



## 2023 SASB STANDARDS TABLE

The Sustainability Accounting Standards Board (SASB) has developed industry-specific sustainability metrics for corporations to disclose material, decision-useful information to investors. Vistra's SASB disclosures for the Infrastructure Sector – Electric Utilities & Power Generators are outlined in the table below.

TOPIC	SASB CODE	ACCOUNTING METRIC	2023 DISCLOSURE																					
Greenhouse Gas Emissions and Energy Resource Planning	IF-EU-110a.1	(1) Gross global scope 1 emissions	86,326,790 metric tons of CO <sub>2</sub> e Emissions are equity adjusted for partial ownership of certain power plants consistent with equity share methodologies as described in GHG Protocol: A Corporate Accounting and Reporting Standard, Revised Edition.																					
		(2) Percentage covered under emissions-limiting regulations	13%																					
		(3) Percentage covered under emissions-reporting regulations	99.9% All of Vistra's power plant facilities report under the EPA mandatory reporting program with the exception of three sites in 2023 whose emissions were insignificant.																					
	IF-EU-110a.3	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	<a href="#">Sustainability Report: Environmental Update (Targets)</a>																					
	IF-EU-110a.4	(1) Number of customers served in markets subject to renewable portfolio standards (RPS)	Vistra operates in retail electric markets that are competitive, allowing the customer to choose the retail electric provider and plan for their electricity needs. Vistra retail offers numerous renewable product offerings if the customer desires to purchase a renewable electricity plan. As of Dec. 31, 2023, of Vistra's ~4 million customers, 100% of them are in states that have an RPS in place.																					
(2) Percentage fulfillment of RPS target by market																								
Air Quality	IF-EU-120a.1	Air emissions of the following pollutants: (1) NO <sub>x</sub> (excluding N <sub>2</sub> O), (2) SO <sub>x</sub> , (3) particulate matter (PM <sub>10</sub> ), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population	<table border="1"> <thead> <tr> <th colspan="3">Air Emissions</th> </tr> <tr> <th>Pollutant</th> <th>Emissions (metric tons)</th> <th>% in or near areas of dense populations</th> </tr> </thead> <tbody> <tr> <td>NO<sub>x</sub></td> <td>32,639</td> <td>64%</td> </tr> <tr> <td>SO<sub>x</sub></td> <td>43,254</td> <td>67%</td> </tr> <tr> <td>PM<sub>10</sub></td> <td>4,587</td> <td>62%</td> </tr> <tr> <td>Pb</td> <td>0.21</td> <td>69%</td> </tr> <tr> <td>Hg</td> <td>0.30</td> <td>51%</td> </tr> </tbody> </table>	Air Emissions			Pollutant	Emissions (metric tons)	% in or near areas of dense populations	NO <sub>x</sub>	32,639	64%	SO <sub>x</sub>	43,254	67%	PM <sub>10</sub>	4,587	62%	Pb	0.21	69%	Hg	0.30	51%
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Water Management (continued)		(2) Total water consumed, percentage in regions with High or Extremely High Baseline Water Stress	<table border="1"> <thead> <tr> <th colspan="2">2023 Total Water Consumed</th> </tr> <tr> <th>Water Source</th> <th>Total (MegaLiters)</th> </tr> </thead> <tbody> <tr> <td>Groundwater</td> <td>2,369</td> </tr> <tr> <td>Surface Water</td> <td>152,012</td> </tr> <tr> <td>Sea Water</td> <td>140</td> </tr> <tr> <td>Third Party</td> <td>44,234</td> </tr> <tr> <td>Produced</td> <td>0</td> </tr> <tr> <td>Total</td> <td>198,755</td> </tr> </tbody> </table> <p>Substantially (98.3%) of our water withdrawn is not consumed, rather it is returned to its source or recycled. Vistra operates nine power plants in areas identified as "High Stress" or "Extremely High Stress". These nine plants represent 15.2% of water consumed. See SASB disclosure IF-EU-140a.3 for further discussion.</p>	2023 Total Water Consumed		Water Source	Total (MegaLiters)	Groundwater	2,369	Surface Water	152,012	Sea Water	140	Third Party	44,234	Produced	0	Total	198,755
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	IF-EU-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	No material fines or violations in 2023.																
	IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	<p>Water is a limited, expensive, and shared resource that is essential to Vistra's power plant operations. Producing electricity utilizes water in several key functions such as producing steam, condensing steam, cooling equipment, pollution control equipment and in some circumstances, boiler make-up, potable water, cleaning and other uses. Therefore, water conservation is a primary concern at each of our generating facilities, especially those in high water stress areas. The risk and management of water is reviewed as part of Vistra's corporate risk management process, along with other environmental and climate-related risks. Further, water scarcity from droughts was reviewed as part of Vistra's climate scenario analysis among various climate projections over the next 30 years.</p> <p>Though many of our power plants are geographically situated in an area of ample water supply, Vistra practices environmental stewardship and works to efficiently use water at all locations. Each facility manages its daily water withdrawal, consumption, and discharge in accordance with local, state and federal permits and regulations that control water use and effluent quality. Where appropriate, we have built large reservoirs to capture water when it is plentiful, allowing it to be reused/recycled repeatedly. When feasible, we find ways to recycle water, to reuse water from one system to another system to reduce our use of freshwater, and to reclaim other types of wastewaters. In fact, Vistra power plants consume less than 2% of water withdrawn.</p> <p>Vistra has nine power plants in areas identified as "High Stress" or "Extremely High Stress" in Texas. They are located in regions of the state that are either typically arid, historically susceptible to drought, and/or experiencing higher electricity demands due to significant business development and population growth in the state. All nine power plants practice a high level of conservation to help maximize the water supply. Two have extremely low water demand, one operates as a zero-discharge facility, two use reclaimed water as their primary source, and one utilizes low quality water with significant treatment, is able to recycle extensively, and then discharges to a facility that continues to recycle the same water.</p>																

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Coal Ash Management	IF-EU-150a.1	Amount of coal combustion residuals (CCR) generated (metric tonnes)	3,550,708																								
		Percentage recycled (metric tonnes)	62.6%																								
	IF-EU-150a.2	Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment	Vistra has a total of 30 impoundments classified as follows by hazard potential classification: 8 Low, 8 High and 14 Significant. Vistra complies with the US EPA Coal Combustion Residuals (CCR) requirements and reports are publicly available on Luminant's <a href="#">website</a> .																								
Workforce Health & Safety	IF-EU-320a.1	(1) Total recordable incident rate (TRIR)	0.54																								
		(2) Fatality rate	0																								
		(3) Near miss rate	2.34																								
			All rates are calculated by multiplying the events by 200,000 and dividing by actual worked hours. Near Miss Events are defined by Vistra to be an unplanned event that did not result in any injury, illness or property damage. The near miss rate was calculated from 110 near miss events for 2023.																								
Nuclear Safety & Emergency Management	IF-EU-540a.1	Total number of nuclear power units, broken down by U.S. Nuclear Regulatory Commission (NRC) Action Matrix Column	<table border="1"> <thead> <tr> <th>Reactor Unit</th> <th>Action Matrix Column</th> </tr> </thead> <tbody> <tr> <td>Comanche Peak 1</td> <td>Licensee Response</td> </tr> <tr> <td>Comanche Peak 2</td> <td>Licensee Response</td> </tr> </tbody> </table> <p>This information is available on the NRC's website <a href="#">here</a>.</p>	Reactor Unit	Action Matrix Column	Comanche Peak 1	Licensee Response	Comanche Peak 2	Licensee Response																		
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IF-EU-540a.2	Description of efforts to manage nuclear safety and emergency preparedness	Safety is Vistra's top priority. As a commercial nuclear plant operator, we are licensed by the US NRC. We must comply and follow NRC regulations and programs regarding nuclear operations including their <a href="#">safety culture principles</a> . Vistra's power plant, Comanche Peak, publishes its own emergency <a href="#">information website</a> for the public. In addition, oversight by the Nuclear Oversight Advisory Board (NOAB) ensures routine, periodic independent oversight of nuclear plant performance, including safety metrics.																									
Activity Metric	IF-EU-000.A	Number of residential customers served	Vistra serves ~4 million retail customers as of December 31, 2023.																								
		Number of commercial customers served																									
		Number of industrial customers served																									
	IF-EU-000.B	Total electricity delivered to residential customers	Vistra delivered 97,422 GWh of power to its retail electric customers.																								
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		Total electricity delivered to all other retail customers																									
		Percentage of wholesale customers																									
	IF-EU-000.D	Total electricity generated, percentage of electricity generated by major energy source, percentage in regulated markets	<table border="1"> <thead> <tr> <th colspan="3">2023 Total Electricity Generated</th> </tr> <tr> <th>Fuel</th> <th>MWh</th> <th>% of Total</th> </tr> </thead> <tbody> <tr> <td>Gas</td> <td>107,802,126</td> <td>64%</td> </tr> <tr> <td>Coal</td> <td>40,470,385</td> <td>24%</td> </tr> <tr> <td>Nuclear</td> <td>18,893,411</td> <td>11%</td> </tr> <tr> <td>Solar &amp; Battery</td> <td>780,488</td> <td>0.5%</td> </tr> <tr> <td>Oil</td> <td>11,309</td> <td>0.01%</td> </tr> <tr> <td>Total</td> <td>167,957,718</td> <td></td> </tr> </tbody> </table> <p>0% of electricity is generated in regulated markets.</p>	2023 Total Electricity Generated			Fuel	MWh	% of Total	Gas	107,802,126	64%	Coal	40,470,385	24%	Nuclear	18,893,411	11%	Solar & Battery	780,488	0.5%	Oil	11,309	0.01%	Total	167,957,718	
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IF-EU-000.E	Total wholesale electricity purchased	1,825GWh with over 98% attributed to renewable purchases																									