



## Policy and Procedures for Reporting Complaints and Concerns Regarding Auditing and Accounting Matters

This policy is adopted to encourage any employee of ICO, Inc. or any of its subsidiaries (the “Company”), and any other interested person, to submit a good faith complaint or concern regarding accounting or auditing matters to the Company’s Ethics Compliance Officer or to Audit Committee of ICO, Inc.’s Board of Directors (the “Audit Committee”) **without fear of dismissal or retaliation**. The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls, and audit practices.

In order to facilitate the reporting of complaints and concerns, the Audit Committee has established the following procedures for (1) the receipt, retention and treatment of complaints or concerns regarding accounting, internal accounting controls or auditing matters (“Accounting Matters”) and (2) the confidential, anonymous submission by employees of complaints or concerns regarding questionable Accounting Matters. Furthermore, these procedures have been established to facilitate communications with the Company’s Ethics Compliance Officer regarding any Code of Business Ethics concerns and questions, including those that do not relate to auditing or accounting matters.

### Receipt of Complaints and Concerns

Employees, investors, and other interested persons with complaints or concerns regarding Accounting Matters have several mechanisms for reporting such complaints or concerns:

1. To the Company’s Ethics Compliance Officer (who also serves as the Company’s General Counsel), via telephone, e-mail, or regular mail, and including on a confidential and anonymous basis:

- Ethics Hotline: +1 713-351-4172
- [ethics@icopolymers.com](mailto:ethics@icopolymers.com)
- Ethics Compliance Officer  
1811 Bering Drive, Suite 200  
Houston, Texas 77057

2. To **EthicsPoint**, which is a comprehensive and anonymous Internet and telephone based reporting tool that is maintained by a third-party. The EthicsPoint system and report distribution are designed so that no report is ever shared with implicated parties, their peers or their subordinates.

- Toll free from the U.S. and Canada: (800) 471-1957
- Toll free from outside the U.S. and Canada: ATT access codes and postings at plants.
- Internet: [www.ethicspoint.com](http://www.ethicspoint.com), click “File a New Report,” organization name: **ICO**.

3. To the Chairman of the Audit Committee of ICO, Inc.’s Board of Directors, by writing to:

Audit Committee Chairman  
1811 Bering Drive, Suite 200  
Houston, Texas 77057

We suggest that complaints and concerns should provide specific details about the potential wrongdoings to enable the Ethics Compliance Officer and Audit Committee to investigate the matter and, when appropriate, take corrective action.



If you are an employee and wish to make a confidential, anonymous submission, please use the telephone number or submit a letter to the address listed above.

If you are an investor or other interested person, in order to ensure that your complaints or concerns are appropriately considered and responded to, in your communication to the Company's Ethics Compliance Officer or Audit Committee Chairman you should identify yourself and your interest in the Company, and provide an address at which you may be contacted.

### **Scope of Matters Covered by These Procedures**

These procedures relate to complaints or concerns regarding **any questionable Accounting Matters**, including without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in or noncompliance with the Company's internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports, or audit reports of the Company; or
- deviation from full and fair reporting of the Company's financial condition.

You may also contact the Ethics Compliance Officer / General Counsel if you have questions about any issues in the Company's Code of Business Ethics, including whether specific activities might constitute a conflict of interest, a violation of law, or a violation of the Code, or to report violations or concerns regarding the possibility of a violation.

### **Treatment of Complaints and Concerns**

Upon receipt of a complaint or concern, the Ethics Compliance Officer will (i) determine whether the complaint or concern pertains to Accounting Matters, and (ii) when possible, acknowledge receipt of the complaint or concern to the sender. Complaints or concerns relating to Accounting Matters will be reviewed under direction and oversight of the Audit Committee by the Ethics Compliance Officer, the Director of Internal Controls, or such other persons as the Audit Committee determines to be appropriate. Complaints or concerns relating to the Code of Business Ethics or other matters will be initially reviewed by the Ethics Compliance Officer, may be reviewed by other departments at the direction of the Ethics Compliance Officer, and will be reviewed under direction and oversight of the Audit Committee if the circumstances so warrant.

Confidentiality will be maintained with respect to all good faith complaints and concerns consistent with the need to conduct an adequate review and take appropriate remedial actions. In the event that violations of accounting policies, provisions of the Code of Business Ethics, or other Company policies are confirmed, prompt and appropriate corrective action will be taken when necessary and as warranted in the judgment of management and/or the Audit Committee, depending on the nature of the violation.



The Company will not discharge, demote, suspend, threaten, harass, or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints or concerns as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

### **Reporting and Retention of Complaints and Concerns and Investigations**

The Ethics Compliance Officer will maintain a confidential log of all complaints and concerns, tracking their receipt, investigation, and resolution, and shall periodically report on such matters to the Audit Committee.