





Code of Ethics

Doing the Right Thing

JANUARY 1, 2025

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Dear Colleague:

At Evergy, we empower a better future through our unwavering commitment to deliver reliable, affordable and sustainable energy to our customers. Our success depends on our ability to earn and retain the trust of employees, customers, regulators, investors, and the communities that we have the privilege of serving. We can't earn and retain trust if we do business illegally or unethically.

This year's Code of Ethics looks a lot different than it used to. We've aligned our Code to follow our Mission and Values, which should make it easier to understand the reasons behind the rules we lay out here. That, along with simplifying the contents of the Code, are all part of an effort to make the Code more useful to you. We've also re-vamped our Compliance intranet page to include more information and more tools you can use when you are unsure about a decision.

We have the privilege of providing an essential service to our customers and doing it as safely, reliably, and affordably as possible. Every employee here works hard and strives to do their best every day. Doing the right thing even when it is hard is how we do business.

Thank you for all that you do. Sincerely,



David C. C. p. el

David Campbell President and Chief Executive Officer



Kara Larson

Kara Larson Vice President, Chief Ethics Officer and Assistant General Counsel

Our Vision and Values



OUR MISSION

OUR

OUR

FIRST

PEOPLE-

VALUES

VISION

We empower a better future.

To lead the responsible energy transition and provide affordable, reliable and sustainable service to our customers and communities.

Employees

- Be a great place to work
- Foster engagement and excellence
- Embrace diversity, equity, and inclusion
- Customers
- Deliver Tier 1 quality and cost-effective service
- Serve as our customers' trusted energy provider
- Provide affordable and regionally competitive rates

Shareholders

- Deliver consistent and superior shareholder returns
- Allocate capital to drive sustainable and diverse energy solutions

Communities

- Ensure open and collaborative regulatory and stakeholder relationships
- Serve as good stewards of resources and relationships
- Advance economic development



- Safety is everyone's responsibility
- We value safety at all times and in all situations
- We never compromise safety
- Zero unsafe behavior is the goal



- Integrity and honesty are the foundations of all we do
- We respect each other and those we serve
- We respect and protect the environment
- We will focus on the whole of the organization



Ownership

- We are always accountable for our actions
- We are committed and responsive to our stakeholders
- We continuously work to improve performance



- We use innovation and flexibility to meet the emerging needs of our customers and stakeholders
- We demand continuous improvement and encourage breakthrough thinking that challenges the status quo

Doing the Right Thing

At its core, behaving ethically means that we always do the right thing, even when no one is watching. This means that we follow the law, do the right thing even when it is hard and are always honest in our work. Our Code of Ethics (Code) applies to Evergy's employees, officers and board of directors (directors), but we also expect our suppliers, agents, business partners, consultants and others working with us to follow our <u>Supplier Code of Conduct</u>.

Making the right decision

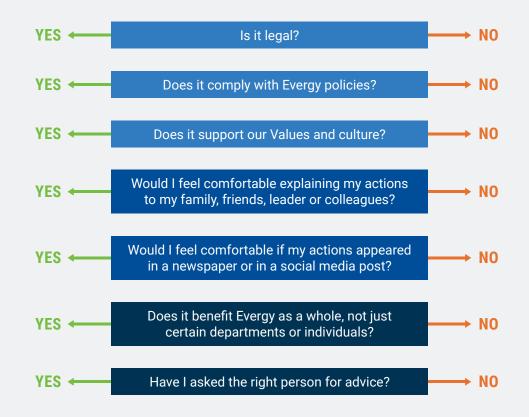
While we usually know the difference between right and wrong, some situations can be unclear. In those cases, the Code, along with our policies, procedures, and knowledgeable people, can guide you. Every year, we train employees on the Code, including training specifically focused on harassment and discrimination, so everyone understands the Code's requirements. Although the Code cannot cover every possible scenario, it empowers you to make decisions that uphold our values and protect our employees, customers, shareholders, and reputation. Use the available resources and seek guidance when needed.

Additional information is available on the Compliance intranet page under <u>Code of Ethics Resources</u>.

"Company" and "Evergy" mean **Evergy** and all subsidiaries.

Is it the right thing to do?

Our Code and policies do not cover every scenario. Each one of us is responsible for behaving ethically and honestly. If you are ever unsure of the right thing to do, consider asking yourself the following questions:



If you answered **"No"** to any of these questions or were hesitant at all, seek guidance. Evergy has many options for you to get advice, from members of your leadership team, Ethics and Compliance, Human Resources, Legal, the Chief Ethics Officer or the ConcernsLine. In addition, if you are at Wolf Creek, you can write a condition report or consult the employee concerns program.

Waivers

We fully comply with the Code but waivers may be granted if the circumstances demand. For officers or directors of the company, any waiver of the Code may be granted only by the Evergy Audit Committee chair. Waivers must be promptly disclosed as required by law, regulation, or rule. Waivers for other employees can only be made by the Chief Ethics Officer in consultation with other applicable officers.

Our Responsibilities

Our Code only works when we follow it. Acting with ethics and integrity is everyone's responsibility, every day.

To make sure we do the right thing, we need to:

- · Always follow the Code, company rules and the law;
- · Understand the rules that apply to our job;
- · Use the Code and company guidelines in everything we do;
- Never use excuses when we are wrong;
- · Ask questions and use company resources to make good choices; and
- Speak up if you believe someone is breaking the rules or the law.

Supervisors have extra responsibilities, including:

- · Knowing the Code well and setting a good example;
- Making sure employees and contractors you oversee understand the expectations by **communicating and training** them;
- · Encouraging everyone to ask questions and share concerns;
- **Reporting any potential violations of the Code** or company rules right away. Not doing so could result in disciplinary action; and
- **Providing "whistleblower protection"** for all employees and contractors you supervise in compliance with our no retaliation policy.

Reporting Concerns

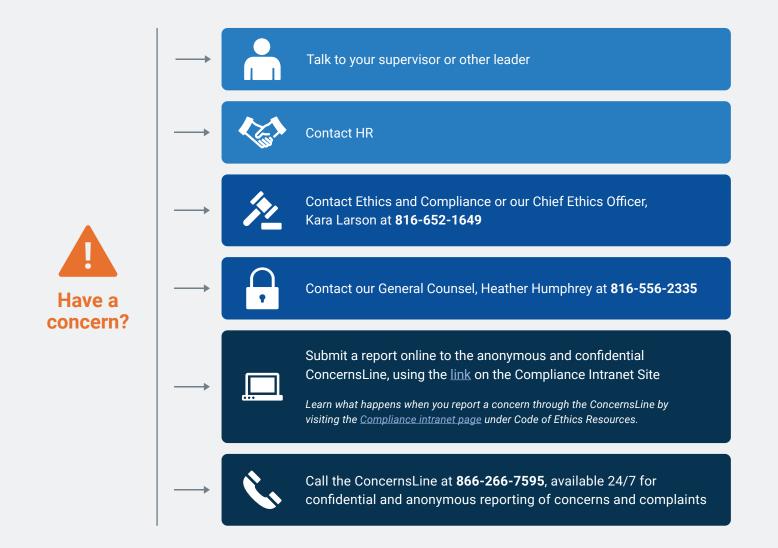
If we see something that breaks the rules or seems wrong, we tell someone right away. You can report concerns in many different ways, including anonymously.

Why we report potential violations of the Code or policies

- It is the right thing to do
- It helps to build a culture of trust
- It takes the burden off of you
- It protects the company
- It helps to prevent future violations



Your Options for Reporting a Concern



Evergy employees and contractors that support Wolf Creek Generating Station may also write a Condition Report, contact the Employee Concerns Program, confidentially in person or anonymously by calling the Wolf Creek ConcernsLine at **877-845-6997**, or contact the Nuclear Regulatory Commission at **800-695-7403**. Concerns regarding Wolf Creek Generating Station (Wolf Creek) operations, equipment/design, or security should be communicated promptly to the control room or the security shift leader.

What happens when I report a concern?

Speak up: You can use any of the reporting options provided to report a concern.

Review: Your concern or question will be promptly reviewed to determine the appropriate next steps.

Investigation: When we receive concerns, we have an obligation to conduct a prompt and thorough investigation. Authorized personnel and/ or external experts will follow up on all reported concerns. You may be contacted during the investigation process to provide information. Our goal is to investigate and resolve concerns as soon as possible.

Decision: You may be notified of the outcome of the investigation, but this cannot always be guaranteed. The investigator will talk to you about what to expect. You are encouraged to reach out to the investigator with any questions.

Privacy and Confidentiality

We take all concerns seriously. We respect privacy and will maintain confidentiality as much as possible. If there's an investigation, we'll share information only when necessary or if the law requires it.

No Retaliation

We want you to speak up if you see something wrong. Evergy won't punish anyone who reports problems honestly. If you believe what you say is true, it's called making a 'good faith' report. But remember, it's against the rules to report something when you know it isn't true or in an attempt to get someone else in trouble.

Cooperation with Investigations

We have to work together and be honest during any investigation. This means answering questions, participating in interviews, and sharing important information. We do not change or delete any company records related to an ongoing investigation or legal case.

If you want to stay anonymous using the ConcernsLine, remember your report number (given by the third-party administrator). This way, you can check on your concern later and add more details if necessary. If there are follow-up questions, we'll share them with the company that runs the hotline to share with you. The only way you will know the questions or see the resolution is if you call or log back in to provide more information. Having all the facts helps us solve concerns better.

Consequences

If we find something wrong during an investigation, we'll fix it. We might change how things work, update rules, give more training, or even take serious disciplinary action like suspension or termination.

We know people make mistakes. If you break the rules or our company policies, report the mistake. It shows honesty and responsibility. Keep in mind that while you might face consequences, we'll consider your honesty when deciding how to handle the situation.





We are committed to a safe and healthy work environment



Safety

Safety is a core value at Evergy. We work hard to create a safe and healthy environment for our employees, customers, and the public. Our duty is to perform our tasks in a way that prioritizes everyone's personal safety. The company sets up safety policies and practices for our business, and we educate and train employees and the public about safety. Accidents, injury, unsafe conditions, safety violations or threats of acts of violence or intimidation must be reported. We expect all employees to address hazards and concerns appropriate to the situation. Not following safety rules can lead to serious consequences, even if it's the first time. You can find more information about safety on the <u>Safety and Training intranet page</u> and the <u>Workplace Violence Prevention Resource Center</u>.

Our Values in action:

- We never take shortcuts that compromise safety
- We identify possible safety hazards before starting a job
- We report an injury or near miss, no matter how small
- We stop the job when there is a safety concern
- We know and follow safety rules and procedures
- We consistently learn and proactively strive to improve safety
- We always wear the appropriate personal protective equipment
- We never tolerate any threats of violence or violent behavior in the workplace and seek out help to resolve any issues that may lead to violence
- We never bring any unauthorized weapons into the workplace

Alcohol and drug-free workplace

We report for work in a condition that allows us to perform our job duties safely. Working under the influence of drugs or alcohol creates a danger to you, your co-workers, our customers and the general public. We do not allow the making, distributing, using, or being under the influence of alcohol or any controlled substances while we're working. If you suspect someone is working under the influence, please report it immediately to your supervisor. For more details, you can read the Alcohol and Drug-Free Workplace Policy <u>here</u>. Employees with badged access at Wolf Creek Generating Station must follow the Fitness for Duty procedure.

Evergy's Chief Ethics Officer may approve exceptions to the no-alcohol rule for special events. If you attend one of these pre-approved events, you may consume alcohol in moderation. For questions or to request an exception, you can use <u>AskCompliance</u>. Outside groups can use our facilities and serve alcohol, but they must follow the facility request process.

> If you or someone in your family has a problem with alcohol or drugs, they can get help from the **Employee Assistance Program (EAP)**.







Workplace Conduct

At Evergy, we value each person's unique contributions and treat everyone with respect. We hire people from different backgrounds and experiences to make our company stronger.

At Evergy, everyone has a chance to succeed. We commit to:

- **Include everyone:** We intentionally foster an environment where everyone is empowered to engage and contribute.
- **Respect differences:** We respect people with different backgrounds or perspectives.
- Listen to ideas: We pay attention to different perspectives and learn from them.
- **Be fair:** We hire and promote people based on their skills, performance and aspirations.
- **No bullying:** We watch out for signs of harassment or bullying and help each other.

For additional information see the <u>Discrimination</u>, <u>Harassment & Bullying</u> <u>Policy</u> and the <u>Evergy Employee Handbook</u>.

Harassment

We do not tolerate harassment of any type or in any form. Harassment can:

- Create an unwelcoming, negative work environment
- · Interfere with an individual's work performance; and
- **Negatively impact** an individual's employment opportunities, including career advancements.

Sexual harassment is behavior that is not welcome and offensive. It includes:

- Making unwelcome sexual advances, asking for sexual favors or other verbal or physical conduct of a sexual nature as a condition of keeping your job;
- Using the response to these advances as a reason for making decisions about your job; or
- Creating an intimidating, hostile, or offensive working environment.

Discrimination

We do not discriminate or tolerate discrimination against anyone based on the following protected classes: race, color, religion, creed, gender, pregnancy or related medical conditions, age (40 and over), national origin, ancestry, physical or mental disability, genetic information, sexual orientation, familial status, gender Identity or expression, veteran status, and any other characteristic protected by federal, state or local laws.

Bullying or Intimidation

We do not tolerate bullying or intimidating behavior or actions, whether it is intentional or unintentional.

We consider the following types of behaviors as bullying:

- **Verbal bullying:** saying hurtful things, name-calling, or making offensive remarks about someone or their family
- **Physical bullying:** physical actions like pushing, kicking, or damaging someone's work area or property
- **Gesture bullying:** threatening looks or nonverbal gestures that convey negative messages
- **Exclusion:** Socially or physically excluding or disregarding someone in work-related activities

Our values in action:

- We treat our colleagues with respect and dignity
- We foster environments where everyone feels empowered to contribute
- We are mindful of the impact of our words and actions on others
- We do not engage in harassing, hostile, bullying or disrespectful behavior in any form, whether it is physical, verbal, electronic, or by any other method
- We respect other opinions and remain civil when discussing our perspectives
- We report any workplace conduct violations we believe have occurred to the appropriate people described in the Reporting Concerns section of this Code

12 | To report a concern anonymously, contact the ConcernsLine: By phone 866-266-7595 or submit a web report here.

External Communications

Social Media and Online Content

We are mindful and take responsibility for the content we publish or share online – whether on blogs, social media, or other platforms. Our words and visual content we create or share online, on podcasts or through other media reflect not only on our personal reputation, but also on Evergy's reputation. This includes comments we make on content others share. Even though it might feel private, social media isn't truly confidential. Our words can be misinterpreted or taken out of context. If we violate Evergy's Code of Ethics, company policies, or legal requirements, it could impact our employment. Evergy recognizes employees' rights under the National Labor Relations Act (NLRA), and this policy is not intended to restrict an employee's ability to take collective action. This policy should not be interpreted as a restriction on those rights.

For additional guidance, refer to the <u>Social Media policy</u> (Evergy-Z500).

Contacts with Media

We don't talk to the news media unless we're given permission by Corporate Communications, the company president, CEO, or their designated representative. If any media people ask questions, we send them to Corporate Communications.

For additional guidance, refer to the <u>External Communications policy</u> (Evergy-Z100).

Conducting Public Meetings

Many projects benefit when we conduct meetings to communicate with the local community. Early in the planning for an event, we notify Corporate Communications so we can make sure we are aligned with company practice and messaging.

For additional guidance, refer to the <u>External Communications policy</u> (Evergy-Z100).

Our values in action:

- **Using Good Judgment Online:** When we express ourselves on the internet, we need to think about what we say and how we say it.
- **Avoiding Harmful Content:** We should never post anything that is threatening, bullying, violent, obscene, intimidating, harassing, or discriminatory.
- **Sharing Official Communications:** If Evergy shares something official on their company account, we can also share it.
- Only Sharing Appropriate Company Information: Information shared in meetings, information on the intranet and stories published in Current are intended for internal use by employees. That information should not be shared externally unless someone tells us we can.
- **Engaging with customers on social media:** We avoid engaging customers on social media on behalf of the company unless explicitly given permission. When permission is granted, we identify as an employee and make sure statements are approved by Corporate Communications and Legal.
- **Respecting Copyright and Trademarks:** We follow the rules about using other people's work. If we use something that's copyrighted, we must get permission first.
- **Being mindful of social media at work:** During work hours, our personal use of social media should not interfere with our work for Evergy.



Environmental Practices

We take care of the environment and follow all rules to protect it. We care about the well-being of our employees, customers, and shareholders. We also make sure wildlife habitats stay safe. If you see anything that breaks environmental laws or isn't good for the environment, tell your supervisor or our Environmental Services department.

For detailed guidelines, refer to the company's <u>Environmental Practices</u> <u>policy</u> (Evergy-C200).

Our values in action:

- **Reporting Environmental Threats:** If we notice anything harmful to the environment, we tell someone about it.
- **Thinking About Risks:** Before starting any projects or tasks, we think about how they might affect the environment.
- **Working with Officials:** We help government and regulatory officials when they check on environmental matters.
- Reporting Spills: If there's a spill, we report it right away.
- **Being Honest About Incidents:** We never make an environmental problem seem less serious than it is.
- **Following Rules:** When we use equipment or do work, we follow the rules in our environmental policy.





Ownership:

We protect our company assets and act with transparency

Protecting Company Assets

We owe it to our customers, shareholders, and employees to be financially responsible. We make wise financial choices when planning, procuring, and using company resources.

Company Resources

- We don't use company resources for personal use, including equipment and personnel, without permission.
- We make sure company resources are used for business purposes.
- We take steps to prevent theft, damage and other forms of loss.

Reimbursement Requests

- We only request reimbursement for business expenses when engaging in authorized business activities, such as travel.
- We report our expenses accurately and provide the required receipts.

Time Reporting

• We report and record time accurately and timely.

For additional guidance, refer to the <u>Use, Modification and Disposition</u> of <u>Assets and Facilities policy</u> (Evergy-A100) and the <u>Reimbursement of</u> <u>Employee Incurred Business Expenses policy</u> (Evergy-E201).

Appropriate Use of Computer Resources

We trust employees with computer resources for legitimate business uses.

Ownership of Information:

- All data transmitted, stored, or accessed using company computer resources belongs to the company.
- · Authorized employees may review this information at any time.

Monitoring and Searches:

- We reserve the right to review computer resources, including voice mail, telephone, company-issued cell phones, internet, and email.
- Workspaces and company property may also be subject to search without prior notice.

Personal Use:

- Occasional personal use of computer resources is permitted but should not be abused. However, this privilege can be revoked at any time.
- Inappropriate use includes personal business, advertising or noncompany-related political lobbying.
- Accessing pornographic material, hate group information, gambling content, or any other violation of company policy is strictly prohibited.

Seek Guidance:

• Talk to your supervisor if you have any questions about appropriate use.

For additional guidance, refer to the Information Security policy (Evergy-S300).

Fraud

We do not engage in fraud by misrepresenting or concealing information about our business. Fraud compromises the integrity of our reporting and the safety of our assets. If you are aware of or suspect fraud, you must report it right away.

Our values in action:

- We recognize that even the appearance of fraud can compromise the integrity of our financial reporting system and jeopardize company assets.
- We don't participate in schemes to defraud others of money, property, or honest services. This includes theft, embezzlement, and misappropriation.
- We tell the truth. We understand lying about any aspect of our company is strictly prohibited.
- We never connect unauthorized devices to Evergy computer resources.
- We only install Evergy approved software, and only install software and updates provided by a verified and trusted source.
- We never disable, bypass or modify security measures on Evergy devices.

Protection of Information

We are entrusted with safeguarding certain information. This includes things like customer data, technical details, and financial records. We're not allowed to share this information unless it's necessary for our work. We also protect information we receive from customers, vendors, and others.

Types of information we must safeguard:

• **Intellectual Property:** special business secrets, patents, trademarks, copyrights, strategic plans, and information protected by non-disclosure agreements.

- Records and Databases: Employee personnel records and medical information, customer information, and supplier confidential information must be protected.
- **Financial and Pricing Information:** Confidential unpublished financial data and pricing details.

Breaking these rules can result in legal consequences at work. We also need to respect other companies' rights and keep things confidential even after we leave the company and by returning all of the information received during employment.

For additional guidance, refer to the <u>Information Governance policy</u> (Evergy-C300).

Personal Information

We protect personal information about employees and the people we serve. This follows the rules set by laws and regulations that apply to us. We take care to limit who can access personal information. Only certain people who really need it for business purposes can access it.

For additional guidance, refer to the <u>Personally Identifiable Information</u> <u>policy</u> (Evergy-C306).

Records Management

We follow the rules that apply to managing our records. If we receive a legal hold request, we comply with the directions to ensure we preserve relevant documentation.

For additional guidance, refer to the <u>Preservation of Records policy</u> (Evergy-C301).

Generative Artificial Intelligence (AI) Technology

We understand and comply with the restrictions on the use of Generative Al technology including applicable laws and regulations, protection of information, ethical uses, and responsibilities of content generated.

For additional guidance, refer to the <u>Generative Artificial Intelligence</u> <u>policy</u> (Evergy-S310).

Our Values in action:

- **Different Information, Different Rules:** Understanding the type of information matters when determining how it should be handled.
- Accessing Information the Right Way: We only look at information we really need for our work, and we do it the right way.
- **Protecting Third-Party Info:** When we see confidential information from a third-party (with a non-disclosure agreement), we guard it just like our own.
- Locking Our Computers: Whenever we leave our work area, we lock our computer.
- **Being Careful with Files:** Before we show our screen or share files, we confirm if confidential.
- Keeping Passwords Private: We never tell anyone our password.
- **No Sharing Personal Info:** We don't share customer or employee information with anyone who doesn't need to know.
- **Following Record Rules:** We preserve and destroy records pursuant to the rules about keeping records.
- **Use of Generative AI Technologies:** When we use AI with confidential information, we comply with the authorized use requirements.
- **Manage Our Suppliers:** We require our suppliers to follow the directions we provide when they handle our information.

Accounting and Business Records

Accuracy of Books and Records

Records must be complete and accurate and prepared in a timely manner. Records include timesheets, expense reports, vouchers for the payment of goods and services, contracts and all other company books and records. Records must not be incomplete, false, or misleading.

We follow all relevant laws, U.S. Securities and Exchange Commission (SEC) rules, generally accepted accounting principles, our internal system of accounting and internal controls. We follow our policies and procedures and cooperate with any audits.

Resources:

- <u>Approval Authority for Business Transactions policy</u> (Evergy-E200)
- Reimbursable Business Expenses, Travel and Entertainment, and Credit Card Use policy (Evergy-E201)
- Enterprise Information Governance: Preservation of Records policy (Evergy-C301).

Our values in action:

- We ensure records are true and accurate.
- We never falsify or direct others to falsify company books, records or accounts.
- When providing information or involved in the preparation, review or certification of public use reports or documents, we ensure the information is full, accurate, timely and understandable.
- We maintain records for the appropriate amount of time and do not improperly alter or destroy company documents.
- We use correct accounting codes on timesheets, expense reports, and invoices and promptly correct errors.
- We cooperate with all internal and external audits and refrain from making false or misleading statements.

Affiliate Transaction Rules

An affiliate is any entity that controls, is controlled by, or is under common control with a regulated electric utility. For instance, Evergy, Inc. controls each of the Evergy utility operating companies, making them affiliated with one another. Employees should be aware that we have affiliated entities and that there are rules that prevent regulated utilities from subsidizing their nonregulated operations. The affiliate transaction rules safeguard our rate payers/ customers from inappropriate charges.

Resources

- Comprehensive listing of Account Codes: refer to the Accounting and Finance Department intranet page in the <u>chart</u><u>fields section</u>.
- Affiliate transaction rules: refer to the Compliance Department intranet page under the Federal Energy Regulatory Commission (FERC) / North American Electric Reliability Corporate (NERC) <u>Compliance section</u>.

Our values in action:

- We comply with all rules and regulations for affiliate transactions.
- We charge time worked and submit expenses using the correct FERC account codes and operating units.
- If you provide general services that benefit multiple affiliates (e.g., you work in accounting), use the operating unit account code that allocates costs based on predefined allocation factors.

Acting with Transparency

Conflicts of Interest

We avoid even the appearance of a conflict of interest. Conflicts of Interest can occur under a number of circumstances. This guidance is designed to help recognize Conflicts of Interest, ways they can be avoided and how to disclose potential conflicts properly.

What is a conflict of interest?

Conflicts of interest may occur when our personal interests, position, or relationships influence us to take actions or make decisions that are not in the best interests of the company. We must not personally benefit at the expense of Evergy.

Keep in mind the **four Ps** when considering whether a situation might create a conflict of interest, or the appearance of one:

2

Private or personal interest Has the situation created a tension between what may be best for the individual and best for the company? **Potential personal benefit** Would any individual receive a potential personal benefit now or at some point in the future?

3

Perception How would the scenario look to others?

Promises

Have any promises been made or obligations assumed?

Our values in action:

- We ensure any secondary employment doesn't interfere with our job responsibilities.
- Immediate family member relationships are disclosed and addressed to avoid the appearance of a conflict of interest.
- We separate our personal and company interest to eliminate the appearance of or actual conflicts of interest.
- We don't gain personally from business decisions we make on behalf of Evergy.
- We don't compete directly or indirectly with Evergy.
- We raise questions about potential conflicts of interest to leadership or Ethics & Compliance when unsure.

While it is impossible to list every scenario, here are some common situations that could create a perceived or actual conflict of interest:

Type of Conflict	What it is	What it would look like
Immediate family members	An immediate family member is employed by Evergy or involved in a business decision or transaction. Refer to the Employment of Relatives policy for guidance.	Your spouse works at the same location and their role requires them to direct your work.
Close personal relationships	A personal relationship with an employee, contingent worker or contractor that you supervise, have decision making authority over or creates the appearance of a conflict of interest.	 You are dating/living with someone within your downline. You have decision making authority over an Evergy vendor who is a close friend.
Personal financial interest	You or an immediate family member have a financial interest in a company that does business with, or that benefits financially from doing business with Evergy.	You are actively involved in the decision-making process for your family's company, which has business dealings with Evergy.
Outside activities and secondary employment	 You or an immediate family member is a board member or officer for an organization that does business with Evergy. You have outside employment similar to your current job responsibilities or that may interfere with your ability to meet the requirements of your Evergy position. You have a personal relationship with a competitor. 	 You are asked to take a position on the board of your local electricity co-op. You are a contractor for another business doing similar work that you perform at Evergy. Your brother is on the board of directors for a large Evergy supplier.
Community and professional organizations	Participation in a community or professional organization that interferes with the time and effort required to perform your Evergy job duties.	You're on the board of directors for a local non-profit and it takes away from your ability to complete your assigned projects.

For additional guidance, refer to the <u>Conflicts of Interest policy</u> (Evergy-C500).

Business Courtesies – Gifts, Entertainment and Meals

We may choose to exchange reasonable and occasional business gifts, meals or entertainment as a way to build business relationships. These exchanges must never cause us to select one vendor over another, to accept a deal that is less favorable for Evergy or to otherwise influence our business judgment. Even if the gift or gratuity doesn't actually affect our judgment but is so extravagant that it would appear likely to affect it, we do not accept. If we are ever unsure if a gift or gratuity is acceptable, we either reject it or seek guidance from our leadership team or Ethics and Compliance. Finally, we never seek to influence decisions by other companies by providing their representatives with gifts or gratuities.

If a gift is received while the stakeholder group is involved in a procurement decision making process or contract negotiation, we must decline it, regardless of value, and report the situation to your supervisor and the procurement point of contact.

Reasonable exceptions to restrictions on giving and receiving gifts may be granted by the Chief Ethics Officer upon request and after review.

Questions to consider when a gift is offered:

- Is this exchange infrequent and of reasonable value?
- Is the exchange customary and a part of normal business practices?
- Would the business courtesy be appropriate to reciprocate in a similar manner as a company expense?
- Is the exchange free from any real or perceived special treatment such as free services or special discounts?
- Will the exchange create a sense of obligation on the giver or recipient?
- Could the courtesy be perceived to inappropriately influence the recipient's business judgement?

STOP – if any of the above questions indicate a potential conflict of interest, seek guidance from your supervisor or Ethics and Compliance.

What is usually acceptable*

- Meals
- Charitable events
- Tickets to a sporting or cultural event where the stakeholder attends
- Holiday gathering or other celebration

*Only when we are NOT involved in a procurement making decision

Always ask your leadership team or Ethics & Compliance

- Any gift that could be perceived as a conflict of interest
- A vendor/organization offers to pay for travel or hotel for an event
- Tickets to a special event (like the World Series or Super Bowl)

What you can never accept

- Cash or cash equivalent (gift cards)
- Recreational trips without a business
 purpose
- Bonuses, fees or commissions
- Private discounts
- Anything that creates a perceived or actual conflict of interest and limits us from acting in the best interests of the company

For additional guidance, refer to the Conflicts of Interest policy (Evergy-C500).

Endorsements by Individuals

We do not identify our relationship with Evergy in a commercial product or service endorsement unless we follow the appropriate policies and procedures for approval.

For additional guidance, refer to <u>External Communications policy</u> (Evergy-Z100) and <u>Supply Chain Management - Procurement</u> (Evergy-E100).

Bribery and Corruption

Company property, loans, contributions, or unpaid services cannot be offered to anyone outside the company without proper authorization.

Gifts, entertainment, meals, transportation, or anything of value cannot be given to employees or officials of federal or state governments or regulatory bodies having jurisdiction over public utilities or our business activities except as in compliance with applicable laws and regulations.

Under no circumstance can bribes be made or offered, nor can a promise, offer or gift be made that would result in conduct that is corrupt, deceptive, or otherwise contrary to the recipient's or your ethical and lawful duties. All contacts with stakeholder groups, governmental agencies and others should be conducted in an ethical, legal, and professional manner.









Doing Business with Foreign Countries, Entities, or Individuals

We follow the Foreign Corrupt Practices Act (FCPA) when doing business with other countries or foreign individuals.

- **No Bribes:** We do not give gifts or money to foreign officials to encourage them do things for us. We need permission from our Chief Ethics Officer or Legal before giving anything to government officials.
- **Review Consultants and Agents:** If we hire people from other countries, we make sure they follow the same rules.
- Accurate Accounting: We keep accurate books and records documenting transaction with foreign entities.
- **No Unfriendly Actions:** We don't do anything that hurts friendly countries. If someone asks us to join a boycott, we say no and report it.
- **Understand the Rules:** If you perform Evergy business with foreign officials you must understand and follow the FCPA rules.
- **Information sharing with foreign entities:** we follow the rules of the <u>Part 810 Export Control policy</u> before sharing unclassified nuclear technical data with foreign nationals and foreign entities.
- **Consequences:** Breaking these rules can get us in trouble—including fines or even jail time.

Remember, following these laws is critical to maintaining Evergy's reputation and legal responsibilities.

Compete Fairly

We are committed to conducting our business fairly with our stakeholders. It's not okay to use dishonest methods, like hiding information or lying, to get an advantage.

Antitrust

We believe in fair and ethical competition, and are committed to complying with all antitrust and fair trade laws and regulations.

Antitrust laws prohibit unfair competition practices, such as:

- price discrimination, price fixing, bid rigging, division of markets and boycotts
- refusing to do business with other companies for the purpose of eliminating competition,
- · creating illegal monopolies
- engaging in unreasonable restraints of trade

Even if it just looks like people are working together unfairly, it can cause legal problems or government investigations. Because antitrust laws are complicated, employees should talk to the Law Department before doing anything that might be covered by these rules.

Insider Trading

We do not engage in "insider trading," which is using material nonpublic information to buy or sell securities. Insider trading not only violates our Code and policies but is also illegal and could result in jail time or fines. "Tipping," which means sharing confidential information with others who might use it for improper trading, is also prohibited. The insider trading prohibition also applies to family members.



Nonpublic information includes information that:

- Is not available to the public at large but, if known, could affect the market price of the security or;
- **Investors would consider important** when deciding whether to buy, hold or sell stock.

Examples of material nonpublic information include:

- news of a significant sale of company assets
- regulatory actions or proceedings
- · significant changes in corporate strategy
- news of a pending or proposed company transaction;
- · other events that may impact the company's earnings or stock price

For additional guidance, refer to the Securities Trading Policy (Evergy-B100).

Regulation Fair Disclosure (FD) Compliance

If you are an officer, director, or an employee who regularly communicates with the investment community for the company, you must comply with SEC Regulation FD.

For guidance, refer to the <u>Regulation Fair Disclosure policy</u> (Evergy-B200).

Political Activities

We have rules for making company contributions to campaigns of people holding or seeking public office. Only the company is permitted to engage in lobbying activities on behalf of itself.

Running for political office is a personal decision. While campaigning or performing public duties:

- We do not represent the company.
- We promptly inform our supervisor and Government Affairs if we're thinking about running for or accepting a public position.

- If elected, we may need to terminate employment or take a leave of absence while serving in public office.
- We ensure that when serving in public bodies, we avoid actions that create a conflict of interest between our roles at Evergy and our public responsibilities.

For additional guidance, refer to the <u>Political Contributions policy</u> (Evergy-B600).

Employee PowerPAC

PowerPAC (political action committee) is an independent, voluntary, non-partisan group of voices of Evergy employees. Eligible employees may join Evergy's employee political action committees, and the company may cover some costs related to these committees. Evergy also supports nonpartisan programs for voter registration and political awareness. Contributions to campaigns for ballot issues are allowed, subject to applicable laws and Evergy's policies.

For more information, refer to the Employee PowerPAC flyer.





Regulatory Compliance

We are regulated by many federal, state, and local government agencies. We depend on each other to meet all the requirements set by these agencies, which govern our industry and protect the public. It is our responsibility to do our jobs according to all applicable laws and regulations.

FERC Regulatory Compliance

The company must comply with FERC rules, including:

- FERC Standards of Conduct: These require transmission function employees to work independently of marketing function employees who sell transmission or energy.
- NERC (authorized by FERC): NERC ensures the reliability of the Bulk Electric System. Compliance with all NERC Reliability Standards, including Critical Infrastructure Protection (CIP) Reliability Standards, is essential.

We take regulatory compliance seriously. The regulations can be complex, but it's our responsibility to understand and follow the requirements relevant to our roles.

For additional guidance, refer to the <u>Federal Regulatory Compliance policy</u> (Evergy-C400) or the <u>Evergy FERC and Energy Regulation Compliance</u> <u>Program document</u>.

NRC Reporting Requirements

To fulfill its essential oversight role, the Nuclear Regulatory Commission (NRC) relies on complete and accurate information from its licensees. The NRC mandates that information provided to them or maintained in licensee records be complete and accurate in all material respects. Evergy, including all personnel involved with the Wolf Creek Generating Station, must meet NRC reporting requirements precisely and promptly. Additionally, individuals are prohibited from deliberately submitting incomplete or inaccurate information to the NRC. Accuracy and compliance are critical for maintaining safety and regulatory standards.