

# Policy on Concern Reporting and Resolution

## Introduction

PLATO Learning (the “Company”) is dedicated to conducting all aspects of our business safely, with integrity, and with clear respect for ethical standards and legal parameters. Our comprehensive Code of Business Conduct and Ethics policy (“Business Ethics Policy”) sets forth the Company’s fundamental principles that all employees (“You”) are to follow: that You will at all times behave ethically, honestly and forthrightly while living up to the Company’s commitments to co-workers, customers, shareholders and the communities and governments where the Company does business.

To put this principle into practice, the Company maintains a corporate culture in which You are encouraged to speak up when You have a concern or wish to raise an issue regarding unsafe or improper business conduct. This corporate-wide Policy on Concern Reporting and Resolution (“Policy”) provides guidance on what You should do to raise such a matter.

## Scope of the Policy

You are encouraged and expected to promptly report any unsafe or improper business conduct of which You 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

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

- Discuss the matter with your supervisor or manager, and follow up the chain of command as needed, including to the Company’s Board of Directors.
- Discuss the matter with Human Resources.
- If an existing reporting avenue applies to your work site or to the type of matter to be raised, use that avenue.
- Contact the Company’s Corporate Legal Counsel, Morgan Burns of Faegre & Benson LLP, who can be reached by telephone at 1-612-766-7136, fax at 1-612-766-1600, email at [mburns@faegre.com](mailto:mburns@faegre.com), or mail at: 2200 Wells Fargo Center, 90 South Seventh Street, Minneapolis, MN 55402-3901.

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. You 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 You as an anonymous employee.

You 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**

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

Nothing in this Policy interferes with or restricts your legal rights to contact a government agency or official to discuss matters covered by the Policy. The Company encourages You 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**

If You have a reasonable belief that a concern or issue exists, You should feel comfortable that raising the concern or issue under this Policy will not lead to adverse job ramifications. Any form of reprisal against You 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. If You believe that prohibited discrimination has occurred You 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 You as an employee of the Company 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 the Company. Such individuals should direct their concerns directly to the Company's Corporate Legal Counsel.