SASB standards

The mission of SASB, now a part of The International Financial Reporting Standards (IFRS) Foundation, is to develop sustainability metrics for public corporations to disclose material, decision-useful information to investors. NRG supports work that contributes directly to providing comparable and consistent data. The nature of our business directs us to consult the *Electric Utilities & Power Generators* SASB Standard as defined by the Sustainable Industry Classification System (SICS). Below is a table which contains relevant SASB disclosures against which we are able to report as a publicly-traded company. Topics that are not applicable to NRG are denoted as such. Additional activity metrics that may assist in the accurate evaluation and comparability of disclosure may be found in NRG's 2023 Form 10-K.

Code	Category	Unit of Measurement	Metric	Response
Greenhouse Gas Emissions & Energy Resource Planning				
IF-EU-110a.1	Quantitative	Metric tons (t) CO_2e Percentage (%)	(1) Gross global Scope 1 emissions, percentage covered under (2) emissions-limiting regulations and (3) emissions-reporting regulations	(1) 26,835,867 MT CO_2e[1] (2) 0.3%[2] (3) 99.7%[2]
IF-EU-110a.2	Quantitative	Metric tons (t) CO_2e	Greenhouse gas (GHG) emissions associated with power deliveries	The calculation of this metric is under consideration and will not be disclosed this year.
IF-EU-110a.3	Discussion and Analysis	N/A	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	NRG's goal is to reduce its U.S. Scope 1, 2, and 3 (business travel) CO_2e emissions by 50% by 2025 from a 2014 baseline and achieve net-zero carbon emissions by 2050. For more on our strategy to reduce our emissions and progress on our goals, please see pp. 18-21 of this year's Sustainability Report. 2022 CDP Response TCFD Report Sustainability-Linked Bond Framework

[1] Scope 1 includes only direct GHG emissions associated with fuel combustion in boilers, turbines, and engines used to produce electric power. Scope 1 GHG emissions were determined by using methods specified within Title 40, Chapter I, Subchapter C, Part 98, Subparts A (Jan. 1, 2018 update), C (Sep. 21, 2018 update), and D (Jan. 3, 2017 update). The determination of the equity share of GHG emissions is consistent with equity share methodologies for equity share accounting for greenhouse gas emissions as described in the GHG Protocol. GHG emissions from combustion of fossil fuels used for other activities or equipment, such as auxiliary boilers, starter engines, and company fleet vehicles are not included at this time as the associated emissions are immaterial. Scope 1 emissions do not include emissions from fugitive sources such as hydrofluorocarbon (HFC) releases from use of refrigeration and/or air conditioning equipment, sulfur hexafluoride (SF6) from electrical equipment, and methane releases from natural gas transport as they are not material sources of greenhouse gases for the Company. Includes 37.5% ownership of a 605 MW capacity coal plant in Australia. Reported GHG metrics include emission and consumption data from all facilities located in the United States that were owned, controlled, or for which the Company had an equity interest as of December 31, 2023. The Company employs a hybrid methodology of operational and financial control, as defined in the WRI / WBCSD GHG Protocol: A Corporate Accounting and Reporting Standard, Revised Edition, 2004 (GHG Protocol), to determine facilities within the organizational boundary. Emissions and consumption data from jointly-owned electric generating facilities are allocated based on the Company's equity share of ownership at the plant level. Note that tolling agreements are currently excluded from the organizational boundary.

[2] Nearly all (>99%) of NRG's emission sources are subject to mandatory U.S. federal (Environmental Protection Agency [EPA]) greenhouse gas reporting regulations. In addition, some of these emission sources (0.6% specified under IF-EU-110a.1 (2) and (3)) also report to regional and state CO 2e reporting programs (RGGI, AB32) that are disclosed annually as part of NRG's financial reporting data.

<table>
<tr><th>Code</th><th>Category</th><th>Unit of Measurement</th><th>Metric</th><th>Response</th></tr>
<tr><td colspan="5">Air Quality</td></tr>
<tr><td>IF-EU-120a.1</td><td>Quantitative</td><td>Metric tons (t),

Percentage (%)</td><td>Air emissions of the following pollutants:

(1) NO_x (excluding N_2O), (2) SO_x, (3) particulate matter (PM_{10}), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population</td><td>
Air Quality SASB table
<table>
<tr><th>Air emissions source</th><th>Air emissions (metric tons)</th><th>Percentage from production facilities within urbanized areas</th></tr>
<tr><td>NO_x</td><td>12,339</td><td>39%</td></tr>
<tr><td>SO_x [1]</td><td>31,990</td><td>81%</td></tr>
<tr><td>PM_{10} [2]</td><td>1,252</td><td>67%</td></tr>
<tr><td>Pb[3]</td><td>0.140</td><td>50%</td></tr>
<tr><td>Hg[3]</td><td>0.040</td><td>36%</td></tr>
</table>
</td></tr>
<tr><td colspan="5">Water Management</td></tr>
<tr><td>IF-EU-140a.1</td><td>Quantitative</td><td>Thousand cubic meters

Percentage (%)</td><td>(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress</td><td>
Total water withdrawn
<table>
<tr><th>Water Source</th><th>Total (in millions of cubic meters)</th><th>Percent</th></tr>
<tr><td>Fresh water</td><td>487</td><td>31%</td></tr>
<tr><td>Non-Fresh water</td><td>516</td><td>33%</td></tr>
<tr><td>Ocean</td><td>551</td><td>35%</td></tr>
<tr><td>Total</td><td>1,554</td><td>100%</td></tr>
</table>
(2) 93 (in thousands of cubic meters)
Percentage of Each in Regions with High or Extremely High Baseline Water Stress
<table>
<tr><th>Baseline Water Stress High (40-80%) or Extremely High (>80%)[4]</th><th>Percent of Total Water</th><th>Percent that is Non-Fresh[5]</th></tr>
<tr><td>Withdrawal from areas with High/Extremely High Baseline Water Stress</td><td>0.01%</td><td>0%</td></tr>
<tr><td>Consumption from areas with High/Extremely High Baseline Water Stress</td><td>0.10%</td><td>0%</td></tr>
</table>
</td></tr>
</table>

Discussion of accounting, estimations, and uncertainty for Air Emissions:
Data collection varies based on the generation facility and may include engineering calculations or continuous emissions monitoring systems (CEMS).
[1] NRG only has SO_2 emissions so SO_x emissions are equivalent to SO_2 emissions.
[2] The requirement to report PM_{10} emissions in annual emissions inventories or emissions statements varies across states. In addition, the earliest reporting deadline for a reporting year is July 1 of the following year. For sites in NRGs fleet that have not yet, or are not required to, report PM_{10} emissions at the time of publication of this SASB table, NRG has used the U.S. EPA's AP-42 emission factors to estimate emissions.
[3] In the case of lead and mercury emissions, volumes are estimated for some facilities due to incomplete data at time of publication.
[4] NRG uses the WRI Aqueduct tool to model and help assess water basin risks in combination with regional internal expertise
[5] Non-fresh water has a total dissolved solids greater than 1,000 mg/l and is not used for agriculture or municipal water supply.

<table>
<tr><th>Code</th><th>Category</th><th>Unit of Measurement</th><th>Metric</th><th>Response</th></tr>
<tr><td>IF-EU-140a.1
continued</td><td>Quantitative</td><td>Metric tons (t),
Percentage (%)</td><td>(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress</td><td>
<table>
<tr><th>Type of Generating Facility in Baseline Water Stress Areas</th><th>Number</th></tr>
<tr><td>Fossil fuel (natural gas, coal, oil)</td><td>2</td></tr>
<tr><td>Renewable (solar and wind)</td><td>1</td></tr>
<tr><td>Nuclear</td><td>0</td></tr>
<tr><td>Thermal (district heating and cooling)</td><td>0</td></tr>
<tr><td>Total</td><td>3</td></tr>
</table>
</td></tr>
<tr><td>IF-EU-140a.2</td><td>Quantitative</td><td>Number</td><td>Number of incidents of non-compliance associated with water quality permits, standards, and regulations</td><td>4</td></tr>
<tr><td>IF-EU-140a.3</td><td>Discussion and analysis</td><td>N/A</td><td>Description of water management, risks and discussion of strategies, and practices to mitigate those risks</td><td>NRG's definition of substantive risk from water is the possibility that an event will occur and significantly affect the achievement of NRG's business goals. Risk identification and assessment process applies to both direct operations and supply chain. NRG uses measures, metrics, and indicators for water risk assessment leveraging management and professional judgment from the perspective of:

Financial impact: including, corporate earnings, capital expenditure on technologies to reduce water consumption and risk

Environmental impact: including, availability, quality of river basis, and regulations that impact supply and/or management of water

Plant operations: including, operation disruption due to shortage, increase in water costs, or supply chain risks

We use the WRI Aqueduct tool annually to develop high-level views of basin-level risk that informs strategic decision-making and the setting of goals and targets. This tool is open source and provides ease of use. Because each generating facility is unique, the risk approach identifies and addresses risks related to water availability and quality, relevant regulatory, financial, operational, and environmental concerns, as well as stakeholder and supply chain impacts.

Water risk is monitored by risk owners (individual plant operators) and reported to management upon material changes, with a threshold of 20% in water consumption and withdrawal levels.

Plant Operations team members review modeling scenarios to identify if a water supply risk could impact projected generation levels at any point within a two-year time frame. If so, risk mitigation efforts are identified and economically evaluated for implementation. Plant water usage is reviewed annually by the senior leaders of NRGs Operations, Engineering, and Commercial Operations teams. Risk response decisions are primarily made and executed by managing plant operations to maintain compliance with all relevant regulations.

NRG also reports supply chain water risk annually through the CDP Water Security Questionnaire.</td></tr>
</table>

Code	Category	Unit of Measurement	Metric	Response
Coal Ash Management				
IF-EU-150a.1	Quantitative	Percentage (%), Presentation currency	(1) Amount of coal combustion products (CCPs) generated, (2) percentage recycled	(1) 743,253 (2) 68%
IF-EU-150a.3	Discussion and analysis	N/A	Description of coal combustion products (CCPs) management policies and procedures for active and inactive operations	Coal combustion residuals
Energy Affordability				
IF-EU-240a.1	Quantitative	Rate	Average retail electric rate for (1) residential, (2) commercial, and (3) industrial customers	This topic pertains to regulated electric utilities, and NRG is not a regulated utility. Therefore, this disclosure is not applicable to NRG.
IF-EU-240a.3	Quantitative	Number, Percentage (%)	(1) Number of residential customer electric disconnections for non-payment, (2) percentage reconnected within 30 days	This topic pertains to regulated electric utilities, and NRG is not a regulated utility. Therefore, this disclosure is not applicable to NRG.
IF-EU-240a.4	Discussion and analysis	N/A	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	This topic pertains to regulated electric utilities, and NRG is not a regulated utility. Therefore, this disclosure is not applicable to NRG.
Workforce Health & Safety				
IF-EU-320a.1	Quantitative	Rate	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	(1) .20[1] (2) 0[1] (3) 8.2[1,2]
End-use Efficiency & Demand				
IF-EU-420a.2	Quantitative	Percentage (%) by megawatt hours (MWh)	Percentage of electric load served by smart grid technology	This topic pertains to regulated electric utilities, and NRG is not a regulated utility. Therefore, this disclosure is not applicable to NRG.
IF-EU-420a.3	Quantitative	Megawatt hours (MWh)	Customer electricity savings from efficiency measures, by market	This topic pertains to regulated electric utilities, and NRG is not a regulated utility. Therefore, this disclosure is not applicable to NRG.

[1] Data excludes Airtron and Vivint

2 Process for classifying, recording, and reporting: # of Near-Misses Reported / Total Hours Worked x 1,000,000 = Near Miss Frequency Rate. The National Safety Agency defines near-misses as "an unplanned event that did not result in injury, illness, or damage, but had the potential to do so." NRG uses an electronic Incident Management System to document, communicate, track, and trend specific factors about each event including causal factors and corrective actions; this system provides automated fleet-wide notifications. The number of near misses is derived from a report pulled from the Incident Management System. NRG's Operational Health and Safety (OHS) management system applies to 100% of U.S. operations. The system also includes notifications to executive management when significant safety events occur that meet the defined criteria for a Significant Event notification. The system also generates weekly reports to communicate any events from the previous week to NRG personnel

<table>
<tr><th>Code</th><th>Category</th><th>Unit of Measurement</th><th>Metric</th><th>Response</th></tr>
<tr><td colspan="5">Nuclear Safety & Emergency Management</td></tr>
<tr><td>IF-EU-540a.1</td><td>Quantitative</td><td>Number</td><td>Total number of nuclear power units, broken down by results of most regent independent safety review</td><td>NRG South Texas Project LP (STP) was a 44% owner of a joint undivided interest in STP. As As of November 1, 2023, NRG Energy, Inc. sold its interest in STP. Page 13 of 2023 10-K.

<table><tr><th>Reactor Unit</th><th>Action Matrix</th><th>Current Regulatory Oversight</th></tr><tr><td>South Texas 1</td><td>License Response</td><td>Baseline inspection</td></tr><tr><td>South Texas 2</td><td>License Response</td><td>Baseline inspection</td></tr></table></td></tr>
<tr><td>IF-EU-540a.2</td><td>Discussion and analysis</td><td>N/A</td><td>Description of efforts to manage nuclear safety and emergency preparedness</td><td>As a former holder of ownership interest in STP, NRG South Texas Project LP operated under NRC licensing and regulations. However, NRG's license only granted possession rights, not operational control. As a non-operating co-owner, NRG's compliance with NRC regulations primarily concerned financial and decommissioning funding assurances. To fulfill these obligations, NRG and its subsidiaries had a support agreement, committing up to $120 million for STP operations. As of November 1, 2023, NRG Energy, Inc. sold its stake in STP. Source</td></tr>
<tr><td colspan="5">Grid Resiliency</td></tr>
<tr><td>IF-EU-550a.1</td><td>Quantitative</td><td>Number</td><td>Number of incidents of non-compliance with physical or cybersecurity standards or regulations</td><td>NRG does not have transmission and distribution operations. Therefore, this disclosure is not applicable to NRG.</td></tr>
<tr><td>IF-EU-550a.2</td><td>Quantitative</td><td>Minutes, Number</td><td>(1) System Average Interruption Duration Index (SAIDI), (2) System Average Interruption Frequency Index (SAIFI), and (3) Customer Average Interruption Duration Index (CAIDI), inclusive of major event days</td><td>NRG does not have transmission and distribution operations. Therefore, this disclosure is not applicable to NRG.</td></tr>
<tr><td colspan="5">Activity Metrics</td></tr>
<tr><td>IF-EU-000.B</td><td>Quantitative</td><td>Megawatt hours (MWh)</td><td>Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers</td><td>2023 Form 10-K page 7</td></tr>
<tr><td>IF-EU-000.D</td><td>Quantitative</td><td>Megawatt hours (MWh), Percentage (%)</td><td>Total electricity generated, percentage by major energy source, percentage in regulated markets</td><td>2023 Form 10-K page 10

2023 ESG Data Download</td></tr>
</table>