can proactively address them before injuries occur.

Emergency Preparedness

We have an enterprise-wide crisis management program that includes tools and communications to support emergency response, employee and community safety, disaster recovery and business continuity. The program includes workgroup-based plans to help guide in resuming disrupted operations, emergency response teams to directly address certain emergencies and corporate emergency plans to coordinate response. Each site annually coordinates with local fire departments to conduct safety drills. We also designate a month each year where our safety focus across GEON is on emergency preparedness.



A Focus on Improving Hand Safety

To help prevent hand injuries and reduce injuries overall, we have put in place a 2023 Safety Roadmap that includes training at each site and collecting associates’ opinions regarding workplace safety.

Actions will include:

- A focus on hand safety training across 12 months.
- A survey by the National Safety Council that will engage associates and assess GEON’s strengths and opportunities to improve our safety culture.
- A heavy emphasis on safe work permits for non-routine tasks, as the majority of injuries in 2022 happened during non-routine tasks.
- A revamp of our organizational management of change (OMOC), which focuses on the elimination or reduction of identified risks.

Each site also has a created a site-specific safety roadmap. We also are implementing an improved EHS management database to better analyze root causes of safety incidents and track trends to predict and prevent future events.

Better Than the Industry Average Safety Performance

GEON 2022 Total Recordable Incident Rate (TRIR) 0.89 TTM

Average Manufacturing Industry TRIR 3.10

Source: OSHA (2021 numbers)



SOCIAL

Committed to the Development of Our People and Betterment of Our Communities

At GEON Performance Solutions, we strive to play an active role in the development of our people and the betterment of our communities. We believe it is essential that we continuously work on creating a company culture that is inclusive and enables our associates to bring their diverse viewpoints and unique talents to respond to our company priorities. Our people are empowered to innovate, learn from setbacks and look for novel ways to solve problems.

3 Pillars of Our People Strategy

Our People strategy and roadmap puts our associates at the center of our growth and sustainability strategies. Built around our values – Win together, Create opportunities and Pay it forward – our strategy is aimed at creating a learning and evolving organization where every associate feels engaged and empowered to take ownership of their career growth.



Our Actions: Scaling a Culture of Continuous Learning and an Engaged Workforce

We want to ensure every associate at GEON reaches their full potential. We have adopted a talent roadmap that encourages a diverse talent pipeline, invests in our people throughout various stages of their career and provides a rewarding long-term career path at GEON. It also facilitates the development of the next generation of diverse leaders from within the company.

- In 2022, we began scaling all the elements of our talent ecosystem after building program prototypes and piloting the programs and gathering feedback from participants in 2021.
- We also launched the GEON Academy high school manufacturing internship program and introduced a manufacturing skills matrix, based on the needs of our business and the strategic input of stakeholders in our communities.
- Each of our sites hosted active THRIVE teams, in which our associates initiated activities to build employee engagement and volunteer in their communities.
- Participation in our associate mentorship program has more than tripled since launching in 2021, and 33% of participants are minorities and/or women.



Ownership and accountability are at the center of our culture. Through our talent ecosystem, we are seeking to build an organization where all the elements of learning are available to our associates, and they feel empowered to own their career growth and grow with us.”

Jerome Beguerie, GEON's Chief Human Resources Officer

SOCIAL

DEVELOPING OUR PEOPLE



Creating a Learning and Evolving Organization

Our GEON Talent Ecosystem is built upon six interconnected flagship programs that are designed to address strategic talent gaps, improve the caliber and diversity of our talent pipeline, and strengthen retention levels. The ecosystem differentiates GEON Performance Solutions in the industry by providing a continuous learning culture that starts with manufacturing internships for high school students and builds to mentoring programs that increase the visibility of high-potential associates.

GEON Talent Ecosystem

Through a combination of work assignments, on-the-job experiences, and focused training and education, associates acquire the necessary skills and competencies to take on increasing levels of responsibility and job complexity. Various programs include:

GEON Academy	College Internships	G-Force Graduate Rotational Program	GEON Emerging Leaders	Mentorship Program	THRIVE
<p>Aimed at building a skilled workforce within our manufacturing operations, elements of the GEON Academy include:</p> <ul style="list-style-type: none"> • High School Manufacturing Internship Program • Skills Matrix Program • Maintenance Apprenticeship Program 	<p>GEON's summer internship program actively recruits the children of GEON associates and other promising college students. The program provides opportunities for students to work on business-critical projects and is the feeder system for our graduate rotational program (G-Force).</p>	<p>This three-year program enables new engineering college graduates to rotate between Technology, Commercial and Operations functions and ultimately choose a career path aligned with their interests.</p>	<p>The 15-month program offers selected emerging talent the opportunity to develop and stretch their skills through immersive, hands-on experience with key strategic and growth initiatives.</p>	<p>Through a diverse group of mentors and mentees, the program aims to boost the visibility and interactions of high-potential talent with senior leadership, and accelerate the personal and professional growth of participants.</p>	<p>To help build a thriving and inclusive culture, GEON THRIVE teams are a diverse group of volunteer associates who drive community engagement initiatives for our sites and support local action plans to address feedback from our Great Place to Work® survey results.</p>



SOCIAL

DEVELOPING OUR PEOPLE

GEON Academy: Building a Pipeline of Skilled Manufacturing Workers

Our GEON Academy for manufacturing interns and associates aims to teach in-demand technical skills and expand career opportunities. For GEON, these programs help fill skill gaps, standardize training across campuses, reduce turnover and enable us to better compete for in-demand talent in the skilled trades.

In 2022, we launched three pilot programs through GEON Academy, which we hope to scale to other sites in 2023 – the Maintenance Apprenticeship Program, High School Manufacturing Internship and Skills Matrix Program.

Maintenance Apprenticeship Program

We launched a Maintenance Apprenticeship Program at our Avon Lake, Ohio, site that is designed to meet the needs of both our associates and our manufacturing business.

The apprenticeship program is based on a learn-and-earn model that combines on-the-job training at GEON with technical education at a local community college. Apprentices receive 144 hours of classroom instruction through Lorain Community College and 2,000 hours of training at our Avon Lake site. Program participants work as utility resource associates, a position that enables them to learn new skills across the maintenance operation while providing flexible work hours for classroom training.

For apprentices, the program provides access to higher education in applied technical and problem-solving competencies, which can lead to better career opportunities. For GEON, the program provides a pipeline of manufacturing workers with the technical and analytics skills we need to manage our maintenance work.

We are auditing our Terre Haute, Indiana, site in preparation for launching the apprentice program at that campus in 2023.



“I’m a hands-on individual who is interested in continuously learning. The Maintenance Apprenticeship Program has enabled me to gain lifelong skills and will benefit my future, both inside and outside of my job.”

Diamond Childress, 2022 Maintenance Apprentice,
Avon Lake, Ohio

SOCIAL

DEVELOPING OUR PEOPLE

High School Manufacturing Internship

Our Clinton, Tennessee, production campus has collaborated with Anderson County High School Technical Center to create a manufacturing internship for area high school students that will launch in 2023.

The internship is available to rising seniors and is designed to provide high school graduates in this rural community with exposure to real-world job skills, a seamless transition to the world of work after graduation, and an attractive long-term career path. The first intern will start in June 2023 and continue through the academic year.

The internship will combine formal education and manufacturing experience, with students spending a half day in the classroom and a half day at GEON's manufacturing campus gaining experience in production or warehousing. Interns will receive core credit for high school graduation.

GEON worked with Principal David Wood and his staff to develop the program. Representatives from the Clinton GEON campus went to classrooms to talk to students about the program and invite students to tour our Clinton campus. More than 50 students attended the site tour.

"This program is helping students connect the dots between their capabilities and aptitudes and post-high-school career opportunities that can put their skills to work," Wood said.

The goal is that interns join GEON's manufacturing operations full time after graduation. For those candidates with further career growth aspirations, GEON may offer two-year financial education support.

"For GEON, this partnership is an opportunity to give back to the community," said Theresa Myers, a senior human resources manager at GEON. "We also hope our high school maintenance interns continue to grow their career at GEON and pursue career path opportunities through our GEON talent ecosystem programs."



Through this unique education-employment partnership with GEON, our students have the opportunity to gain hands-on experience and understand the skill sets they need to build a career in the technical trades. We also hope these internship opportunities at GEON lead to job opportunities that enable our students to earn a good income and raise their families in our community."

David Wood, Principal, Anderson County High School Technical Center

Skills Matrix Program

As part of the GEON Academy program, we are piloting a Skills Matrix Program at our Clinton, Tennessee, campus. The program ties salary increases to earning training certifications instead of tenure, so associates can own their career progression and advance at their own pace.

As associates move through the matrix and earn certifications on skills that are critical to GEON's manufacturing operations, they earn pay increases.

"We believe the program will help GEON be more competitive and improve retention and recruiting in a tight labor market," said Tate Wallace, manufacturing manager at GEON's Clinton campus. "It allows associates to control the pace of their training and make more money faster."

Associates can choose career paths in our Production, Quality and Warehouse functions. Each tier in the training process combines hands-on training with learning on the computer. Associates must demonstrate competency before moving to the next tier.

"The system also provides complete transparency in our pay scale," Wallace said. "If you achieve Tier 4 status, you will know exactly what you make."

The program launched in January 2023, and we are seeking to scale the program across other GEON campuses as they pass audits that show readiness.

"We hope this program attracts people who are highly motivated and want to rise to the top faster," Wallace said. "We also think that by identifying the most crucial skills and standardizing them, our Skills Matrix will elevate training across our sites."



Our Skills Matrix Program gives our manufacturing associates the steering wheel to drive their pay and advance their careers as fast as they want through progressive training. The program supports highly qualified and skilled new hires through fair and equitable criteria, and outlines clear paths to advance in our Production, Quality and Warehouse functions."

Tate Wallace, GEON Manufacturing Manager, Clinton, Tennessee

SOCIAL

DEVELOPING OUR PEOPLE

GEON College Internship Program: Providing Hands-On Experience to High-Potential Students

In 2022, our college internship program grew in both the number of participants and the geographic scope of participation. Eighteen college students were selected for our internship program, which expanded from the United States and Canada in 2021 to also include our sites in Mexico and China in 2022.

The paid internship program gives students the opportunity to develop real-world skills by completing and presenting projects and gaining certifications that will help them in their studies and career. For GEON, the program helps build connections with potential future employees and with local higher educational institutions. Four of our 2021 interns are now active GEON associates, and three of 2022's interns were selected to continue in GEON's G-Force Graduate Rotational Program. In addition, we are working with universities such as Akron University in Ohio, the University of Tennessee and the University of Waterloo in Canada to promote the internship to high-potential students.



3 high-performing 2022 interns accepted the opportunity to continue their career development in GEON's G-Force Graduate Rotational Program



"My engineering internship gave me tons of hands-on experience, and I enjoyed that I was able to be involved in so many areas of the company and to see what all goes into running a plant. I learned how to manage long-term projects, how to work with outside contractors, how to multitask multiple projects, and the processes required to make, examine and track bulk material. Everyone was so welcoming and willing to share their knowledge with me, and I knew that anyone I asked for help would go out of their way to make sure that my questions were answered."

Kaitlin Willi, a two-time intern and soon-to-be G-Force associate at our Avon Lake, Ohio, site. She will join GEON's G-Force Program in June 2023.



"I was looking to get industrial experience in supply chain, apply my knowledge, gain more insight and grow professionally. As a supply chain intern with Westlake's Procurement team, I worked on many projects, including an auditing sourcing plan, RFQ pricing template and annual spend. These projects helped me understand the industry suppliers and what different products and materials are manufactured in different plants. I was surprised how GEON is a team that works with a lot of collaboration. I would definitely recommend the program to other students."

Ranjini Narasimha, a 2022 intern and student at Texas A&M University. She expects to graduate with a master's in industrial engineering in May 2023, when she will join GEON's G-Force Program.

SOCIAL

DEVELOPING OUR PEOPLE



G-Force Graduate Rotational Program: Providing In-Depth, Cross-Functional Experiences

Our three-year G-Force Rotational Program for college graduates offers in-depth experiences, ongoing mentorship and targeted training across a range of business areas within GEON. In 2022, three associates joined the second cohort of the program, where they will rotate through assignments in Maintenance, Integrated Supply Chain, Commercial, Technology and Finance. The program helps participants develop personally and professionally, network and explore new roles, and carve out their own personalized career paths. For GEON, the program is an opportunity to develop future leaders.



“I was attracted to the G-Force program as I believe it can broaden my skills and knowledge across organizational functions. I’m currently conducting a forklift request for quotation for all GEON plants. This assignment makes me step out of my comfort zone, as a good amount of communication is needed internally with corporate and plants and externally with suppliers. I am glad GEON is willing to invest in fresh graduates and that we’re given the time and opportunity to find our best fit.”

David Wu, an associate in G-Force’s second cohort. Wu earned a master’s in management from the University of Illinois Urbana-Champaign in 2022.



“As someone who is still unsure about their future career path, this rotational program is helping me determine what positions interest me the most and which positions best use my strengths. Through my work as a site safety lead at the Avon Lake plant, I have had the opportunity to impact multiple projects, including working with contractors to upgrade areas of the plant, training associates on safety-related topics and conducting safety improvement meetings. As someone who enjoys analyzing data, I also enjoy my work as a Percent Prime Yield lead. Overall, I really like seeing how all departments of the company collaborate and work as a team to improve the company.”

Ethan Kaplow, an associate in G-Force’s second cohort. Kaplow graduated with a B.S. in mechanical engineering technology from Purdue University in 2022.

The number of associates participating in the 2022 G-Force Graduate Rotational Program increased to 8 from 3 in 2021.

SOCIAL

DEVELOPING OUR PEOPLE

Emerging Leaders: Preparing GEON's Next Generation of Leaders

Through our Emerging Leaders program, high-potential mid-career associates work on high-visibility projects and attend development programs and networking events. In 2022, seven associates were selected for the program. In addition to attending training sessions designed to strengthen skills such as project management, change leadership and time management, each Emerging Leader also was mentored by a C-suite member and attended monthly huddle sessions to network and troubleshoot projects. Participants also had the chance to network with senior leadership through social events, including go-kart races and a barbecue dinner.

In addition, each Emerging Leader was assigned an on-the-job project and a project leader who helped define project objectives and supervise progress. Members of the program also achieved a Project Leadership certificate by attending classes at Case Western Reserve University in Cleveland.

"The Emerging Leaders program has added tremendous value to both GEON and the development of the members of the program," said Andy Luehring, a GEON human resources manager and the Emerging Leader program manager. "In 2022, these leaders worked on high-visibility projects involved with integrating GEON's first two acquisitions into our business. In addition, more than half of the Emerging Leaders cohort was promoted into new roles such as plant manager, product manager and accounting manager."



"I appreciate the doors this program has opened within the company due to higher visibility from working on high-value projects."

Ankit Baghwala, 2022 Emerging Leader and Senior Process Engineer, Orangeville, Ontario. Gahwala was promoted to plant manager in February 2022.



"Being an Emerging Leader was an incredible experience for me. Developing friendships with high achievers outside our own respective functions has helped establish great contacts throughout the business. The program has enhanced my holistic view of how our company operates."

Josh Bain, 2022 Emerging Leader and Senior Account Manager. Bain was promoted to product manager in July 2022.



86% of GEON's inaugural Emerging Leaders class were diverse and 57% have earned promotions



SOCIAL

DEVELOPING OUR PEOPLE

Mentorship Program: Enhancing Engagement and Strengthening Skills

Our GEON mentorship program is designed to enhance employee engagement and career progression in our associates. Through the program, participants can increase self-awareness and confidence, develop leadership skills, and gain practical knowledge and insight from an experienced associate. Each mentee is interviewed to understand the areas in which they wish to learn and grow, then they are partnered with a mentor based on this feedback. As a result, the mentor-mentee relationships often cross functional areas and foster knowledge-sharing across the company.

Overall, the size of GEON's 2022 mentorship program more than tripled from 2021, with 85 associates – 35 mentors and 50 mentees – participating. The program also expanded its geographic reach, from being entirely U.S.-based in 2021 to expanding to all countries in which we operate, including Canada, Mexico and China. To ensure mentees have a quality experience, no more than two mentees are assigned to one mentor. Individuals who are involved in other areas of the GEON talent ecosystem are given the opportunity to participate in the mentorship program, and all G-Force and Emerging Leaders associates were part of the mentor program in 2022.

In 2022, a training program was developed and delivered to mentors and mentees to make sure they got the most out of the program. Training helped formalize the program, and mentees were encouraged to set regular meetings with their mentor and create an agenda of topics they wished to cover. Surveys of the entire program population were completed mid-year and year-end to gather feedback for continued program improvement.



“My mentee is from the Ramos plant in Mexico, and I am from a Canadian plant. We are physically a continent apart, and culturally, we are similar yet different. The problems that my mentee faces are radically different than the problems I face in Canada. However, through the mentorship program, we can look at issues from a different perspective and use two heads to produce a better solution. The mentorship program is a good way to transmit knowledge and experience to the next generation. This transfer of knowledge will help GEON grow.”

Ghislain St-Cyr, GEON Plant Manager – Canada



“Having a mentee in senior management from another function has exposed me to a high-level view of the business and to see the business from the commercial aspect. As well, I have learned some tips and tricks for negotiation, personal and professional development, storytelling and networking.”

Pegah Azamian, GEON Sourcing Manager



Participation in the mentorship program more than tripled from 2021, to include 85 mentor and mentees in 2022

SOCIAL

DIVERSITY & INCLUSION

Supporting Diversity & Inclusion in the Workplace

We believe our people need an inclusive culture to flourish – a workplace that embraces diversity, where everyone can advance and feels respected and valued. It’s the right thing to do for our associates. It’s also the right thing to do for our business, as a truly inclusive culture can help drive employee engagement, a superior customer experience and better performance.

Our GEON Nation is more than 900 strong, working across three geographic regions and driving our business forward. We value a diverse workforce and inclusive culture where our associates feel they can bring their whole, authentic selves to work and still have equal access to opportunities. About 25% of our associates identify as U.S. minorities.

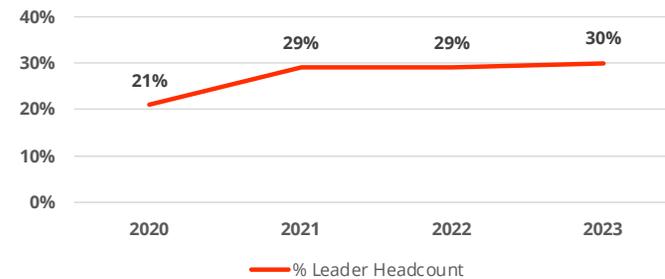
Under our sustainability goals, we have set specific targets to increase the diversity of our new hires and leaders. We continue to increase the diversity of our leaders. As of 2022, 29% of leaders were women or U.S. minorities, up 8% from our 2021 baseline. Our overall diversity has risen 2% from our 2020 baseline, to 37% of our employee population.

Diversity & Inclusion

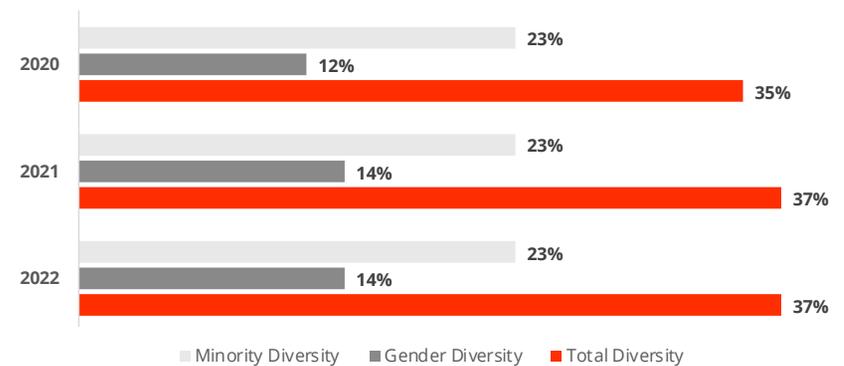
Sustainability Goal:

A skilled, inclusive and diverse workplace

Diversity in Leadership



Overall Diversity



SOCIAL

FAIR LABOR PRACTICES



GEON Performance Solutions recognizes the dignity, privacy and personal rights of all individuals. Our company does not tolerate discrimination based on race, sex, sexual orientation, gender identity, age, color, religion, national origin, disability, genetic information, protected veteran status, or other legally protected classification in accordance with applicable state and local law. These principles extend to all employment decisions including recruiting, training, evaluation, promotion and reward. GEON Performance Solutions also recognizes freedom of association, and the right to collective representation and bargaining.

Human Rights

We foster an inclusive culture in which all locations are expected to adopt ethical labor practices, respect diversity, focus on health and safety, and support fundamental human rights. We believe in doing our part to abolish the unacceptable practices of child labor and forced or compulsory labor throughout the world. We prohibit child and forced/compulsory labor in our organization and in our supply chain. Our company respects international norms for human rights and fully supports the United Nations Universal Declaration of Human Rights and the United Nations Guiding Principles on Business and Human Rights. These standards help inform GEON Performance Solutions' principles and approach on human rights issues. Based on our current labor policies, types of operations and people working with us, GEON Performance Solutions does not foresee a high risk with respect to human rights violation.

Fair Labor Practices

Our employee representative bodies work closely with the management teams to ensure that our workforce understands our culture and is engaged in productive work. Our associates know and understand the terms and conditions of employment including remuneration and amount of paid leave. Company benefits, performance measurement processes, and grievance and disciplinary procedures are communicated to each employee. We ensure that our notice periods are in line with country legislative requirements/procedures for significant operational changes. We actively work with our employee representative bodies in different sites to drive healthy employee-employer relations.

Compensation and Benefits

GEON Performance Solutions commits to provide competitive and fair compensation to attract and retain associates. We are committed to providing quality job opportunities for residents of our local communities, with clean and safe working conditions, and market-competitive pay and benefits.

In addition to a base pay, GEON Performance Solutions provides a total compensation package that involves an incentive and benefit plan. Based on local market conditions, benefits for full-time associates generally include medical, dental, vision, life insurance, disability, spending accounts and 401(k) savings program. Our family support policies include maternity and paternity benefits. GEON Performance Solutions incentive plans support our company's growth goals. Targets are established and communicated at the beginning of each fiscal year.

SOCIAL

BUILDING THRIVING COMMUNITIES



Launched in 2021, GEON's THRIVE initiative aims to shape thriving communities both within our own business and in the towns and cities where we live and work. At each of our sites, six-member THRIVE teams comprise a diverse group of employee volunteers who drive associate and community engagement initiatives. As a result of organizing teambuilding activities and community outreach activities, THRIVE participants build a wide range of leadership skills while positively impacting GEON's culture.

Each THRIVE team organizes opportunities to volunteer and pay it forward in the local community. This grassroots-led effort allows each campus to respond to the unique needs of their communities. Our THRIVE volunteer community impact projects are focused on four areas: hunger, people in need, environment and education.



A Birthday Party for a Soldier's Child

In 2022, our THRIVE team in Westlake, Ohio, organized a special birthday celebration to honor 11-year-old Sophia. Sophia lost her father in 2017 due to injuries he sustained while serving in the U.S. Army in Iraq.

"She was very surprised, but she loved the party and that they paid tribute to her dad," said Sophia's mother, Rebekah Peaco. "She likes showing pictures of her dad and talking about him. Even though she was young when he died, she has good memories of him. His name represents honor and happiness."

GEON has partnered as a "Compassionate Corporate Partner" with A Soldier's Child Foundation (ASC), whose mission is to serve the children of military personnel who have lost their lives on active duty by offering birthday parties, camp experiences, mentorships and college scholarships.

All U.S. GEON campuses have volunteered to donate to ASC by purchasing birthday gifts for children who lost a parent while serving their country. In Westlake, the THRIVE team organized a cornhole tournament for associates to raise funds for gifts.

"We cannot replace the love and support of her father, but we do hope we can show Sophia that we really do care," said Tracy Garrison, GEON's chief executive officer.



THRIVE Teams – Making a Difference: 2022 Impact



Social Impact

>\$7,000 was raised and donated to help community members in need

Coordinated >1,600 hours of community service across our sites

>5,000 food items were donated to area non-profits to fight hunger in GEON communities



Environmental Impact

Hosted cleanups along beaches and waterways

Launched plant-site cleanup projects to show pride in GEON facilities



Engaging Employees Across Campuses

Saint-Rémi, Quebec, celebrated 3 years accident-free

Orangeville, Ontario, celebrated the site's 50th anniversary with a festival for community and family members

Dongguan, China, hosted several events to build morale among associates during COVID-19 lockdowns

SOCIAL

BUILDING THRIVING COMMUNITIES

 **Recycling for Good**

What could have been waste turned into warm meals and blankets when our Clinton, Tennessee, THRIVE team partnered with a recycler and customer to raise funds for families in need.

A customer conducted a year-end inventory at our Clinton campus and identified aged materials to be disposed of through GEON's scrap stream. GEON's recycling vendor, MIR Plastics, was contacted to recycle the materials. Funds raised from the scrap materials then were donated to local non-profits – Second Harvest Food Bank of East Tennessee and Share the Warmth. When MIR Plastics found out about the donation, they matched the dollar amount.

As a result, Second Harvest was provided 3,750 meals for the East Tennessee area, and Share the Warmth was given 85 blankets to be donated to area residents. Clinton associates also donated food and blankets, contributing to a warmer holiday season for those in need.



 **Planting Seedlings for the Future**

The Ramos THRIVE team raised money to donate 400 trees to the Sierra de Zapalinamé Reserve reforestation project in Mexico, and more than 20 THRIVE volunteers came together to plant 250 trees at the reserve.

The mountain reserve is the main water source of the city of Saltillo, and environmental threats such as land use changes, forest fires and the spread of urban areas to the reserve's border impact the reserve and may also affect the quality and quantity of water in the future.

By restoring forest health, the THRIVE team is helping to bring balance to the ecosystem and combat the climate crisis, as trees capture carbon pollution from the atmosphere.



 **Supporting Seafarers**

What's bigger than a shoebox? Brightening the life of seafarers, who spend months and sometimes years on ships without going ashore.

To help cut through the isolation and show support, our Gulf Coast THRIVE teams joined together to support the Houston International Seafarers Center's Christmas Shoebox Program. Associates from our Seabrook and Pasadena, Texas, campuses donated items such as soap, deodorant and shampoo, playing cards, hard candies and books. These items were placed into shoebox-size boxes, wrapped and presented to seafarers from across the world.



 **Filling Stockings, Bringing Joy**

Just as many children count down the days until Santa arrives, many of our Ohio sites eagerly anticipate when the email notice about the annual Christmas for Caring program arrives in their inbox.

"This year, the email contained the wish list for 10 children and their families, and they were literally spoken for in minutes," said Monique Adams, a human resources generalist and THRIVE coordinator for GEON's Westlake site.

GEON associates made the trip together to deliver the gifts to the Neighborhood Alliance, which coordinates Christmas for Caring. The Alliance provides homeless outreach, nutrition services and family support programs in Northeast Ohio.

"We wouldn't be able to do the level of programming that we do without corporate support," said Brian Sturgeon, Neighborhood Alliance's director of development. "We are grateful for corporations like GEON that regularly step in to lighten our load."





GOVERNANCE

Leading with Purpose

We are committed to doing business the right way. It enables us to be a more resilient business, deliver value to our stakeholders, and foster long-term and responsible growth.

Our vision, values, corporate governance standards and leadership practices help shape how we work and inspire our positive contributions every day. In 2020, we established the vision, values and cultural pillars that define GEON Performance Solutions. In 2021, we rolled out a new Code of Conduct that reflects our commitment to act with integrity in all our business actions.

Our Purpose

We Are GEON Nation, Driven by Our Values

At GEON, we are committed to delivering value for our stakeholders by operating with integrity, working safely, collaborating with our customers, respecting the diverse contributions of our people, preserving the environment and supporting the communities where we operate.

Our Values

Our values reflect the behaviors that define our shared culture.



Win Together



Create Opportunities



Pay it Forward

Our Governance Priorities



Strong Leadership & Oversight

Effective management by a diverse, skilled executive leadership team and board oversight of strategy, sustainability risks and financial planning



Ethics & Compliance

Promoting a culture of integrity through an effective Code of Conduct, ethics training and compliance management systems



Enterprise Risk Management

Aligning our ESG strategy with GEON's key risks and opportunities



Stakeholder Engagement

Engaging and receiving feedback regularly with customers, suppliers, associates, community members and other stakeholders

GOVERNANCE

GOVERNANCE LEADERSHIP AND ACCOUNTABILITY

Our leadership structure enables strong corporate governance and accountability at all levels of the company. Strategic decisions are made by GEON's Board of Directors and senior leadership team. This structure allows us to quickly and effectively communicate strategic direction throughout the organization, closely monitor the implementation of initiatives and required activities needed to implement the strategy, and rapidly respond to business needs, opportunities and challenges.

- **Executive oversight:** Our senior leadership team is the primary everyday decision-making body for the organization, and defines and leads our sustainability efforts. The senior leadership team is composed of GEON's chief executive officer, chief financial officer, chief commercial officer, general counsel and secretary, chief human resources officer and vice president, Integrated Supply Chain. This is a seasoned team with a wealth of experience and competencies, including specific functional expertise and in-depth knowledge of our company's products, customers, suppliers and end markets. The team sets the strategic direction for the company in response to current and future opportunities, threats and risks to the business, and ensures that company financial, commercial and operational metrics are on track and met. The senior leadership team is responsible for the successful execution of the strategy as approved by GEON's Board of Directors.
- **Board-level accountability:** The Board of Directors supervises senior leadership and is the ultimate controlling entity of GEON's operating entities. The primary function of the Board is to review and approve the proposed strategy, the underlying tactics to achieve the strategy, sustainability risks and financial planning, including targets. The Board has approved an authorization matrix, which controls the levels of authority that can be approved by senior leaders and dictates what matters must be approved by the Board. Additionally, as we move forward on our sustainability goals and targets, the Board oversees the successful achievement of milestones.

- **Daily management:** Day to day, our management team is responsible for integrating sustainability into the business. This team facilitates our sustainability-related work with customers and industry associations, and in the communities in which we operate. They also bring forward new ideas and are responsible for tracking and disclosing our progress on our sustainability targets.

Risk Management

Effective risk management is the responsibility of the CEO and other members of the senior leadership team. The GEON Board provides risk oversight. Overall, risks and opportunities related to ESG topics are identified and managed between management and the Board through open feedback mechanisms that ensure continuous improvement.

ESG Governance and Oversight

The Board is committed to overseeing GEON's integration of ESG principles across the company. In 2022, the Board reviewed GEON's ESG strategy and progress, with a broader focus on GEON's sustainability goals and how they align to GEON's corporate strategy.

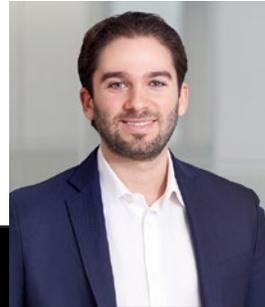
GOVERNANCE

**GOVERNANCE LEADERSHIP
AND ACCOUNTABILITY**

GEON Performance Solutions Board of Directors (as of February 2023)



Jack Norris, Board Chairman
Managing Director, SK Capital



Robert Abrams
Vice President, SK Capital



David Mezzanotte
Senior Director, SK Capital



Tracy Garrison
Chief Executive Officer,
GEON Performance Solutions

GEON Performance Executive Leadership Team (as of February 2023)



Tracy Garrison
Chief Executive Officer



John Glavin
Chief Financial Officer



Wendy Herbst
Chief Commercial Officer



Gary Connelly
Senior Vice President,
General Counsel/
Secretary



Jerome Beguerie
Chief Human Resources
Officer



Matthew Losi
Vice President,
Integrated Supply Chain

GOVERNANCE

ENGAGING OUR STAKEHOLDERS



Understanding what is relevant to both GEON and our stakeholders helps inform us of the material issues that serve as the foundation of our sustainability strategy and reporting. To identify our sustainability focus areas and goals, we systematically listen to a variety of viewpoints from both an external and internal perspective. Communication is done in both a formal and ad hoc manner, depending on the stakeholder groups' needs and requirements.

Who We Engage	How We Engage	Why We Engage
Customers	<ul style="list-style-type: none"> • Voice of customer surveys to understand sustainability concerns and identify innovation needs • Customer-facing GEON associates 	Understanding customer needs helps us collaborate with customers on meaningful innovation and ensures our long-term competitiveness in an evolving and competitive marketplace
Associates (both potential and current associates)	<ul style="list-style-type: none"> • Recruiting talent at colleges and universities • Engaging in listening tours/town halls • Leader meetings • Intranet • Employee engagement and EHS cultural surveys 	Attracting and retaining a talented workforce is essential to build competitive advantage
Local Communities	<ul style="list-style-type: none"> • News monitoring • Volunteer initiatives • Working with academic and non-profit partners on workforce readiness 	Resilient communities and a ready, proficient workforce where we live and work is directly linked to the health of our business
Suppliers/Industry Associations	<p>Participation in voluntary initiatives by organizations that help foster responsible supply chains, such as:</p> <ul style="list-style-type: none"> • Require suppliers to abide by GEON's ethical standards as reflected in our GEON Code of Conduct 	As we seek to make our supply chain more sustainable, we need strong collaborative relationships across our value chains
Government/Regulators	<ul style="list-style-type: none"> • Product stewardship • Legal department 	We are committed to transparency and compliance, as we can only achieve business success when we fully comply with all laws and regulations
Investors	<ul style="list-style-type: none"> • Board of Director meetings • Publishing an annual ESG report 	Our owners link ESG performance to long-term value

GOVERNANCE

ENGAGING OUR STAKEHOLDERS

Our Material Topics

From our stakeholder engagement activities and internal analysis, we have identified the most significant topics to our stakeholders and GEON's business strategy. The assessment enables us to capture our impacts in a non-financial manner, helps us prioritize which impacts to focus on, and informs our strategic thinking around environmental, social and governance issues. Issues were prioritized and plotted on the following ESG Materiality Assessment Map according to their relative degree of significance.

2022 Focus Areas



GEON's 2022 Focus Areas:

1. Energy Management & GHG Emissions
2. Waste Management & Recycling
3. Health & Safety/Product Stewardship
4. Economic Performance
5. Talent Attraction & Retention
6. Ethics & Compliance
7. Employee Engagement, Diversity & Inclusion
8. Local Communities
9. Sustainable Products & Services
10. Water
11. Air & Soil Emissions
12. Governance Structure
13. Human Rights
14. Responsible Supply Chain

● Environmental ● Social ● Economic Governance

Affiliations and Memberships

By actively engaging and collaborating with industry groups and other external organizations, we not only benefit from their learnings, experiences and ideas, but we can actively contribute to sustainable solutions and innovations across the value chain.

- **Member of the American Chemistry Council (ACC).** ACC is committed to improved environmental, health and safety performance through the world-class Responsible Care® initiative, in which participation is a condition of ACC membership. As a new ACC member, we are moving toward implementing a companywide Responsible Care Management System, which is an integrated health, safety, security and environmental management system based on the principles of Responsible Care and continuous improvement.
- **Member of The Vinyl Institute's Vinyl Sustainability Council,** a voluntary membership organization that is taking a leadership role in uniting the industry to advance sustainability.

GOVERNANCE

ENGAGING OUR STAKEHOLDERS

Code of Conduct

Acting with integrity is not only the right thing to do. It is the right thing for a strong business.

In early 2021, we adopted a newly drafted [Code of Conduct](#), which formally establishes expectations for business conduct and ensures that we hold ourselves and how we do business to a high standard. Topics covered include financial accuracy and accounting integrity, conflicts of interest, anti-bribery compliance, information technology and security, data privacy and human rights, among other topics. All GEON Performance Solutions associates are expected to be familiar with the Code of Conduct and adhere to its principles. In addition to providing all associates with access to the new Code of Conduct, we conduct training to ensure that every associate understands how to do business the right way, always and at every site. We also continue to engage suppliers and communicate our expectation that all suppliers are compliant with regulations and GEON's values through our Code of Conduct.

Reporting Violations

We always keep ethics and compliance at the heart of our business practices. Our facilities around the world need to comply with a wide range of national laws and governmental enforcement practices regarding bribery and corruption. We maintain the highest standards wherever we operate and don't accept local norms if they fall below our own standards.

All GEON associates are responsible for knowing and following the ethical, legal and policy requirements that apply to their jobs and for reporting suspected violations. Our people can report any suspected violations to various individuals, including a manager, the Human Resources Department or the general counsel, as well as by calling GEON's third-party, 24-hour EthicsPoint hotline. All allegations are reviewed by senior leadership, and GEON prohibits retaliation against any associate who reports or participates in an investigation of a possible violation of our Code, policies or the law.

Supplier Code of Conduct Acceptance Rate



91% of suppliers have accepted GEON's Supplier Code of Conduct or proposed their own Code of Conduct



Effectively Governing the Integration of Acquisitions

In 2022, we successfully integrated two acquisitions – Roscom Inc. and Cary Compounds – into our operations.

To integrate the acquisitions, we put in place an effective governance model that included a steering team who provided strategic direction and coordinated workstreams, and cross-functional teams who worked to enable a smooth transition and integration of the businesses. Oversight and due diligence were provided by our executive leadership and Board of Directors.

The Cary acquisition was an asset purchase and was executed under a tight timeline, said Gary Connelly, GEON's general counsel and secretary.

"Within 90 days, we were able to move Cary's manufacturing footprint to three of our GEON sites – Dyersburg, Tennessee; Croydon, Pennsylvania, and Orangeville, Ontario – and assimilate products into GEON's product portfolio," Connelly said.

The Roscom acquisition was a stock purchase that involved integrating its operations, functions and employees into GEON.

"We took every aspect of the business, from purchasing to EHS, and integrated it into GEON," Connelly said. "An ongoing part of the acquisition is making sure former Roscom employees feel like members of the GEON family and ensuring EHS performance and practices are up to GEON standards."

Overall, the goal was to ensure business continuity, retain customers and capture synergies to maximize value to GEON's customers and the company.

"With both acquisitions, we expanded year-over-year EBITDA and retained key customers during the integration process," said Chad Tomscheck, senior director of GEON's Performance Management Office.

APPENDIX

GRI Content Index

As required by the GRI Universal Standards, we provide an index that specifies each of the GRI Standards and disclosures included in the report.

Statement of use: GEON has reported in accordance with the GRI Standards for the period January 1, 2022, to December 31, 2022.

Applicable GRI Standard(s): GRI 1: Foundation 2021

Disclosure		Cross-Reference or Answer
General Disclosures		
The Organization and Its Reporting Practices		
2-1	Organizational details	Contact and locations p. 3 , p. 7
2-2	Entities included in the organization’s sustainability reporting	Our Business, p. 7
2-3	Reporting period, frequency and contact point	Annual; aligns with the calendar year: January 1, 2022-December 31, 2022
2-4	Restatements of information	There are no restatements of information in this report.
Activities and Workers		
2-6	Activities, value chain and other business relationships	Our Business, pp. 7-9
2-7	Employees	Our Business, p. 7
2-8	Workers who are not employees	The number of workers who are self-employed, or workers other than employees or supervised workers, including employees and supervised employees of contractors, who perform a substantial amount of work for GEON and its business is not material.
Governance		
2-9	Values, principles, standards and norms of behavior	Governance Leadership and Accountability, p. 36 Board of Directors and Executive Leadership, p. 37
2-11	Mechanisms for advice and concerns about ethics	Board of Directors, p. 37
2-12	Governance structure	Governance Leadership and Accountability, p. 37
2-13	Delegation of responsibility for managing impacts	Governance Leadership and Accountability, p. 37
2-14	Role of highest governance body in sustainability reporting	Governance Leadership and Accountability, p. 37
2-15	Conflicts of interest	Code of Conduct, p. 40 Code of Conduct

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Disclosure		Cross-Reference or Answer
Governance		
2-16	Communications of critical concerns	Reporting Violations, p. 40
2-17	Collective knowledge of the highest governance bodies	<p>Governance Leadership and Accountability, p. 36 SK Capital Team</p> <p>Effective Board composition requires an effective chair and a balance of skills, backgrounds, experience and knowledge, with individual directors having sufficient capacity to make a valuable contribution. The Board comprises a mix of individuals that ensures an appropriate range of knowledge, views and experience, while promoting a diverse and inclusive culture.</p> <p>The Board is currently made up of vice presidents, managing directors and senior directors nominated by SK Capital and GEON's chief executive officer.</p>
2-18	Evaluation of the performance of the highest governance body	Governance Leadership and Accountability, p. 36
2-19	Remuneration policies	The Board promotes executive remuneration structures and policies, appropriately aligned to the long-term sustainable success of the Group and the external market. GEON Performance Solutions incentive plans support our company's growth goals. Targets are established and communicated at the beginning of each fiscal year.
2-21	Annual total compensation ratio	This is considered business confidential.
Strategies, Policies and Practices		
2-22	Statement on sustainable development strategy	Letter from the CEO, p. 5 Our Approach, p. 10
2-23	Policy commitments	Who We Are, p. 4 Code of Conduct, p. 40 About GEON
2-24	Embedding policy commitments	Code of Conduct, p. 40 About GEON

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Disclosure		Cross-Reference or Answer
Strategies, Policies and Practices		
2-25	Processes to remediate negative impacts	<p>Code of Conduct</p> <p>GEON is committed to the continual improvement of Environment, Health and Safety (EH&S) performance, including compliance assurance, natural resource conservation and pollution prevention. Setting and regularly reviewing our EH&S objectives and targets ensures continued improvement and compliance. As a member of the American Chemistry Council, GEON has adopted Responsible Care Guiding Principles and implemented a Responsible Care Management System to effectively manage operations and products, and respond to stakeholder concerns.</p> <p>Regular audits by a third party assess conformance to the following metrics:</p> <ul style="list-style-type: none"> • Air quality • Energy efficiency & energy diversity • Greenhouse gas impact • Water management • Workforce diversity & inclusion • Engagement & empowerment • Product safety • Supply chain management <p>GEON also has adopted Responsible Care Guiding Principles and Security Code of Management to guide our efforts in continued security improvement.</p>
2-26	Mechanism for seeking advice and raising concerns	<p>Code of Conduct, p. 40</p> <p>In situations where associates believe GEON's Code of Conduct has been violated, and where they prefer to place a report in confidence, they are encouraged to use a EthicsPoint hotline, an independent, third-party hotline.</p>
2-27	Compliance with laws and regulations	<p>GEON conducts business in accordance with the laws and regulations of each country in which a GEON business is located.</p> <p>GEON did not receive any significant fines or non-monetary sanctions in any region for non-compliance with environmental laws and regulations in 2022.</p>
2-28	Membership associations	Affiliations and Memberships, p. 39

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Disclosure		Cross-Reference or Answer
Stakeholder Engagement		
2-29	Approach to stakeholder engagement	Engaging Our Stakeholders, p. 38
2-30	Collective bargaining agreements	As of December 31, 2022, collective bargaining agreements covered 0% of GEON's U.S.-based workforce.
3-1	Process to determine material topics	Our Material Topics, p. 39 GEON's engagement with key stakeholders has helped develop this materiality matrix, which outlines the top issues ranked in relative importance to our stakeholders and their relative importance to GEON. A variety of sources are used to inform this iterative process, including employee surveys, customer conversations, engagement with industry groups and media reviews.
3-2	List of material topics	Our Material Topics, p. 39
3-3	Management of material topics	Risk Management, p. 36 ESG Governance and Oversight, p. 36
Economic Performance		
201-1	Direct economic value generated and distributed	Letter from the CEO, p. 5 Our Business, p. 7
201-2	Financial implications and other risks and opportunities due to climate change	Information is unavailable/incomplete. GEON does not have system in place to track this information.
201-3	Defined benefit plan obligations and other retirement plans	GEON operates retirement plans that vary at the local level, based on legal and market requirements and practices.
Procurement Practices		
204-1	Proportion of spending on local suppliers	GEON's policy is to procure products and service based on the total value for the company. Factors considered include competitive pricing, quality of work and materials, timely delivery and dependable performance. Our procurement strategy may include the development of local suppliers based on business needs.
Anti-Corruption/Anti-Competitive Behavior		
205-1	Operations assessed for risks related to corruption	GEON conducts annual risk assessments of our business, which includes risks relating to corruption. No significant risks related to corruption were reported.
205-2	Communication and training about anti-corruption policies and procedures	Code of Conduct, p. 40

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Disclosure		Cross-Reference or Answer
Anti-Corruption/Anti-Competitive Behavior		
205-3	Confirmed incidents of corruption and actions taken	GEON's position on corruption and bribery is reflected in our Code of Conduct. If any incident of corruption or misconduct is identified, associates are required to report this conduct. An internal investigation is performed with appropriate follow-up. This could include disciplinary action or actions to prevent or remediate reoccurrence. No incidents of corruption were reported or confirmed in the reporting year.
206-1	Legal actions for anti-competitive behavior, antitrust and monopoly practices	No legal action for anti-competitive behavior, anti-trust or monopoly practices were reported in the reporting year.
Environment		
Materials		
301-1	Materials used by weight or volume	Measuring Our Progress, pp. 12 and 13 We have measurable goals to recycle, reuse and reduce our materials, including PVC and polypropylene materials. Our Circular Economy and Product Innovation sustainability goals encourage recycling and reuse of our materials.
301-2	Recycled input material used	Our Actions, p. 16
301-3	Reclaimed products and their packaging materials	Collaborating and Innovating for a More Sustainable Value Chain, p. 19
Energy		
302-1	Energy consumption within the organization	Saving Energy and Reducing Our Footprint, p. 15
302-3	Energy intensity	Saving Energy and Reducing Our Footprint, p. 15
302-4	Reduction of energy consumption	Our Actions, p. 15
302-5	Reductions in energy requirements of products and services	Collaborating and Innovating for a More Sustainable Value Chain, p. 19
Water and Effluents		
303-1	Interactions with water as a shared resource	Water, p. 18 GEON is not aware of any significant impact on any water source.
303-2, 303-4	Management of water discharge-related impacts	The industrial processes we have in place help minimize our water usage in the manufacturing cycle. GEON maintains pollution prevention and waste minimization programs designed to achieve ongoing reductions in the amount and toxicity of any contaminants that may be released to the water. Releases are managed in a manner that protects the environment and the health and safety of employees and the public.
303-5	Water consumption	Water, p. 18

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GRI CONTENT INDEX

Disclosure		Cross-Reference or Answer
Environment		
Biodiversity		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	GEON primarily operates in commercial and industrial areas. This minimizes the impact of our operations, since these areas are designed for such use.
Emissions		
305-1	Direct (Scope 1) emissions	Assessing Our Climate Impact, p. 15 We currently do not have the processes in place to track total annual Scope 1, 2 and 3 emissions but are taking steps to reduce the impact of our operational footprint.
305-2	Energy indirect (Scope 2) emissions	Operating Efficiently, p. 15
305-3	Other indirect emissions (Scope 3)	Reducing Supply Chain Emissions, p. 17
Waste		
306-1	Waste generation and significant waste-related impacts	Managing Our Waste, p. 16 GEON has made it a priority to manage our on-site waste production, and we recycle many materials that could otherwise become waste. We are committed to developing and using materials that are recyclable, reusable and reducing waste whenever possible.
306-2	Management of significant waste-related impacts	Our Actions, p. 16
306-3	Waste generated	Managing Our Waste, p. 16
306-4	Waste diverted from disposal	Managing Our Waste, p. 16
306-5	Waste directed to disposal	Managing Our Waste, p. 16
Employment		
401-1	New employee hires and employee turnover	Voluntary turnover in 2022 was 24%, down 0.3% year-over-year and well below the industry average.
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	GEON complies with local legislation when it comes to providing benefits to all our employees, whether they are full time, part time or temporary.
401-3	Parental leave	Compensation and Benefits, p. 32
Labor Management Relations		
402-1	Minimum notice periods regarding operational changes	Labor and employment law requirements, including but not limited to reasonable employee notice of job loss and requirements under collective bargaining agreements, are followed in every global location.

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Disclosure		Cross-Reference or Answer
Occupational Health and Safety		
403-1	Occupational health and safety management system	Operating Safely, pp. 21-22 Safety
403-2	Hazard identification, risk assessment, and incident investigation	Engaging Associates in the Safety Process, p. 21 As a member of the American Chemistry Council, GEON has adopted Responsible Care Guiding Principles and the Process Safety Management Practices to guide our efforts in continuous improvement in safety performance.
403-3	Occupational health services	Engaging Associates in the Safety Process, p. 21 GEON does not use workers' participation in Occupational Health Services and programs, or the health data derived therefrom, as criteria for decisions regarding the employment or engagement of workers, including termination, demotion, promotion or offering of prospects, compensation, or any other favorable or unfavorable treatment.
403-4	Worker participation, consultation, and communication on occupational health and safety	Engaging Associates in the Safety Process, p. 21
403-5	Worker training on occupational health and safety	Operating Safely, p. 22
403-6	Promotion of worker health	The safety and well-being of associates are GEON's most important responsibilities. Our health insurance options come with added perks such as health risk assessments, coaching programs and preventative medical exams. Services are also offered to all associates even if they're not enrolled in GEON's medical plan. These include counseling sessions and 24/7 telehealth support, among other things. All associates on the plant floor follow standard noise and heat protection requirements and practice safe handling of chemicals. This includes hearing protection, noise reduction efforts and respiratory protection equipment when necessary.
403-8	Workers covered by an occupational health and safety management system	All GEON employees are subject to GEON's health and safety programs.
403-9	Work-related injuries	2022 Safety Performance, p. 22
403-10	Work-related ill health	2022 Safety Performance, p. 22
Training and Education		
404-2	Programs for upgrading employee skills and transition assistance programs	Developing Our People, pp. 24-30
404-3	Percentage of employees receiving regular performance and career development reviews	GEON's performance management framework requires that all employees receive a yearly performance review and development plan.

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Disclosure		Cross-Reference or Answer
Diversity and Equal Opportunity		
3-3	Management of material topics	Diversity & Inclusion, p. 31
405-1	Diversity of governance bodies and employees	Diversity & Inclusion, p. 31
405-2	Ratio of basic salary and remuneration of women to men	GEON establishes and administers compensation based on business needs and external market competitiveness without regard to gender.
Non-Discrimination		
406-1	Incidents of discrimination and corrective actions	Fair Labor Practices, p. 32 GEON does not publicly report the total number of such incidents or any of their corrective actions, but internally monitors reported incidents. Remediation processes are in place, outlined in our Code of Conduct.
Freedom of Association and Collective Bargaining		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	GEON complies with all laws designed to preserve the right to freedom of association and collective bargaining.
Child Labor		
408-1	Operations and suppliers at significant risk for incidents of child labor	Human Rights, p. 32 GEON complies with all child labor laws and supports the elimination of unlawful child labor and exploitation. We expect the same ethical conduct from our business partners.
Forced or Compulsory Labor		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Fair Labor Practices, p. 32 GEON seeks to provide a safe, healthy and desirable workplace with working conditions, wages and benefits that meet or exceed applicable laws and reward performance. We expect the same ethical conduct from our business partners. Suppliers and other third parties are asked to acknowledge our Code of Conduct, which upholds individual human rights including freedom from forced or compulsory labor and stands firmly against human trafficking. All approved suppliers are asked to return a supplier acknowledgement form that accepts our Code of Conduct or submit a Code of Conduct that reaffirms human rights and fair labor practices, among other things.
Rights of Indigenous Peoples		
411-1	Incidents of violations involving rights of indigenous peoples	As of December 2022, no incidents of violations involving the rights of indigenous peoples were identified or investigated during the reporting period.

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Disclosure		Cross-Reference or Answer
Local Community		
413-1	Operations with local community engagement, impact assessments and development programs	Building Thriving Communities, pp. 33-34
Customer Health and Safety		
416-1	Assessment of the health and safety impacts of product and service categories	Product Sustainability, p. 18 Active engagement in hazard and risk assessments provides opportunities to proactively identify any potential human and/ or environmental hazard concerns for a proposed product undergoing research and development. A course of action to eliminate the potential hazards and risks can then be designed and implemented.
Marketing and Labeling		
417-1	Requirements for product and service information and labeling	Product Sustainability, p. 18 Quality Management System Safety Data Sheets
417-2	Incidents of noncompliance concerning product and service information and labeling	All of our product safety data sheets and labeling comply with regulatory requirements for hazard communication in all countries and regions. GEON did not identify any incidents of non-compliance in 2022.
Customer Privacy		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	GEON is unaware of any complaints regarding breaches of privacy or loss of customer data in 2022.



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