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 2024 Form 10-K.

CODE	CATEGORY	UNIT OF MEASUREMENT	METRIC	2024 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) 27,457,767 t CO_2e [1] (2) 1.2%[2] (3) 98.8%[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. Since 2023, NRG has exceeded our goal of reducing our carbon emissions by 50% by 2025. This decrease is largely attributed to reductions in fleet-wide annual net generation and an overall market-driven shift from coal to natural gas as a primary fuel for power generation. While we are thrilled about achieving our goal two years in a row, we also recognize our carbon reduction achievements could be impacted by volatility within the power markets, driven by market conditions, and changes in regulatory policies. As we serve our customers during this time of power demand growth, we remain focused on reducing the carbon intensity of our generation fleet while continuing to meet our customers' power needs. For more on our strategy to reduce our emissions and progress on our goals, please see our Year-In-Review.

[1]Discussion of accounting, estimations and uncertainty for Scope 1 Emissions: Scope 1 includes direct GHG emissions from fuel combustion in boilers, turbines, and engines used to produce electric power. Emissions were determined using methods specified in Title 40 CFR Part 98, Subparts A, C, and D. The equity share approach is consistent with the GHG Protocol. Other immaterial sources are excluded.
[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.

CODE	CATEGORY	UNIT OF MEASUREMENT	METRIC	2024 RESPONSE
AIR QUALITY				
IF-EU-120a.1	Quantitative	Metric tons (t), Percentage (%)	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	**AIR QUALITY SASB TABLE [1]**
WATER MANAGEMENT				
IF-EU-140a.1	Quantitative	Thousand cubic meters, Percentage (%)	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	**TOTAL WATER WITHDRAWN**

AIR QUALITY SASB TABLE [1]

Air Emissions Source	Air emissions (metric tons)	Percentage from production facilities within urbanized areas
NO_x	14,378	47%
SO_x [2]	27,836	79%
PM_{10} [3]	1,296	63%
Pb	0.144	51%
Hg	0.040	36%

TOTAL WATER WITHDRAWN

Water Source	Total (in thousands of cubic meters)	Percent
Freshwater	172	14%
Non-Fresh water	505	41%
Ocean	552	45%
Total	**1,229**	**100%**

[1] 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).
[2] NRG only has SO_2 emissions so SO_x emissions are equivalent to SO_2 emissions.
[3] 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 NRG's 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.

<table>
<tr><th>CODE</th><th>CATEGORY</th><th>UNIT OF MEASUREMENT</th><th>METRIC</th><th>2024 RESPONSE</th></tr>
<tr><td>IF-EU-140a.1 (continued)</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>
<table>
<tr><th colspan="3">Percentage of Each in Regions with High or Extremely High Baseline Water Stress</th></tr>
<tr><td>Baseline Water Stress High (40-80%) or Extremely High (>80%)[1]</td><td>Percent of Total Water</td><td>Percent that is Non-Fresh[2]</td></tr>
<tr><td>Withdrawal from areas with High/Extremely High Baseline Water Stress</td><td>0.005%</td><td>0.00%</td></tr>
<tr><td>Consumption from areas with High/Extremely High Baseline Water Stress</td><td>0.0%</td><td>0.0%</td></tr>
</table>
<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>1</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>2</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>0</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</td></tr>
</table>

[1] NRG uses the WRI Aqueduct tool to model and help assess water basin risks in combination with regional internal expertise.
[2] Non-fresh water has a total dissolved solids greater than 1,000 mg/l and is not used for agriculture or municipal water supply.

CODE	CATEGORY	UNIT OF MEASUREMENT	METRIC	2024 RESPONSE
IF-EU-140a.3 (continued)	Discussion and Analysis	N/A	Description of water management. risks and discussion of strategies, and practices to mitigate those risks	**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 timeframe. If so, risk mitigation efforts are identified and economically evaluated for implementation. Plant water usage is reviewed annually by the senior leaders of NRG' s 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 Questionnaire.
COAL ASH MANAGEMENT				
IF-EU-150a.1	Quantitative	Percentage (%), Presentation currency	(1) Amount of coal combustion products (CCPs) generated, (2) percentage recycled	(1) 729,401 (2) 59%
IF-EU-150a.3	Discussion and Analysis	N/A	Description of coal combustion products (CCPs) management policies and procedures for active and inactive operation	We continually research options for the beneficial reuse of CCRs from NRG operations. Examples include diverting CCRs for use in construction products, concrete, and cement. This practice helps reduce the need for mining virgin resources like native soil, gravel, and gypsum. In 2024, 59% of CCRs generated by NRG facilities were beneficially reused. The remainder was disposed of in accordance with applicable state and federal regulations.
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.

CODE	CATEGORY	UNIT OF MEASUREMENT	METRIC	2024 RESPONSE
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) .3[1] (2) 0[1] (3) 7.2[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 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

CODE	CATEGORY	UNIT OF MEASUREMENT	METRIC	2024 RESPONSE
GRID RESILIENCY				
IF-EU-550a.1	Quantitative	Number	Number of incidents of non-compliance with physical or cybersecurity standards or regulations	NRG does not have transmission and distribution operations. Therefore, this disclosure is not applicable to NRG.
IF-EU-550a.2	Quantitative	Minutes, Number	(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	NRG does not have transmission and distribution operations. Therefore, this disclosure is not applicable to NRG.
ACTIVITY METRICS				
IF-EU-000.B	Quantitative	Megawatt hours (MWh)	Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers	2024 From 10-K page 7
IF-EU-000.D	Quantitative	Megawatt hours (MWh), Percentage (%)	Total electricity generated, percentage by major energy source, percentage in regulated markets	2024 From 10-K page 10 2024 ESG Data Download