

VISTRA CORP.
ACCOUNTING, INTERNAL A

(applies to Vistra Corp and all of its subsidiar
eph00667.201609.4)130416.00333 (st) 160034h)163433(

received by someone other than Internal Audit should promptly be forwarded to Internal Audit for assessment and reporting, as detailed below. Complaints received from persons who are not employees of the Company should be forwarded to Internal Audit for the same purposes.

These procedures for submitting Complaints are designed to complement normal communication channels between supervisors and employees. Employees are still encouraged to continue to raise appropriate matters with their supervisors at any time.

PRESERVATION AND ESCALATION PATH

Upon receipt of a Complaint, the party to whom the Complaint has been submitted shall, unless the Complaint has been submitted anonymously, promptly acknowledge receipt of the Complaint from the sender in writing. If the person submitting the Complaint has requested confidential treatment, reasonable assurances of confidentiality shall be provided.

Any person who receives a Complaint in any written form (including by e-mail) must take appropriate steps to ensure that a copy of the Complaint is preserved, as the case may be. Any person who receives a Complaint by voicemail shall take appropriate steps to cause an accurate transcription to be made and to ensure that a written copy of the transcription is preserved. Any person who receives a verbal Complaint shall promptly prepare a reasonable summary of the report and shall take appropriate steps to ensure that a written copy of the summary is preserved. Any Complaint that is received must be promptly provided to the Vice President,

the Vice President, Internal Audit shall communicate a summary of such misconduct to the Audit Committee promptly. Information regarding corroborated Complaints that are determined not to be significant will be communicated to the Audit Committee periodically as provided in this Policy. Reports are considered significant if they allege:

- (i) material inaccuracies, omissions or misstatements in the Company's financial statements or SEC filings,
- (ii) violations of applicable laws or regulations related to the financial reporting process;
- (iii) fraud (whether or not material) by management or other employees who have a significant role in the Company's internal controls, or significant deficiencies or material weaknesses in the Company's internal controls;
- (iv) other possible violations of the federal securities laws;
- (v) matters related to the independence of the Company's auditors; or
- (vi) matters that could create a conflict of interest if investigated by senior management.

The Audit Committee Chair, or at the Chair's election, the full Committee, will determine the scope and manner

at the conclusion of the investigation. The Audit Committee may direct an alternate investigatory approach at its discretion at such times as it deems appropriate.

Formal reports detailing completed investigations, investigations in progress, related findings and observations, and remedial actions taken including those of a disciplinary nature, will be made no less than quarterly. Employees who submit Complaints on a non-confidential basis will be informed of the results of the investigation as deemed appropriate after consultation with legal counsel given individual and legal confidentiality considerations.

All Complaints are thoroughly and timely investigated. All Complaints under this Policy will be appropriately

and is responsible for maintaining compliance with this Policy.

Other Definitions

Accounting – the processes related to recording transactions in Vistra books and records and financial reporting.

Complaints – Allegations, expressions of dissatisfaction, questions or protests with regard to accounting, ICFR, or auditing matters, as well as expressions of concern regarding questionable accounting or auditing matters or federal securities laws. Examples of circumstances giving rise to filing a Complaint include but are not limited to: knowledge of questionable accounting or auditing matters (defined below); knowledge of an accounting practice which may result in false or misleading books, records, or financial reports; instructions received or knowledge of pressure exerted to inaccurately record transactions; failure to process transactions, reconcile accounting records, or obtain appropriate authorization in accordance with Vistra’s stated internal financial controls; and/or actions which directly or indirectly result in or are designed to withhold or prevent access to or knowledge of financial information of interest to the external auditor; knowledge or suspicions of fraud, whether or not material; or allegations of retaliation resulting from good faith reporting of concerns regarding ICFR or auditing matters. ICFR, E7.2 (a) (iii) -1.3 (m) (F)-tnd/g