

Spanish entities of the multinational group constituted by Avient Corporation and its worldwide subsidiaries - pCbCR Report

Section 1: General information

Reporting company name	Spanish entities of the multinational group constituted by Avient Corporation and its worldwide subsidiaries
Name of the ultimate parent of the group / of the standalone undertaking	Avient Corporation
Country where the ultimate parent has its registered office	United States
Financial Year - start date	01.01.2025
Financial Year - end date	31.12.2025
Reporting currency	EUR
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Parts B and C, of Annex III to Directive 2011/16/EU (yes/no)?	Yes

EU Public CbCR obligations are applicable in Spain for fiscal years starting on or after June 22, 2024, and are regulated in Law 22/2015, of July 20 (Audit Law), Additional Provision No. 11. Under the aforementioned regulation, medium- and large-sized Spanish subsidiaries or branches belonging to a group whose ultimate parent company is not resident in the European Union and that exceeds the EUR 750 million consolidated revenue threshold for two consecutive years must publish on their website a report (EU Country-by-Country Report, "EU pCbCR") containing relevant information on income, profits, income tax accrued and paid, accumulated earnings and employees, as well as the list of entities and activities performed in each EU country in which the group has a presence. As per the Audit Law requirements, Spanish entities in scope must make the EU pCbCR publicly available on their website within six months after the fiscal year-end date. In the event that the complete EU pCbCR is not available within the six-month deadline, the Audit Law provides that Spanish entities must publish the information they have available, together with a statement indicating that the complete report is not available within the established timeline.

In this context, by means of the present document, the Spanish entities of the multinational group constituted by Avient Corporation (ultimate parent company of the group, incorporated in the United States) state that they have not received the complete EU pCbCR for the fiscal year ended December 31, 2025 within the time period established in the Audit Law. Accordingly, in compliance with the provisions set out by the Audit Law, they have prepared the report including the CbC information available for the relevant fiscal year.

Section 2: Overview of information on a country-by-country basis

Tax jurisdiction	Country code	Revenues	Profit (loss) before income tax	Income tax paid - on cash basis	Income tax accrued - current year	Accumulated earnings	Number of employees
Spain	ES	203,760,603	8,978,451	2,259,415	2,452,021	19,760,995	472

Section 3: List of subsidiaries and activities

Member State or tax jurisdiction	Country code	Name of each subsidiary undertaking in the Member State or tax jurisdiction	Brief description of the nature of activities in the Member State or tax jurisdiction
Spain	ES	<ul style="list-style-type: none"> Avient Colorants Spain S.A. Avient Espana S.L.U. Avient S.à r.l. - Spain Branch IQAP Masterbatch Group, S.L. Servicios Factoria Barbastro, S.A. 	Administrative, Management or Support Services / Manufacturing or Production / Provision of Services to Unrelated Parties / Research and Development / Sales, Marketing or Distribution