

VERIFICATION STATEMENT

Reference	1690025854
Client	Evergy Inc.
Address	818 S Kansas Ave Topeka, KS 66601
Date	13th May 2022
Reporting Period	01st January 2021 to 31st December 2021
Lead Verifier	Paul Parker

Introduction and Scope

This Verification Statement has been prepared for Evergy Inc. (Evergy).

Our verification was performed in accordance with ISO 14064-3:2006 to provide a **limited level of assurance** as to whether the GHG assertion for Evergy's CY21 Scope 1, 2 and scope 3 is free from material misstatement and has been prepared in accordance with the World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol for GHG quantification, monitoring and reporting.

The GHG assertion relates to the following categories against which verification testing was conducted:

- **Scope 1** – Direct GHG emissions from stationary combustion for electricity production in power plants, purchased natural gas for space heating, combustion of fuel for fleet vehicles, refrigerant loss and SF6 (T&D)
- **Scope 2** – GHG emissions from purchased electricity (location and market based)
- **Scope 3** – Business travel and employee commuting

The management of Evergy is responsible for all institutional, managerial, and technical arrangements made for the collection of data, preparation of the GHG assertion, and implementation of steps to manage the quality of the GHG assertion.

It is Ramboll UK Limited's responsibility to express an independent GHG verification opinion on the GHG assertion in accordance with our contract with Evergy.

The following work was performed by the verification team as a risk-based sampling exercise in order to test the GHG information and associated GHG assertion:

- Reviewed the reporting organisation, roles and responsibilities, tools used and information flow in order to assess the correct understanding and application of criteria
- Compared a sample of reported data and primary evidence
- Performed an arithmetic verification of calculations
- Reviewed emission factors
- Reviewed the internal controls which have been implemented to ensure the reliability of reported data

A materiality level of 10% was applied.

Conclusion and Recommendations

Based upon the process and procedures conducted, there is no evidence that the GHG statement for Scope 1, 2 and 3 for the period 01st January 2021 to 31st December 2021 as summarised in Table 1:

- is not materially correct and is not a fair representation of GHG data and information; and
- has not been prepared in accordance with the requirements defined by the World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas (GHG) Protocol for GHG quantification, monitoring and reporting.

In order to improve greenhouse gas reporting, it is recommended that Evergy should:

- Implement a base year, and base year re-calculation policy for future reporting years
- Kyoto gases should be reported separately as per Chapter 9 of the GHG Protocol
- GHG emissions from combustion of landfill gas should be reported as an out-of-scope biogenic emission source as recommended by the GHG Protocol



Paul Parker
Lead Verifier

On behalf of:
Ramboll UK Limited
240 Blackfriars Road
London
SE1 8NW

Table 1: Summary of Evergy's Scope 1, 2 and selected scope 3 GHG Assertion

Category	CY2021 (Metric tCO _{2e})
Scope 1	26,540,373
Scope 2 Location-based	2,138
Scope 2 Market-based	2,334
Scope 3 ¹	7,772

¹ Scope 3 total includes GHG emissions from business travel and employee commuting. This figure does not include the GHG emissions from upstream fuels and energy as this category was not included in the verification.