



### **Policy for Communicating Allegations Related to Accounting Complaints**

Stockholders and employees of Covista Inc. and other interested persons may communicate or report any complaint or concern regarding financial statement disclosures, accounting, internal accounting controls, auditing matters or violations of the Company's Code of Conduct and Ethics (collectively, "Accounting Complaints") to the General Counsel of Covista Inc. at the following address:

General Counsel  
Covista Inc.  
233 S. Wacker Drive, Suite 800  
Chicago, IL 60606

Accounting Complaints may also be submitted in a sealed envelope addressed to the chair of the Audit and Finance Committee, in care of the General Counsel, at the address indicated above, and labeled with a legend such as: "To Be Opened Only by the Audit and Finance Committee." Any person making such a submission who would like to discuss an Accounting Complaint with the Audit and Finance Committee should indicate this in the submission and should include a telephone number at which he or she may be contacted if the Audit and Finance Committee deems it appropriate.

Employees may also report Accounting Complaints using any of the reporting procedures specified in the Company's Code of Conduct and Ethics. All reports by employees shall be treated confidentially and may be made anonymously. Covista Inc. will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of his or her employment based upon any lawful actions taken by such employee with respect to the good faith submission of Accounting Complaints.