Westinghouse Basis of Reporting

Overview

This basis of reporting document establishes how Westinghouse Electric Company, LLC prepared its greenhouse gas (GHG) emissions data for Scope 1 and Scope 2, location- and market-based, as published in our 2024 Sustainability Report (https://westinghousenuclear.com/about/sustainability/).

Reporting Standards and Definitions

We calculate emissions in alignment with the Greenhouse Gas Reporting Protocol: A Corporate Accounting and Reporting Standard (GHG Protocol) (Revised Edition 2013), developed by the World Resources Institute and the World Business Council for Sustainable Development, and the GHG Protocol Scope 2 Guidance (2015) amendment. Our internal GHG Inventory Management Plan (IMP) further defines how the GHG Protocol principles apply to Westinghouse's operations and GHG reporting practices.

Scope 1: Direct Sources	Emissions from sources that are owned or controlled by Westinghouse and occur on-site within its operational boundaries. This includes emissions from fuels combusted in stationary or mobile equipment and direct emissions from on-site operations.
Scope 2: Indirect Sources	Emissions associated with the consumption of purchased or acquired electricity, steam, heating, or cooling. **Location-based**: based on average energy generation emission factors for defined geographic locations, including local, subnational, or national boundaries. **Market-based**: based on GHG emissions emitted by the generators from which Westinghouse contractually purchases electricity bundled with contractual instruments or standalone contractual instruments.

Reporting Scope

Westinghouse's GHG emissions data represents our global operations, including our office, manufacturing, and other facilities. We use the operational control approach as defined in the GHG Protocol to consolidate our GHG emissions. The reporting period is aligned with that of our financial reporting and represents January 1 through December 31 of the reporting year. We include changes to our business portfolio through acquisitions and divestitures on a timeline dependent upon the transaction's timing in relation to the reporting year and the overall integration into Westinghouse processes and systems.

GHG Data Collection and Calculation Process

As defined within our GHG IMP, we collect primary data from our various sites and aggregate it to develop our global GHG emissions inventory. Each site collects primary data from utility bills, invoices, or physical meter readings. For some of our large U.S. and international operations, utility bills are processed through a central software tool, and usage data is automatically transferred into our GHG accounting software.

We use primary data whenever possible, and in instances where primary data is not available, we extrapolate usage data or estimate based on company-specific intensity factors or published benchmark datasets such as the Commercial Buildings Energy Consumption Survey (CBECS).

We leverage third-party GHG accounting software to manage our GHG data and calculations. GHG emissions are calculated using up-to-date and publicly available emissions factors. Sources include, but are not limited to:

- U.S. Environmental Protection Agency (EPA)
- UK Department for Environment, Food and Rural Affairs (DEFRA)
- International Energy Agency (IEA)
- Green-e® Residual Mix Emission Rates
- Association of Issuing Bodies (AIB) European Residual Mix

Reporting Metrics

The following metrics are reported in units of metric tons of carbon dioxide equivalent ($MTCO_2e$). They are reviewed by a third party at a limited assurance level and the assurance statement is available on our website (https://westinghousenuclear.com/about/sustainability/).

- Total Scope 1 GHG emissions
- Total Scope 2 GHG emissions (location-based)
- Total Scope 2 GHG emissions (market-based)
- Total Scope 1 + Scope 2 GHG emissions (location-based)
- Total Scope 1 + Scope 2 GHG emissions (market-based)

Restatement of Data

Westinghouse makes every effort to report accurate and complete GHG data. However, due to the diversity of operations, our global reach, and the complexities of collecting some data sources, there may be instances where it may be necessary to restate previously reported data to accommodate higher-quality data or improvements to calculation methodologies. Any re-statements will be included and referenced in our most recent annual Sustainability Report.