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(57) Abstract: The invention concerns a viscoelastic foam manufactured from starting materials comprising at least one CO₂-based polyol having OHV determined by DIN 53240 of <150 mg KOH/g and comprising from about 5 to about 30 wt% CO₂, and further: the use of at least one CO₂-based polyol having OHV determined by DIN 53240 of <150 mg KOH/g and comprising from about 5 to about 30 wt% CO₂ in the manufacture of viscoelastic foam; a formulation for viscoelastic foam production comprising at least one CO₂-based polyol having OHV determined by DIN 53240 of <150 mg KOH/g and comprising from about 5 to about 30 wt% CO₂; a polyol blend for viscoelastic foam formulation comprising at least one CO₂-based polyol having OHV determined by DIN 53240 of <150 mg KOH/g and comprising from about 5 to about 30 wt% CO₂; and a viscoelastic foam derived from a polyol blend comprising at least a relatively high molecular weight component and at least a relatively low molecular weight component, wherein the relatively high molecular weight component is provided at least in part by a CO₂-based polyol wherein the foam has a resilience <20% (as measured by ball rebound test - ISO8307).

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