



# **Code of Ethics**

Doing the Right Thing

January 1, 2024

# **TABLE OF CONTENTS**

Letter from our Chief Executive Officer and Chief Ethics Officer	4
OUR VALUES	
Mission, Vision and Values	6
OUR COMMITMENT	
Code of Ethics	8
Doing the Right Thing	8
Our Responsibilities	
No Retaliation	
Consequences	9
Cooperation with Investigations	9
Reporting Concerns	10
Our Duties	11
Investigations and Corrective Action	11
Guidance	13
OUR WORKPLACE	
Workplace Conduct	15
Equal Opportunity and Nondiscrimination	15
Diversity, Equity and Inclusion	15
Harassment	15
Bullying or Intimidation	16
Violence	17
Substance Abuse	17
Appropriate Use of Computer Resources/Employee Privacy Expectations	18
Personal Information	18
Safety	19
OUR COMPANY	
Conflicts of Interest	21
What is a conflict of interest?	
Personal Relationships	
Outside Activities and Secondary Employment	
Personal Financial Interest	
Conflict Disclosures	
Fraud, Theft, Payments and Kickbacks or Similar Conduct	
Accounting and Recordkeeping	
Accounting and Financial Disclosures	
Approval of Business Transactions	
Accounting, Internal Controls and Auditing Matters	
Independent Accountants and Audit Services	
Records Management	
Affiliate Transaction Rules	

Protecting Company Assets	26
Fiscal Responsibility	26
Protection of Information	26
OUR COMMUNITY	
Contacts with Media	29
Social Media	29
Community and Professional Organizations	30
Political Activity	30
Gifts and Gratuities	30
Entertainment and Meals	31
Loans and Gifts of Corporate Property; No Bribes	31
Political Contributions	31
Endorsements by Individuals	32
Environmental Practices	32
OUR MARKET	
Business Conduct	35
Fair Dealing	35
Antitrust	35
Insider Trading	35
Regulation Fair Disclosure (FD) Compliance	36
Doing Business with Foreign Countries, Entities or Individuals	36
FERC Regulatory Compliance	37
NRC Reporting Requirements	
Waivers	38
A ve a ve dive a veta	20

# Dear Colleague:

At Evergy, we empower a better future through our unwavering commitment to deliver clean, safe, reliable, and affordable energy to our customers. Our success depends on our ability to earn and retain the trust of employees, customers, regulators, and investors, and the communities that we have the privilege of serving. Foundational to this trust is our commitment to our core values and to doing business ethically and with integrity.

It is important to remind ourselves why ethical behavior is so critical to our success and reiterate our expectation that we should always conduct ourselves and our business in an ethical and compliant manner.

As such, we want to ensure our employees are familiar with what is expected of them. In addition to conducting annual ethics and compliance training for employees, we have a Code of Ethics (Code). The Code is aligned with our mission and vision and is reinforced by our core values of safety, integrity, ownership, and adaptability. To advance our mission to empower a better future, we must continue to cultivate a company culture that respects others, encourages a questioning attitude, and strives to do the right thing every time.

To assist you in your decision making, you can refer to the explanations and scenarios within the Code that bring to life real compliance and ethical issues you may grapple with from time to time. We have a no retaliation policy, which means if you raise a compliance or ethics concern in good faith you won't be retaliated against for raising that issue. If you become aware of a legal or ethical concern, use the Code to help you determine what to do, and never be afraid to report compliance or ethical issues.

We urge each of you to join us and take personal responsibility for following the Code, as well as our policies and procedures, and the applicable laws and regulations that impact our company; please take time to understand how they apply to your job. In return, you can expect to be protected from any form of intimidation or retaliation. Your commitment to uphold our mission, vision, and values and the Code is important to our collective success as we work together to move Evergy forward in an ethical and compliant manner.

Thank you for all that you do.

Sincerely,



David Campbell
President and

Chief Executive Officer



Lara Carson

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



# Our Values



# OUR MISSION

We empower a better future.

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

# OUR VISION

# **Employees**

- Be a great place to work
- · Foster engagement and excellence
- Embrace diversity, equity and inclusion

## **Shareholders**

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

### **Customers**

- Deliver Tier 1 quality and cost-effective service
- · Serve as our customers' trusted energy provider
- · Provide affordable and regionally competitive rates

#### **Communities**

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



# Safety

- · 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**

- 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



# **Adaptability**

- 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





# Our Commitment





The Code is just one of the resources that can help you conduct company business lawfully and ethically. Other resources include policies, procedures, knowledgeable personnel and training. Each of us needs to learn the applicable standards that apply to our jobs.

## **Doing the Right Thing**

As employees, we always need to do the right thing, even when no one is watching. This means obeying the law and conducting business ethically and with integrity. Our Code shows us how to make ethical decisions and when we should ask for further guidance. Although the Code is designed for our employees, officers and board of directors (directors), we also expect our suppliers, agents, business partners, consultants and others who work for us to comply with our <u>Supplier Code of Conduct</u>.

## **Our Responsibilities**

Our Code applies all the time, but it is only effective when we follow it. One instance of a person failing to act with integrity can damage the company's hard-earned reputation. All Evergy employees must understand and adhere to the expectations in the Code. To ensure lawful and ethical business conduct throughout the company we must:

- Follow the Code, company policies, procedures and the applicable laws and regulations (what we refer to as applicable standards) at all times;
- · Uphold the principles of the Code and company policies and procedures in all you do;
- Never allow ignorance or the mindset of "everyone else is doing it" to influence you to act illegally or unethically;
- Ask questions and use the company's resources to make the right decisions; and
- Speak up if you believe a violation of our Code, company policies or procedures or any law or regulation has occurred.

Supervisors have additional responsibilities, including:

- Having a practical knowledge of the Code and leading others by example;
- Providing effective communication and training to the employees and contractors they supervise; and
- <u>Promoting an open-door policy</u> so employees and contractors feel comfortable asking questions and voicing concerns; and
- **Report any potential violations** of the Code or company policies. Failure to do so may result in disciplinary action.

Because no Code or policy can cover every situation, law or regulation, our Code contains principles to guide us. In addition to asking questions when you're uncertain about how to apply the applicable standards, additional helpful resources are shared in the *Reporting Concerns* section of this Code. The *Reporting Concerns* section also discusses situations that are, or appear to be, violations of the applicable standards and the importance of reporting them promptly. Additional information is also available on the Compliance intranet page under the *How to Report Concerns* link.

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

#### No Retaliation

We ask you to Speak Up when you see unethical, illegal, or unsafe behavior. This policy protects anyone who, in good faith, raises ethical concerns, reports a possible violation of the law, this Code, or any company policy, or cooperates with an investigation. No employee will ever be punished for making a good faith report about violations of applicable standards or cooperating in authorized investigations. Making a good faith report means you believe the information you provide is true. It is a violation of the Code to make a report without a good faith belief that it is true. An individual reporting these concerns in good faith will not be subject to any disciplinary action, or civil or criminal liability, for making such a report.

It is also a violation of the Code for anyone to retaliate against an employee who speaks up in good faith. This "whistleblower protection" requires that supervisors are responsible for making sure the employees and contractors they supervise comply with our no retaliation policy.

## **Consequences**

Any violation of applicable standards could result in disciplinary action including but not limited to a warning, suspension, or termination of employment.

We understand that mistakes can happen. If you realize you have violated the Code or company policies, we encourage you to self-report the violations. Self-reporting is a responsible action that demonstrates integrity and accountability. It's important to note that nothing in this Code should be construed as excusing any person from their own misconduct or protecting them from disciplinary action, however, the fact that a person self-reported their own wrongdoing will be taken into consideration when determining the appropriate response.

### **Cooperation with Investigations**

The company and/or external experts will follow up on all reported concerns. As part of that process authorized investigations may be conducted. You are required to cooperate fully, promptly and truthfully in any authorized internal or external investigation. This cooperation may include responding to requests for information, participating in interviews and disclosing relevant information. You must not destroy or alter any company record related to an open investigation or litigation.



I raised a concern during a safety meeting and that led to changes in procedures that are unpopular with my colleagues. Since then, they refuse to work with me and make comments about how I am not a team player. Is this retaliation?



Yes. Employees are protected when they, in good faith, report an allegation of wrongdoing. Treating employees differently because they reported a concern is likely retaliation and a violation of the Code. You should report the behavior following one of the company's reporting avenues.

# **REPORTING CONCERNS**

# **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.

# {Q}

I reported a concern anonymously to the ConcernsLine and was provided an Issue Number to access my concern and any associated response. When do I call back?



The ConcernsLine representative will provide you with a callback date to check the status of your report. However, you may call back at any time to check the status, see if additional information has been requested or to provide additional details.

# You are encouraged to report concerns related to:

- HARASSMENT
- DISCRIMINATION
- SAFETY
- INAPPROPRIATE USE OF COMPANY ASSETS
- INAPPROPRIATE USE OF SOCIAL MEDIA
- INAPPROPRIATE ACCOUNTING REPORTING
- RETALIATION FOR PROTECTED REPORTING OR "WHISTLEBLOWING" ACTIVITIES
- BRIBERY OR CORRUPTION

This list is not meant to be all-inclusive, and you are encouraged to report all concerns or ask questions as they arise.

#### **Our Duties**

Numerous ways are available to report concerns and complaints, including anonymously. Confidentiality will be maintained to the fullest extent practicable, but complete confidentiality cannot be guaranteed unless reported anonymously through the ConcernsLine. The company has an obligation to conduct an adequate investigation and meet its obligations under the law when it receives complaints of improper conduct. You can choose to remain anonymous when you report your concern by using the ConcernsLine, but it is important for you to keep your report number (provided by the third-party administrator of the line) so you can follow up on your concern and provide additional details, if necessary. If we have follow-up questions about your concern, we will provide them to the third-party administrator, and you may be asked to assist with the investigation by calling or logging back in to the web submission tool to provide additional details. Without all the facts, it may be difficult to get to the bottom of your concern.

# **Investigations and Corrective Action**

Concerns and complaints will be promptly and appropriately investigated. We will take appropriate corrective action, if necessary, based on the results of our investigation. These corrective actions may include amending processes and controls, making policy and procedure changes, distributing training, and taking disciplinary actions up to and including termination of employment.

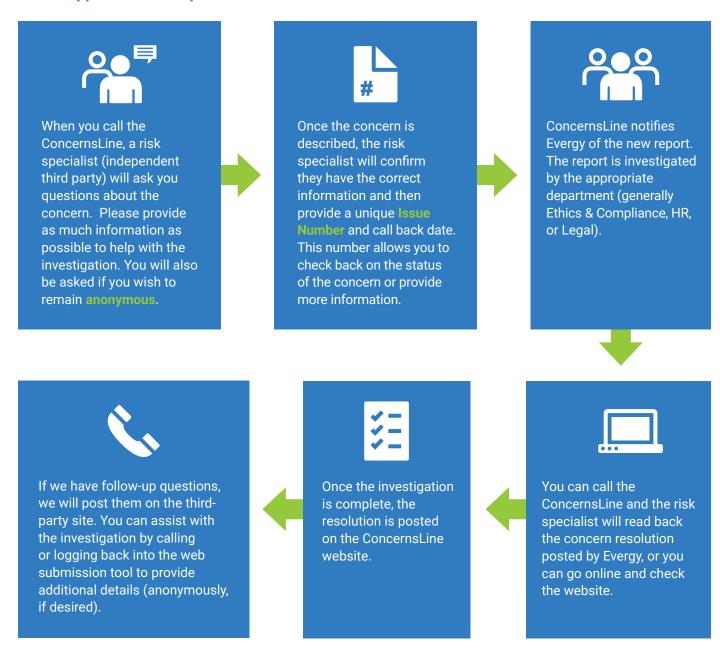


What does it mean to make a good faith report?



A good faith report means that you believe what you are reporting to be true and involves a violation of the law, company policy, the Code, or is an unethical action.

# What happens when I report concerns to the ConcernsLine?



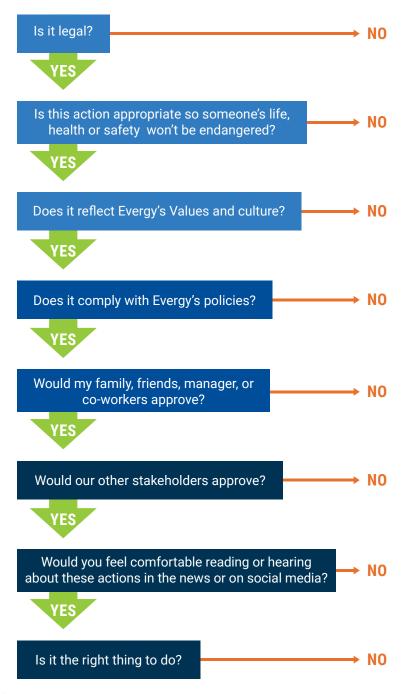
Concerns regarding Wolf Creek Generating Station (Wolf Creek) operations, equipment/design, or security should be communicated promptly to the control room or the security shift leader.



You should ask for guidance on the Code and ethical matters that arise at work from whomever you are most comfortable, including supervisors, managers, Human Resources, Legal, the Chief Ethics Officer or the ConcernsLine. The company also provides annual training on the Code and the applicable standards to all employees with rotating focus areas such as harassment and discrimination. As a component of the annual training, all employees must certify their understanding of the Code.

# **Ethical decision-making tree**

**Is it the right thing to do?** Employees should use the decision-making tree when faced with any situation that may conflict with the Mission, Vision, and Values, the Code, or any corporate policies. By following the decision-making tree, employees can help ensure that they are acting ethically.



If you answered "No" to any of these questions or were hesitant at all, speak up and get answers.



# Our Workplace





Workplace conduct impacts our company culture. We commit to creating an inclusive culture where individual contributions are recognized, people are valued, respected, and have opportunities to reach their full potential. Evergy will not tolerate conduct that violates the Code or company policies including engaging in harassing, hostile, bullying or disrespectful behavior. Employees who are found to violate the policies detailed below may face enhanced discipline, up to and including termination of employment, as appropriate to the situation.

# **Equal Opportunity and Nondiscrimination**

Discrimination is not tolerated based on any real or perceived protected differences among employees, customers, suppliers, or the public.

The company is fully committed to equal opportunity and nondiscriminatory employment practices. We seek to recruit, hire, develop and retain qualified people from a diverse candidate pool regardless of race, color, religion, creed, gender, pregnancy or related medical conditions, age (40 and over), national origin or ancestry, physical or mental disability, genetic information, sexual orientation, familial status, gender identity or expression, veteran status, or any other characteristic protected by federal, state or local laws.

Our commitment to create an inclusive culture includes valuing our employees' diverse backgrounds and life experiences which in turn allows us to better connect with all stakeholders making Evergy a stronger company.

# **Diversity, Equity, and Inclusion**

We recognize the contribution of a diverse workforce to our company's success which is an integral part of the company's mission, vision, and values. We commit to:

- · Being an inclusive, equitable, and diverse culture
- Respecting people with different backgrounds
- Appreciating diverse ideas and viewpoints
- Leveraging different views to achieve business goals the right way
- Basing hiring and promotion decisions on qualifications, aspirations and performance
- Remaining sensitive to signs that others may be harassed or bullied

#### **Harassment**

We do not tolerate harassment of any type or in any form, whether it is physical, verbal, electronic, or by any other method. That means disciplinary action will be taken against anyone who violates this policy, up to and including termination of employment. It is unacceptable to harass each other, our customers, vendors, or anyone else.



What is the difference between harassment, discrimination, and a toxic work environment?



Harassment, discrimination, and a toxic work environment can involve harassing, hostile, bullying or disrespectful behavior. However, the actions involved in harassment or discrimination are based on one of the protected classes outlined in the Equal Opportunity section of this Code such as race or gender. Regardless of the category, this conduct is a violation of our Code and should be reported using the options available in the Reporting Concerns section of this Code.

Harassment consists of words or actions that denigrate or show hostility or dislike toward anyone, their relatives, friends or associates because of race, color, religion, creed, gender, pregnancy or related medical conditions, age (40 and over), national origin or ancestry, physical or mental disability, genetic information, sexual orientation, familial status, gender identity or expression, or veteran status or any other characteristic protected by federal, state, or local laws. Harassment can:

- Create an intimidating, hostile, toxic or offensive work environment;
- Unreasonably interfere with an individual's work performance; and
- Adversely affect an individual's employment opportunities.

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

- Making unwelcome sexual advances, requests for sexual favors or other verbal or physical conduct of a sexual nature a condition of continued employment;
- Making submission to or rejection of such conduct the basis for employment decisions; or
- Creating an intimidating, hostile, or offensive working environment.

You are obligated to report any harassment you believe has occurred to the appropriate people described in the <u>Reporting Concerns</u> section of this Code.

### **HARASSMENT: IN BOUNDS**

TREATING YOUR COLLEAGUES WITH RESPECT AND DIGNITY

REPORTING AN INAPPROPRIATE SITUATION

THINKING CAREFULLY BEFORE MAKING JOKES TO ENSURE THEY MAY NOT UNINTENTIALLY OFFEND OTHERS

#### HARASSMENT: OUT OF BOUNDS

**INAPPROPRIATE TOUCHING** 

MAKING DEROGATORY COMMENTS TO A COLLEAGUE

**TELLING OFFENSIVE JOKES** 

THREATS OR INTIMIDATION

OFFENSIVE COMMENTS ABOUT SOMEONE'S APPEARANCE, ETHNICITY OR SEXUAL ORIENTATION.

# **Bullying or Intimidation**

We define bullying and intimidation as repeated inappropriate behavior, either direct or indirect, whether verbal, physical or otherwise, conducted by one or more persons against another or others at the place of work and/or in the course of employment.



A supervisor witnessed an incident that could be considered harassment. What is the supervisor's responsibility?



As a leader of the company, the supervisor is required to report all potential concerns of harassment through one of the avenues described in the Reporting Concerns section of this Code.

Bullying may be intentional or unintentional. However, it must be noted that when an allegation of bullying is made, the intention of the alleged bully is irrelevant, and will not be given consideration when determining discipline. Evergy considers the following types of behaviors as examples of bullying:

- Verbal bullying: Slandering, ridiculing, or maligning a person or his or her family; persistent name calling that is hurtful, insulting or humiliating; using a person as the butt of jokes; abusive or offensive remarks.
- Physical bullying: Pushing, shoving, kicking, poking, tripping, assault or threat of physical assault, damage to a person's work area or property.
- Gesture bullying: nonverbal threatening gestures; glances that can convey threatening messages.
- Exclusion: Socially or physically excluding or disregarding a person in work-related activities.

#### **Violence**

We do not tolerate threats or acts of violence or intimidation of any kind or in any form, whether physical, verbal, electronic, or by any other method. Employees who have been threatened with or subjected to violence by another employee, a non-employee on company property, or anyone with whom employees are in contact because of their job needs to report the issue immediately. If you see or hear any situation that is threatening, or carries the potential for violence, call your supervisor or Security Operations Center (answered 24/7) at 816-654-1499 or call 9-1-1, if necessary. Act immediately.

#### **Substance Abuse**

At no time does the company allow employees to purchase, use, possess, sell, distribute, manufacture or be under the influence of alcohol or, illegal drugs, including misused prescription drugs, during working hours (including lunch or break periods) or on company or customer property. Employees will be subject to discipline, up to and including termination of employment, if they report for work or are working with a blood alcohol concentration of 0.02 or greater or are under the influence of a controlled substance. Disciplinary action will also be taken if an employee possesses or uses alcohol or a controlled substance, except legally obtained prescription drugs, during working hours (including lunch or break periods) on company or customer property.

All employees are expected to report for work in a condition that allows them to perform job duties. Supervisors may require an employee to submit to a physical examination if it appears the employee is not fit for duty or there is a reasonable basis for suspecting the employee may have used alcohol or a controlled substance in violation of this policy.

Wolf Creek Generating Station employees, and Evergy employees badged for access at Wolf Creek Generating Station, are required to



A coworker made a "joke" about how they would like to punch another colleague for a mistake that was made. Should I ignore this since it was just a joke?



No, if you hear about a situation that is threatening it should be reported. Even if it is a joke, it is inappropriate and comments like these could escalate to real violence.

If you find yourself in a situation where violence is occurring or threatened, act immediately. Get yourself to safety, call your supervisor or Security Operations Center (answered 24/7) at 816-654-1499 or call 9-1-1, if necessary. At Wolf Creek dial '9-1-1' to be connected to the control room. They will contact the appropriate authorities. room. They will contact the appropriate authorities.

abide by Wolf Creek's Fitness for Duty procedure. For more information, refer to Procedure AP 13-001, Fitness for Duty Program, and Fatigue Management policies. The company Employee Assistance Program (EAP) is available for employees to use on a confidential basis. Any employee who has a problem with alcohol or drug use is encouraged to seek assistance from the EAP.

Exceptions to the prohibition of the use or possession of alcohol in connection with authorized events will be approved in advance by the Chief Ethics Officer. Approval for outside organizations to use company facilities and to serve alcohol is part of the facility request procedure process.

# **Appropriate Use of Computer Resources/Employee Privacy Expectations**

The company entrusts you with computer resources for legitimate business purposes only. These resources may not be used for personal gain (such as advertising, personal business, or political lobbying not on behalf of the company). Other inappropriate uses, such as accessing pornographic material, hate group information, gambling material or any other violation of company policy is prohibited.

All information transmitted, stored, or accessed using company computer resources belongs to the company, and you should have no expectation of privacy when using these resources and business tools. Computer resources, such as voice mail, telephone, company issued cell phones, Internet, or e-mail, may be reviewed by the company for any reason. In addition, employee workspaces or property on company premises may be searched by the company. These actions may take place without any prior notice. Incidental and occasional personal use of computer resources is permitted, but should not be abused, and the company can revoke this privilege at any time. Your supervisor or an information security professional can answer any questions you may have about the appropriate use of company computer resources. Refer to the Information Security policy (Evergy-S300).

#### **Personal Information**

The company collects and maintains personal information that relates to your employment and the customers we serve in accordance with applicable laws and regulations. Particular care is taken to limit access to personal information to company personnel or service providers with a need to know such information for a legitimate business purpose. Refer to the Personally Identifiable Information policy (Evergy-C306).

**{Q**}

I occasionally use my work computer over my lunch to do online shopping. Is this acceptable?



Occasional personal use of your work computer is acceptable. However, please remember the web history is considered company property and you should have no expectation of privacy.

**Policies:** Evergy-S300 Evergy-C306

#### **DATA PRIVACY: IN BOUNDS**

LOCK YOUR COMPUTER EACH TIME YOU LEAVE YOUR WORK AREA

CLOSE SENSITIVE FILES BEFORE PRESENTING OR SHARING YOUR SCREEN

UNDERSTAND THAT VARIOUS TYPES OF DATA HAVE DIFFERENT HANDLING REQUIREMENTS

#### **DATA PRIVACY: OUT OF BOUNDS**

SHARING YOUR PASSWORD

SHARING CUSTOMER OR EMPLOYEE PERSONAL INFORMATION WITH ANYONE OTHER THAN THOSE WHO NEED TO KNOW

SHARING CONFIDENTIAL
OR SENSITIVE COMPANY
INFORMATION WITH ANYONE
OTHER THAN THOSE WHO NEED
TO KNOW



We strive to provide a safe and healthy environment for our employees, customers, and members of the public. Employees are required to perform their duties in a manner that focuses on the personal safety of employees, customers, suppliers, and the public. The company establishes and enforces safety policies and practices appropriate to its businesses and promotes safety awareness for employees and the public through education, training, and outreach. Accidents, injuries, occupational illnesses, unsafe conditions, and safety violations must be reported as specified in the applicable standards.

Disregard for safety or violation of safety rules, including failure to report a safety event or injury, may be subject to disciplinary action, up to and including suspension or termination of employment, even for the first offense.

#### **SAFETY: IN BOUNDS**

WEARING YOUR PERSONAL PROTECTIVE EQUIPMENT (PPE)

IDENTIFYING POSSIBLE SAFETY HAZARDS BEFORE STARTING A JOB

REPORTING AN INJURY OR NEAR MISS

#### **SAFETY: OUT OF BOUNDS**

NOT STOPPING A JOB WHEN IT IS DEEMED UNSAFE

TAKING SHORTCUTS

BEING DISTRACTED AND NOT FOCUSING ON SAFETY

# **{Q}**

I am not 100% comfortable with the safety aspects of the procedure I am about to perform. What should I do?



Stop the work. We are committed to putting safety and health first. Discuss your perceptions with your supervisor, your Safety Coordinator, share them in a safety meeting or call the ConcernsLine at 866-266-7595. You have the right to speak up without any fear of retaliation even if your view is not popular.

At Wolf Creek contact your supervisor for immediate support and write a condition report.



# Our Company





We want our employees to flourish inside and outside of the company. You are free to pursue outside opportunities provided they do not harm Evergy's business interests, our customers, or otherwise interfere with your role at Evergy. We must avoid actual or even the appearance of a conflict of interest.

### 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. Your position at Evergy should not be used to personally benefit yourself or someone else at the expense of the company.

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

#### Private or personal interest

Has the situation created a tension between what may be best for the individual and best for the company?

Perception

How would the scenario look to others?

#### Potential personal benefit

Would any individual receive a potential personal benefit now or at some point in the future?

#### **Promises**

Have any promises been made or obligations assumed?

# **Personal Relationships**

Personal relationships, at times, can lead to a conflict of interest. When an immediate family member or an individual you have a personal relationship with becomes employed by Evergy or involved in a business decision or transaction, this could lead to a perceived or an actual conflict of interest. Any relationships that could potentially lead to a conflict of interest should be reported as outlined below under the conflict disclosures section.

Immediate family member includes: the employee's spouse, domestic partner, brother, sister, parents, stepparents, grandparents, children, stepchildren, father-in-law, mother-in-law, grandfather-in-law, grandmother-in-law, sister-in-law, brother-in-law, daughter-in-law, son-in-law, aunt, uncle, nieces, nephews, first cousin, and any other member of the employee's household.

# **Outside Activities and Secondary Employment**

Involvement with outside organizations, activities, and secondary employment is a good way to energize our lives. However, some situations could create a potential conflict of interest.

As an employee, you cannot directly or indirectly compete with the company by serving as a director, officer, employee, independent contractor, representative or consultant for a competitor. If you or

someone in your immediate family performs work for, or serves as a director or officer for a supplier or contractor, you must disclose it in writing.

Board of Directors and officers must disclose potential conflicts of interest in writing to the Law Department, who will assess the facts and determine if and when to apprise the Evergy Board or an appropriate committee thereof.

Full-time employees are expected to devote their full-time effort to their job responsibilities. Therefore, you cannot solicit business, use company resources, or conduct outside activities for another employer (including self-employment) during company working hours.

#### **Personal Financial Interest**

When acting on behalf of the company we must always act with integrity. This includes not gaining personally from outside sources by the decisions you make on behalf of the company. If 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 should remove yourself from the decision-making process and disclose your financial interest.

In addition, you have a duty to advance the company's legitimate interests whenever possible. This means you cannot:

- Transfer any business opportunity discovered as part of your job to yourself or anyone else.
- Compete directly or indirectly with the company.
- Accept any form of compensation from another company or person for services that you perform for the company.

You should not accept personal loans, other guarantees, or discounts not widely offered to other Evergy employees with any entity that does business with Evergy. You may not hold a financial interest in any company subsidiary, partnership, or joint venture involving the company, or any company in which the company has invested without prior approval from the Chief Ethics Officer.

Evergy does not make loans or guarantee obligations for any of its board of directors, officers, or employees.

#### **Conflict Disclosures**

Transparency is key to avoiding and managing conflicts of interest. The best way to remove a conflict and avoid a misunderstanding is to disclose any situation that has the potential to be misinterpreted by others, including other employees, customers, suppliers, shareholders, or public officials. When we are open about potential conflicts of interest there is an opportunity to take appropriate actions to mitigate these conflicts.



My first cousin is also employed by Evergy but in a different department and at a different location. Do I need to report this?



Maybe, if your relationship to your cousin causes a potential conflict of interest, it should be reported. If in doubt, speak to your supervisor, they will help determine if any potential or actual conflicts of interest exist and if additional reporting needs to be done with Ethics & Compliance.



I have been offered secondary employment working for a supplier of Evergy on my days off. What do I need to do?



First, report this offer of secondary employment to your immediate supervisor. Your supervisor will help determine if any potential or actual conflicts of interest exist or if more guidance is needed. Should you accept the offer of employment it will need to be disclosed on the Compliance Intranet page by filling out the form.

#### Actions to take:

- Talk to your supervisor about any potential conflicts of interest.
- If further review and guidance is needed, reach out to the Ethics and Compliance team by filling out the conflicts of interest disclosure form located on the Compliance Intranet page.

Potential conflicts include, but are not limited to:

- Engaging in an outside activity or secondary employment that may compete with or otherwise reflect negatively on Evergy.
- Employment by Evergy of an immediate family member in any capacity, whether as a direct employee, temporary employee, or third-party contingent worker.
- · Any personal financial interest in any business transaction where the company is involved.

For additional guidance visit the <u>Conflicts of Interest</u> section of the Compliance Intranet page.

#### **CONFLICTS OF INTEREST: IN BOUNDS**

SECONDARY EMPLOYMENT THAT DOESN'T INTERFERE WITH JOB RESPONSIBILITIES

SEPARATING YOUR PERSONAL AND COMPANY INTERESTS TO ELIMINATE THE APPEARANCE OF OR ACTUAL CONFLICTS OF INTEREST

IMMEDIATE FAMILY MEMBER RELATIONSHIPS APPROPRIATELY DISCLOSED AND MITIGATED TO AVOID EVEN THE APPEARANCE OF A CONFLICT OF INTEREST

RAISING QUESTIONS ABOUT A POTENTIAL CONFLICT OF INTEREST TO YOUR LEADER OR ETHICS & COMPLIANCE WHEN UNSURE

#### **CONFLICTS OF INTEREST: OUT OF BOUNDS**

A POSITION THAT WILL COMPETE WITH, EMBARRASS, DISCREDIT, OR GO AGAINST THE COMPANY'S BEST INTERESTS

SOLICITING PERSONAL BUSINESS ON COMPANY TIME OR USING COMPANY RESOURCES FOR PERSONAL GAIN

USING YOUR POSITION AT EVERGY TO DIVERT RESOURCES OR BUSINESS OPPORTUNITIES FOR PERSONAL GAIN

HAVING DIRECT INFLUENCE OVER ANY INDIVIDUAL THAT YOU HAVE A CLOSE PERSONAL RELATIONSHIP OR AN IMMEDIATE FAMILY MEMBER

## Fraud, Theft, Payments and Kickbacks or Similar Conduct

Fraud is theft by deception. It occurs in many ways in our work and in our lives, but there is always a victim, and always a cost. Fraud always includes a false statement, misrepresentation or deceitful conduct.

Fraud, or the appearance of fraud, can compromise the integrity of our financial reporting system and the safety of company assets. No employee should engage in fraudulent activity, including activities that bypass existing controls.

Likewise, you may not engage in any direct or indirect scheme to defraud anyone out of money, property or honest services through theft, fraud, embezzlement, misappropriation or wrongful conversion of any property. You may not lie, either orally or in writing, about any aspect of our company.

Our Code does not allow you to accept anything of value from an outside party for your actions or decisions involving the company. Likewise, we do not allow employees to offer or give a kickback to anyone for any

reason. Prohibited payments or kickbacks could include money, fees, commissions, loans, gratuities, lavish trips, entertainment or recreation, personal services, accommodations or anything else of value.



# **ACCOUNTING AND RECORDKEEPING**

## **Accounting and Financial Disclosures**

Compliance with generally accepted accounting principles and applicable internal accounting controls is required. All company accounting entries, books, accounts, and records must properly and fairly reflect its assets, liabilities, and results of operations. No one may establish unrecorded, off-the-books accounts. All company assets, particularly bank accounts, liabilities, and transactions, must be recorded in the company's accounting records. Each transaction must be clearly and correctly described in adequate detail in the appropriate accounting and business records.

It is unacceptable to falsify or direct someone else to falsify any company books, records or accounts. Whether you create a company document, direct someone else to do it, or provide information for a document, you must ensure it is true and accurate.

Company documents may not be improperly altered or destroyed except according to the requirements of the company's Enterprise Information Governance: Preservation of Records policy (Evergy-C301).

The company complies with all applicable securities laws and U.S. Securities and Exchange Commission (SEC) rules, providing full, fair, accurate, timely and understandable disclosure in reports and documents filed or furnished to the SEC and the public. Everyone providing information for, or involved in the preparation, review and certification of these reports and documents is responsible for ensuring that this information is full, fair, accurate, timely and understandable.

# ACCURATE ACCOUNTING: IN BOUNDS

TRACKING MY TIME AND RECORDING IT ACCURATELY

PROMPTLY CORRECTING ERRORS

COMPLYING WITH ALL RULES AND REGULATIONS FOR AFFILIATE TRANSACTIONS

# ACCURATE ACCOUNTING: OUT OF BOUNDS

INCORRECTLY CODING AN INVOICE TO ENSURE I STAY IN BUDGET

FALSIFYING OR MISCHARACTERIZING A RECORD

CHANGING OR DESTROYING RECORDS WITHOUT PROPER AUTHORIZATION

SUBMITTING AN EXPENSE REPORT FOR MILEAGE FOR A CANCELED TRIP

# **{Q}**

I believe a co-worker is submitting personal expenses as company expenses for reimbursement. What can I do?



Reporting personal expenses
to be reimbursed by the
company is a serious issue.
False reporting of this type
is a form of theft that causes
the company to lose money. It
may also be a violation of the
law. You should report your
concern to your supervisor
or one of the other reporting
options outlined in this
Reporting Concerns section
of this Code.

**{Q**}

I think a co-worker is recording overtime that they did not work. What can I do?



Preparing incorrect time sheets on purpose, or reporting hours not worked, is a serious issue. False time reporting is a form of theft that causes the company to lose money. It may also be a violation of local law. You should report your concern to your supervisor or one of the other reporting options outlined in the Reporting Concerns section of this Code.

**Policy:** Evergy-C301

# **Approval of Business Transactions**

The company's contracts and agreements establish its rights and obligations in business transactions. All employees and contractors must follow the company's policies and procedures to make sure that the appropriate terms and conditions and levels of review and approval have been obtained before entering any contracts. Refer to Approval Authority for Business Transactions policy (Evergy-E200).

## **Accounting, Internal Controls and Auditing Matters**

If you have any concerns about accounting, internal accounting controls, auditing matters, or possible violations of applicable standards, you must report them. You may make confidential and anonymous reports of your concerns regarding accounting, internal accounting controls or auditing matters through the ConcernsLine or by contacting the Chief Ethics Officer. The Audit Committee will be notified of all concerns or complaints regarding accounting, internal accounting controls or auditing matters and Audit team members. The concerns will be investigated according to company policy and procedures.

## **Independent Accountants and Audit Services**

The company's Audit Services Department provides the Evergy Audit Committee and company management with an independent appraisal of the adequacy and effectiveness of our accounting, administrative and internal control system. This appraisal includes the reliability and integrity of financial and operating information; safeguarding assets; compliance with relevant policies, procedures, contracts, laws, and regulations; and monitoring the effectiveness and efficiency of operations. Audit Services and the independent accountants engaged to perform audits and other services have unrestricted access to the Audit Committee and all company personnel, physical properties, records, contracts, correspondence, and company papers with the accompanying accountability for safekeeping and confidentiality.

All employees must cooperate fully with Audit Services and the company's independent accountants. You may not make or direct someone else to make false or misleading statements or omit facts. You may not directly or indirectly take any action to coerce, manipulate, mislead, or fraudulently influence Audit Services or the company's independent accountants in the performance of their services.

## **Records Management**

Employees must follow the applicable standards on records retention and management and comply with all requests from the Law Department to preserve documents. The Law Department should be notified immediately if you learn of a subpoena or a pending, imminent or contemplated lawsuit, government investigation or proceeding, so actions can be taken to ensure that relevant documents are preserved.

#### **Affiliate Transaction Rules**

An affiliate is any entity that controls, is controlled by, or is under common control with a regulated electric utility. For example, Evergy, Inc. controls each of the Evergy utility operating entities. That makes each of the Evergy entities affiliated with each other. Employees should be aware that we have affiliated entities and that there are rules that prevent regulated utilities from subsidizing their non-regulated operations. The affiliate transaction rules protect our rate payers/retail customers from inappropriate charges.

You are expected to use correct Federal Energy Regulatory Commission (FERC) account codes and operating unit when charging your work time and submitting expenses. 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.

**Policy:** Evergy-E200

Refer to the intranet Accounting and Finance Department page in the chartfields section for a complete listing of Account Codes. Additional guidance on affiliate transaction rules is available on the Compliance Department intranet page in the FERC / North American Electric Reliability Corporate (NERC) Compliance section.



# PROTECTING COMPANY ASSETS

# **Fiscal Responsibility**

The company recognizes its fiscal responsibility to its customers, shareholders, and employees. To that end, employees are expected to make prudent economic decisions in the planning, procurement and use of company capital, labor, plants, equipment, and supplies. This means you:

- May not use or convert company assets or resources for personal use, including equipment and personnel, without proper authorization (Evergy-A100).
- Must protect and ensure company assets are used for proper business purposes and provide safeguards against theft, damage and other forms of loss (Evergy-A100).
- May only make requests for reimbursement for legitimate business expenses incurred while engaging in authorized business activities, such as travel. You must report your expenses accurately and provide the required receipts. For additional information about our policy, review Reimbursement of Employee Incurred Business Expenses policy (Evergy-E201).
- Must report and record time accurately and timely.

#### **Protection of Information**

Except as authorized or required by law, you must protect information, including customer, technical, commercial, and financial information, that is restricted, privileged or of competitive value to the company. You may not disclose it to anyone (including other employees) unless they have a legitimate need to know. These same protections also apply to information that customers, vendors and other third parties give us. This information can be disclosed for authorized corporate purposes only and not for your personal benefit or the benefit of others.

Proprietary information includes all nonpublic information that might be useful to competitors or others that could be harmful to the company or its customers if disclosed. Intellectual property such as trade secrets, patents, trademarks, and copyrights, as well as business research and new product plans, objectives and strategies, records, databases, salary and benefits data, employee medical information, customer, employee, and suppliers lists and any unpublished financial or pricing information must also be protected.



I have been directed to code invoices in a manner that I do not believe is correct. I have asked for clarification, but I am not satisfied the answer is correct. What should I do?



Report the issue to your supervisor or one of the other reporting options outlined in the Reporting Concerns section of this Code.

**Policies:** Evergy-A100 Evergy-E201 Additionally, in the course of business, our employees, officers, and directors may obtain access to the confidential proprietary information of others under non-disclosure agreements. Such confidential proprietary information is to be used only as allowed by the applicable non-disclosure agreement and is to be protected from disclosure to others using the same level of protection the company uses in protecting its own confidential proprietary information.

Unauthorized use or distribution of proprietary information violates company policy and could be illegal. Such use or distribution could result in negative consequences for both the company and the individuals involved, including potential legal and disciplinary actions. We respect the property rights of other companies and their proprietary information and require our employees, officers and directors to observe such rights.

Your obligation to protect the company's proprietary and confidential information continues even after you leave the company. You must return all proprietary and confidential information in your possession upon leaving the company.

### **PROTECTING COMPANY ASSETS - Q&A**

**Q**: I have been asked to represent Evergy in a community parade. Is this permissible?

**A:** Probably, but always ask your supervisor for permission. Your participation in community activities and professional organizations should not interfere with the time and effort required to perform your job properly or impede other workgroups.

**Q**: Can I take equipment or other materials that are being disposed of or are obsolete?

**A:** Always ask for permission. Any materials that could be sold to provide income to the company may not be taken. No materials or equipment may be taken off company property without proper authorization. At Wolf Creek contact your supervisor and Supply Chain Services for the correct procedure to follow.

**Q**: I believe I may have witnessed a co-worker taking materials from the storeroom they are not authorized to take, what should I do

**A:** Report the issue to your supervisor or one of the other reporting options outlined in the Reporting Concerns section of this Code. It is everyone's responsibility to protect physical assets and report theft or misuse if suspected.



I have been contacted by a company supplier indicating that customer personal information may have been unintentionally disclosed. What should I do?



Report the incident to your immediate supervisor, Compliance, Law Department, or any officer of the company.



I have been asked to change my password. What is considered a strong password?



Passwords should contain at least 14 characters if technically feasible, should not contain the username or any sequence of characters from a keyboard, and should contain lower- and upper-case letters with special characters. It is also important to remember to protect your passwords:

- Never use "Remember Password" features.
- Use different passwords for each account.
  - Never give out or post passwords.



# Our Community



#### **Contacts with Media**

No one should talk to the news media on behalf of the company unless authorized to do so by Corporate Communications, the company president and CEO or his designee. All media inquiries must be referred to Corporate Communications. See External Communications policy (Evergy-Z100) for additional guidance.

#### **Social Media**

You are personally responsible for the content you publish on blogs, wikis, tweets, posts, pictures and videos or any other form of social media. Use of social media tools is subject to copyright and trademark laws. To the extent required by applicable law, employees must obtain necessary permission and properly cite the source when using or posting copyrighted material (such as photos, graphics, text, video, and other media).

Do not post comments or content about Evergy employees, vendors, customers or other people that are threatening, bullying, violent, obscene, intimidating, harassing, discriminatory or that could contribute to a hostile work environment on the basis of race, color, religion, creed, gender, pregnancy or related medical conditions, age (40 and over), national origin or ancestry, physical or mental disability, genetic information, sexual orientation, familial status, gender identity, veteran status, or any other characteristic protected by federal, state or local laws. Content or social media postings that violate the Evergy Code of Ethics, other Evergy policies or the law could affect your employment at Evergy.

The company is aware of its obligations regarding protected activity under the National Labor Relations Act (NLRA), and none of the prohibitions contained in this policy are intended to infringe upon your rights under the NLRA. Limited personal use of social media while at work is permitted, but it is a revocable privilege. Personal use must not interfere with normal business operations or conflict with business interests. If warranted by business needs, individual departments may limit employees' use of the Internet, including social media, while working. See Social Media policy (Evergy-Z500) for additional guidance.

#### **SOCIAL MEDIA: IN BOUNDS**

SHARING OFFICIAL COMMUNICATIONS POSTED ON THE OFFICIAL COMPANY ACCOUNT

IDENTIFYING YOURSELF AS AN EMPLOYEE IF COMMENTING ON COMPANY RELATED POSTS

#### **SOCIAL MEDIA: OUT OF BOUNDS**

SHARING INFORMATION NOT APPROVED BY CORPORATE COMMUNICATIONS

MISREPRESENTING YOURSELF AS A COMPANY SPOKESPERSON

POSTING CONTENT THAT IS OFFENSIVE OR HARASSING



On my Facebook account I have identified myself as an Evergy employee. I was contacted by a reporter and asked to comment on a story they are working on involving Evergy. I'm not comfortable with this, but what should I do?



Your instincts were right.
Unless you are an authorized
spokesperson for the
company, you should not
speak on behalf of the
company. Direct the reporter
to Corporate Communications
or refer them to the 24-hour
news media hotline
888-613-0003.

**{Q**}

I am part of a private group on Facebook, another Evergy employee is also part of this group and I have witnessed this person sharing misogynistic memes and jokes, what should I do?



Report the issue to your supervisor or one of the other reporting options outlined in the Reporting Concerns section of this Code.

**Policies:** Evergy-Z100 Evergy-Z500

## **Community and Professional Organizations**

Your participation in community activities and professional organizations should not interfere with the time and effort required to perform your job properly. You will need your supervisor's approval if your participation in community and professional organizations requires you to take time from your job.

## **Political Activity**

Running for political office is a personal decision that you may choose to do as an individual citizen. However, you may not represent the company in any way while campaigning or carrying out public duties. You must inform your supervisor and Public Affairs as soon as possible when considering running for, or accepting, a public position. If you are elected to a political position, you may be required, under certain circumstances, to terminate your employment or take a leave of absence from the company during your term in office. Employees who serve on public bodies should disqualify themselves from any actions that represent, or may appear to represent, a conflict of interest between their roles as employees of the company and their roles on the public body.

#### **Gifts and Gratuities**

Employees may participate in the accepted practice of giving and receiving occasional and modest gifts, meals, services, or entertainment as a way to promote goodwill and help build positive business relationships. However, these gifts must be infrequent, reasonable, customary, legal and of modest value. Employees may also accept invitations to entertainment events if they are infrequent and moderate in value and the stakeholder is also attending.

If you receive a gift while the stakeholder group is involved in a procurement decision making process or contract negotiation that involves your immediate area of responsibility, you must decline it, regardless of value, and report the situation to your supervisor and the procurement point of contact.

We **may never** request or accept a gift or gratuity from a stakeholder group if the situation could limit us from acting in the best interests of the company. Likewise, we cannot offer or provide any gift or gratuity to any representatives of a stakeholder group if the acceptance could limit those individuals from acting in their company's best interests.

# 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

- Any gift from a person or company that is likely to do business, is currently doing business or seeking to do business with us, including commercial or industrial customers
- Any gift from a competitor
- A vendor/organization offers to pay for travel or hotel for an event
- A gift more than a nominal amount
- Tickets to a special event (like the World Series or Super Bowl)

# What you can never accept

- Cash or cash equivalent (gift cards)
- Trips
- Bonuses, fees or commissions
- Private discounts, unless offered to all employees
- Anything that creates a perceived or actual conflict of interest and limits us from acting in the best interests of the company

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

#### **Entertainment and Meals**

It is inappropriate to accept entertainment or meals from an individual or company on a regular basis without returning the hospitality at business-related functions. If you are invited to attend a function that involves travel or an overnight stay, make sure that these events are in the best interests of our company. The company must pay your travel and lodging expenses (after following normal management authorization processes) unless you receive approval from the Chief Ethics Officer for another company to pay for the expenses.

# **Loans and Gifts of Corporate Property; No Bribes**

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.

### **Political Contributions**

The company has standards that define the circumstances when the company may make contributions to the campaigns of an individual holding or seeking public or governmental office, or any individual or group acting on behalf of an individual or party.

Only the company is permitted to engage in lobbying activities on behalf of itself. Eligible employees may participate in political action committees. The company may also pay related administrative and solicitation costs for political action committees formed in accordance with applicable laws and regulations.

The company can support nonpartisan programs to encourage voter registration, political awareness or responsible citizenship and participate in nonpartisan elections as permitted by law. Subject to applicable laws and the policies of the Evergy directors, the company can contribute to campaigns for ballot issues. Refer to Political Contributions policy (Evergy-B600).



A customer offered me a gift card as a thank you for restoring their service. May I accept it?



No. Evergy employees may never accept cash or cash equivalents.

**{Q**}

I worked with a vendor for multiple years and was invited to the Chiefs game because they had an extra ticket, may I attend?



It is generally acceptable to accept infrequent and modest value tickets to events the vendor is also attending. Ensure that the vendor is not currently involved in a procurement process and discuss with your supervisor. If ever in doubt, reach out to Ethics & Compliance for guidance.

**Policies:** Evergy-B600

## **Endorsements by Individuals**

Identifying your relationship to the company in a commercial product or service endorsement is not allowed unless you follow the company's policies and procedures for approval of endorsements. For additional information about our policies, review External Communications policy (Evergy-Z100 and Evergy-E100).

### **Environmental Practices**

Our business is managed in an environmentally responsible manner and in compliance with all environmental requirements, for the benefit of employees, customers, and shareholders. We commit to sound practices that maintain wildlife habitats and preserve the integrity of the environment. In addition, we have pledged to participate in, and contribute to, efforts that recognize and promote sound stewardship that strives to improve, protect, and conserve the environment. You are required to report to your supervisor or our Environmental Services department any event you witness that could result in noncompliance with environmental laws or regulations or that do not promote sound environmental stewardship. Refer to the company's Environmental Practices policy (Evergy-C200).

#### **ENVIRONMENTAL: IN BOUNDS**

REPORTING THREATS TO THE ENVIRONMENT

IDENTIFYING AND CONSIDERING ENVIRONMENTAL RISKS WHEN PLANNING PROJECTS OR TASKS

COOPERATING WITH GOVERNMENT AND REGULATORY OFFICIALS PERFORMING INQUIRIES OR INSPECTIONS

#### **ENVIRONMENTAL: OUT OF BOUNDS**

FAILING TO REPORT A POTENTIALLY HAZARDOUS SPILL BECAUSE IT WAS CLEANED UP

MISREPRESENTING THE SEVERITY OF AN ENVIRONMENTAL INCIDENT

IGNORING ENVIRONMENTAL POLICY AND PROCEDURES WHEN USING EQUIPMENT OR PERFORMING BUSINESS OPERATIONS

**Policies:** Evergy-Z100 Evergy-E100 Evergy-C200

### **ENVIRONMENTAL - Q&A**

**Q:** I'm involved in a project where a contractor is bringing a mobile generator onsite for temporary use. They intend to bring the fuel for the generator and remove all equipment and materials after the project is complete. Do I have any environmental responsibilities?

**A:** Yes. The requirements vary by state and can vary depending on the city where the work is located as well. Please contact the applicable site environmental compliance coordinator or corporate Environmental Services to determine the requirements.

**Q**: I have a small leftover bottle of degreaser (or other chemical). It's such a small amount, can I just pour it down the drain?

**A:** No. Regulations require Evergy to classify all types of waste leaving our facilities and we could be subject to fines if not following these regulations. If you have questions on waste disposal, please contact the site environmental compliance coordinator or corporate Environmental Services.

**Q:** I have some old tires, leftover paint, chemicals, and electronics from home that I want to dispose of at work. It's such a small amount, can I bring them to one of the dumpsters at work?

**A:** No. Evergy does not allow personal waste to be disposed of on company property. We must classify all waste leaving our facilities and that is not possible when unknown types and quantities of personal waste are discarded on company property. Please contact Environmental Services if you have further questions.



# Our Market





# **Fair Dealing**

We want to deal fairly with all our stakeholders. As a result, it is unacceptable to take advantage of anyone through unfair practices, such as manipulation, concealment, misuse of proprietary information or misrepresentation.

#### **Antitrust**

We are committed to fair and ethical competition and obeying all laws and regulations, including those dealing with antitrust and fair trade.

Antitrust laws prohibit unfair competition practices, such as price discrimination, price fixing, bid rigging, division of markets and boycotts. Other prohibited practices include concerted refusals to do business with other companies for the purpose of eliminating competition, tying arrangements, unreasonable restraints of trade or attempts to create illegal monopolies. Keep in mind that even the appearance of collusion can result in a lawsuit or government investigation. Because antitrust law is complex and fact dependent, employees should consult with the Law Department before taking any action that could be covered by antitrust laws.

# **Insider Trading**

Employees must not engage in "insider trading," which involves using material, nonpublic information to buy or sell securities. Not only does insider trading violate our Code and policies, but it is also illegal. "Tipping," which is telling someone else confidential information under circumstances where you could reasonably expect them to use the information learned to engage in improper trading, is also prohibited.

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;
- An investor 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

Employees may not trade in securities of other publicly traded companies, including those of customers or suppliers, if they obtained material, nonpublic information about them through our company.



Due to my job responsibilities, I have access to earnings information before it is released. If someone is considering making a company stock trade and asks me how the numbers look before the SEC filing, is it ok to give them any hints?



No. Any information provided for the potential use of improper trading is prohibited.

**{Q}** 

My team is hosting a foreign business delegation. We would like to take all the delegates to dinner and a baseball game. Does this raise any issues?



You may be able to entertain the delegates; however, the determination is very fact specific. You must seek preapproval from the Chief Ethics Officer, or in matters related to Wolf Creek, from Legal. Special rules apply to officers, directors and employees routinely exposed to Evergy's nonpublic financial information as a function of their position with the company. Before trading in any securities issued by the company, they must obtain permission in advance from the General Counsel or her designee. For additional information about our policy, review Evergy Securities Trading (Insider Trading) Policy (Evergy-C500).

## **Regulation Fair Disclosure (FD) Compliance**

If you are an officer or an employee who regularly communicates with the investment community for the company, you must comply with SEC Regulation FD. Regulation FD requires the company or its representatives to make a public disclosure when material, nonpublic information is disclosed to those who hold our securities or specialize in security markets. Before making such a disclosure, you should consult with the Law Department. Refer to the Regulation Fair Disclosure (FD) policy (Evergy-C600) for additional information.

# **Doing Business with Foreign Countries, Entities, or Individuals**

When you conduct business with foreign countries, entities, or individuals, they are subject to federal, state or local laws of the United States (U.S.) and laws of any foreign country, including U.S. Laws that govern the international activities of U.S. companies. You must comply with the Foreign Corrupt Practices Act (FCPA). The FCPA sets forth anti-bribery provisions and accounting provisions. The anti-bribery provisions make it unlawful for an Evergy representative to offer anything of value, including payments, gifts, or bribes, to a foreign official for the purpose of influencing that official. Promising, offering or authorizing a bribe violates the FCPA. You should not make payments or gifts to government officials without prior approval from the Chief Ethics Officer or, in matters related to Wolf Creek, from Legal. No individual should retain a consultant or agent in a foreign country without legal review of the terms and conditions of the engagement to ensure compliance with the FCPA. The accounting provisions of the FCPA seek to curb bribery of foreign officials by preventing companies from creating "off-the books" funds and other means to conceal the use of company funds for wrongful purposes. The FCPA requires that Evergy keep accurate books and records that fairly reflect transactions and disposition of assets.

Evergy must also comply with applicable export control, economic sanctions and trade embargoes, and any boycott laws. U.S. export control laws impose licensing requirements and other restrictions on exports, re-exports, and transfers of controlled commodities, software, and technology, including nuclear power related technology, to certain countries or to foreign persons in the U.S. These laws restrict:

- · Export of such items to certain foreign destinations; and
- Re-export of such items to persons in the. U.S. who are neither U.S. citizens nor permanent residents.

Employees must contact the Evergy Law Department as soon as possible, but no less than 45 days in advance of a site visit by a foreign person or in advance of transmittal of any such items to a foreign person.

Additionally, U.S. law prohibits U.S. persons from taking actions or entering into agreements that have the effect of furthering any unsanctioned boycott of a country that is friendly to the U.S. This prohibition applies to persons in the U.S. (including individuals and companies), U.S. citizens and permanent residents anywhere in the world, and many activities of U.S. subsidiaries abroad. Individuals should be alert to the fact that boycott-related requests can be subtle and indirect and may include requests to refuse to do business with other persons or companies, discriminate in employment practices, furnish information about race, religion, gender, or national origin, furnish information about a person's affiliations or business relationships with a boycotted country, or requests to include boycott provisions in contracts, letters of credit or similar documents. Evergy will abide by applicable anti-boycott laws and will promptly report any request for Evergy to participate in a boycott.

**Policies:** Evergy-C500 Evergy-C600 Individuals and companies that violate export control, economic sanctions and anti-boycott laws may be subject to severe civil and criminal penalties, including monetary fines, loss of export privileges, and imprisonment.

# FERC REGULATORY COMPLIANCE

The company has compliance requirements imposed by the FERC including:

- The FERC Standards of Conduct require our transmission function employees to work independently of our marketing function employees who sell transmission or energy.
- The NERC, authorized by FERC, ensures the reliability of the Bulk Electric System. The company
  must comply with all NERC Reliability Standards, including the Critical Infrastructure Protection
  (CIP) Reliability Standards.

Our company takes all our regulatory compliance obligations seriously. The regulations are complex in nature. We are all responsible for understanding and following the requirements that apply to our jobs. Refer to the Federal Regulatory Compliance policy (Evergy-C400) for additional information.

# >> NRC REPORTING REQUIREMENTS

To fulfill its essential oversight role, the NRC must rely upon complete and accurate information from its licensees. To this end, the NRC has adopted regulations mandating that information given to the NRC, or maintained in licensee records subject to NRC oversight, be complete and accurate in all material respects. The NRC has also established requirements for periodic and special reports addressing various issues and operating events.

It is crucial to the successful operation of Wolf Creek Generating Station that Evergy and all personnel involved with Wolf Creek (including all supplemental personnel) meet NRC reporting requirements in a precise and timely manner and assure that all material information supplied to the NRC or maintained in plant records is complete and accurate. NRC's regulations also prohibit individuals from deliberately submitting to the NRC or to Evergy any information that the person knows is incomplete or inaccurate in some material respect.

**Policy:** Evergy-C400

### **NRC REPORTING - Q&A**

Q: My supervisor asked me to perform a routine task for them and specify that they performed it.

**A:** You should ask the supervisor whether that approach is in accordance with procedures and legal obligations. You may consider performing the task and documenting that you performed it at the direction of supervision, only if you are qualified for the task. If you are still concerned that what you have been asked to do is proper, then use one of the alternative reporting means set forth in the <u>Reporting Concerns</u> section.

**Q:** Must I personally verify all the information in a submittal made to the NRC that I am reviewing or signing?

**A:** You are responsible for assuring the accuracy of information within your scope of review. Use a questioning attitude, and carefully validate the information in the submittal based on original records, if available. If you have questions about the source of information or its validity, ask the document preparer or your management. You are not responsible for information outside your scope of review, but, again, use a questioning attitude and report any concerns you might have to the document preparer or management.



We expect employees, officers, and directors to fully comply with the Code. However, waivers will be considered in exceptional situations.

Any waiver of the Code for officers or directors of the company may be granted only by the board of directors or a board committee of Evergy, and it must be promptly disclosed as required by law, regulation, or rule. Any waiver of the Code for other employees can only be made by joint concurrence of the Chief Ethics Officer in consultation with other applicable officers, as needed.

All waivers will be accompanied by appropriate controls to protect the company.



Amendments to the Code will be approved by the board of directors of Evergy and publicly disclosed as required by laws, rules, or regulations.

