

# Policy on Concern Reporting and Resolution

## Introduction

PLATO Learning is dedicated to conducting all aspects of our business safely, with integrity, and with clear respect for ethical standards and legal parameters. Our comprehensive *Business Ethics Policy* sets forth the fundamental company principle that all employees are to follow: that we will at all times behave ethically, honestly and forthrightly while living up to our commitments to co-workers, customers, shareholders and the communities and governments where we do business.

To put this principle into practice, we maintain a corporate culture in which employees are encouraged to speak up when they have a concern or wish to raise an issue regarding unsafe or improper business conduct. This corporate-wide Policy provides guidance on what employees should do to raise such a matter.

## Scope of the Policy

All employees are encouraged and expected to promptly report any unsafe or improper business conduct of which they become aware. The following is the broad range of matters covered by this Policy:

- Violations of the *Business Ethics Policy*
- Questionable financial, accounting, auditing or reporting practices
- Violations of company policies, including personnel policies, policies regarding the use of trade secrets or confidential materials, or policies concerning business practices
- Violations of regulatory requirements or commitments to local, state or federal agencies
- Safety in the workplace or public safety related to the conduct of our business
- Theft, misappropriation, or abuse of company property
- The way other employees are being treated by co-workers, supervision, management, suppliers or customers.
- Violations of laws or non-compliance with contracts to which the company is a party
- Potentially improper business relationships with suppliers, contractors, or others

## Reporting Procedure

Employees wishing to raise any concerns or issues about unsafe or improper business conduct have a variety of ways in which they can do so, including:

- Discuss the matter with the employee's supervisor or manager, and follow up the chain of command as needed, including the company's Board of Directors.
- Discuss the matter with Human Resources
- If an existing reporting avenue applies to the employee's work site or to the type of matter to be raised, use that avenue
- Contact the company's Corporate Legal Counsel, Lee Hutchinson of Winston & Strawn LLC, who can be reached by telephone at 1-312-558-7336, fax at 1-312-558-5700, email at [lhutchin@winston.com](mailto:lhutchin@winston.com), or mail at: 35 West Wacker Drive, Chicago, IL 60601.

Any matter raised will be addressed by the appropriate organization. Any concerns or issues raised pertaining to any executives of the Company who are also members of the Board of Directors of the Company will be communicated to the lead director of the Board of Directors as soon as possible. The identity of the employee raising the matter will be kept confidential to the fullest extent possible. Employees may also choose to report a matter anonymously. In those cases, the matter should be described as fully as possible, because it may not be possible to request additional details from the anonymous employee.

Employees may also ask advice concerning the propriety of activities in which they are engaged or may be considering, such as whether outside business opportunities may conflict with their responsibilities to the company or whether they are carrying out work assignments in an ethical manner.

### **Relationship to other Procedures**

An employee's workplace may have other procedures available for addressing these matters. Employees should raise matters using the procedure that is most appropriate to the issue. If an employee is not comfortable reporting to a particular person or organization, the employee should contact another organization, including Human Resources or the company's Corporate Legal Counsel.

Nothing in this Policy interferes with or restricts an employee's legal rights to contact a government agency or official to discuss matters covered by the Policy. PLATO Learning encourages all employees to utilize the avenues available within the company to provide the company with the opportunity to resolve the matter before outside assistance becomes necessary.

### **Prohibition Against Retaliation**

Employees who have a reasonable belief that a concern or issue exists should feel comfortable that raising the concern or issue under this Policy will not lead to adverse job ramifications. Any form of reprisal against an employee for raising such a concern or issue under this Policy is contrary to the culture we value and will not be tolerated. A person who engages in any act of intentional discrimination or retaliation will be disciplined, up to and including termination. An employee who believes that prohibited discrimination has occurred should immediately report the concern to the Human Resources department or the company's Corporate Legal Counsel.

### **Application of the Policy**

This Policy applies to employees of PLATO Learning and its affiliated companies, as well as to employees of contractors who work at our sites or in our facilities.

Our suppliers, contactors, customers, and others may also have concerns about safety or business conduct at PLATO Learning. Such individuals should direct their concerns directly to the company's Corporate Legal Counsel.