Brookfield

2024 ESG Data Book

About this Data Book

We consider relevant standards and engage with stakeholders to identify material topics, which guide our programs and disclosures. We regularly review our material topics and undertake a double materiality assessment, considering how these affect our business, and how our business could impact the natural environment and our stakeholders, including our shareholders, our people, and the communities where we operate.

For more information, see the Appendix 2: Materiality and stakeholders engagement in our Sustainability Report.

REPORTING BOUNDARIES

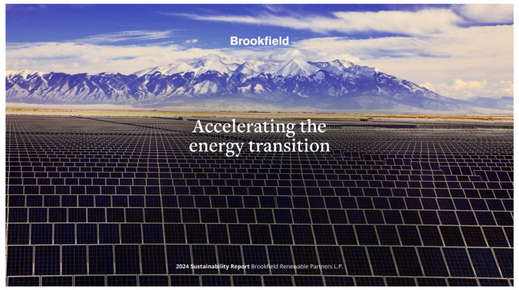
We report on our programs and performance annually and strive to incorporate evolving disclosure good practice.

We report historical data, including greenhouse gas (GHG) emissions data, and may restate in line with our policy because of structural or methodological changes and will note as such. As we improve the quality and completeness of our data and methodologies, we may also update or restate information in our sustainability-related publications. Data has not been restated unless otherwise indicated. Each restated data point is footnoted alongside the reason for the restatement.

Unless otherwise stated:

- This report and all metrics included address our ESG performance and progress over 2024
- All metrics included relate to entities financially controlled[1] by Brookfield Renewable Partners L.P. (Brookfield Renewable)
- Financial figures are reported in USD
- Does not include performance indicators for businesses acquired in Q4 of 2024.

This report should be read in conjunction with the 2024 Sustainability Report. Together they are informed by the GRI Standards and contain disclosures consistent with the Task Force for Climate-related Financial Disclosure's (TCFD) 11 recommendations. We also consider internationally accepted standards, such as the International Sustainability Standards Board's IFRS S1 and IFRS S2, the Sustainable Accounting Standards Board's (SASB) standards for "Asset Management & Custody Activities", "Electric Utilities & Power Generators", "Solar Technology & Project Developers", as well as "Wind Technology & Project Developers", and the European Sustainability Reporting Standards (ESRS).



See our Sustainability report **for more detail**

In this section

TCFD CONTENT SYMBOL INTRODUCTION

T We have integrated our TCFD disclosures throughout this document. The relevant sections are marked with this symbol.

LEGEND

N/A	Not applicable
N/M	Not measured

1. As defined by the GHG Protocol and in line with Brookfield Renewable Partners L.P. consolidated financial reporting

Letter from the CFO

As a global investor, developer, owner, and operator of clean energy and transition assets, we aim to deliver long-term value for our investors, customers, employees, and the communities in which we operate in a measurable and transparent way.

As our incoming Chief Financial Officer, I am pleased to introduce this ESG Data Book which provides our stakeholders with a view of our performance across key performance indicators related to our programs and goals.

This is our fifth sustainability report and the second time we are publishing a standalone ESG Data Book. We hope this continues to improve accessibility for our stakeholders by providing metrics across our material areas, while ensuring consistency and comparability.

INFORMED REPORTING

Our reporting continues to be informed by relevant standards and frameworks, including the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB) and the Sustainable Development Goals (SDGs), and, as relevant, from the International Sustainability Standards Board (ISSB), the European Sustainability Reporting Standards (ESRS), and the Taskforce on Nature-Related Financial Disclosures (TNFD). We continue to monitor the evolving regulatory and voluntary sustainability reporting landscape and include relevant information in this report.

MEASURING WHAT IS MATERIAL

The basis of our reporting continues to be material topics that are relevant to our business and to our stakeholders: our business performance; greenhouse gas (GHG) emissions; health, safety, security, and environment; cybersecurity; and our governance performance.

FOCUSING ON QUALITY, ACCURACY AND COMPLETENESS

The senior management of each business is accountable for performance across sustainability topics. We continually strive to improve the quality, accuracy, and completeness of our performance data. As such, all our GHG emissions are reviewed and signed off by individual businesses CFOs.

Additionally, we have received limited level assurance from EY, our financial auditor, for our Scope 1 (direct), 2 (indirect) and material Scope 3 GHG emissions. For our business, this includes Scope 3, Category 2 (Capital goods) GHG emissions and Scope 3, Category 15 (Financed) GHG emissions.

We have also made important strides in enhancing the completeness and quality of other key metrics, working closely with our operating businesses on their water management, waste management, biodiversity, community and supply chain related metrics.

CONTINUED STRONG PERFORMANCE ACROSS THE PORTFOLIO

We are proud of our progress to date, while continuing to evolve with the relevant frameworks and standards. We will continue to pursue our goals and report on our performance transparently.

Thank you for your continued support.

Sincerely,

Patrick Taylor

CHIEF FINANCIAL OFFICER,
BROOKFIELD RENEWABLE

Our progress

We seek to measure performance across our material sustainability topics and to track our progress towards relevant targets.

In 2024, we continued to advance our programs against our targets, where relevant, adding ~7,000 megawatts of new clean energy capacity and maintaining our cumulative high-risk incident frequency rate below our target. This year, although emissions on an absolute basis increased marginally, we continued to see low carbon intensity from our generation on a per-gigawatt-hour basis. More details on each of the metrics covered below can be found within this Data Book.

TARGETED CLEAN ENERGY ADDED

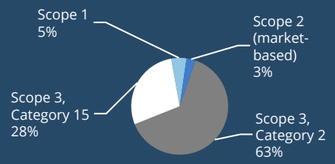
We saw significant increases in our added clean energy capacity with ~7,000 megawatts added in 2024 and ~15,000 megawatts since setting our target. For more details, see page 7

BUSINESS TRANSFORMATION DECARBONIZATION PLANS

100%

of carbon intensive businesses have GHG emission reduction targets and plans that align with the goals of the Paris Agreement. For more details, see page 10

GHG EMISSIONS



one time GHG emissions from construction represent 63% of our total GHG emissions (Scope 1, 2 (market-based) and material Scope 3), reflecting the continuous expansion of our portfolio, see page 8

BIODIVERSITY PLANS

100%

we have developed biodiversity management plans for our identified sites with potentially meaningful impacts on priority biodiversity, see page 13

MAJOR COMPONENTS

1,467
metric tons

of major components recycled in 2024, see page 15

SAFE WORK OBSERVATIONS

100%

of planned safe work observations completed, across our mature businesses. For more details, see page 17

BOARD OF DIRECTOR ENVIRONMENTAL SKILLS AND EXPERIENCE

2/3 of the Directors have advanced-level knowledge and/or experience managing environmental issues including climate change risks, see page 21

COMMUNITY CONTRIBUTION

$9.1M

was provided to support community programs where we operate, see page 19

Business review

BUSINESS PERFORMANCE OVERVIEW

Our portfolio of investments and operating businesses includes a diverse set of technologies that are spread across ~25 countries globally. Our assets are largely grouped into clean energy and transition categories.

Our clean energy assets include renewable power from hydroelectric, wind, utility-scale solar, and distributed energy and storage. Our transition assets include sustainable solutions (such as nuclear services, carbon capture and storage (CCS), biofuels, sustainable aviation fuel,[1] and recycling services) and business transformation assets. Business transformations are partnerships with carbon-intensive businesses to support their progress in implementing GHG emissions reduction targets and plans that align with the goals of the Paris Agreement.

Table 1 shows both our financially controlled and non-controlled assets by proportionate revenue based on our equity share and total assets under management (AUM).[2] Notable for this year was the closing of our investment in Neoen[3] (clean energy), as well as a number of other acquisitions and divestments across both clean energy and transition assets, and across multiple geographies. For more information, please see Brookfield Renewable's Annual Report, and Form 20-F.

Table 2 shows the technology innovation investments made toward sustainable solutions, research and development expenses, and other financing to innovative technologies.

TABLE 1 – REVENUE & ASSETS UNDER MANAGEMENT

Proportionate revenue[4]	**Units**	**2024**	**2023**	**2022**
Hydroelectric	$(USD) M	**1,478**	1,562	1,434
Wind	$(USD) M	**629**	511	538
Utility-scale solar	$(USD) M	**416**	365	374
Distributed energy and storage	$(USD) M	**227**	241	242
Transition [5]	$(USD) M	**496**	147	48
Total	$(USD) M	**3,246**	2,826	2,636
Asset under management				
Hydroelectric	$(USD) M	**37,767**	36,219	36,415
Wind	$(USD) M	**31,350**	21,999	12,586
Utility-scale solar	$(USD) M	**17,455**	18,072	16,310
Distributed energy and storage	$(USD) M	**13,333**	7,866	7,292
Transition	$(USD) M	**26,665**	17,344	4,119
Total	$(USD) M	**126,571**	101,499	76,722

TABLE 2 – INNOVATION INVESTMENTS

	Units	**2024**	**2023**	**2022**
Innovation investment[6]	$(USD)	**22,020,854**	59,074	939,183

[1] No sustainable aviation fuel production occurred in 2024
[2] Brookfield Renewable exercises judgment in determining whether non-wholly owned subsidiaries are controlled by Brookfield Renewable. Brookfield Renewable's judgment included the determination of (i) how the relevant activities of the subsidiary are directed; (ii) whether the rights of shareholdings are substantive or protective in nature; and (iii) Brookfield Renewable's ability to influence the returns of the subsidiary
[3] In December 2024, Brookfield Renewable, together with institutional partners, acquired an approximately 53% controlled stake in Neoen
[4] Segmented information is prepared on the same basis that Brookfield Renewable's Chief Executive Officer and Chief Financial Officer (collectively, the chief operating decision maker) manage the business, evaluate financial results, and make key operating decisions. Our proportionate revenue reflects our revenue in proportion to the percentage of our equity investment in our assets. AUM represents the total market value of the assets on behalf of our clients
[5] Our transition assets include our investments in proven technologies that support global decarbonization, including CCS, biofuels, recycling, and nuclear services, as well as our business transformations, which include those investment in business to support the decarbonization of their operations
[6] In 2024, to better reflect the nature of our business, we updated our methodology to include investments in sustainable solutions

CAPACITY AND GENERATION

We consider 100% of the capacity of our investments and owned assets. Additionally, we account for new capacity added from assets that reached their commercial operation date (COD) within the year (additional capacity commissioned), as well as capacity added through acquisition.

Our development pipeline includes early- to late-stage clean energy assets. For details on our transition asset pipeline, please see the 2024 Sustainability Report, page 21. Due to the variable nature of renewable power, we assess generation on an annualized long-term average (LTA) basis. This year, our portfolio experienced lower-than-average generation due to weaker hydrology in North America and Colombia.

In 2024, our overall increase in commissioned clean energy capacity—across both controlled operations and non-controlled investments—as ~7,000 megawatts. Overall capacity also increased through acquisition by ~4,000 megawatts.

TABLE 3 – CAPACITY AND GENERATION

Metric	Capacity (MW)	Generation (GWh)	LTA Generation (GWh)[1]
Hydroelectric[2,3]	8,276	32,636	37,732
Wind	17,134	27,763	54,340
Utility-scale solar	12,050	13,555	23,757
Distributed energy and storage[4,5]	7,291	4,281	4,376
Transition[6,7]	1,460	2,607	1,028
Total	46,211	80,842	121,233
Development pipeline	200,000	N/A	350,900
New capacity added	13,253	N/A	N/A

TABLE 4 – TRANSITION CAPACITY

Metric	Units	2024	2023	2022
Carbon captured	TPA	**57,000**	57,000	0
Biofuel production	MMBtu	**5**	4	3
Recycled material	Tons	**1,200,000**	1,000,000	100,000

[1] LTA is calculated based on our portfolio as at December 31, 2024, reflecting all facilities on a consolidated and an annualized basis from the beginning of the year, regardless of the acquisition, disposition or commercial operation date. See Item 5.A "Part 9 – Presentation to stakeholders and Performance Measurement" of our 2024 Annual Report for an explanation on our methodology in computing LTA and why we do not consider LTA for our pumped storage and certain of our other facilities
[2] Includes three battery storage facilities in North America (36 Megawatts)
[3] Includes two wind plants (32 Megawatts) and five solar plants (199 Megawatts) in Colombia
[4] Includes nine fuel cell facilities in North America (10 MW)
[5] Includes pumped storage in North America (633 megawatts) and Europe (2,088 megawatts)
[6] Includes 320 megawatts of wind capacity with an LTA of 784,000 megawatt hours
[7] Includes 118 megawatts of solar capacity with an LTA of 244,000 megawatt hours

Environment

We base our environmental programs on our guiding sustainability principles. We seek opportunities to be responsible stewards and avoid and mitigate the impact of our operations on the environment. We measure the success of our programs by monitoring and publicly reporting on our environmental performance.

Energy consumption

ENERGY CONSUMPTION

We purchase non-renewable fuel (primarily fossil fuels, such as natural gas and diesel) to support the operation of a select number of assets. This includes natural gas to support heating and start-ups of seven concentrated solar power (CSP) plants, as well as diesel and gasoline to operate maintenance vehicles. Additionally, we use natural gas as input fuel for one peaking plant in New York State and a small number of distributed energy fuel cells.

In some regions, renewable ethanol is consumed by maintenance vehicles. This year, we did not report consumption of renewable bagasse due to the sale of two biomass plants. This change is the main driver of the overall decrease in fuel consumption from 2023.

We produce about 87 megawatt hours of clean energy for every megawatt hour of energy we purchase.[1] We report on renewable electricity and non-renewable grid electricity consumed by our assets, as well as minimal electricity consumption in a small number of offices. Generating assets purchase electricity for operations during planned and unplanned outages and to provide ancillary services to the grid, such as maintaining voltage control. Our operating businesses do not track parasitic consumption during operations.

TABLE 5 – ENERGY CONSUMPTION

Metric	Unit	2024	2023	2022	Delta (2024-2023)	SASB / GRI / TCFD / ESRS
Non-renewable fuel consumption	MWh	706,590	697,590	683,264	1 %	TCFD / E1-5
Renewable fuel consumption	MWh	2,905	1,408,168	1,172,017	(100)%	TCFD / E1-5
Total fuel consumption	MWh	709,495	2,105,758	1,855,281	(66)%	305-1 / TCFD / E1-5
Non-renewable electricity consumption	MWh	135,605	148,435	125,001	(9)%	305-1 / TCFD / E1-5
Renewable electricity consumption	MWh	83,873	70,354	82,685	19 %	305-1 / TCFD / E1-5
Total electricity consumption	MWh	219,478	218,789	207,686	— %	IF-EU-000.E / 305-1 / TCFD / E1-5
Total energy consumption	MWh	928,972	2,324,546	2,062,968	(60)%	305-1 / TCFD / E1-5

[1] Based on our consolidated generation

Greenhouse gas emissions

ABOUT OUR GREENHOUSE GAS (GHG) EMISSIONS

In 2024, our total Scope 1 and Scope 2 market-based GHG emissions were 221,620 metric tons of carbon dioxide equivalent (tCO_2e) and total Scope 1 and Scope 2 location-based GHG emissions were 215,128 tCO_2e.

In 2024, our Scope 1 GHG emissions saw a slight increase compared to the previous year. This rise was primarily due to the expansion of our portfolio of operations, as several projects reached COD and commenced full-scale activities this year. Overall, our total Scope 1 and 2 (market-based) GHG emissions increased marginally by 2% from the previous year and 18% from the base year, driven by structural changes such as new acquisitions, net of divestments, and overall expansion in operations across our operating businesses.

Our material Scope 3 GHG emission categories continue to be[7]:

1. Upstream Scope 3, Category 2[16] GHG emissions from the construction of clean energy projects. Higher construction-related emissions within our portfolio are reflective of an increase in the overall operating capacity of projects that reached the Commercial Operations Date ("COD") compared to the prior year. These emissions are recognized on a one-time basis upon completion of construction and COD of each project. This year, our controlled businesses added ~2,692 megawatts of net new capacity, resulting in higher GHG emissions from construction reported under Scope 3, Category 2 GHG emissions.[2]
2. Downstream Scope 3, Category 15 GHG emissions from our investments in transition assets, including sustainable solutions and business transformation. As we continue to deploy capital toward investing in transforming carbon-intensive businesses to support decarbonization, it is expected that our overall financed GHG emissions will continue to increase, as reported under Scope 3, Category 15, while we work with these businesses to decarbonize.[15]

METHODOLOGY AND REPORTING BOUNDARY

We selected 2020 as our base year as it was the first year we received limited assurance on Scope 1 and Scope 2 location-based emissions.

We continue to calculate and report our GHG emissions on the basis of financial control. We report and obtain limited assurance on our Scope 1, Scope 2 (location-based and market-based), and Scope 3, Category 2 GHG emissions in line with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard and GHG Protocol Scope 2 Guidance issued by the World Business Council for Sustainable Development and the World Resources Institute.[4]

We report and obtain limited assurance on our Scope 3, Category 15 investment GHG emissions in accordance with the Global GHG Accounting and Reporting Standard for the Financial Industry issued by the Partnership for Carbon Accounting Financials ("PCAF").

Specific reporting boundaries and policies applicable to each scope have been included in the end notes on page 11 of this Data Book.

SIGNIFICANT CHANGES AND UPDATES

We will restate our total Scope 1 and 2 base year (2020) GHG emissions where changes in structure, methodology, or errors cumulatively result in a variance of the greater of 5% or 5,000 tCO_2e compared to our base year emissions.

Due to structural changes in 2024 that collectively triggered the recalculation threshold, we have restated our 2020 base year Scope 1 and Scope 2 (location-based and market-based) GHG emissions.[8]

Additionally, due to structural changes in 2024 we have restated our prior year Scope 1, Scope 2 (location-based and market-based), Scope 3, Category 2 (capital goods), and Scope 3, Category 15 (financed) GHG emissions. In keeping with our GHG accounting policy, we have included emissions from acquisitions or structural changes that occurred in Q4 of 2023.

The following include our Q4 2023 asset acquisitions, divestments and ownership changes as well as structural changes from 2024:

- Acquisition of OnPath and Deriva in Q4 of 2023
- Change in financial control of CleanMax in Q4 of 2023
- Investment in Westinghouse in Q4 of 2023
- Acquisition of Leap Green and HR Energy in 2024
- Divestment of the biomass assets, Santa Candida I and II, in Brazil in 2024 which accounted for all biogenic CO_2 emissions in prior years
- Divestment of the Malacha asset in the U.S. in 2024

Greenhouse gas emissions analysis

GHG EMISSIONS INVENTORY

We measure the year-over-year change in our Scope 1 and 2 (location-based and market-based) GHG emissions, as well as our material Scope 3 GHG emissions, which include Categories 2 (capital goods) and 15 (financed emissions).

While the GHG emissions from our operating clean energy assets are relatively low compared to the IEA global grid average factor, we recognize the importance of continuing to reduce our GHG emissions and have set a target to reach net-zero Scope 1 and 2 market-based GHG emissions across our clean energy operations by 2030.[3]

Additionally, 100% of our business transformation investments under the Brookfield Global Transition Funds (BGTF I) have set decarbonization targets aligned with the goals of the Paris Agreement. For these investments, represented as our Scope 3, Category 15, we expect GHG emissions to be higher at the time of acquisition and to decrease over time as the businesses execute on their decarbonization plans in line with the targets set.

The delta from the 2024 Scope 1 GHG emissions against the base year is an increase of 34,352 tCO_2e. The Scope 2 market-based GHG emissions have increased by 210 tCO_2e. The total Scope 1 and Scope 2 market-based GHG emissions have increased by 34,563 tCO_2e, resulting in an 18% increase from our base year.

Our GHG emissions by type of gas for Scope 1 and Scope 2 (location-based) emissions for 2024 are represented in Table 7.

TABLE 6 – GREENHOUSE GAS EMISSIONS

GHG emissions (tCO_2e) [5, 6, 7, 8]	Unit	Delta from base year	2024	2023	2022	2020 (base year)	SASB / GRI / TCFD / ESRS
Scope 1 - Direct emissions[9, 10]	tCO_2e	34,352	**140,074**	139,532	140,035	105,722 [22]	IF-EU-110a.1 / 305-1 / TCFD / E1-6
Scope 2 - Indirect emissions (location-based) [9, 11, 12]	tCO_2e	823	**75,054**	69,878	47,169	74,231 [22]	IF-EU-110a.1 / 305-2 / TCFD / E1-6
Scope 2 - Indirect emissions (market-based) [9, 12, 13]	tCO_2e	210	**81,546**	77,474	54,716	81,336 [22]	IF-EU-110a.1 / 305-2 / TCFD / E1-6
Total Scope 1 and Scope 2 (location-based)	tCO_2e	35,175	**215,128** [1]	209,410	187,204	179,953 [1]	
Total Scope 1 and Scope 2 (market-based)	tCO_2e	34,563 [1]	**221,620** [1]	217,006	194,751	187,057 [1]	
Scope 3, Category 2 [14]	tCO_2e	N/A	**1,628,488** [1]	751,265 [16]	694,077	N/M	IF-EU-110a.1 / 305-3 / TCFD / E1-6
Scope 3, Category 15 [15, 18, 19, 20, 21]	tCO_2e	N/A	**731,351** [1]	735,816 [17]	601,753	N/M	IF-EU-110a.1 / 305-3 / TCFD / E1-6
Total emissions Scope 1+2+3 (location-based)	tCO_2e	N/A	**2,574,967**	1,696,492	1,483,034	179,953	
Total emissions Scope 1+2+3 (market-based)	tCO_2e	N/A	**2,581,459**	1,704,087	1,490,581	187,057	
Biogenic emissions	tCO_2e	N/A	**N/A**	1,289,497	1,023,052	1,318,889	

TABLE 7 – GREENHOUSE GAS EMISSIONS BY GAS TYPE

Gas Type	Unit	CO_2	CH4	N2O	HFCs	PFCs	SF6	SASB / GRI / TCFD / ESRS
Scope 1 gas emitted	t	138,539	3.46	0.36	0.44	N/A	0.03	IF-EU-110a.1 / 305-1/305-2 / TCFD / E1-6
Scope 1 equivalent	tCO_2e	138,539	96.74	96.56	574.31	N/A	766.89	IF-EU-110a.1 / 305-1/305-2 / TCFD / E1-6
Scope 2 (location-based) in gas emitted	t	75,007	0.64	0.11	n/a	N/A	n/a	IF-EU-110a.1 / 305-1/305-2 / TCFD / E1-6
Scope 2 (location-based) in gas equivalent	tCO_2e	75,007	17.80	30.08	n/a	N/A	n/a	IF-EU-110a.1 / 305-1/305-2 / TCFD / E1-6
Total gas emitted	t	213,546	4.09	0.48	0.44	N/A	0.03	IF-EU-110a.1 / 305-1/305-2 / TCFD / E1-6
Total gas equivalent	tCO_2e	213,546	114.55	126.64	574.31	N/A	766.89	IF-EU-110a.1 / 305-1/305-2 / TCFD / E1-6

FINANCED EMISSIONS[15]

Our Scope 3, Category 15 financed GHG emissions are a result of our investments in clean energy, sustainable solutions, and business transformation—all in support of global decarbonization efforts.

In 2024, 85% of our non-controlled investments were in-scope for financed GHG emissions reporting.[19] This covers our loans, preferred share and common share investments—through direct investments, the Brookfield Infrastructure Funds, and our global transition fund, BGTF I—as there were no financed emissions in BGTF II in 2024. On an asset-class basis, for the year ended December 31, 2024, GHG emissions were reported for 100% of our total public equity, 90% of our unlisted equity, and 60% of our business loans.[23]

DATA QUALITY FOR OUR INVESTMENTS

We strive to use the highest data quality available. The majority of the investment-level GHG emissions in 2024 were assigned either the highest or second-highest quality score.[24]

The financed GHG emissions and associated weighted average data quality scores, based on the invested value, are summarized and defined in Table 9.

TABLE 8 – GHG EMISSIONS ACROSS OUR INVESTMENT THEMES

Investment theme	Unit	2024	2023
Clean energy	tCO_2e	**93,747**	79,820
Sustainable solutions	tCO_2e	**77,205**	62,328
Business transformation	tCO_2e	**560,399**	593,668

TABLE 9 – GHG EMISSIONS DATA QUALITY FOR OUR INVESTMENTS

For the twelve months ended Dec. 31, 2024	Scope 1 + Scope 2 emissions	Scope 1 + Scope 2 emissions	Scope 3 emissions	Scope 3 emissions
Investment type	tCO_2e	Weighted Average Data Quality score[24]	tCO_2e	Weighted Average Data Quality score[24]
Unlisted equity	84,030	2	145,571	2
Business loans	203,161	2	80,418	2
Listed equity	139,257	2	78,914	2

1. Included in the scope of limited assurance provided by EY.
2. Represents both financially controlled assets and investments made with institutional partners, joint venture partners, and through other arrangements.
3. For clean energy acquisitions made prior to December 31, 2025. For clean energy acquisitions made post-2025, we will set targets aligned with science-based pathways.
4. We have also considered the Corporate Value Chain (Scope 3) Accounting and Reporting Standard and the Technical Guidance for Calculating Scope 3 Emissions when calculating and reporting on our Scope 3, Category 2 GHG emissions.
5. The Global Warming Potential applied to the greenhouse gas types to standardize GHG emissions to a carbon dioxide equivalent is the IPCC–Fifth Assessment Report (2014), 100-year timeframe. Although PCAF requires using the latest Assessment Report for GWP of gases, businesses may need to consider older versions to comply with regional regulatory requirements.
6. For acquisitions and/or changes in financial control of our investments that happen in the fourth quarter of the year, we have adopted a "year-after approach", as per the GHG Protocol, by accounting for the GHG emissions from the acquisition or change in the next reporting cycle.
7. Reported GHG emissions include material Scope 3 Categories only. Categories 9, 11, 12, 13 and 14 are not applicable to Brookfield Renewable. Categories 1, 3, 4, 5, 6, 7, 8 and 10 have been determined to be immaterial to total emissions for the twelve months ending December 31, 2024, and 2023. Scope 3, Category 15 emissions are material to Brookfield Renewable and represent the financed emissions from non-controlled investments.
8. For changes in our GHG accounting methodology (which is not considered a structural change and does not include annual changes such as updates to emission factors, GWP etc.), we will apply the updated methodology retrospectively. However, this is not applicable in the current reporting year as there were no changes in accounting methodologies.
9. Our policy allows for a maximum of the full period of Q4 to be accrued in order to allow time for consolidation. Q4 accruals are estimated primarily by determining the average of Q1-Q3 consumption or utilizing the prior year Q4 consumption.
10. Scope 1 emissions reflect the use of activity-specific data and emission factors.
11. Scope 2 location-based emissions are based on country or region-specific average grid intensity emission factors.
12. Our wind and solar assets purchase small amounts of electricity when self-generated power is not available. Our hydroelectricity assets continue to provide ancillary services to the grid, including voltage support, as contractually required, to the independent system operators (ISOs) in North America. To do this, we purchase small amounts of electricity when these assets are not generating, which can happen during planned and unplanned periods.
13. Scope 2 market-based emissions reflect the efforts taken by the businesses to reduce their Scope 2 emissions by purchasing Renewable Energy Certificates (RECs). Where RECs are not purchased, market-based emissions are based on country-specific residual mix emission factors, where available, and average grid intensity emission factors, where unavailable. Due to the timing of the publication of the residual mix emission factors from Green-e, our 2024 market-based Scope 2 emissions for the U.S. were calculated using residual mix emission factors representing the year 2021, where the 2024 location-based Scope 2 emissions for the U.S. were calculated using grid emission factors representing the year 2022.
14. Scope 3, Category 2 capital goods, aligns with financial reporting of property, plant and equipment. Capital goods for Brookfield Renewable are defined as fully developed renewable energy plants or facilities as at commercial Operation Date ("COD"). This category captures emissions arising from fuel and energy related activities related to the manufacturing, transportation and installation of energy plants and/or activities related to engineering, procurement, and construction contracts for development within our financial control. Category 2 emissions do not include the upstream emissions related to renewable energy plants or facilities that are acquired on or after COD. The reporting boundary for Category 2 emissions inventory includes greenfield and upgrade projects, as well as all CapEx where the contract spend exceeds $1M USD. Category 2 emissions are calculated by multiplying the installed capacity by the most recently available life cycle emission factors for upstream cradle-to-gate emissions for the wind turbines or solar panels obtained from technologically relevant manufacturer's environment profile reports, such as Environmental Product Declarations (EPDs). These emission factors include all material upstream emissions including construction, manufacturing, transportation, upstream fuel consumption and installation-related emissions, as well as immaterial downstream emissions where it is not practical to separate the downstream emissions from the life cycle emissions factors. These emissions are recognized as one-time construction related Scope 3, Category 2, emissions. As we increase capacity in our portfolio year-on-year, we anticipate a rise in the associated construction emissions.
15. Scope 3, Category 15, represents financed emissions from investments that are not financially controlled by Brookfield Renewable. This includes our loans, preferred and common share investments. The financial data used to determine attribution factors is as of Q3, unless more recent financial data is made available by the businesses.
16. Scope 3, Category 2 emissions for 2023 have been recalculated to include structural changes that occurred during Q4 of 2023 and trued up to reflect actual CODs in the year. The impact of the restatement was a marginal increase in the reported 2023 Scope 3, Category 2 emissions by 7,256 tCO_2e.
17. Scope 3, Category 15 emissions have been restated to include structural changes that occurred during Q4 of 2023 including acquisitions (Nuclear Services (Westinghouse)), and investments that shifted from a non-controlled investment (Scope 3, Category 15) to controlled (Scope 1, Scope 2 and Scope 3, Category 2) upon increase in ownership (CleanMax) which were deemed out of scope in 2023 per our GHG accounting policy. The impact of the restatement was a 21,920 tCO_2e increase in the 2023 Scope 3, Category 15 (market-based) emissions and a 22,418 tCO_2e increase in Scope 3, Category 15 (location-based) emissions.
18. Refer to tables 7 and 8 for further details related to Scope 3, Category 15 emissions. This category includes GHG emissions from investments in clean energy, sustainable solutions, and business transformation.
19. Our policy excludes GHG emissions from toeholds, investments with attribution factors lower than 5% and where we have no active management, investments in a new technology where GHG emissions estimates cannot be accurately calculated due to limited market guidance on global methodology to quantify the GHG emissions, where insufficient financial/nonfinancial data is available, and investments that have closed within the fourth quarter of the reporting period. Toeholds include the acquisition of public or private debt, debt-like instruments, minority shareholdings in publicly traded securities, or another form of strategic investment in a target business, which could potentially play a significant role in a broader transaction, if one were to materialize.
20. Total Scope 3, Category 15, emissions using investment-level GHG emissions calculated using a location-based approach totaled 726,938 tons of CO_2e for the twelve months ended December 31, 2024. Total Scope 3, Category 15 emissions using investment-level GHG emissions calculated using a market-based approach, where available, totaled 731,351 tons of CO_2e for 2024. Where investment-level GHG emissions were not available using a market-based approach, this number reflects the investment-level GHG emissions calculated using a location-based approach.
21. The investment-level emissions have been attributed to Brookfield Renewable in proportion to our exposure to the investment's total value by way of an attribution factor; these have been calculated in accordance with PCAF and represents our outstanding loan amounts or equity invested amount over the total investment-level equity and debt.
22. Our 2020 base year GHG emissions were restated due to structural changes. The restated 2020 base year values are:
    - Scope 1 - 105,722 tCO_2e (increased by 8,001 tCO_2e)
    - Scope 2 (LB) - 74,231 tCO_2e (increased by 18,684 tCO_2e)
    - Scope 2 (MB) - 81,336 tCO_2e (increased by 20,402 tCO_2e)
23. The coverage % has been determined as the % of the total investments that were outstanding in 2024 (total USD million invested), including the investments made in Q4 of the reported, this includes among our other investment in Infinium and European Solar DG developer ROOF. Our GHG inventory accounting policy does not include GHG emissions of the investments made in Q4 of the reporting year. This coverage % excluding Q4 investments increases to 94%.
24. Weighted average data quality scores are assigned to Scope 3, Category 15, financed emissions per asset class, to indicate the quality of the GHG emissions that have been reported by the investee business. This facilitates greater transparency in data reporting and encourages improvement in data quality over time. In cases where the activity data needed to calculate investment-level GHG emissions was unavailable, alternative methods were used where reliable estimation was possible. This is a method recommended by PCAF and we have assigned data quality scores in accordance with the following definitions below:
    - Score 1 - Verified GHG emissions reported internally or externally by the investee business
    - Score 2 - Unverified GHG emissions calculated and reported internally or externally by the investee business, or GHG emissions calculated by Brookfield Renewable using primary physical activity data of the investee business' energy consumption (e.g., fuels consumed)
    - Score 3 - GHG emissions calculated by Brookfield Renewable using primary physical activity data of the investee business' production (e.g., installed capacity)
    - Score 4 - GHG emissions calculated by Brookfield Renewable using a proxy to estimate physical activity data of investee business' energy consumption

GHG EMISSIONS INTENSITY

We track our carbon intensity to understand the relative emissions impact of our operations. Our carbon intensity continues to decrease as a result of adding clean energy capacity to our portfolio. Our generation-related carbon intensity on a market basis is approximately 150 times lower than the global average.[1] This is because our absolute emissions remain relatively low while our generation increases due to growth. Additionally, we examine our emissions intensity on an enterprise value and weighted average carbon intensity (WACI). We do not consider WACI to be a representative measure of our decarbonization efforts, as it is subject to year-over-year fluctuations based on valuation and revenues.

Reporting avoided emissions is a way to demonstrate a quantifiable positive contribution of an asset. They are reported separately from the absolute GHG emissions generated from the underlying asset. Calculations of avoided emissions are performed consistently with methodologies defined by PCAF. We expect that as grids continue to incorporate renewable energy, our avoided emissions will change in line with International Financial Institutes' (IFI) emission factors.

NON-GHG EMISSIONS

Despite being of low materiality to our business, we measure and report on the nitrogen oxides (NO_x) and sulfur oxides (SO_x) generated by these facilities, as relevant to our business. Year-over-year fluctuations are expected, as these amounts are influenced by maintenance and other operating activities at specific sites across our portfolio. Particulate matter and mercury are not material to our business, since approximately 98% of our generation comes from renewable energy facilities.

[1] IEA 2024 Emission factor database

TABLE 10 – OUR GHG EMISSION INTENSITY

Carbon-related metrics	Unit	2024	2023	2022	2020	SASB / GRI / TCFD / ESRS
Generation-related carbon intensity (location-based)	t CO_2e / GWh	**3**	3	3	5	305-4 / TCFD / E1-6
Generation-related carbon intensity (market-based)	t CO_2e / GWh	**3**	3	3	5	305-4 / TCFD / E1-6
Weighted average carbon intensity (WACI)	t CO_2e / total revenue $(USD) M	**41**	29	31	38	TCFD
Portfolio carbon footprint	t CO_2e / enterprise value $(USD) M	**5**	4	10	7	TCFD / E1-6
Avoided emissions	million tCO_2e	**58**	42	30	N/M	IF-EU-110a.1 / 305-5 / TCFD / E1-6

TABLE 11 – NON-GHG EMISSIONS

Gas type	Unit	2024	2023	2022	Delta (2024-2023)	SASB / GRI / TCFD / ESRS
NO_x	t	20	319	191	(94)%	IF-EU-120a.1 / 305-7 / E2-4
SO_x	t	0.36	0.45	0.36	(20)%	IF-EU-120a.1 / 305-7 / E2-4
Particulate matter	t	N/A	N/A	N/A	N/A	E2-4
Mercury	kg	N/A	N/A	N/A	N/A	E2-4

Biodiversity and ecosystems

BIODIVERSITY

As a business focused on investing in, developing, owning, and operating renewable energy assets, we work closely with nature and depend on the natural world to create energy. Our businesses apply the mitigation hierarchy across their operations, assess the area of influence of their sites and activities to identify where they have the potential to have meaningful impacts on priority biodiversity (identified sites),[1] and manage these interactions accordingly. Additionally, our businesses take opportunities to protect and restore ecosystems and habitats.

We have identified 8% of our utility-scale capacity as having the potential to meaningfully impact priority biodiversity. Of the sites identified, 99% have an environmental impact assessment in place, and 100% are covered by a biodiversity management plan.

We purchase and/or lease land in order to build our facilities. Our assets' interactions with biodiversity vary by technology type and by regional land management practices. We seek to minimize the land area we disturb as a result of our construction and operations and protect biodiversity and ecosystems in line with the recommendations of environmental impact assessments and in accordance with permitting requirements. For example, where we own or lease land area for our wind sites, we may lease a larger area than the portion disturbed by turbines and access roads.

Across the portfolio, we continue to protect 240 km^2 and have restored an additional 40 km^2 compared to last year, which is equivalent to approximately 7% and 1% of our total site area, respectively.

TABLE 12 – BIODIVERSITY

Metric[2]	Unit	2024	2023	2022[3]	SASB / GRI / TCFD / ESRS
Total capacity considered identified sites	%	8	N/M	N/M	
Identified sites with environmental impact assessments	%	99	N/M	N/M	E4-5
Identified sites with biodiversity management plans	%	100	N/M	N/M	E4-4, E4-5
Total area protected	km^2	240	241	169	304-3 / E4-5
Total area restored	km^2	40	5	1	304-3 / E4-5

[1] Of our clean energy technologies, we consider that our utility-scale solar, wind and hydro assets to have the potential to meaningfully impact priority biodiversity
[2] Biodiversity metrics for identified sites reflects our financially controlled portfolio of our utility-scale businesses as of Q4 2024. We do not consider our distributed energy and battery storage segments to have significant impacts on priority biodiversity
[3] 2022 data coverage is limited to operating businesses in Colombia and Brazil

Water management

WATER MANAGEMENT

In 2024, we expanded our consolidated and reported water metrics to better capture differences across the technologies in our portfolio. While our hydroelectric facilities depend on water flow, they do not withdraw or consume water. This year, we included water flow through our hydroelectric facilities to provide additional transparency on how our operating businesses interact with water.

In line with our Environmental Protection Standard, all sites in areas of high water stress[1] have a water management plan that considers water efficiency from the earliest stages of planning and design, and throughout the asset lifecycle. These plans include identified initiatives to avoid, mitigate, and manage water-related risks and impacts, as well as potential opportunities.

Our water management approach is focused on our largest water consumers in water-stressed areas: our CSP facilities in Spain. These facilities are 24 times more efficient from a GHG emissions perspective than the global grid average[2] and require water to support cooling and for use in their steam turbines. In 2024, through the execution of their water management plans, the CSP facilities decreased their water consumption by 26% by increasing water recycling and, therefore, reducing the water consumption of their cooling towers.

Emissions to water are immaterial to our business, as we do not use, generate, or discharge the compounds listed under the European Union's Sustainable Finance Disclosure Regulation's Principal Adverse Impacts (PAIs).

TABLE 13 – WATER METRICS[3]

Metric	Unit	2024	2023	2022	Delta (2024-2023)	SASB / GRI / TCFD / ESRS
Water flow through hydroelectricity assets	million m^3	**427,789**	N/M	N/M	N/A	
Total water withdrawn	m^3	**5,151,678** [4]	6,791,302	6,782,807	(37)%	IF-EU-140a.1 / 303-5 / TCFD / E3-4
Groundwater withdrawal	m^3	**461,781**	221,140	N/M	6 %	303-3 / E3-4
Surface water withdrawal	m^3	**4,386,462**	6,553,270	N/M	(50)%	303-3 / E3-4
Other water withdrawal	m^3	**303,435**	16,891	N/M	1655 %	303-3 / E3-4
Total water consumed in water stressed areas	m^3	**3,649,761**	5,542,611	N/M	(34)%	IF-EU-140a.1 / 303-5 / TCFD / E3-4
Total water consumed	m^3	**4,028,398**	N/M	N/M	N/M	
Water discharged[5]	m^3	**1,123,280**	N/M	N/M	N/M	E3-4
Water discharged at similar or better quality	m^3	**1,114,891**	N/M	N/M	N/M	E3-4
Water discharged at lower quality	m^3	**0**	N/M	N/M	N/M	E3-4
Percentage of capacity in water stressed areas (by technology)[6]						
Hydroelectric	%	**0.1**	0.2	0.2	(33)	TCFD / E3-4
Wind	%	**14.8**	7.3	6.7	104	TCFD / E3-4
Utility-scale solar	%	**10.0**	5.9	5.7	59	TCFD / E3-4
Distributed energy and storage	%	**1.6**	1.10	N/M	47	TCFD / E3-4
Assets in water-stressed areas covered by water management plans (by generation)	%	**100**	100	57	—	E3-4

[1] Water stress is defined according to areas with high, extremely high and arid regions according to the World Resources Institute (WRI)'s Aqueduct tool v. 4.0
[2] Calculated as the total Scope 1 and 2 emissions of our CSPs per GWh generated, compared to IEA global grid average emission factor
[3] Consistent with previous years, water consumed for non-operational purposes, such as sanitation, is excluded
[4] In 2024, Elera executed on the sale of two biomass plants, which consumed 710,809 m^3 of water in 2023
[5] Includes 8,389 m^3 of water used for sanitation purposes discharged through third parties
[6] Reflects the total capacity of financially controlled assets in high water stressed area for each technology over the total capacity of our financially controlled assets using WRI's Aqueduct tool's v 4.0 for 2023-2024 data and v 3.0 for 2022; 2022 data restated to reflect financially controlled capacity

Waste management

WASTE MANAGEMENT

Although waste is not a significant by-product of our business activities, our waste management and circularity programs aim to support the responsible management of waste across the lifecycle of our assets. For more details on our programs, see Managing waste and promoting circularity in our 2024 Sustainability Report.

In prior years, our main reported waste was from spills and incidents at our concentrated solar power (CSP) facilities. We have significantly reduced spills year-over-year by upgrading our heat transfer and spill notification systems.

This year, our main sources of waste are from construction-related activities, repowering, and major maintenance. The waste type, recyclability and other diversion options will vary on materials, stage and location of each project. We therefore expect that our waste diversion and volumes will vary accordingly.

This year, we continued to focus on implementing circularity programs and opportunities, including vendor take-back and recycling programs for our major components such as solar panels, and wind turbine blades. We increased circularity by recycling 42% of our total waste, including 1,467 metric tons of major components. We are on track to exceed our 2025 waste target, having achieved a 77% reduction in the volume of waste sent to landfill compared to 2022, and a 37% reduction compared to 2023.

TABLE 14 – WASTE MANAGEMENT

Waste disposal methods	Unit[1]	2024	2023	2022	Delta (2024-2023)	SASB / GRI / TCFD / ESRS
Non-hazardous waste generated	t	**10,533**	8,960	9,291	18 %	306-3 / TCFD / E5-5
Non-hazardous waste landfilled	t	**1,276**	1,210	3,798	5 %	306-5 / E5-5
Non-hazardous waste diverted from landfill	t	**9,257**	7,750	5,493	19 %	
Non-hazardous waste incinerated	t	**564**	533	N/M	6 %	306-5 / TCFD / E5-5
Non-hazardous waste otherwise diverted from landfill[2]	t	**2,834**	1,345	5,493	111 %	
Non-hazardous inorganic waste recycled	t	**5,479**	4,744	N/M	15 %	306-4 / E5-5
Non-hazardous organic waste composted/recycled	t	**380**	1,129	N/M	(66)%	306-4
Major components recycled	%	**100**	N/M	N/M	N/M	
Non-hazardous waste diverted from landfill	%	**88**	86	59	2	
Hazardous waste generated[3]	t	**4,224**	14,602	15,868	(71)%	306-3
Hazardous waste landfilled	t	**3,155**	8,945	N/M	(65)%	306-5
Hazardous waste diverted from landfill	t	**1,069**	5,479	N/M	(92)%	
Hazardous waste incinerated	t	**83**	51	N/M	62 %	306-5 / TCFD / E5-5
Hazardous waste otherwise disposed[4]	t	**643**	1,177	N/M	(98)%	
Hazardous waste recycled	t	**343**	4,252	N/M	(92)%	306-4 / E5-5
Hazardous waste diverted from landfill	%	**25**	38	N/M	(33)	
Total waste diverted from landfill	t	**10,325**	13,230	5,493	(22)%	
Total waste generated	t	**14,756**	23,562	25,160	(37)%	306-3 / TCFD / E5-5

[1] All absolute numbers are reported in metric tons
[2] In relation to 2024, this includes 395 metric tons of waste with unknown disposal method
[3] Our operations do not produce any radioactive waste
[4] In relation to 2024, this includes 19 tons of waste with unknown disposal method

Social

We track social metrics to understand our HSS&E, hiring, retention and demographics, and community contributions performance year-over-year.

Health, Safety, Security & Environment

HEALTH, SAFETY, SECURITY & ENVIRONMENT

As part of our commitment to health, safety, security and environment (HSS&E), we have implemented a HSS&E Management System which sets the parameters for managing HSS&E risks across our operations. Although we have made steady progress in reducing our High-risk Incident Frequency Rate since 2007, we experienced two tragic fatalities within our business in 2024. We conducted detailed investigations into each incident to fully understand the root causes and implemented comprehensive changes across the businesses, which were communicated with the aim of preventing recurrence. We continue to focus on learning from all HSS&E incidents so we can improve our HSS&E Management System and strive to prevent recurrence. We monitor our progress through safety performance metrics, aligned with the Occupational Safety and Health Administration (OSHA), as shown in Table 17.

TABLE 15 – HSS&E PERFORMANCE

Metric[1]	Unit	2024	2023[2]	2022[3]	Delta (2024-2023)	SASB / GRI / TCFD / ESRS
Total hours worked	hours	**35,096,664**	28,548,668	21,642,430	**23 %**	S1-14
Total number of high-risk safety incidents[4]	#	**26**	19	27	**37 %**	S1-14
Fatalities	#	**2**	0	0		IF-EU-320a.1 / RR-WT-320a.1 / S1-14
Contractor fatalities	#	**1**	0	0		S1-14
Employee fatalities	#	**1**	0	0		S1-14
Employee Lost Time Injury Frequency Rate (LTIFR)	employee injuries per million hours worked	**0.3**	0.4	0.4	**(7)%**	403-9 / S1-14
Employee Lost Time Injury Rate (LTIR)	employee injuries per 200,000 hours worked	**2**	2	2	**(7)%**	403-9 / S1-14
Employee High-risk Incident Rate[4]	high-risk incidents per million hours worked	**0.7**	0.6	0.3	**24 %**	S1-14
Contractor Lost Time Injury Frequency Rate (LTIFR)	contractor injuries per million hours worked	**0.4**	0.4	N/M	**(15)%**	
Contractor Lost Time Injury Rate (LTIR)	contractor injuries per 200,000 hours worked	**2**	2	N/M	**(15)%**	
Contractor High-risk Incident Rate	high-risk incidents per million hours worked	**1**	1	1	**5 %**	S1-14
Total High-risk Incident Frequency Rate	high-risk incidents per million hours worked	**0.7**	**0.7**	1.2	**11 %**	S1-14
Cumulative High-risk Incident Frequency Rate[4]	cumulative high-risk incidents per million hours worked	**1.2**	1.2	1.3	**(1)%**	S1-14
Planned safe work observations	#	**11,181**	N/M	N/M	**— %**	
Completed safe work observations	#	**11,310**	13,674	10,792	**(17)%**	S1-14
HSS&E training for employees	hours	**216,928**	162,262	80,517	**34 %**	S1-13
Employees trained on HSS&E	%	**100**	100	100		S1-13
Contractors trained on HSS&E	%	**N/M**	N/M	N/M		S1-13

[1] Data aligns with the perimeter of our controlled operating businesses
[2] 2023 data has been updated for consistency and alignment with the disclosure perimeter
[3] 2022 data has been updated for consistency and alignment with the disclosure perimeter
[4] Safety metric aligns with the Occupational Safety and Health Administration

Our people

OUR PEOPLE

We strive to attract, retain, and develop the best talent across our business and within the businesses where we invest. Each business manages its human capital programs in line with our Human Capital Framework, see Creating clean energy jobs section of the 2024 Sustainability Report.

In 2024, our total employee population grew by 575 employees through the acquisition of new operating businesses and hiring.

We monitor the demographics of our workforce to help us understand the diversity of our talent pool and encourage broader representation. The information we gather helps us identify opportunities for increasing diversity related to gender, geography, and skills in our organization.

Our training programs include HSS&E, cybersecurity, human capital development, and anti-bribery and anti-corruption (ABC). Training hours per employee increased ~10% compared to last year, due to a combination of increased program hours in the areas listed above and additional training offered at individual businesses.

TABLE 16 – HUMAN CAPITAL METRICS

Metric	Unit	2024	2023	2022	Delta (2024-2023)	SASB / GRI / TCFD / ESRS
Full-time employees	#	**5,266**	4,695	3,308	12 %	2-7-b / S1-6
Temporary employees	#	**88**	75	32	17 %	2-7-b / S1-6
Voluntary turnover rate	%	**10**	17	11	(41)	401-1 / S1-6
Turnover rate	%	**13**	22	14	(39)	401-1 / S1-6
Total number of employees	#	**5,354**	4,770	3,340	12 %	2-7-b / S1-6
Total training	hours	**141,138**	77,112	85,946	589 %	S1-13
Total training per employee	hours / employee	**26**	24	26	11 %	S1-13

TABLE 17 - EMPLOYEE DEMOGRAPHICS[1]

Metric	Unit	2024	2023	2022	Delta (2024-2023)	SASB / GRI / TCFD / ESRS
Employee age demographics						S1-6
Less than 25 years old	%	**5**	3	3	40	405-1 / S1-6
25-less than 30 years old	%	**14**	14	10	—	405-1 / S1-6
30-less than 40 years old	%	**34**	36	37	(6)	405-1 / S1-6
40-less than 50 years old	%	**28**	27	28	3	405-1 / S1-6
Over 50 years old	%	**19**	20	22	—	405-1 / S1-6
Unionized employees	%	**30**	49	46	(39)	2-30
Gender						
Female employees	%	**24**	20	25	18	S1-6
Female VPs and above	%	**20**	20	18	(2)	S1-6, S1-9
Female senior leadership	%	**30**	29	50	3	S1-6, S1-9
Female Board members	%	**43**	38	33	(46)	S1-6, S1-9
Female executive management[1]	%	**50**	33	50	N/A	
Total female employee	#	**1,255**	955	835	31 %	FN-AC-330a.1 / S1-6
Total employees	#	**5,354**	4,770	3,340	12 %	FN-AC-330a.1 / S1-6

[1] Representing the percentage of BEP's core senior management team as defined in its Form 20-F

Community contributions

COMMUNITY CONTRIBUTIONS

Our operating businesses consult and engage with local stakeholders and community groups where they operate and strive to implement programs that create shared value. This engagement takes different forms and depends on the type of facility, the nature and stage of the project, and the stakeholders involved. We continue to monitor these contributions to understand the impact of this investment over time.

Our charitable donations refer to one-off or occasional support for charitable causes in response to the needs of charitable and community organizations, requests from employees, or in reaction to external events such as emergency relief situations.

Our community investments reflect a long-term, strategic approach to striving to create shared value through partnerships. These initiatives focus on a defined set of priorities, identified through collaborative dialogue, to address community needs.

This year, we nearly doubled our reported spending on charitable donations, community investments, and sponsorship events.

TABLE 18 – COMMUNITY CONTRIBUTIONS

Metric	Unit	2024	2023	2022	Delta (2024-2023)	SASB / GRI / TCFD / ESRS
Charitable donations	$(USD)	**2,559,753**	1,930,256	1,623,965	33 %	415-1
Community investments	$(USD)	**9,082,395**	3,564,687	1,240,619	155 %	415-1 / S3-4
Sponsorships	$(USD)	**99,615**	71,288	44,094	40 %	415-1
Total community contributions	$(USD)	**11,741,762**	5,566,231	2,908,678	111 %	

Governance

Our sustainability governance begins at the top with Board oversight and executive accountability and continues throughout our organization. We conduct business to high ethical standards and systematically assess opportunities and risks across our portfolio.

Board of Directors

BOARD OF DIRECTORS

Our Board of Directors is made up of individuals with a diverse set of skills and experience, who provide oversight of our business, including risk- and sustainability-related policies and performance. In 2024, 86% of our Directors were independent including Nancy Dorn as the lead Independent Director, Patricia Zuccotti as the Chair of the Audit Committee, and Lou Maroun as the Chair of the Nominating and Governance Committee.

TABLE 19 – BOARD OF DIRECTORS

Name	Position	Gender	Status (independent)	Committee	Residency	Date of last appointment
Jeffrey Blidner	Chair	Male	No	-	Canada	2011/11/01
Sarah Deasley	Member	Female	Yes	-	United Kingdom	2022/05/01
Nancy Dorn	Lead Independent Director	Female	Yes	Nominating and Governance Committee	United States	2019/07/01
Lou Maroun	Member	Male	Yes	Audit Committee Nominating and Governance Committee (Chair)	Bermuda	2011/08/01
Stephen Westwell	Member	Male	Yes	Audit Committee Nominating and Governance Committee	United Kingdom	2019/07/01
Patricia Zuccotti	Member	Female	Yes	Audit Committee (Chair)	United States	2011/11/01
Scott Cutler[1]	Member	Male	Yes	-	United States	2020/01/11

TABLE 20 – BOARD OF DIRECTORS STATISTICS

Diversity metric	Percent of the Board of Directors
Gender diversity	
Female Directors	43%
Male Directors	57%
Status	
Independent Directors	86%
Residency	
Bermuda	14%
Canada	14%
United Kingdom	29%
United States	43%
Tenure	
<1 Year	—%
1 - 5 Years	29%
5 - 10 Years	29%
>10 Years	43%

[1] Scott Cutler resigned as a Director in February 2025

BOARD OF DIRECTORS SKILLS AND EXPERIENCE

The Board of Directors' skills and experience are periodically reviewed as they relate to their knowledge and relevant work experience across key business areas, such as risk management (including climate-related opportunities and risks management), and sustainability matters—specifically, environmental, social, and governance aspects.

100% of the Directors have industry experience in overseeing and/or managing climate change risks. Furthermore, two thirds of the Directors have advanced-level knowledge and/or relevant work experience which allows them to contribute to climate change and broader environmental stewardship discussions.

TABLE 21 – BOARD OF DIRECTORS SKILLS MATRIX

Board member	Corporate strategy and business development	Mergers, acquisitions and divestures	Leadership of a large/complex organization	Risk management	Legal and regulatory	Sustainability matters	Industry experience
Jeffrey Blidner	√	√		√	√	√	infrastructure, power, private equity, property
Sarah Deasley	√	√		√	√	√	economic policy, government and regulatory, energy, energy transition
Nancy Dorn	√		√	√	√	√	government and regulatory, manufacturing, infrastructure, power
Lou Maroun	√	√	√	√	√	√	real estate, infrastructure
Stephen Westwell	√	√	√	√	√	√	energy, government and regulatory, security, power
Patricia Zuccotti	√	√	√	√		√	private equity, risk management, accounting
Scott Cutler[1]	√	√	√	√	√	√	technology, finance

[1] Scott Cutler resigned as a Director in February 2025

Our systems and governance

SUPPLY CHAIN

We engage with our suppliers on sustainability topics, including environmental, social, and governance requirements and performance. We engage with major suppliers throughout the contract lifecycle, including screening potential suppliers against dedicated sustainability criteria during the vendor assessments and due diligence to understand the maturity of their sustainability programs. We consider our major suppliers to be those that directly supply goods, materials, or services across our portfolio. Since 2023, 239 major suppliers that, on a contract basis, spent more than $1M were assessed against our Supply Chain Sustainability Due Diligence Guideline's requirements. Of those screened, 76% have a sustainability policy and/or program in place.

TABLE 22 – SUPPLY CHAIN DUE DILIGENCE

Metric	Unit	2024	2023	2022	Delta (2024-2023)	SASB / GRI / TCFD / ESRS
Major suppliers[1]	#	**376**	N/A	N/A	N/A	308-1 / 414-1
Spend from suppliers with sustainability policy or program	%	**>50**	>50	>50	N/A	
Suppliers screened across sustainability criteria[2]	#	**239**	294[3]	N/A	(19)%	

[1] Major suppliers include suppliers of construction materials, consultants, EPC (engineering, procurement and construction) contracts, suppliers of major equipment of multiple technologies, operations and maintenance providers, security providers and transport providers
[2] Suppliers screening includes, but is not limited to environmental criteria
[3] Represents the total number of tier 1 suppliers screened over 2022 and 2023

Cybersecurity and ethical business conduct

CYBERSECURITY

As part of our cybersecurity program, we provide phishing awareness training to all employees in all of our operating businesses. In 2024, our cybersecurity training hours rose due to the acquisition of new businesses.

ETHICAL BUSINESS CONDUCT

Throughout our business, we operate to high ethical standards and conduct activities with honesty, integrity, and respect. All our Directors, officers, employees, and temporary workers must comply with our Code of Business Conduct and Ethics, and our Anti-Bribery and Anti-Corruption (ABC) Policy, including completing training and certification annually. Additionally, we track violations, including those related to human rights, labor codes and OECD Guidelines for Multinational Enterprises.

TABLE 23 – CYBERSECURITY

Metric	Unit	2024	2023	2022	Delta (2024-2023)	SASB / GRI / TCFD / ESRS
Phishing simulation click rate	%	**3**	5	4	(40)	
Employees trained on cybersecurity	%	**100**	100	100	—	
Personal data breaches (PII)	#	**1**	0	0	100	FN-EX-550a.2
Cybersecurity training	hours	**4,891**	4,025	3,439	22	

TABLE 24 – ETHICAL BUSINESS CONDUCT

Metric	Unit	2024	2023	2022	Delta (2024-2023)	SASB / GRI / TCFD / ESRS
ABC training	Hours	**10,962**	12,911	4,251	(15)	
Employees trained on ABC	%	**100**	100	100	—	
Violations of human rights, labor codes and OECD Guidelines for Multinational Enterprises	#	**0**	0	N/M	—	

Appendices

Appendix 1: GRI alignment

Disclosure number	Disclosure title	Location/reference
GRI 2: GENERAL DISCLOSURES		
The organization and its reporting practices		
2-1	Organizational details	Investors can access our portfolio either through Brookfield Renewable Partners L.P. (NYSE: BEP; TSX: BEP.UN), a Bermuda-based limited partnership or Brookfield Renewable Corporation (NYSE, TSX: BEPC), a Canadian corporation. Brookfield Renewable's headquarters are in Hamilton, Bermuda. 2024 Form 20-F
2-2	Entities included in the organization's sustainability reporting	About this data book 2024 Form 20-F Greenhouse gas emissions
2-3	Reporting period, frequency, and contact point	This report will be published in May 2025 covering the period from January 1 to December 31, 2024. We will publish the Sustainability report annually. For any questions regarding the report or reported information, please contact **enquiries@brookfieldrenewable.com**
2-4	Restatements of information	Greenhouse gas emissions
2-5	External assurance	Independent practitioner's assurance report
Activities and workers		
2-6	Activities, value chain, and other business relationships	2024 SR: About us, Q&A with our Global Head of Procurement Code of Business Conduct and Ethics Modern Slavery Statement (Brookfield Corporation, Brookfield Asset Management) Human Rights Policy
2-7	Employees	Our people
2-8	Workers who are not employees	

Disclosure number	Disclosure title	Location/reference
Governance		
2-9	Governance structure and composition	Brookfield Renewable's Board of Directors, CEO and Executive Management Team reviewed this report prior to its publication. The Chair of the Board of Directors is not a senior executive in the organization. 2024 Form 20-F Brookfield Renewable Board of Directors Standing Committee Nominating & Governance Committee Charter Board of Directors Charter Code of Business Conduct and Ethics Anti-Bribery and Anti-Corruption Policy 2024 SR: Responsible corporate governance, Ethical business conduct: Clawback Policy Vendor Code of Conduct Board of Directors
2-10	Nomination and selection of the highest governance body	
2-11	Chair of the highest governance body	
2-12	Role of the highest governance body in overseeing the management of impacts	
2-13	Delegation of responsibility for managing impacts	
2-14	Role of the highest governance body in sustainability reporting	
2-15	Conflicts of interest	
2-16	Communication of critical concerns	
2-17	Collective knowledge of the highest governance body	
2-18	Evaluation of the performance of the highest governance body	
2-19	Remuneration policies	
2-20	Process to determine remuneration	

Disclosure number	Disclosure title	Location/reference
Strategy, policies and practices		
2-22	Statement on sustainable development strategy	2024 SR: Letter from the CEO, Sustainability in the supply chain
2-23	Policy commitments	Human Rights Policy Sustainability Policy Health, Safety, Security & Environmental Policy Anti-Bribery and Anti-Corruption Policy Code of Business Conduct and Ethics Modern Slavery Statement (Brookfield Corporation, Brookfield Asset Management)
2-24	Embedding policy commitments	2024 Annual Report
2-25	Processes to remediate negative impacts	2024 SR: About us, Respecting human rights, Q&A with Global Head of Procurement, Responsible corporate governance, Ethical business conduct
2-26	Mechanisms for seeking advice and raising concerns	
2-27	Compliance with laws and regulations	Water management 2024 SR: Ethical business conduct
2-28	Membership associations	2024 SR: External ratings and awards, Engagement and alignment with sustainability frameworks and organizations
Stakeholder engagement		
2-29	Approach to stakeholder engagement	2024 SR: About us, Integrating sustainability considerations throughout our investment lifecycle, Engaging with communities, Responsible corporate governance, Materiality
2-30	Collective bargaining agreements	We respect and support the right of employees to unionize and adhere to local laws regarding the freedom of association and collective employee action. Our people

Disclosure number	Disclosure title	Location/reference
GRI 3: MATERIAL TOPICS		
3-1	Process to determine material topics	2024 SR: Respecting human rights, Risk management, Q&A with Global Head of Procurement, Materiality
3-2	List of material topics	2024 SR: Materiality Methodology and materiality: There have been no changes to our material topics in 2024.
Topic-specific disclosures		
Climate change strategy		
3-3	Management of material topics	2024 SR: Accelerating the energy transition, About us, Integrating sustainability considerations throughout our investment lifecycle, Responsible corporate governance, Materiality, TCFD alignment
305-1	Direct (Scope 1) GHG emissions	2024 SR: Getting to net zero in our operations Greenhouse gas emissions
305-2	Energy indirect (Scope 2) GHG emissions	
305-3	Other indirect (Scope 3) GHG emissions	
305-4	GHG emissions intensity	
305-5	Reduction of GHG emissions	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Waste Management
302-1	Energy consumption within the organization	Energy consumption
302-3	Energy intensity	
302-4	Reduction of energy consumption	

Disclosure number	Disclosure title	Location/reference
Water and waste resources		
3-3	Management of material topics	2024 SR: About us, Integrating sustainability considerations throughout our investment lifecycle, Managing waste and promoting circularity, Managing water, Responsible corporate governance, Materiality
303-1	Interactions with water as a shared resource	2024 SR: Managing water Water management
303-2	Management of water discharge-related impacts	
303-3	Water withdrawal	
303-4	Water discharge	
303-5	Water consumption	
306-1	Waste generation and significant waste-related impacts	2024 SR: Managing waste and prioritizing circularity Waste management
306-2	Management of significant waste-related impacts	
306-3	Waste generated	
306-4	Waste diverted from disposal	
306-5	Waste directed to disposal	
Biodiversity protection		
3-3	Management of material topics	2024 SR: About us, Integrating sustainability considerations throughout our investment lifecycle, Focusing on biodiversity and ecosystems, Responsible corporate governance, Materiality
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	2024 SR: Focusing on biodiversity and ecosystems Biodiversity
304-2	Significant impacts of activities, products, and services on biodiversity	
304-3	Habitats protected or restored	

Disclosure number	Disclosure title	Location/reference
Community relations		
3-3	Management of material topics	2024 SR: About us, Integrating sustainability considerations throughout our investment lifecycle, Creating clean energy jobs, Respecting human rights, Engaging with communities, Responsible corporate governance, Materiality Our people
413-1	Operations with local community engagement, impact assessments, and development programs	2024 SR: Ethical business conduct, Focusing on biodiversity and ecosystems

Disclosure number	Disclosure title	Location/reference
Health, safety, security and environment		
3-3	Management of material topics	HSS&E Policy 2024 SR: About us, Our performance, Integrating sustainability considerations throughout our investment lifecycle, Prioritizing health and safety, Respecting human rights, Materiality, Engaging with communities
403-1	Occupational health and safety	HSS&E Our people 2024 SR: Our performance, Prioritizing health and safety, Responsible corporate governance
403-2	Hazard identification, risk assessment, and incident investigation	
403-3	Occupational health services	
403-4	Worker participation, consultation, and communication on occupational health and safety	
403-5	Worker training on occupational health and safety	
403-6	Promotion of worker health	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	
403-8	Workers covered by an occupational health and safety management system	
403-9	Work-related injuries	
403-10	Work-related ill health	

Disclosure number	Disclosure title	Location/reference
Human capital development		
3-3	Management of material topics	2024 SR: About us, Creating clean energy jobs, Materiality
404-1	Average hours of training per employee per year	2024 SR: Creating clean energy jobs, Materiality, Engaging with communities
404-2	Programs for upgrading employee skills and transition assistance programs	
404-3	Percentage of employees receiving regular performance and career development reviews	
Diversity and inclusion		
3-3	Management of material topics	2024 SR: About us, Creating clean energy jobs, Materiality
405-1	Diversity of governance bodies and employees	2024 SR: Creating clean energy jobs Our people
Ethical business conduct		
3-3	Management of material topics	Code of Business Conduct and Ethics Anti-Bribery and Anti-Corruption Policy 2024 SR: About us, Integrating sustainability considerations throughout our investment lifecycle, Ethical business conduct, Materiality
205-1	Operations assessed for risks related to corruption	100% of assets are assessed annually for risks related to corruption
205-2	Communication and training about anti-corruption policies and procedures	2024 SR: Ethical business conduct Our people
205-3	Confirmed incidents of corruption and actions taken	2024 SR: Ethical business conduct

APPENDIX 1: GRI ALIGNMENT CONTINUED

Disclosure number	Disclosure title	Location/reference
Human rights		
3-3	Management of material topics	Human Rights Policy 2024 SR: About us, Integrating sustainability considerations throughout our investment lifecycle, Respecting human rights, Engaging with communities, Sustainability in the supply chain, Responsible corporate governance, Materiality
408-1	Operations and suppliers at significant risk for incidents of child labor	Human Rights Policy 2024 SR: Respecting human rights, Q&A with Global Head of Procurement, Systems and governance, Cybersecurity
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	
Systematic risk management		
3-3	Management of material topics	2024 SR: About us, Integrating sustainability considerations throughout our investment lifecycle, Cybersecurity, Materiality
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2024 SR: Cybersecurity, Systems and governance
Supply chain management		
3-3	Management of material topics	Human Rights Policy 2024 SR: About us, Integrating sustainability considerations throughout our investment lifecycle, Respecting human rights, Q&A with Global Head of Procurement, Materiality
308-1	New suppliers that were screened using environmental criteria	2024 SR: Q&A with Global Head of Procurement, Systems and governance
308-2	Negative environmental impacts in the supply chain and actions taken	2024 SR: Q&A with Global Head of Procurement We assessed 239 of our major suppliers in the last two years, and did not identify any significant actual and potential negative environmental impacts.
414-1	New suppliers that were screened using social criteria	2024 SR: Systems and governance
414-2	Negative social impacts in the supply chain and actions taken	2024 SR: Q&A with Global Head of Procurement, Respecting human rights

Appendix 2: SASB alignment

Our business falls into multiple SASB industries. The index below outlines how our existing disclosures align with the recommended metrics for our primary sector, the SASB Electric Utilities & Power Generators Standard.

We also disclosed relevant metrics from additional standards to increase transparency, including the Asset Management & Custody Activities, and Solar and Wind Technology & Project Developers Standards.

Topic	Accounting metric	Response location	SASB metric code
Electric utilities & power generators standard			
GHG Emissions & Energy Resource Planning	(1) Gross global Scope 1 emissions, percentage covered under (2) emissions-limiting regulations, and (3) emissions-reporting regulations	Greenhouse gas emissions	IF-EU-110a.1
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, GHG emissions reduction targets, and an analysis of performance against those targets	2024 SR: Getting to net zero in our operations	IF-EU-110a.3
Air Quality	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) particulate matter (PM_{10}), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population	Non-GHG emissions	IF-EU-120a.1
Water Management	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Water management	IF-EU-140a.1
	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Water management	IF-EU-140a.2
	Description of water management risks and discussion of strategies and practices to mitigate those risks	2024 SR: Managing water	IF-EU-140a.3
Workplace Health & Safety	(1) Total recordable incident rate (TRIR) and (2) fatality rate, and (3) near miss frequency rate	2024 SR: Prioritizing health and safety HSS&E	IF-EU-320a.1
Nuclear Safety and Emergency Management	Description of efforts to manage nuclear safety and emergency preparedness	2024 SR: Integrating sustainability considerations throughout our investment lifecycle	IF-EU-540a.2
Asset management & custody activities standard			
Employee Diversity and Inclusion	Percentage of gender and racial/ethnic group representation for (1) executive management, (2) non-executive management, (3) professionals, and (4) all other employees	Our people	FN-AC-330a.1
Incorporation of ESG Factors in Investment Management & Advisory	Amount of assets under management, by asset class, that employ (1) integration of environmental, social, and governance (ESG) issues, (2) sustainability themed investing, and (3) screening	2024 SR: Integrating sustainability considerations throughout our investment lifecycle	FN-AC-410a.1
	Description of approach to incorporate environmental, social, and governance (ESG) factors in investment and/or wealth management processes and strategies	2024 SR: Integrating sustainability considerations throughout our investment lifecycle	FN-AC-410a.2
Financed Emissions	Absolute gross financed emissions, disaggregated by (1) Scope 1, (2) Scope 2, and (3) Scope 3	Greenhouse gas emissions	FN-AC-410b.1
	Total amount of assets under management (AUM) included in the financed emissions disclosure	Business review	FN-AC-410b.2
	Percentage of total assets under management (AUM) included in the financed emissions calculation	GHG emissions analysis	FN-AC-410b.3
	Description of the methodology used to calculate financed emissions		FN-AC-410b.4
Business Ethics	Description of whistleblower policies and procedures	2024 SR: Ethical business conduct	FN-AC-510a.2
Activity Metrics	Total assets under management (AUM)	Business review	FN-AC-000.A

APPENDIX 2: SASB ALIGNMENT CONTINUED

Topic	Accounting metric	Response location	SASB metric code
Solar technology & project developers and wind technology & project developers standards			
Ecological Impacts of Project Development	Description of efforts in solar energy system project development and wind energy production to address community and ecological impacts	2024 SR: Focusing on biodiversity and ecosystems, Respecting human rights	RR-ST-160a.2 RR-WT-410a.3
Management of Energy Infrastructure Integration & Related Regulations	Description of risks and opportunities associated with energy policy and its effect on the integration of solar energy into existing energy infrastructure	2024 SR: Climate scenario analysis	RR-ST-410a.2
Workplace Health & Safety	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	2024 SR: Prioritizing health and safety HSS&E	RR-WT-320a.1
Activity Metric	Total capacity of completed solar energy systems	2024 SR: Letter from the CEO, Who we are, Our performance, Adding clean energy capacity	RR-ST-000.B
	Total project development assets		RR-ST-000.C
Product End-of-life Management	(1) Weight of end-of-life material recovered, (2) percentage recycled	Waste management	RR-ST-410b.2
Materials Sourcing	Description of the management of risks associated with the use of critical materials	2024 SR: Q&A with Global Head of Procurement	RR-ST-440a.1 RR-WT-440a.1
	Description of the management of environmental risks associated with the polysilicon supply chain	2024 SR: Q&A with Global Head of Procurement	RR-ST-440a.2

Appendix 3: ESRS Alignment

Topic	Disclosure title	Response location	ESRS Number
Environmental			
Climate Change	Climate-related risk		
	Transition plan for climate change mitigation	2024 SR: Getting to net zero in our operations, Climate resilience, Appendix 3: Climate scenario analysis Greenhouse gas emissions	E1-1
	Policies related to climate change mitigation and adaptation	2024 SR: Climate resilience, Appendix 3: Climate scenario analysis	E1-2
	Actions and resources in relation to climate change policies	2024 SR: Getting to net zero in our operations Greenhouse gas emissions	E1-3
	Targets related to climate change mitigation and adaptation	2024 SR: Our performance, Getting to net zero in our operations Our progress Greenhouse gas emissions	E1-4
	Energy consumption and mix (e.g., renewable vs. non-renewable)	Business review Energy consumption	E1-5
	Gross greenhouse gas emissions (Scope 1, 2, 3, and total)	2024 SR: Getting to net zero in our operations Greenhouse gas emissions	E1-6
	GHG removals and GHG mitigation projects financed through carbon credits	Business review Energy consumption	E1-7
Pollution	Policies for pollution prevention and control	2024 SR: Managing waste and promoting circularity Waste management	E2-1
	Actions and resources to address pollution	2024 SR: Managing waste and promoting circularity Waste management	E2-2
	Targets for reducing pollution	2024 SR: Our performance, Managing waste and promoting circularity Our progress Waste management	E2-3
	Pollution of air, water and soil	Waste management Water management	E2-4

Topic	Disclosure title	Response location	ESRS Number
Water and Marine Resources	Policies for sustainable water/marine resource use	2024 SR: Managing water Water management	E3-1
	Actions and resources to protect water/marine ecosystems	Our progress 2024 SR: Managing water	E3-2
	Targets for water use and marine resources	Water management	E3-3
	Water consumption	Water management	E3-4
Biodiversity and Ecosystems	Transition plan and consideration of biodiversity and ecosystems in strategy and business model	2024 SR: Focusing on biodiversity and ecosystems Biodiversity	E4-1
	Policies related to biodiversity and ecosystems		E4-2
	Actions and resources to address biodiversity loss		E4-3
	Targets related to biodiversity and ecosystems	Our progress 2024 SR: Focusing on biodiversity and ecosystems Biodiversity	E4-4
	Impact metrics on biodiversity and ecosystems change	Biodiversity	E4-5
Resource use and circular economy	Policies for resource use and circular economy	2024 SR: Managing waste and promoting circularity	E5-1
	Actions and resources related to resource use and circular economy	Waste management	E5-2
	Targets related to resource use and circular economy	Our progress 2024 SR: Managing waste and promoting circularity Waste management	E5-3
	Resource outflows	2024 SR: Managing waste and promoting circularity Waste management	E5-5

Topic	Disclosure title	Response location	ESRS Number
Social			
Own Workforce	Policies related to own workforce	2024 SR: HSS&E Management System, Creating clean energy jobs, Respecting human rights HSS&E Our people	S1-1
	Processes for engaging with own workforce and workers' representatives about impacts	2024 SR: HSS&E Management System, Creating clean energy jobs, Respecting human rights	S1-2
	Processes to remediate negative impacts and channels for own workforce to raise concerns		S1-3
	Taking action on material impacts on own workforce, and approaches to mitigating material risks, and pursuing material opportunities related to own workforce, and effectiveness of those actions	2024 SR: HSS&E Management System, Creating clean energy jobs, Respecting human rights HSS&E Our people	S1-4
	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	2024 SR: Our performance, HSS&E Management System HSS&E	S1-5
	Characteristics of the undertaking's employees (e.g., headcount, employment type, gender)	Our people	S1-6
	Diversity metrics		S1-9
	Training and skills development metrics	2024 SR: Our performance HSS&E Our people	S1-13
	Health and safety metrics	2024 SR: Our performance HSS&E	S1-14
	Incidents, complaints, and severe human rights impacts	Ethical business conduct	S1-17

Topic	Disclosure title	Response location	ESRS Number
Workers in the value chain	Policies related to value chain workers	2024 SR: Sustainability in the supply chain, Prioritizing health and safety, Respecting human rights	S2-1
	Engagement with value chain workers about impacts	Vendor Code of Conduct Human Rights Policy	S2-2
	Processes to remediate negative impacts and channels for value chain workers to raise concerns	2024 SR: Prioritizing health and safety, Respecting human rights, Sustainability in the supply chain Human Rights Policy Vendor Code of Conduct ABC Policy	S2-3
	Taking action on material impacts on value chain workers	Whistleblower Policy Whistleblower hotline	S2-4
	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	2024 SR: Our progress Ethical business conduct	S2-5
Affected communities	Policies related to affected communities impacts on communities	Human Rights Policy Sustainability Policy ABC Policy	S3-1
	Processes for engaging with affected communities about impacts		S3-2
	Processes to remediate negative impacts and channels for affected communities to raise concerns	2024 SR: Engaging with communities, Respecting human rights, Ethical business conduct	S3-3
	Taking action on material impacts, and approaches to mitigating material risks		S3-4
Consumers and end users	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	2024 SR: Our performance, Adding clean energy capacity, Investing in transition, Appendix 3: Climate scenario analysis	S4-4 S4-5

APPENDIX 3: ESRS ALIGNMENT CONTINUED

Topic	Disclosure title	Response location	ESRS Number
Governance			
Governance Standards	Corporate culture and business conduct policies and corporate culture	Code of Business Conduct and Ethics Human Rights Policy ABC Policy 2024 SR: Prioritizing health and safety, Creating clean energy jobs, Ethical business conduct	G1-1
	Management of relationships with suppliers	2024 SR: Sustainability in the supply chain, Systems and governance	G1-2
	Prevention of corruption and bribery	ABC Policy 2024 SR: Ethical business conduct	G1-3
	Political influence and lobbying activities	2024 SR: Sustainability in the supply chain, Appendix 5: Engagement and alignment with sustainability frameworks and organizations	G1-4
	Incidents of corruption or bribery and related actions	Ethical business conduct	G1-5

Appendix 4: Independent practitioner's assurance report

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Independent practitioner's assurance report

To the Management of Brookfield Renewable Partners L.P.

Scope

We have been engaged by Brookfield Renewable Partners L.P. ("Brookfield Renewable") to perform a 'limited assurance engagement', as defined by International Standards on Assurance Engagements, hereafter referred to as the engagement, to report on select performance indicators detailed in the accompanying Schedule (collectively, the "Subject Matter") contained in Brookfield Renewable's 2024 ESG Data Book (the "Report").

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

Criteria applied by Brookfield Renewable

In preparing the Subject Matter, Brookfield Renewable applied The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard and Scope 2 Guidance ("GHG Protocol") and the Partnership for Carbon Accounting Financials ("PCAF") 2022, The Global GHG Accounting and Reporting Standard Part A: Financed Emissions, Second Edition (collectively, the "Criteria").

Brookfield Renewable's responsibilities

Brookfield Renewable's management is responsible for selecting the Criteria, and for presenting the Subject Matter in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the Subject Matter, such that it is free from material misstatement, whether due to fraud or error.

EY's responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our engagement in accordance with the International Standard on Assurance Engagements ("ISAE") 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*. These standards requires that we plan and perform our engagement to obtain limited assurance about whether, in all material respects, the Subject Matter is presented in

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accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Our independence and quality management

We have complied with the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies Canadian Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, which requires us to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent, than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making inquiries, primarily of persons responsible for preparing the Subject Matter and related information, and applying analytical and other appropriate procedures.

Our procedures included:

- Conducting interviews with relevant personnel to obtain an understanding of the business and process for collecting, collating and reporting on the Subject Matter;

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- Undertaking analytical procedures, making inquiries with relevant personnel, comparing data to underlying source information on a limited a sample basis, and reperformance of select calculations;
- Checking the presentation and disclosure of the Subject Matter in the Report.

We also performed such other procedures as we considered necessary in the circumstances.

Inherent limitations

The Greenhouse Gas ("GHG") quantification process is subject to scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of GHGs. Additionally, GHG procedures are subject to estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge.

Non-financial information, such as the Subject Matter, is subject to more inherent limitations than financial information, given the more qualitative characteristics of the Subject Matter and the methods used for determining such information. The absence of a significant body of established practice on which to draw allows for the selection of different but acceptable evaluation techniques which can result in materially different evaluation and can impact comparability between entities and over time.

Conclusion

Based on our procedures and the evidence obtained, nothing has come to our attention that causes us to believe that the Subject Matter for the year-ended December 31, 2024 and December 31, 2020, where applicable, is not prepared, in all material respects, in accordance with the Criteria.

Ernst & Young LLP
Chartered Professional Accountants
Licensed Public Accountants

April 2, 2025
Toronto, Canada

Schedule

Our limited assurance engagement was performed on the following Subject Matter:

Subject Matter	Criteria[1]	Unit	For the year ended December 31, 2024
Total Scope 1 & Scope 2 (location-based) GHG emissions	GHG Protocol	tCO2e	215,128
Total Scope 1 & Scope 2 (market-based) GHG emissions[2]	GHG Protocol	tCO2e	221,620
Scope 3 Category 2 GHG emissions (Capital Goods)	GHG Protocol[3]	tCO2e	1,628,488
Scope 3 Category 15 GHG emissions (Investments)	PCAF	tCO2e	731,351

Subject Matter	Criteria[1]	Unit	For the year ended December 31, 2020[4]
Total Scope 1 & Scope 2 (location-based) GHG emissions	GHG Protocol	tCO2e	179,953
Total Scope 1 & Scope 2 (market-based) GHG emissions[2]	GHG Protocol	tCO2e	187,057

[1] Significant contextual information necessary to understand how the data has been compiled has been disclosed in the *Greenhouse gas emissions* section of the Report.
[2] The absolute and percentage increase in the total Scope 1 and Scope 2 (market-based) GHG(emissions from the base year is 34,563 tCO_2e and 18%, respectively.
[3] Scope 3 Category 2 GHG emissions are calculated in accordance with the methodologies in the GHG Protocol Technical Guidance for Calculating Scope 3 Emissions.
[4] As disclosed on page 8 of the Report, the Scope 1 and Scope 2 (location-based and market-based) base year GHG emissions were restated due to structural changes that collectively triggered the base year recalculation policy.

Appendix 5: Forward-looking statements

CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING STATEMENTS

The information contained herein covers the time period beginning on January 1, 2024, and ending on December 31, 2024, unless otherwise indicated.

The information contained herein is intended solely for informational purposes and is not intended to, and does not constitute, an offer or solicitation to sell or a solicitation of an offer to buy any security, product, or service (nor shall any security, product, or service be offered or sold) in any jurisdiction in which Brookfield Renewable is not licensed to conduct business and/or an offer, solicitation, purchase, or sale would be unavailable or unlawful.

This report contains forward-looking statements and information, within the meaning of applicable securities laws. Forward-looking statements may include estimates, plans, expectations, opinions, forecasts, projections, guidance or other statements that are not statements of fact. Forward-looking statements in this report include, but are not limited to, statements regarding the quality of Brookfield Renewable's assets and their resiliency to climate-related risks, our future growth prospects and distribution profile, our ability to achieve targets, including but not limited to emissions reduction targets, and our access to capital. In some cases, forward-looking statements can be identified by the use of words such as "plans", "expects", "scheduled", "estimates", "intends", "anticipates", "potentially", "tends", "continue", "attempts", "likely", "primarily", "approximately", "endeavors", "pursues", "strives", "seeks", "targets", "believes", "undertake" or variations of such words and phrases, or statements that certain actions, events or results "may", "could", "would", "should", "might", "shall" or "will" be taken, occur or be achieved. These forward-looking statements and information are not historical facts but reflect our current expectations regarding future results or events and are based on information currently available to us and on assumptions we believe are reasonable.

Although we believe that our anticipated future results, performance or achievements expressed or implied by the forward-looking statements and information in this report are based upon reasonable assumptions and expectations in light of information available at the time such is or was made, we cannot assure you that such expectations will prove to have been correct. You should not place undue reliance on forward-looking statements and information because they involve assumptions, known and unknown risks, uncertainties and other factors including our ability to identify, measure, monitor and control risks across our entire business operations, including our operating businesses, which may cause our actual results, performance or achievements to differ materially from anticipated future results, performance or achievement expressed or implied by such forward-looking statements and information.

These beliefs, assumptions and expectations can change as a result of many possible events or factors, not all of which are known to us or are within our control.

We undertake no obligation to update or revise statements or information in this publication, whether as a result of new information, future developments, or otherwise. None of Brookfield Renewable, its officers, employees, agents, or affiliates makes any express or implied representation, warranty or undertaking with respect to the accuracy, reasonableness, or completeness of any of the information contained herein, including without limitation, information obtained from third parties. We do not accept any responsibility for the content of such information and do not guarantee the accuracy, adequacy or completeness of such information. Impacts of initiatives may be estimates that have not been verified by a third party and are not based on any established standards or protocols. They may also reflect the influence of external factors, such as macroeconomic or industry trends, that are unrelated to the initiative presented. The information contained herein is not intended to address the circumstances of any particular individual or entity and is being provided solely for informational purposes.

The information set forth herein does not purport to be complete. Nothing contained herein should be deemed to be a prediction or projection of our future performance. Except where otherwise indicated herein, the information provided herein is based on matters as they exist as of the date of preparation and not as of any future date and will not be updated or otherwise revised to reflect information that subsequently becomes available or circumstances existing or changes occurring after the date hereof. All data is as of December 31, 2024, unless noted otherwise.

Factors that could cause actual results to differ materially from those contemplated or implied by forward-looking statements and other information included herein are those described in our most recent Annual Report on Form 20-F. We caution that such list of important factors that may affect future results is not exhaustive. For further information on the known and unknown risks with respect to our business, please see "Risk Factors" included in our most recent Annual Report on Form 20-F and other risks and factors that are described therein.

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