



SAFETY & HEALTH POLICY

PolyOne Corporation believes safety and health are the highest corporate priority. It is our policy to conduct business in a manner that ensures the safety and health of employees, customers and the communities in which we operate.

PolyOne will be the leader in safety and health by setting aggressive goals and measuring performance. We have adopted Responsible Care® principles to guide our efforts in continuous improvement.

It is PolyOne's expectation that stakeholders be committed to operating in a safe manner. As a condition of employment, we expect and require each individual to work safely at all times. We must share the philosophy that every accident and injury is preventable.

It is the responsibility of each person at PolyOne to give the highest priority to safety and health both on and off the job. Commitment, attitude and behavior are the most important factors in preventing injuries and illnesses and preserving health. Our commitment to excellence in safety and health is absolute.

Stephen D. Newlin
Chairman, President and
Chief Executive Officer

January 1, 2007