

STATEMENT OF AUDIT COMMITTEE PROCEDURES

Pertaining to the Receipt, Treatment, and Retention of Complaints

As part of the commitment of NRG Energy, Inc. (“NRG” or the “Company”) to ethical business conduct, the Audit Committee has established the following procedures for receiving, treating, and retaining certain complaints.

- Employees and non-employees alike are encouraged to report concerns regarding questionable matters related to accounting, internal controls, tax, audit, conflicts of interest, corruption, or other potential improprieties. Employees may become aware of such concerns through the performance of their normal duties, or through conversations with other employees, customers, or vendors. Questions regarding any aspect of NRG’s Code of Conduct are equally encouraged.
- Concerns or questions may be reported to the Company’s Chief Compliance Officer, the Ethics Email (ethics@nrg.com), the NRG Ethics Alertline (www.nrg.alertline.com), or to NRG’s Ethics Helpline (1-888-263-0463). The telephone number for the Ethics Helpline is posted on the Company’s external web site and employees and visitors are informed through newsletters, bulletin board postings, signs, and other means, of all of the means of contact to express concerns and ask questions, including contact information for the Chief Compliance Officer. The Ethics Alertline and Helpline are operated by an unrelated, outside company.
- Concerns, allegations, and questions may be reported either anonymously or non-anonymously and, should anonymity be requested, concerns and questions will be held in confidence to the extent legally permitted.
- The Compliance Department will maintain a record of all calls, including date and time, description of the nature of the complaint, name of caller (if provided), and other appropriate information. The Compliance Department will also maintain a record of all other contacts with the Department.
- If concerns, allegations, or questions are reported to members of management other than the Compliance Department, then management should promptly inform the Chief Compliance Officer. Any such issues concerning the Chief Compliance Officer shall be referred to the General Counsel.
- In the case of allegations involving any matter listed below, the Chief Compliance Officer will promptly notify the Chair of the Audit Committee. The Audit Committee Chair, or at his/her election, the full Committee, shall determine the manner of investigation, including whether internal and/or external resources will be used. For all other allegations, notification will be made at the next scheduled Audit Committee meeting. Allegations requiring prompt notification include those involving:
 - o Senior management (defined for this purpose as any Section 16 officer of any NRG

publicly traded company, any other Executive Vice President or President of such company, or any Executive Vice President or President of an NRG company or business);

o False or misleading book or journal entries, financial statement misstatements or errors, false or misleading expense reimbursements, or any other financial, accounting, or tax related matter, if they could have a financial statement impact;

o A breach of law relating to financial reporting matters, or which could otherwise result in significant contingent liability for the Company;

o The improper taking or use of Company assets, if it could have a financial statement impact;

o cyber security, if it could have a financial statement impact; or

o The Foreign Corrupt Practices Act, or any other anti-bribery and corruption law.

- On at least a quarterly basis, the Chief Compliance Officer will present to the Audit Committee a report summarizing these and any other questions and concerns received and the manner in which they are being investigated and/or resolved including an update of any such previously reported matters that have not been completely resolved. In this regard, other than any matter for which the Audit Committee or its Chair has determined to address differently, the Chief Compliance Officer will be responsible for investigating all other matters, subject to oversight by the Audit Committee.
- No employee or outside party will be adversely affected as a result of making an allegation or raising a concern in good faith. Any employee who discriminates or retaliates against any such person will be subject to discipline by management up to and including termination. Similarly, any employee found to have made a purposeful allegation for a reason not in good faith will be subject to discipline by management up to and including termination.

Adopted: October 29, 2015