

# LIMITED ASSURANCE VERIFICATION STATEMENT

Reference	<b>1690031024-001</b>
Client	<b>Evergy Inc.</b>
Address	<b>818 S Kansas Ave Topeka, KS 66601</b>
Date	<b>15<sup>th</sup> June 2023</b>
Reporting Period	<b>1<sup>st</sup> January 2022 to 31<sup>st</sup> December 2022</b>
Reporting Type	<b>Scope 1, 2, and 3 Greenhouse Gas Emissions</b>
Lead Verifier	<b>Diana Kelterborn, Ramboll US</b>
Technical Reviewer	<b>Paulomi Raythatha, Ramboll UK</b>

## Introduction

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

The assurance was performed in accordance with ISO 14064-3:2019 to provide a **limited level of assurance** as to whether the GHG assertion for Evergy's CY22 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 and the GHG Protocol Value Chain Scope 3 Standard.

## Criteria

The criteria for this Limited Assurance assessment is based on the principles of Completeness, Transparency, Accuracy, Consistency and Relevance.

## Scope

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

### Activity data

- **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
- **Power generation**

### Time periods

- Calendar Year 2022 (CY22) – 1<sup>st</sup> January 2022 to 31<sup>st</sup> December 2022

## Responsibilities

The management of Evergy is responsible for all institutional, managerial, and technical arrangements made for the collection of data, preparation of the scope 1, 2 and 3 activity data, and implementation of steps to manage the quality of the activity data.

It is the Verification Team of Ramboll's responsibility to provide independent limited assurance of the Scope 1, 2 and 3 data in accordance with our contract with Evergy.

## Methodology

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 organization, roles and responsibilities, tools used and information flow in order to assess the correct understanding and application of criteria
- Conducted multiple interview calls to discuss inventory data collection
- 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

## Materiality

A materiality level of 10% was applied.

## Intended users

The intended users of this assurance statement are the Management of Evergy and its stakeholders.

## Findings and Recommendations

Based upon the process and procedures conducted, Ramboll concluded the following findings and recommendations (as further documented in the List of Findings):

- Implement a base year, and base year re-calculation policy for future reporting years
- Publicly report additional items described in ISO 14064-3 and the GHG Protocol including activity data sources and types, emission factor sources, global warming potentials and methodologies used.

**Table 1: Summary of Evergy's CY2022 GHG Emissions Data.**

Category	CY22 MT CO <sub>2</sub> e
Scope 1	27,594,888
Scope 2 Location-based	2,700
Scope 2 Market-based	3,350
Scope 3 (business travel & employee commuting)	9,345
Outside of Scopes: Biogenic	6,193
Emissions intensity (owned + PPA generation)	0.5256 MT CO <sub>2</sub> e/ Net MWh

## Conclusions

Based upon the process and procedures conducted, Ramboll concludes that there is no evidence that the Scope 1, 2 and 3 data for the CY22 as summarized in Table 1:

- is not materially correct and therefore is a fair representation of activity 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.

The limited assurance verification resulted in various observations communicated to Evergy during the verification process. A summary of Ramboll's observations and recommendations was provided to Evergy.



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