

LIMITED ASSURANCE VERIFICATION STATEMENT

Reference	1940108602
Client	Evergy Inc.
Address	818 S Kansas Ave Topeka, KS 66601
Date	28th June 2024
Reporting Period	1st January 2023 to 31st December 2023
Reporting Type	Scope 1, 2, and 3 Greenhouse Gas Emissions
Lead Verifier	Christina Chen, Ramboll
Technical Reviewer	Tony Wang, Ramboll

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 CY23 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
- **Net Power generation (MWh)** – by Coal, Natural Gas, Nuclear, Petroleum, and other renewable energy sources (Biomass/Biogas, Hydroelectric, Solar and Wind)

Time periods

- Calendar Year 2023 (CY23) – 1st January 2023 to 31st December 2023

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 and virtual site visits 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 non-material findings and recommendations, as documented in the List of Findings.

Table 1: Summary of Evergy’s CY2023 GHG Emissions and Generation Data.

Category		CY23 Data	Units
Scope 1		23,429,233	MT CO ₂ e
Scope 2 Location-based		2,926	MT CO ₂ e
Scope 2 Market-based		3,409	MT CO ₂ e
Scope 3 (business travel & employee commuting)		8,659	MT CO ₂ e
Outside of Scopes: Biogenic		4,731	MT CO ₂ e
Net Generation	Coal	20,047,933	MWh
	Natural Gas	4,012,980	MWh
	Nuclear	9,683,753	MWh
	Petroleum	99,655	MWh
	Total Renewable Energy Resources	14,284,194	MWh
CO ₂ Emissions (Total Owned Generation)		22,961,093	MT CO ₂
CO ₂ e Emissions (Total Owned Generation)		23,340,388	MT CO ₂ e
Emissions Intensity (Total Owned Generation +PPA)		0.477	MT CO ₂ /MWh
		0.485	MT CO ₂ e/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 CY23 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.

Christina Chen

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On behalf of:
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