

LIMITED ASSURANCE VERIFICATION STATEMENT

Reference	1940113786
Client	Evergy, Inc.
Address	818 S Kansas Ave Topeka, KS 66601
Date	2nd June 2025
Reporting Period	1st January 2024 to 31st December 2024
Reporting Type	Scope 1, 2, and 3 Greenhouse Gas Emissions
Lead Verifier	Diana Kelterborn, Ramboll
Technical Reviewer	Alice Roberts, 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 CY24 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 are based on the principles of Completeness, Transparency, Accuracy, Consistency and Relevance.

Scope

The assertion relates to the following against which verification activities were conducted:

GHG Verification

- **Scope 1 emissions (MT CO₂e)** – 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 emissions (MT CO₂e)** – GHG emissions from purchased electricity (location and market based)
- **Scope 3 emissions (MT CO₂e)** – Business travel (category 6) and employee commuting (category 7)
- **Net power generation (MWh)** – by Coal, Natural Gas, Nuclear, Petroleum, and other renewable energy sources (Biomass/Biogas, Solar, and Wind)
- **Total owned generation emissions (MT CO₂e)** – total GHG emissions from power generation sources owned and controlled by Evergy
- **Total owned generation CO₂e emissions intensity (MT CO₂e/ MWh)** – ratio of total owned generation emissions to net power generation

Time Period

- Calendar Year 2024 (CY24) – 1st January 2024 to 31st December 2024

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 an independent limited assurance opinion of the scope 1, 2 and certain scope 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
- Cross-checked 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 CY2024 GHG Emissions.

Category		CY24 Data	Units
Scope 1		20,958,294	MT CO ₂ e
Scope 2 Location-based		2,462	MT CO ₂ e
Scope 2 Market-based		2,943	MT CO ₂ e
Scope 3 (business travel & employee commuting)		7,511	MT CO ₂ e
Outside of Scopes: Biogenic		6,740	MT CO ₂ e
Net Generation	Coal	16,617,980	MWh
	Natural Gas	5,794,013	MWh
	Nuclear	8,651,972	MWh
	Petroleum	115,634	MWh
	Total Renewable Energy Resources	14,335,006	MWh
CO ₂ Emissions (Total Owned Generation)		20,644,649	MT CO ₂
CO ₂ e Emissions (Total Owned Generation)		20,906,788	MT CO ₂ e
Emissions Intensity (Total Owned Generation)		0.454	MT CO ₂ /MWh
		0.459	MT CO ₂ e/MWh

Limited Assurance Conclusions

Based upon the process and procedures conducted, Ramboll concludes that there is no evidence that the Scope 1, 2 and 3 data for CY24 as summarized in Table 1:

- is not materially correct and is not 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.

This conclusion is based on the evidence provided and does not include or guarantee past or future disclosures. 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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Lead Verifier



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On behalf of:
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