

STATEMENT OF GREENHOUSE GAS (“GHG”) EMISSIONS FOR THE YEAR ENDED DECEMBER 31, 2022

Management of Vistra Corp. (“Vistra” or the “Company”) is responsible for the completeness, accuracy, and validity of the Company’s Statement of GHG Emissions (the “2022 Statement of GHG Emissions”). Management is also responsible for the collection, quantification, and presentation of the 2022 Statement of GHG Emissions and for the selection of the criteria, which management believes provide an objective basis for measuring and reporting. Management of Vistra asserts that the 2022 Statement of GHG Emissions .

**2022 Metric tonnes
of CO₂e**

Base Year^{1,2}

GHG

Methodology

For Scope 1 GHG emissions, fuel usage, directly monitored emissions and heat input are used to calculate GHG emissions. The primary data is collected in each facility's central Data Acquisition Handling System. The corporate environmental team then calculates the associated GHG emissions through the application of appropriate GHG calculations using emission factors, as described in "GHG emissions factors" below.

For Scope 2 GHG emissions, metered electricity purchases from electricity distribution utilities were collected for each facility by the corporate accounting team. The corporate sustainability team calculates the associated GHG emissions using the emission factors as described in the "GHG emissions factors" below.

Measurement of Scope 1 and Scope 2 GHG emissions includes estimates and assumptions that are subject to inherent measurement uncertainty resulting for example from accuracy and precision of GHG emission factors. The selection of different but acceptable measurement methods, input data, or assumptions may have resulted in materially different amounts or disclosures being reported.

GHG emissions factors

The CO₂e emissions associated with the activities noted above have been determined by directly measured GHG emissions multiplied by appropriate conversion factors or on the basis of measured or estimated energy and fuel use, multiplied by relevant GHG emission factors.

The table below indicates the relevant emission factors applied to current inventories.

Emissions source:	Emission Source Type:	Emissions factor employed:
Scope 1	Natural gas, diesel, coal, propane	All Fuel Types – USA Code of Federal Regulations For units who report under the Acid Rain Program, report CO ₂ emissions as required under 40 CFR Part 75.64 and convert units from short tons to metric tonnes by dividing by 1.10231. Table A-1 to 40 CFR 98 Subpart A (1-3-2017 Edition) – Global Warming Potentials Table C-1 to 40 CFR 98 Subpart C (9-21-2018 Edition) – Default CO ₂ Emission Factors and High Heat Values for Various Types of Fuel Table C-2 to 40 CFR 98 Subpart C (9-21-2018 Edition) – Default CH ₄ and N ₂ O Emission Factors for Various Types of Fuel
Scope 2	Electricity	U.S. Environmental Protection Agency eGRID 2021 GWPs from IPCC Fourth Assessment Report (AR4), 2007

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Management of Vistra Corp.:

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