

Code of Ethical Business Conduct

DOING THE RIGHT THING



GREAT PLAINS ENERGY



**Dear employee:**

For more than 100 years, our employees, customers and communities have put their trust in us. We take this trust seriously because it's founded on our shared responsibility to protect our assets, uphold our reputation and build a Winning Culture for employees. Our values are defined by our Guiding Principles, which were created by employees for employees. These principles represent who we are, what we do best and how we do it. Similarly, our Code of Ethical Business Conduct helps us conduct business with the highest degree of honesty and integrity.

Together, our Guiding Principles and Code of Ethical Business Conduct provide the structure for the decisions we make and how we deal with legal and ethical issues. They also describe how we treat our employees, customers, shareholders, regulators, legislators and communities. We expect the Board of Directors and employees to maintain the highest ethical standards while doing their jobs. Never let ignorance or the mindset of "everyone else is doing it" influence you to act illegally or unethically.

To assist you in your decision making, you can refer to the explanations and scenarios within the Code that brings to life real compliance 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 take personal responsibility for following the Code, as well as our policies and procedures, the applicable laws and regulations that impact our company and understanding how they apply to your job. Your commitment to uphold our Guiding Principles and the Code of Ethical Business Conduct is important to our collective success as we strive to build on our company's legacy of trust for the next 100 years.



**Terry Bassham**



**Ellen Fairchild**

A handwritten signature in black ink, appearing to read "T. Bassham".

**Terry Bassham**  
Chairman of the Board,  
President and Chief Executive Officer

A handwritten signature in black ink, appearing to read "Ellen E. Fairchild".

**Ellen Fairchild**  
Vice President, Corporate Secretary  
and Chief Compliance Officer



## K C P & L G u i d i n g P r i n c i p l e s

### Our Mission. . .

The mission of KCP&L, as a leading and trusted energy partner, is to provide safe, reliable power and customer-focused energy solutions that create stakeholder value through operational excellence, innovation and a diverse, engaged workforce.

### Our Higher Purpose. . .

Improving life in the communities we serve

### We Believe. . .

- In an unwavering commitment to safety.
- In the inherent value of people.
- Integrity and honesty are at the foundation of everything we do.
- Effective communication builds trust.
- In diversity and inclusion.
- Collaboration promotes unity and delivers greater results.
- In our responsibility to be good stewards of all resources.
- Innovation, flexibility and adaptability are crucial in an ever-changing environment.
- Outcomes are best when employees are involved in the decision-making process.

### Our Parameters. . .

- We will never compromise safety.
- We will always comply with laws and regulations and act in an ethical manner.
- We will always be accountable for our actions.
- We will always treat people respectfully.
- We will always be environmentally aware and responsible.
- We will always empower and support employees.
- We will always recognize the outstanding performance of our employees.
- We will always be cost conscious.



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### ***Terms Used in the Code***

The following terms are used in the Code:

- **Applicable Standards** refer to the Code of Ethical Business Conduct, company policies, procedures and applicable laws and regulations.
- **Code** means the Code of Ethical Business Conduct.
- **Company and Great Plains Energy** mean Great Plains Energy Incorporated, KCP&L and all subsidiaries.
- **Immediate Family** means a person's spouse, parents, children, siblings, mother-in-law, father-in-law, son-in-law, daughter-in-law and anyone (other than employees of that person) who shares that person's home or is financially dependent on that person.
- **Stakeholder Groups** mean any person or company, with which the company does business or is likely to do business, any company or person that is seeking to do business with our company; or any competitors (i.e. vendors, suppliers, competition).
- **Subsidiary** means an entity in which Great Plains Energy has, directly or through its subsidiaries, either more than 50 percent of the voting rights or the power to control that entity.
- **We, us or you** mean the Great Plains Energy and KCP&L company, employees, officers and board of directors (directors).

## Code of Ethical Business Conduct

### *Doing the Right Thing*

As employees, we need to do the right thing at all times, even when no one is watching. This means obeying the law and conducting business ethically and with integrity. Our Code of Ethical Business Conduct (the 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 expect our suppliers, agents, business partners, consultants and others who work for us to also embrace its spirit.

### *Our Responsibilities*

Our Code applies all the time, but it is only effective when we follow it. 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;
- **Speak up** if you believe a violation of our Code, company policies or procedures or any law or regulation has occurred.

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

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
- **Promoting an open door policy** so employees and contractors feel comfortable asking questions and voicing concerns.

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. This 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 Services intranet site under the *How to Report Concerns* section.





### ***No Retaliation***

We ask you to Speak Up when you see unethical or illegal behavior. 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.

It is also a violation of the Code for anyone to retaliate against an employee who speaks up in good faith. Supervisors are responsible for making sure the employees and contractors they supervise comply with our nonretaliation policy.

### ***Consequences***

Any violation of applicable standards could result in disciplinary action including a warning, suspension or termination of employment.

### ***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 with the intent to obstruct an investigation or litigation.

## **Conflicts of Interest**

### ***Definition***

Conflicts of interest occur when our personal interests, position or relationships influence us or could be perceived to influence us to take actions or make decisions that are not in the best interests of the company.

A conflict of interest may actually exist or it may only appear to exist. Whether actual or perceived, potential conflicts of interest must be dealt with because even the appearance of a conflict can erode trust and confidence.

The keys to dealing with any potential conflict of interest are to:

- **Use every reasonable means** to prevent them;
- **Always disclose them in writing** to your supervisor, the Corporate Compliance department, and on the annual Code certification form; and
- **Resolve them quickly.** We will review each situation and take appropriate steps to help you address the potential conflict.

It is not possible for us to list all situations that could cause a conflict of interest. However, here are examples of common conflicts you could encounter.



### Personal Financial Interests

A potential conflict of interest may exist when you are in a position to gain financially from decisions you make on behalf of the company or if a member of your immediate family is involved or could gain financially. We are expected to make these types of decisions free of personal interest.

The company does not consider personal financial interests to be conflicts of interest when they are:

- **Less than 0.1 percent** of the outstanding equity or debt of a publicly traded supplier, customer, partner or competitor, or
- Part of a **mutual fund** that owns equity or debt in a supplier, customer, partner or competitor.

In addition, you cannot make a loan to a supplier, customer, partner or competitor, or buy derivatives based on their equities or debt. Just to be clear, a financial interest in a supplier only applies to a company whose financial performance can be measurably influenced by sales to our company.

You may not hold a financial interest in any company subsidiary, partnership or joint venture involving the company, unless you are an employee of that particular subsidiary, partnership or joint venture.

The company will not make loans to, or guarantee obligations for any of its directors or officers.

As explained in the *Reporting Concerns* section, you must tell the company when a member of your Immediate Family has acquired or intends to acquire a financial interest in a Stakeholder Group.

### Outside Employment and Business Relationships

Employment and other outside business relationships by you or members of your immediate family could also create a 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. Directors' and officers' conflicts of interest concerns must be disclosed in writing to the corporate secretary or assistant secretary and to the Great Plains Energy Governance Committee. Other employees should disclose their conflicts of interest concerns in writing to their supervisor and to the Corporate Compliance department.

Full-time employees are expected to devote their full-time effort to their job responsibilities. Therefore, you cannot solicit business or conduct outside activities for another employer (including self-employment) during company working hours. In addition, you must annually disclose in writing to your supervisor the nature and extent of any outside employment or business relationship. If the outside employment or business relationship appears to create a conflict of interest, the Corporate Compliance department should also be notified.

**Q:** I sometimes hear we should avoid even the appearance of a conflict of interest. What does that mean?

**A:** Generally, we should not get ourselves into situations where the average person would have a reason to question our objectivity. For example, suppose you have helped your son and daughter start a catering business by investing money in their new company. If you then hire them to cater a company luncheon, some people could interpret your actions as a conflict of interest. Even though your children might provide the best pricing and service, others may believe you were trying to protect your investment rather than the company's best interests.

**Q:** Are there any restrictions if I accept a second job outside of KCP&L?

**A:** Yes. Any employment outside the company must not create, or appear to create, a conflict of interest with your current job responsibilities. At no time may you use the company's name, information, time, property or other resources to perform your second job. You must disclose in writing to your supervisor the nature and extent of any outside employment or other business relationship. If the second job appears to create a conflict of interest, the Corporate Compliance department should also be notified. You or your supervisor may contact the Corporate Compliance department for additional information.



### ***Corporate Opportunities and Compensation from Noncompany Sources***

You have a duty to advance our 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 our company.

You cannot accept any form of compensation from another company for services that you perform for our company.

### ***Contacts with Media***

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

### ***Social Media***

Using social media can be a fun and rewarding way to share opinions with friends, family and co-workers around the world. When posting information online, it is important to remember that this information can affect both you and KCP&L. Ultimately, you are solely responsible for what you post online. The same principles and guidelines found in the KCP&L policies and our Guiding Principles apply to employees' activities online. KCP&L is aware of its obligations with regard to 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 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. The complete policy can be found in the Reference Guide of the Employee Handbook under Social Media Policy.

### ***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 employment or accept a leave of absence from the company during the term of 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

You need to be very cautious when receiving gifts and gratuities from Stakeholder Groups. Of particular concern are gifts and gratuities from:

- **Any person or company with which we do business,**
- **Any person or company that is likely to do business** or is seeking to do business with us,
- **Any competitor,** and
- **Any current or prospective commercial or industrial customer.**

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 interest of the company. Likewise, we cannot offer or provide any gift or gratuity to any representatives of a Stakeholder Group, if the acceptance would limit those individuals from acting in their company's best interests. This applies if:

- **The gift or gratuity** is given or offered indirectly,
- **It is to or from a member** of your or their immediate family,
- **The gift or gratuity** creates the appearance of a conflict of interest.

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 in writing to your supervisor, the procurement point of contact and the Corporate Compliance department. Examples of gifts or gratuities that may never be accepted include:

- **Cash or cash equivalents** such as gift cards and certificates, checks, money orders, stock and similar items
- **Bonuses**
- **Trips**
- **Fees or commissions**
- **Free or discounted services**
- **Private or personal discounts, unless offered to all our employees**

We may only 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.

We may also accept invitations to entertainment events if they are infrequent and moderate in value and the stakeholder is also attending. Examples of these are:

- **Meals**
- **Charity events**
- **Sporting events**
- **Holiday gatherings or other celebrations**
- **Plays, concerts or other cultural events.**

Reasonable exceptions to giving and receiving gifts and gratuities can be granted by the chief compliance officer upon request and review.

**Q:** A customer with whom I have been working closely recently presented me with \$300 in cash and a plaque for outstanding service. Can I keep it?

**A:** Thank the customer and keep the plaque; however, it is against company policy to accept cash or cash equivalents, such as gift certificates, from customers.

**Q:** At the end of the year, a supplier sent me a large basket of chocolates and cookies as a holiday token of appreciation for our business. May I accept it?

**A:** Holiday gift baskets are a common business courtesy. Generally, you may accept such gifts if the value is not exorbitant. The gift basket should be shared with others in your work area.





### ***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 overnight stays, make sure that these events are in the best interest 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 compliance 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.

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 contradictory to the recipient's ethical and lawful duties. All contacts with Stakeholder Groups, governmental agencies and others should be conducted in an ethical, legal and professional manner.

**Q:** One of our suppliers invited me to join him and some of his colleagues at a college football game. Can I attend?

**A:** It may be acceptable to attend the sporting event if:

- the ticket price is not extravagant
- the supplier is attending – so it's a relationship building event, and
- your immediate area of responsibility has no open requests for proposal involving the supplier

If you have any questions about the guidelines regarding business entertainment, you should contact the Corporate Compliance department.

## Business Conduct

### 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, abuse 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.

Generally, 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. Antitrust law is complex and fact-dependent, and you need to consult with the Legal 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. Examples of material information include news of a significant sale of assets, regulatory actions or proceedings, significant changes in corporate strategy, news of a pending or proposed company transaction, or other events that may impact the company’s earnings or stock price. 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 can 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.

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

Special rules apply to officers, directors and employees routinely exposed to 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 by the Great Plains Energy corporate secretary, assistant secretary or the general counsel. For additional information about our policy, review Great Plains Energy Incorporated Securities Trading (“Insider Trading”) Policy (KCP&L-C500).

**Q:** I have access to our earnings information before it is released. A close friend who is also an employee is curious about the numbers. She knows I can’t say anything directly, but if she asks me for hints about profits, can I give her a vague idea?

**A:** Nonpublic disclosures of any type are inappropriate. This includes general statements, hints, gestures, or confirmation of a guess. It is improper to ask for or divulge such information before it is publicly released.

**Q:** I overheard that we might acquire another large company. Can I buy or sell Great Plains Energy shares, or shares or options of the other company?

**A:** No. The fact that you were not specifically given the information to do your job doesn’t matter. The prohibition against insider trading applies to any information you obtain — regardless of how you obtained it.

**Q:** I am building a storage shed in my backyard. The KCP&L storeroom has all of the supplies and tools I need. Is it okay to “borrow” a few supplies and tools to complete my project?

**A:** No it is not okay to take or use company property and equipment for personal use. This is an act of theft which is expressly prohibited in the Code.



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

If you are an officer or an employee who regularly communicates with the investment community for the company, you must comply with U.S. Securities and Exchange Commission (SEC) Regulation FD. Regulation FD generally 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 corporate secretary, assistant secretary or the general counsel. Refer to the Regulation FD (“Fair Disclosure”) Policy (KCP&L-C600) for additional information.

### ***Fraud, Theft, Payments and Kickbacks or Similar 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.

### ***Approval of Business Transactions***

The company’s contracts and agreements establish its rights and obligations in business transactions. Everyone must follow our policies and procedures to make sure that the appropriate terms and conditions and levels of review and approval have been obtained before entering into any contracts. Refer to Corporate Policy Approval Authority for Business Transactions (KCPL-E200).

### ***Political Contributions***

The Applicable Standards 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 Great Plains Energy board of directors, the company can contribute to campaigns for ballot issues. Refer to Corporate Policy (KCPL-Z400).

### ***Endorsements by Individuals***

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

## 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 (KCPL-C301).

The company complies with all applicable securities laws and SEC rules, providing full, fair, accurate, timely and understandable disclosure in reports and documents filed or furnished to the SEC and 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.

### *Independent Accountants and Audit Services*

The company's Audit Services department provides the Great Plains Energy Audit Committee and company management with an independent appraisal of the adequacy and effectiveness of our accounting, administrative and internal control system. This 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 Legal department to preserve documents. The Legal 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. For additional guidance on our policy, review Enterprise Information Governance: Preservation of Records (KCP&L-C301).

**Q:** I think a co-worker is recording overtime that she did not work. What can I do?

**A:** 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, your HR generalist or call the ConcernsLine at (866-266-7595).

**Q:** My supervisor has asked me to shred documents related to a project handled by my department. Is this a proper request?

**A:** The destruction of documents in the ordinary course of business is permissible if done in accordance with the company's records retention schedule, and if there is no knowledge of any ongoing or imminent lawsuit, investigation, audit or examination to which the documents may relate. However, if you are uncertain whether these documents should be destroyed because they contain sensitive information, you should escalate your concern to your supervisor or your HR generalist. If you prefer, you can speak anonymously and confidentially with the ConcernsLine at (866-266-7595).

**Q:** I volunteer with a local group that works with at-risk kids. May I use company equipment to copy flyers for a fundraiser?

**A:** While we encourage your participation in community activities on your personal time, using company assets and property for personal reasons and projects is generally not acceptable. Your supervisor should specifically approve any use of company resources for noncompany purposes.

**Q:** I received a chain e-mail from a friend outside of the company. Can I use our e-mail system to send it to friends?

**A:** No. The company e-mail system should not be used to start or forward chain e-mails. Such nonbusiness activity can have a negative effect on our computer network, which is an important resource. Chain letters, personal ads, inappropriate materials and solicitations for sales or contributions are never allowed.

**Q:** I occasionally send and receive personal e-mails while I'm at work. Is this acceptable?

**A:** Occasional personal use of e-mail is acceptable. However, please remember these messages are considered company property and you should have no expectation of privacy. Chain letters, personal ads, and solicitations for sales or contributions are never allowed.

**Q:** Is it okay to copy software from my office computer to my home computer so I can do work at home?

**A:** The answer depends on the terms and conditions of the software license. Do not copy software without first securing approval from your supervisor and the Information Technology department. As an example, Microsoft Office no longer allows employees to copy software licensed to the company for home use.

### **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, Great Plains Energy controls KCP&L and KCP&L-Greater Missouri Operations (GMO), so all three entities are 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 charge your work time to the appropriate entity and use correct FERC account codes and operating unit. If you provide general services that benefit multiple affiliates (e.g., you work in Accounting), there are specific rules on how these services are charged. Additional guidance on affiliate transaction rules is available on the Operations Compliance Intranet site under the FERC tab.

## **Protecting Company Assets**

### **Fiscal Responsibility**

The company recognizes its fiscal responsibility to its customers, stockholders and employees. To that end, employees are expected to make prudent economic decisions in the planning, procurement and use of company capital, labor, plant, 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.
- **Must protect and ensure** the efficient use of company assets, since theft, carelessness and waste have a direct impact on our profitability.
- **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 required receipts. For additional information about our policy, review Reimbursement of Employee-Incurred Business Expenses (KCP&L-E201).

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

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), or other inappropriate uses, such as accessing pornographic material, hate group information, gambling material or any other violation of company policy. Sending or forwarding any e-mail with a sexual, sexist, discriminatory or harassing theme violates company policy.

All information transmitted, stored or accessed using company computer resources belong 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 (KCPL-S300).

## 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.

## Employment

### Equal Opportunity, Diversity and Nondiscrimination

We recognize the contribution of a diverse workforce to our company's success. Discrimination is not tolerated based on any real or perceived 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, gender identity, veteran status, or any other consideration protected by federal, state or local laws.

### Harassment

We do not tolerate harassment of any type. That means 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.

Illegal harassment consists of words or actions that denigrate or show hostility or dislike toward anyone, his or her relatives, friends or associates because of race, color, religion, gender, national origin, age, sexual orientation or disability. The reason is that this can:

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

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

- **Making unwelcome sexual advances or 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, disparate, hostile or offensive working environment.

You are obligated to report any harassment you believe has occurred to the appropriate persons described in the *Reporting Concerns* section.

### Violence

We do not tolerate threats or acts of violence or physical intimidation of any kind in the workplace. Anyone who has been threatened with or subjected to physical violence by another employee, a nonemployee on company property, or an individual with whom the employee is in contact as a result of his or her job, should report the incident, as explained in the *Reporting Concerns* section.

**Q:** What should I do if I believe I have been discriminated against?

**A:** If you believe that you or anyone else has been the victim of unlawful discrimination or harassment, you should report it to your supervisor, your HR generalist or any of the appropriate persons listed in the Reporting Concerns section of this Code. If you prefer, you can speak anonymously and confidentially with the ConcernsLine at **(866-266-7595)**.

**Q:** My supervisor makes several of us uncomfortable with rude jokes and comments. What should I do?

**A:** Talk to your supervisor about how you feel. If you are uncomfortable talking directly to him or her, talk to your HR generalist or any of the appropriate persons listed in the *Reporting Concerns* section of this Code. We do not tolerate harassment or a hostile work environment in which employees feel threatened or intimidated.

**Q:** Is it permissible to have an occasional alcoholic drink during lunch?

**A:** No. You cannot possess or use alcohol during work hours, and that includes lunch. Any exceptions for the use or possession of alcohol in connection with authorized events must be approved in advance by the chief compliance officer.

### **Substance Abuse**

Employees are expected to report for work in a condition that allows them to perform their job duties. An employee's off-the-job and on-the-job involvement with drugs and alcohol can have an impact on workplace relationships, job availability and performance.

At no time does the company allow employees to purchase, use, possess, sell, distribute, manufacture or be under the influence of 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, including discharge, if they report for work 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. Exceptions for the use or possession of alcohol in connection with authorized events will be approved in advance by the chief compliance officer.

Off-the-job illegal drug use or excessive use of alcohol that could adversely affect an employee's job performance or the company's interests is proper cause for disciplinary action up to and including discharge. 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.

### **Safety**

We strive to provide a safe and healthy environment for our employees, customers and members of the public. Therefore, 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 general 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 of safety or violation of safety rules may be subject to disciplinary action, up to and including suspension or discharge, even for the first offense.

**Q:** Sometimes it seems like safety takes a back seat to the bottom line. What should I do?

**A:** We are committed to putting safety and health first. Discuss your perceptions with your supervisor, your HR generalist 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.

## Environmental Practices

Our business is managed in an environmentally responsible manner and in compliance with all environmental requirements. We commit to sound practices that maintain wildlife habitats and preserve the integrity of the planet. 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 department any event you witness that could result in noncompliance with environmental laws or regulations. Refer to the company's Environmental Practices policy (KCPL-C200).

## Reporting Concerns

### *Our Duties*

If you have any concerns or complaints about accounting, internal accounting controls, auditing matters or possible violations of applicable standards, you must report them. Numerous ways are available to report concerns and complaints, including anonymously. Confidentiality will be maintained to the fullest extent practicable, consistent with the need to conduct an adequate investigation and meet applicable legal requirements.

### *How To Report Concerns and Complaints*

#### **In General**

Your best starting point for resolving concerns or reporting potential violations of applicable standards is your supervisor. However, concerns and complaints may also be directed to the:

- **Chief compliance officer;**
- **Senior vice president of Human Resources and general counsel;**
- **ACCESS program** (for non-union employees); or
- **Toll-free ConcernsLine at 1-866-266-7595.** The company's ConcernsLine is available 24 hours a day, every day, for the confidential and anonymous reporting of concerns and complaints. All calls to the ConcernsLine are answered by an independent, third-party vendor to ensure anonymity if you request it. Your concern or question will be reviewed and investigated and you will be given a response through the line.

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

You may make confidential and anonymous reports of your concerns and complaints regarding accounting, internal accounting controls or auditing matters through the ConcernsLine or by contacting the chief compliance officer. The Audit Committee will be notified of all concerns or complaints regarding accounting, internal accounting controls or auditing matters and its members will investigate these according to their procedures.

### *Annual Reports*

The company's chief compliance officer sends out annual compliance reporting forms to company directors, officers and select employees. When you receive the form, you must complete it and return it.

**Q:** Environmental protection laws can be complicated and sometimes it's difficult to know when to be concerned about a particular situation. What do I need to remember?

**A:** The laws are complex, but you don't need to understand every detail to report an environmental concern. If you are unsure contact Environmental Services!

**Q:** We had a small spill recently that we took care of quickly but I'm pretty sure nobody notified management. No one wants the paperwork, the aggravation or the possible expense of a government fine. What's the company's stance on this?

**A:** We obey the law. We are responsible for being a good environmental citizen – and this means not only prompt, effective cleanup but also accurate and honest reporting when applicable. Any event that threatens the environment or our reputation must be reported to your supervisor and Environmental Services.





### ***Investigations and Corrective Action***

Concerns and complaints will be promptly and appropriately investigated. We will take appropriate and consistent corrective and remedial actions regarding reported concerns and complaints. These may include amending processes and controls, making policy and procedure changes, distributing training and taking disciplinary actions up to and including termination of employment.

### **Guidance**

You should ask for guidance and advice on legal and ethical matters from whomever you are most comfortable, including supervisors, managers, Human Resources, Legal, the chief compliance officer or the ConcernsLine. The company also provides training on the Code and the applicable standards.

### **Waivers**

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 made only by the board of directors or a board committee of Great Plains Energy, 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 compliance officer and the president and CEO.

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

### **Amendments**

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

