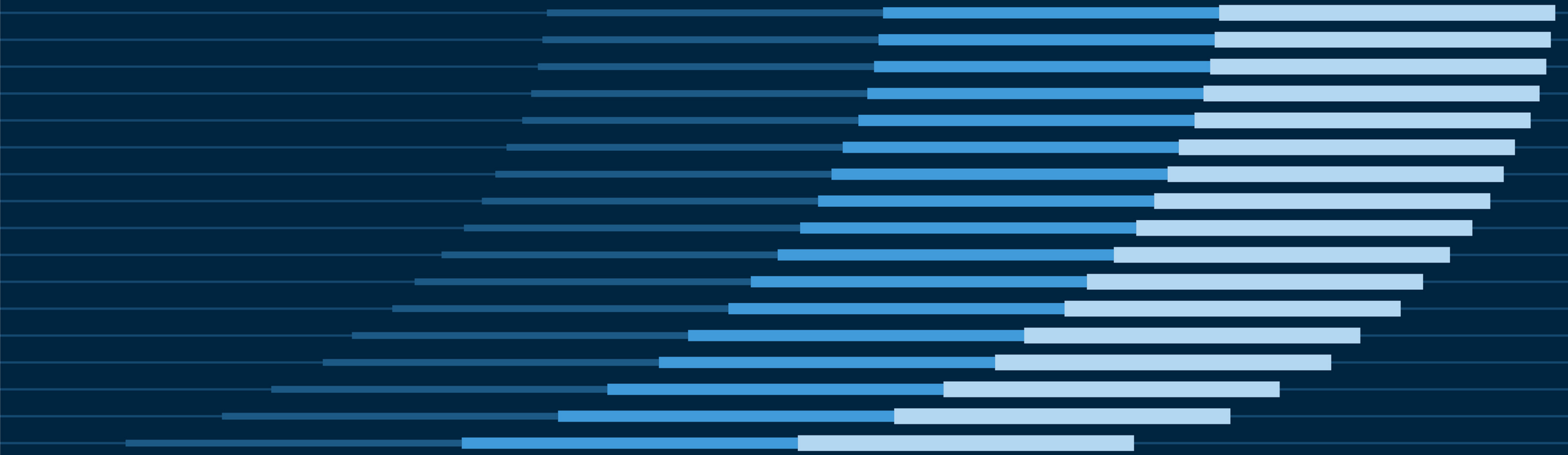
Brookfield



2025 Sustainability Data Book

BROOKFIELD RENEWABLE CORPORATION

About this Data Book

This Data Book provides an overview of Brookfield Renewable Corporation's performance and progress across key environmental, social, and governance topics.

We have prepared this standalone Brookfield Renewable Corporation ("our", "we") Data Book, to allow stakeholders to understand the performance of the specific assets that relate to Brookfield Renewable Corporation. While we report this information separately, Brookfield Renewable Corporation is a controlled subsidiary of Brookfield Renewable Partners L.P. ("Brookfield Renewable") and operates with Brookfield Renewable as a single business under the leadership of a common management team ("our Group"). Brookfield Renewable has developed a sustainability approach with specific policies, programs and targets for its global portfolio, which includes Brookfield Renewable Corporation's portfolio of assets and investments.

Brookfield Renewable consider relevant standards and engage with stakeholders to identify material topics that guide its programs and disclosures. Our Group regularly reviews these topics and undertakes a double materiality assessment, considering how these affect the business and how its activities may impact the natural environment and its stakeholders, including shareholders, its people, and the communities where it operates.

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

Reporting boundaries

Brookfield Renewable Corporation reports annually on its performance of the key performance indicators of the assets within the portfolio against Brookfield Renewable's targets. This means, for example, that where we present a Brookfield Renewable net zero target, we report on Brookfield Renewable Corporation's contribution to achieving that target.

We report historical data, including greenhouse gas (GHG) emissions data, and may restate information in line with our policy due to structural or methodological changes. 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, and each restated data point is footnoted with the reason for the restatement.

Unless otherwise stated:

- This report and all metrics address our sustainability performance and progress for 2025
- All metrics relate to entities financially controlled[1] by Brookfield Renewable Corporation
- Financial figures are reported in USD
- Performance indicators do not include businesses acquired in Q4 2025

This report, together with our Sustainability Report, is informed by the GRI Standards and contains disclosures consistent with the Taskforce 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", the Taskforce for Nature-related Financial Disclosures (TNFD), and the European Sustainability Reporting Standards (ESRS).

In this section

How to navigate this report

T

TCFD content symbol introduction

We have integrated the TCFD recommendations throughout this report. The relevant sections are marked with this symbol.

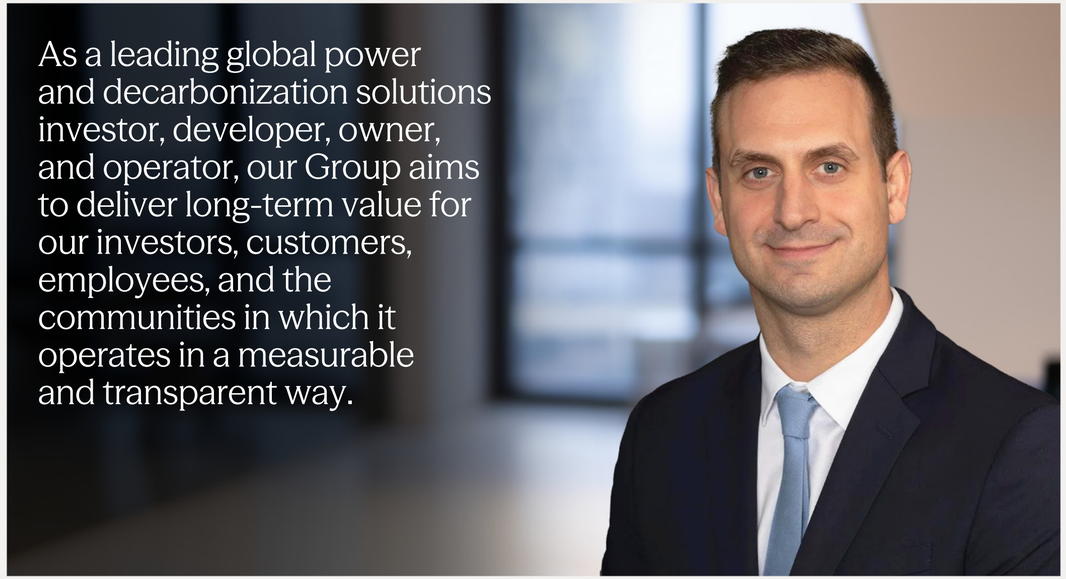
Legend

N/A: Not applicable

N/M: Not measured

1 As defined by the GHG Protocol and in line with Brookfield Renewable Corporation's consolidated financial reporting.

Letter from the CFO



I am pleased to introduce this Sustainability Data Book which provides stakeholders with a view of Brookfield Renewable Corporation's performance across key performance indicators related to our sustainability programs and goals.

This is our sixth sustainability report and the third year we have published a standalone Sustainability Data Book. Through this report, we seek to enhance transparency by providing metrics across our material areas, while supporting consistency and comparability over time.

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), as well as, where relevant, from the International Sustainability Standards Board (ISSB), and the European Sustainability Reporting Standards (ESRS). We continue to monitor the evolving regulatory and voluntary sustainability reporting landscape and align our disclosures as appropriate.

Measuring what is material

Our reporting focuses on material topics that represent opportunities, risks, or both to our business and stakeholders, including business performance; energy consumption; greenhouse gas (GHG) emissions; biodiversity; water; waste; health, safety, security, and environment; human capital and employee demographics; community contributions; cybersecurity; ethical business conduct and our governance performance.

Focusing on quality, accuracy, and completeness

Senior management within each business is accountable for performance across sustainability topics. We continually strive to improve the quality, accuracy, and completeness of our performance data. Our reported GHG emissions are reviewed and signed off by the CFO of each business as part of our governance and oversight processes. In addition, Ernst & Young LLP ("EY"), our financial auditor, provides limited assurance over our Scope 1, Scope 2 and material Scope 3 emissions, including Category 2 (capital goods) and Category 15 (financed emissions). We have also made important progress 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

Our Group is proud of our progress to date, including exceeding our clean energy growth target of 21,000 megawatts of new capacity by 2030 and achieving this milestone this year. Strong demand for power and renewable energy, combined with our ability to development projects at scale, drove performance that exceeded our initial expectations and allowed the business to achieve this milestone well ahead of plan.

We remain committed to advancing our objectives and will continue to report on our progress.

Thank you for your continued support.

Sincerely,

Patrick Taylor
Chief Financial Officer,
Brookfield Renewable Corporation

Our progress

We measure performance across our material sustainability topics and track our progress toward our Group's relevant targets.

We continued to advance our sustainability priorities in 2025, exceeding our clean energy growth target and progressing our decarbonization efforts while maintaining a focus on long-term emissions reduction. We also strengthened our environmental, safety, governance, and community outcomes, reflecting a consistent and integrated approach to responsible operations.

More details on each of the metrics covered below can be found within this Data Book.

Total clean energy added in past four years by Brookfield Renewable

23,000 MW

In 2025, our Group developed over 8,000 megawatts of new clean energy capacity, ~700 megawatts attributable to Brookfield Renewable Corporation, bringing total additions over the past four years to 23,000 megawatts and surpassing our target.

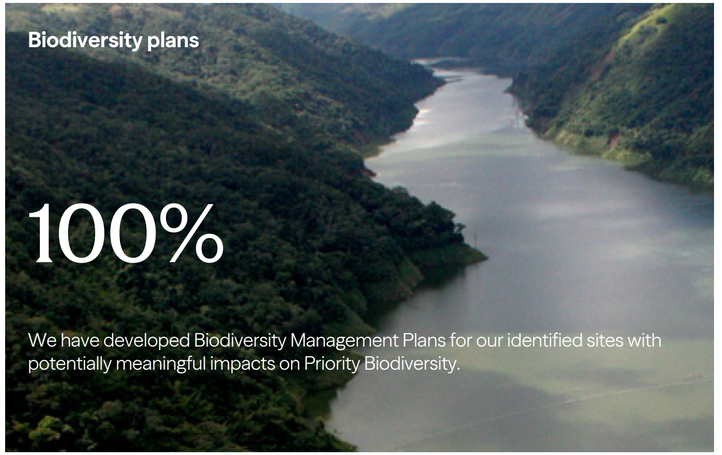
Scope 1 intensity

3.1 tCO_2e/GWh

Benchmark for low-emitters: 1.03 tCO_2/GWh

Our Scope 1 emissions intensity contributes to Brookfield Renewable's 1.6 tCO_2e/GWh in 2025. This metric is expected to decline as we continue to decarbonize our operations and expand our clean energy portfolio.

Biodiversity plans



100%

We have developed Biodiversity Management Plans for our identified sites with potentially meaningful impacts on Priority Biodiversity.

Major components diverted from landfill

100%

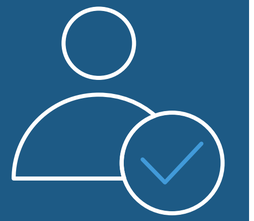
of major components recycled in 2025.

Board of director environmental skills and experience

100%

of the Directors bring industry experience relevant to the oversight and/or management of climate-related risks.

Community contributions



$4.9M

was provided to support community programs where we operate.

Business review

Business performance overview

Our portfolio of investments and operating businesses includes a diverse set of technologies across approximately six countries globally. Our assets are primarily 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 carbon capture and storage (CCS) and sustainable aviation fuel[1]).

Table 1 presents both our financially controlled and non-controlled assets by proportionate revenue based on our equity share.[2] For more information, please see Brookfield Renewable Corporation's Form 20-F.

Table 1 – Revenue

Proportionate revenue	Units	2025	2024	2023
Hydroelectric	$(USD) M	**1,296**	1,189	1,212
Wind	$(USD) M	**151**	223	152
Utility-scale solar	$(USD) M	**224**	238	165
Distributed energy and sustainable solutions	$(USD) M	**107**	124	125
Total	$(USD) M	**1,778**	1,774	1,654

1 No sustainable aviation fuel production occurred in 2025.
2 Brookfield Renewable Corporation exercises judgment in determining whether non-wholly owned subsidiaries are controlled by Brookfield Renewable Corporation. Brookfield Renewable Corporation's judgment includes 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 Corporation's ability to influence the returns of the subsidiary.

Capacity and generation

In 2025, our Group commissioned ~8,000 megawatts (~700 megawatts attributable to Brookfield Renewable Corporation) of new clean energy capacity across both controlled and non-controlled investments—more than double the amount commissioned in 2022.

Our total operating capacity reached ~13,300 megawatts, generating ~44,800 gigawatt hours of electricity. Our portfolio remains highly diversified across hydroelectric, wind, utility-scale solar and distributed energy and storage assets, supporting stable, long-term generation.

Our Group continues to advance a substantial development pipeline of approximately 200,000 megawatts, positioning us for long-term growth. Our development pipeline includes early- to late-stage clean energy assets.

Table 2 – Capacity and generation

Metric	Capacity (MW)	Generation (GWh)
Hydroelectric	7,128	30,817
Wind	2,340	7,367
Utility-scale solar	3,125	4,925
Distributed energy and storage	666	1,432
Sustainable solutions	105	227
Total	13,260	44,768
Our Group's development pipeline	200,000	N/A
BEPC new capacity added	675	N/A

Environment

Our Group's environmental programs are grounded in our sustainability principles. We strive to act as responsible stewards by avoiding and mitigating the environmental impacts of our operations and measure the progress of these efforts through ongoing monitoring and reporting of environmental metrics, including energy consumption, GHG emissions, biodiversity, water and waste.

Energy consumption

Energy consumption

We purchase non-renewable fuels to support the operation of a limited 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.

In some regions, renewable ethanol is consumed by maintenance vehicles. This year and in 2024, we did not report consumption of renewable bagasse due to the sale of two biomass plants in 2024. This change is the main driver of the overall decrease in fuel consumption from 2023.

We produce about 55 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. Operating businesses do not track parasitic consumption during operations.

Table 3 – Energy consumption

Metric	Unit	2025	2024	2023	SASB / GRI / TCFD / ISSB / ESRS
Non-renewable fuel consumption	MWh	**668,991**	687,926	687,631	/ 302-1 / TCFD / / E1-5
Renewable fuel consumption	MWh	**4,717**	2,904	1,410,869	/ 302-1 / TCFD / / E1-5
Total fuel consumption	MWh	**673,708**	690,830	2,098,500	/ 302-1 / TCFD / / E1-5
Non-renewable electricity purchased	MWh	**96,717**	77,733	123,002	/ 302-1 / TCFD / / E1-5
Renewable electricity purchased	MWh	**46,257**	53,382	22,731	/ 302-1 / TCFD / / E1-5
Total electricity purchased	MWh	**142,974**	131,115	145,733	IF-EU-000.E / 302-1 / TCFD / / E1-5
Total energy consumption	MWh	**816,682**	821,945	2,244,233	/ 302-1 / TCFD / / E1-5

1 Based on our consolidated generation and our total energy consumption.

Greenhouse gas emissions

About our greenhouse gas (GHG) emissions

In 2025, Brookfield Renewable Corporation's total Scope 1 and Scope 2 market-based GHG emissions were 172,440 metric tons of carbon dioxide equivalent (tCO_2e) and total Scope 1 and Scope 2 location-based GHG emissions were 162,732 tCO_2e.

Increase in Scope 1 and 2 GHG emissions from the prior year was primarily driven by increased operations, as well as year-on-year variation in energy requirements across our sites.

Overall, total Scope 1 and 2 (market-based) GHG emissions increased by 27% from the previous year.

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

1. Upstream Scope 3, Category 2[14] GHG emissions from the construction of clean energy projects. Construction-related emissions within our portfolio reflect an increase in the operating capacity of projects that reached the COD. These emissions are recognized on a one-time basis upon completion of construction and achievement of COD for each project. This year, our controlled businesses added ~300 megawatts of net new capacity.[2]
2. Downstream Scope 3, Category 15[15] GHG emissions from our investments in clean energy and sustainable solutions assets reduced slightly as compared to prior year.

Methodology and reporting boundary

We continue to calculate and report our GHG emissions on a financial control basis.

Our Scope 1 and 2 (location- and market-based) and Scope 3 Category 2 GHG emissions are reported and subject to limited assurance in line with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard and the GHG Protocol Scope 2 Guidance, issued by the World Business Council for Sustainable Development and the World Resources Institute.[4]

Our Scope 3 Category 15 GHG emissions are reported and subject to limited assurance in accordance with the Partnership for Carbon Accounting Financials (PCAF), The Global GHG Accounting and Reporting Standard, Part A: Financed Emissions, Second Edition.

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

Significant changes and updates

We will restate our total Scope 1 and 2 GHG emissions when cumulative changes in structure, methodology, or error corrections result in a variance that is greater than the higher of 5% or 5,000 tCO_2e compared to our previous year emissions.

In 2025, structural changes collectively exceeded this threshold. Accordingly, we have restated our prior year Scope 1 and Scope 2 (location-based and market-based) GHG emissions.[8] Consistent with our GHG accounting policy, the restatement also includes emissions from acquisitions or structural changes that occurred in Q4 of 2024. We also restated 2024 Scope 3 Category 15 (financed) GHG emissions to reflect the Q4 attribution factors.

The following include our structural changes from 2025:

– Divestment of Luminace in Q4 2025

– Divestment of assets within Saeta Yield in Q1 2025.

Greenhouse gas emissions analysis

GHG emissions inventory

We track year-over-year changes in our Scope 1 and 2 GHG emissions (on both a location-based and market-based basis), as well as our material Scope 3 GHG emissions, which include Categories 2 (capital goods) and 15 (financed emissions).

We recognize the importance of continuing to reduce our GHG emissions. As such Brookfield Renewable Partners L.P. have set a target to achieve net-zero Scope 1 and 2 market-based GHG emissions across renewable generation operations by 2030.[3] We expect to meet this target by achieving and maintaining our Scope 1 GHG emission intensity (in tCO_2e/GWh) below the SBTi Power Sector Net Zero benchmark for low-emitters by 2030 and beyond.[24] Consistent with draft guidance issued in 2025, we will also evaluate a 100% renewable energy target and report on our progress going forward.

In 2025, our Scope 1 GHG emissions increased by 30,741 tCO_2e, while Scope 2 market-based GHG emissions increased by 5,880 tCO_2e, resulting in a total increase of 36,621 tCO_2e or 27% from last year. However, our Scope 1 + 2 GHG emission intensity from our renewable generation operations are significantly lower than the IEA global grid average factor measured in tCO_2e/GWh.

Our GHG emissions by type of gas for Scope 1 and Scope 2 (location-based) emissions for 2025 are represented in Table 5.

Table 4 – Greenhouse gas emissions

GHG emissions (tCO_2e) [5,6,7,8]	Unit	2025	2024 [26]	Delta (2025-2024)	2023 [26]	SASB / GRI / TCFD / ISSB / ESRS
Scope 1 - Direct emissions [9,10]	tCO_2e	**132,249**	101,508	30,741	103,158	IF-EU-110a.1 / 305-1 / TCFD / / E1-6
Scope 2 - Indirect emissions (location-based) [9,11,12]	tCO_2e	**30,483**	30,168	315	27,371	IF-EU-110a.1 / 305-2 / TCFD / / E1-6
Scope 2 - Indirect emissions (market-based) [9,12,13]	tCO_2e	**40,191**	34,311	5,880	32,594	IF-EU-110a.1 / 305-2 / TCFD / / E1-6
Total Scope 1 and Scope 2 (location-based)	tCO_2e	**162,732** [1]	131,676	31,056	130,529	/ / / / E1-6
Total Scope 1 and Scope 2 (market-based)	tCO_2e	**172,440** [1]	135,819	36,621	135,752	/ / / / E1-6
Scope 3 Category 2 [14]	tCO_2e	**193,678** [1]	342,545 [16]	(148,867)	136,563	IF-EU-110a.1 / 305-3 / TCFD / / E1-6
Scope 3 Category 15 [15,18,19,20,21]	tCO_2e	**10,731** [1]	15,437 [1,17]	(4,706)	18,730	/ / / / E1-6
Total emissions Scope 1+2+3 (location-based)	tCO_2e	**367,141**	489,658	(122,516)	285,813	/ / / / E1-6
Total emissions Scope 1+2+3 (market-based)	tCO_2e	**376,849**	493,801	(116,952)	291,045	/ / / / E1-6
Biogenic emissions [25]	tCO_2e	**N/A**	N/A	N/A	1,289,492	/ / / / E1-6

Table 5 – Greenhouse gas emissions by gas type

Gas type	Scope 1		Scope 2 location-based		
	Gas emitted (t)	GHG emissions (tCO_2e)	Gas emitted (t)	GHG emissions (tCO_2e)	SASB / GRI / TCFD / ISSB / ESRS
CO_2	130,670	130,670	30,445	30,445	IF-EU-110a.1 / 305-1/305-2 / TCFD / / E1-6
CH_4	3	94	1	16	IF-EU-110a.1 / 305-1/305-2 / TCFD / / E1-6
N_2O	0.4	108	0	22	IF-EU-110a.1 / 305-1/305-2 / TCFD / / E1-6
HFCs	3	156	N/A	N/A	IF-EU-110a.1 / 305-1/305-2 / TCFD / / E1-6
PFCs	N/A	N/A	N/A	N/A	IF-EU-110a.1 / 305-1/305-2 / TCFD / / E1-6
SF_6	0.1	1,221	N/A	N/A	IF-EU-110a.1 / 305-1/305-2 / TCFD / / E1-6
Total	130,677	132,249	30,446	30,483	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 and sustainable solutions, all of which support global decarbonization efforts.

In 2025, 100% of our non-controlled investments were in scope for financed GHG emissions reporting.[19] This included preferred share and common share investments held through direct investments and through the Brookfield Global Transition Fund (BGTF I).

By asset class, for the year ended December 31, 2025, GHG emissions were reported for 100% of our unlisted equity.[22]

Data quality for our investments

We seek to use the highest data quality available. In 2025, the majority of investment-level GHG emissions were either the highest or second-highest data quality score.[23]

Table 7 summarizes and defines financed GHG emissions and their associated weighted average data quality scores, based on invested value.

Table 6 – GHG financed emissions across our investment themes

Investment theme	Unit	2025	2024	2023
Clean energy	tCO_2e	**10,700**	15,329	18,667
Sustainable solutions	tCO_2e	**31**	108	63
Business transformation	tCO_2e	**N/A**	N/A	N/A

Table 7 – GHG financed emissions data quality for our investments

For the twelve months ended Dec. 31, 2025	Scope 1 + Scope 2 emissions		Scope 3 emissions	
Investment type	tCO_2e	Weighted average data quality score[23]	tCO_2e	Weighted average data quality score[23]
Unlisted equity	10,700	2	31	2

1. Included in the scope of limited assurance provided by Ernst & Young LLP ("EY").
2. Represents only financially controlled assets, not 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, Brookfield Renewable 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. For investments which have been divested during the reporting period, they have been removed from the inventory.
7. Reported GHG emissions include material Scope 3 Categories only. Categories 9, 11, 12, 13 and 14 are not applicable to Brookfield Renewable Corporation. 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, 2025, and 2024. Scope 3, Categories 2 and 15 emissions are material to Brookfield Renewable Corporation and represent the construction-related emissions from controlled businesses and 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 GHG emissions reflect consumption data from mobile combustion, stationary combustion, and fugitive derived from invoices or meter readings and country- or region-specific emission factors.
11. Scope 2 location-based GHG emissions reflect consumption of electricity purchased from the grid, derived from invoices or meter readings and 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 GHG emissions reflect the efforts taken by the businesses to reduce their Scope 2 GHG emissions by purchasing Renewable Energy Certificates (RECs). Where such instruments 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. Scope 2 market-based GHG emissions reflect consumption of electricity purchased from the grid, derived from invoices or meter readings. Due to the timing of the publication of the residual mix emission factors from Green-e, our 2025 market-based Scope 2 GHG emissions for the U.S. were calculated using residual mix emission factors representing the year 2022, where the 2025 location-based Scope 2 GHG emissions for the U.S. were calculated using grid emission factors representing the year 2023.
14. Scope 3, Category 2 capital goods, aligns with financial reporting of property, plant and equipment. Capital goods for Brookfield Renewable Corporation are defined as fully developed renewable energy plants or facilities as at commercial Operation Date ("COD"). This category captures GHG 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 GHG emissions do not include the upstream GHG emissions related to renewable energy plants or facilities that are acquired on or after COD. The reporting boundary for Category 2 GHG emissions inventory includes CapEx where the contract spend exceeds $1M USD. Category 2 GHG 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, GHG 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 GHG emissions from investments that are not financially controlled by Brookfield Renewable Corporation. This includes our loans, preferred and common share investments. The financial data used to determine attribution factors is as of Q3 for the current reporting year, unless more recent financial data is made available by the businesses, and Q4 for prior years. The emission data used is for the applicable year ended.
16. 2024 Scope 3, Category 2 emissions have not been recalculated as these emissions are recognised as one-time construction related emissions and are expected to vary year-on-year as a result of MWs added from project that reached COD, reflecting organic growth.
17. 2024 Scope 3, Category 15 emissions have been restated to reflect the update of attribution factors from Q3 2024 to Q4 2024. The impact of the restatement was a decrease of (4,163) tCO_2e in the 2024 Scope 3, Category 15 (market-based) emissions and a decrease of (4,137) tCO_2e Scope 3, Category 15 (location-based) emissions.
18. Refer to tables 6 and 7 for further details related to Scope 3, Category 15 financed emissions. This category includes GHG emissions from investments in clean energy and sustainable solutions.
19. Our policy excludes GHG emissions from toeholds, investments with no active management and attribution factors lower than 5% and, 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 2025 Scope 3, Category 15 emissions using investment-level GHG emissions calculated using a location-based approach totaled 10,732 tCO_2e for the twelve months ended December 31, 2025. Total Scope 3, Category 15 emissions using investment-level GHG emissions calculated using a market-based approach, where available, totaled 10,731 tCO_2e. 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 Corporation 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. The coverage % is calculated as the proportion of total in-scope investments in 2025 (based on USD millions invested) relative to total investments, including excluded investments. See End Note point 19 for exclusions.
23. 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
24. In line with the SBTi guidance, the underpinning MWh electricity consumption of storage assets, representing round-trip electricity losses are excluded from the net-zero target coverage. The GHG emissions from these assets have been disclosed as part of our Scope 2 (location and market-based) GHG inventory.
25. In 2024, we divested two biomass assets in Brazil, Santa Candida I and II, which accounted for almost all biogenic CO_2 emissions in prior years. The remaining biogenic emissions were assessed and determined to be immaterial to total emissions for the twelve months ending December 31, 2025 and 2024.
26. Due to structural changes in 2025, we restated Scope 1 and Scope 2 location- and market-based GHG emissions. We also restated Scope 3 Category 15 GHG emissions to reflect the Q4 attribution factors in 2024 and 2023 respectively.

GHG emissions intensity metrics

Our Scope 1 emissions intensity was 3 tCO_2e/GWh in 2025 and is expected to decline as we continue to decarbonize our operations and expand our clean energy portfolio.

Our generation-related emissions intensity covering both Scope 1 and Scope 2 (market-based) GHG emissions is approximately 110 times lower than the global average[1], reflecting relatively low emissions alongside growing generation output.[2]

We also assess emissions intensity based on revenue generated called weighted average carbon intensity (WACI). Our strategy is focused on developing new renewable energy projects and scaling sustainable solutions, both of which may take several years to generate revenue. In 2025, some of our investments were still in the development stage, hence, not revenue generating. Our WACI is expected to fluctuate year-over-year, with changes driven more by revenue rather than by decarbonization efforts. For that reason, we do not consider it to be a representative measure of decarbonization efforts for a growing portfolio of assets.

We also report on avoided emissions as it demonstrates an asset's quantifiable positive contribution to the global energy transition. These emissions are reported separately from actual GHG emissions generated by the asset. Calculations are performed consistently with methodologies defined by PCAF, using the IFI Harmonized country grid emission factors . As these grids continue to decarbonize, we expect avoided emissions to change in line with International Financial Institution's (IFI) emission factors, which reflect the evolving grid mix.

Non-GHG air emissions

Despite being of low materiality to our business, we measure and report on the nitrogen oxides (NO_x) and sulfur oxides (SO_x) emissions from relevant facilities across our portfolio. Year-over-year variance is expected, as these emissions 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 the majority of our generation comes from renewable energy facilities.

Table 8 – GHG emissions intensity

Metric	Unit	2025	2024	2023	SASB / GRI / TCFD / ISSB / ESRS
Scope 1 intensity[3]	tCO_2e / GWh	**3**	3	2	/ 305-4 / TCFD / / E1-6
Scope 1 + 2 intensity (location-based)	tCO_2e / GWh	**4**	3	3	/ 305-4 / TCFD / / E1-6
Scope 1 + 2 intensity (market-based)	tCO_2e / GWh	**4**	3	3	/ / TCFD / / /
Weighted average carbon intensity (WACI)	tCO_2e / total revenue $(USD) M	**21**	30	40	/ / TCFD / / E1-6
Avoided emissions	million tCO_2e	**28**	24	25	IF-EU-110a.1/ 305-5 / TCFD / / E1-6

Table 9 – Non-GHG emissions

Gas type	Unit	2025	2024	2023	SASB / GRI / TCFD / ISSB / ESRS
NO_x	t	**33**	20	319	IF-EU-120a.1 / 305-7 / No / / E2-4
SO_x	t	**0.54**	0.36	0.45	IF-EU-120a.1 / 305-7 / No / / E2-4
Particulate matter	t	**N/A**	N/A	N/A	/ / / / E2-4
Mercury	kg	**N/A**	N/A	N/A	/ / / / E2-4

1 IEA 2024 Emission factor database.
2 As the share of low-emissions sources increases, the carbon intensity of global electricity generation is forecast to decline at an average annual rate of 3.7%, falling from 445 g CO_2/kWh in 2024 to 415 g CO_2/kWh by 2026. IEA, Emissions: Power generation CO_2 emissions are plateauing.
3 GHG emissions intensity calculations for prior years are based on restated GHG emissions and recalculated generation to include our financially controlled operational assets.

Biodiversity

Biodiversity

As a renewable energy developer, owner, and operator, Brookfield Renewable works closely with nature and depends on the natural world to create energy. Brookfield Renewable embeds biodiversity considerations across the asset lifecycle, aligning its approach with the TNFD LEAP framework to manage nature-related dependencies, impacts, risks, and opportunities.

Our operating businesses identify sites with the potential to affect priority biodiversity (identified sites)[1] and manage these impacts through targeted mitigation and monitoring. This includes applying the mitigation hierarchy—avoiding and minimizing disturbance wherever possible—and implementing Biodiversity Management Plans informed by environmental impact assessments and regulatory requirements.

Of the sites identified, 100% have an environmental impact assessment in place, and 100% are covered by a Biodiversity Management Plan.

Across the portfolio, our operating businesses protect 213 km^2 of land both on their sites and at offsite locations, while continuing to restore land that has been affected by their construction and operations.

Table 10 – Biodiversity

Metric[2]	Unit	2025	2024	2023	SASB / GRI / TCFD / ISSB / ESRS
Land footprint	km^2	**1654**	1728	N/M	/ 101-5 / / / E4-5
Land protected on site	km^2	**211**	199	220	/ 101-5 / / / E4-5
Land protected off site	km^2	**2**	0	N/M	/ 101-5 / / / E4-5
Land restored on site	km^2	**29**	30	5	/ 101-2 / / / E4-5
Land restored off site	km^2	**0**	0	N/M	/ 101-2 / / / E4-5
Identified sites with biodiversity management plans	%	**100**	100	N/M	/ 101-2 / / / E4-4, E4-5
Land footprint of identified sites	%	**34**	33	N/M	/ 101-1 / / / 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 2025. We do not consider our distributed energy and battery storage segments to have significant impacts on priority biodiversity.

Water management

Water management

Although our operational water consumption is minimal, water management is central to our hydroelectric facilities and relevant to certain solar facilities located in water-stressed areas. Brookfield Renewable's water management strategy focuses on two priorities: managing water use at our hydroelectric facilities and managing operational water consumption in water-stressed areas.

While hydroelectric assets depend on natural water flow, they do not withdraw or consume water. Operational water consumption across our portfolio is minimal, with use largely limited to cooling at our concentrated solar power (CSP) facilities and small volumes for solar panel washing. Water used for cooling represents less than 1% of our total consumption, while solar panel washing accounts for less than 0.1%.

In line with Brookfield Renewable's Environmental Protection Standard, all sites in high water stress[1] areas implement water management plans that consider efficiency from early design through to operation. These plans set out actions to avoid, mitigate, and manage water-related risks and impacts, while identifying opportunities to improve performance. In 2025, we reduced water consumption through implementation of water management initiatives, such as the installation of a centrifuge-based cleaning system at our CSP facility in Spain, which reduced consumption by 16% alongside other operational and environmental factors.

Emissions to water are considered immaterial to our business. 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 11 – Water metrics[2]

Metric	Unit	2025	2024	2023	SASB / GRI / TCFD / ISSB / ESRS
Water flow through hydro assets	million m^3	**324,207**	364,698	N/M	IF-EU-140a.1 / 303-1 / / / E3-4
Number of hydro facilities certified as low impact	#	**83**	82	82	IF-EU-140a.1 / / / / E3-3
Water withdrawn	m^3	**4,720,498**	5,055,494	6,674,657	/ 303-3 / / / E3-4
Water consumed	m^3	**3,235,498**	3,822,113	N/M	/ 303-5 / / / E3-4
Water discharged	m^3	**1,484,999**	1,233,382	N/M	/ 303-5 / / / E3-4
Water consumption intensity	m^3/GWh	**73**	93	N/M	/ 303-5 / / / E3-4
Water consumed in water stressed areas	m^3	**2,879,670**	3,588,073	5,514,178	/ 303-5 / / / E3-4
Water discharged in water stressed areas	m^3	**1,482,518**	1,233,382	N/M	/ 303-4 / / / E3-4
Water-related incidents and spills	#	**—**	—	N/M	/ 306-3 / / / E2-5
Emissions to water (substances listed under PAI 8)	kg	**—**	—	N/M	/ 303-4 / / / E2-5

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 Consistent with previous years, water consumed for non-operational purposes, such as sanitation, is excluded.

Waste management

Waste management

While our businesses are not inherently waste-intensive in nature, Brookfield Renewable maintains robust waste management and circularity programs to support responsible material management, reduce waste-related impacts, and improve material recovery across the lifecycle of our assets.

Waste generated across our portfolio is primarily associated with construction activities, repowering, and major maintenance activities rather than routine operations. As a result, waste volumes can vary year-to-year depending on the timing and scale of projects.

In 2025, total waste decreased compared to the prior year, reflecting lower construction and major maintenance activity across the portfolio and changes in portfolio composition. Despite lower waste volumes, hazardous waste diversion improved from 19% to 36%, supported by increased recycling and reduced landfill disposal. Major component replacement activity increased during the year; however, all major component waste was recycled and diverted from landfill.

Major components removed from service are tracked separately to support lifecycle planning and circularity oversight. These components (e.g. solar panels and wind turbine blades) are managed in accordance with our operating businesses' Major Component Lifecycle Plans, which aim to prioritize refurbishment, recycling, and material recovery where feasible, recognizing their significant recoverable material value. In 2025, we achieved a 100% diversion rate from landfill for major components. A minimal volume was disposed of to landfill due to technical and safety limitations associated with recycling damaged components, including solar panels affected by high-wind events.

Table 12 – Waste metrics

Metric	Unit[1]	2025	2024	2023	SASB / GRI / TCFD / ISSB / ESRS
Hazardous Waste (All Activities)					
Hazardous waste generated[2]	t	**1,757**	3,913	14151	/ 306-3 / / / /
Hazardous waste landfilled[3]	t	1,127	3,155	8586	/ 306-5 / / / /
Hazardous waste diverted from landfill	t	630	758	5565	
Recycled	*t*	*490*	*59*	*4243*	/ 306-4 / / / E5-5
Otherwise recovered	*t*	*141*	*699*	*1322*	
Percentage diverted from landfill	%	*36*	*19*	39	
Non-Hazardous Construction and Major Maintenance Waste					
Non-hazardous waste generated	t	**1,591**	7,340	7562	/ 306-3 / TCFD / / /
Non-hazardous waste landfilled	t	746	1,228	820	/ 306-5 / / / E5-6
Non-hazardous waste diverted from landfill[4]	t	845	6,112	6742	
Recycled	*t*	*528*	*2,872*	*5017*	/ 306-4 / / / E5-5
Otherwise recovered	*t*	*317*	*3,240*	*1726*	
Percentage diverted from landfill	%	53	83	89	
Major Component Replacement and End-of-Life Waste					
Major component waste generated	t	**835**	16	N/M	
Major components landfilled	t	0	0	N/M	
Major components diverted from landfill	t	835	16	*N/M*	
Recycled	*t*	*835*	*16*	N/M	
Otherwise recovered	*t*	*0*	*N/M*	N/M	
Percentage of major components diverted from landfill	%	100	100	*N/M*	
Total waste generated	t	**4,183**	11,269	21713	/ 306-3 / TCFD / / E5-6
Total waste diverted from landfill	t	**2,310**	6,886	12307	
Percentage of total waste diverted from landfill	%	55	61	57	

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

Social

We track social metrics to understand our year-over-year performance in HSS&E and community contributions. Hiring, retention, and workforce demographics are tracked and reported by Brookfield Renewable.

Health, safety, security & environment

Health, safety, security & environment

As part of our Group's commitment to health, safety, security and environment (HSS&E), we implement a HSS&E Management System which is designed to address risks specific to our operations and is implemented through a disciplined framework. We monitor our progress through safety performance metrics, aligned with the Occupational Safety and Health Administration (OSHA), as shown in Table 13.

Table 13 – HSS&E performance

Metric	Unit	2025	2024	2023	SASB / GRI / TCFD / ISSB / ESRS
Total hours worked	hours	**9,106,317**	13,712,691	15856045	/ 403-9 / / / S1-14
Total Number of High Risk Safety Incidents	#	**12**	9	14	/ 403-9 / / / S1-14
Fatalities	#	**0**	0	0	/ 403-9 / / / S1-14
Fatalities by Contractors	#	**0**	0	0	/ 403-9 / / / S1-14
Fatalities by Employees	#	**0**	0	0	/ 403-9 / / / S1-14
Employee Lost Time Injury Frequency Rate (LTIFR)	Employee injuries per million hours worked	**2.8**	2.8	11.9	/ 403-9 / / / S1-14
Employee Lost Time Injury Rate (LTIR)	Employee injuries per 200,000 hours worked	**0.6**	0.6	2.4	/ 403-9 / / / S1-14
Employee High-Risk Incident Rate	High risk incidents per million hours worked	**0.0**	0.6	0.6	/ 403-9 / / / S1-14
Contractor Lost time Injury Frequency Rate (LTIFR)	Contractors injuries per million hours worked	**10.1**	4.3	N/M	/ 403-9 / / / S1-14
Contractor Lost Time Injury Rate (LTIR)	Contractor injuries per 200,000 hours worked	**2.0**	0.9	N/M	/ 403-9 / / / S1-14
Contractor High-Risk Incident Rate	High risk incidents per million hours worked	**1.9**	0.3	0.6	/ 403-9 / / / S1-14
Total High-Risk Incident Frequency Rate	High risk incidents per million hours worked	**1.3**	0.7	0.9	/ 403-9 / / / S1-14
Cumulative High-Risk Incident Frequency Rate	Cumulative High risk incidents per million hours worked	**0.9**	0.8	1.2	/ 403-9 / / / S1-14
Planned Safe Work Observations	#	**4,741**	8,000	N/M	/ 403-2 / / / S1-13
Completed Safe Work Observations	#	**5,856**	8,068	11949	/ 403-2 / / / S1-13
HSSE Employee Training	Hours	**54,874**	63,419	58572	/ 403-5 / / / S1-13
HSSE - Percentage of Employees Trained	%	**100**	100	100	/ 403-5 / / / S1-13
HSSE - Percentage of Contractors Trained	%	**N/M**	N/M	N/M	/ 403-5 / / / S1-13

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 depending on the type of facility, the nature and stage of the project, and the stakeholders involved.

Charitable donations represent one-off or occasional support for charitable causes in response to requests from community organizations, employee requests, or external events such as emergency relief situations.

Community investments reflect a long-term, strategic approach to supporting shared value through partnerships. These initiatives focus on clearly defined priorities identified through collaborative dialogue to address community needs. We continue to monitor these contributions to better understand the impact of our investments over time.

Examples of charitable donations and community investments can be found in the Engaging with communities section of our 2025 Sustainability Report.

Table 14 – Community contributions

Metric	Unit	2025	2024	2023	SASB / GRI / TCFD / ISSB / ESRS
Charitable donations	$(USD)	**1,538,598**	1,646,602	1,685,822	/ 413-1 / / / S3-4
Community investments	$(USD)	**3,381,600**	4,077,256	3,564,687	/ 413-1 / / / S3-4
Sponsorships	$(USD)	**26,707**	22,291	71,288	/ 413-1 / / / S3-4
Total community contributions	$(USD)	**4,946,905**	5,746,148	5,321,797	/ 413-1 / / / S3-4

Governance

Our sustainability governance begins at the top, with Board oversight and executive accountability, and extends throughout our organization. We conduct business in accordance with high ethical standards and systematically assess opportunities and risks across our portfolio.
We monitor a range of governance and risk-related metrics to assess performance and strengthen oversight, including Board independence, tenure, demographics and skills; supply chain sustainability metrics; cybersecurity performance; and anti-bribery and corruption (ABC) training.

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 2025, 88% 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.

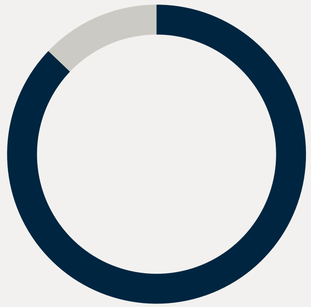
Table 15 – Board Of Directors

Name	Position	Gender	Status (independent)	Committee	Residency	Date of last appointment
Jeffrey Blidner	Chair	Male	No	—	Canada	2011/11/01
Eleazar de Carvalho Filho	Member	Male	Yes	Audit Committee	Brazil	2020/06/01
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
Randy MacEwen	Member	Male	Yes		Canada	2021/11/01
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

Table 16 – Board of Directors statistics

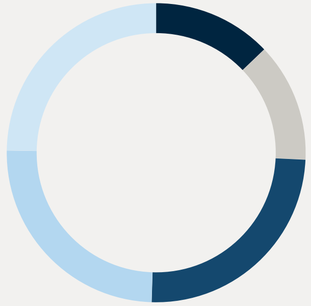
Gender diversity

Female Directors	38 %
Male Directors	63 %



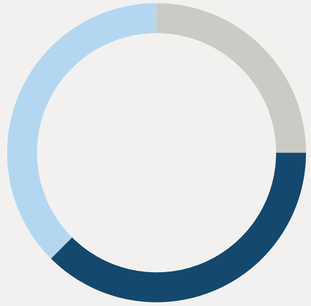
Status

Independent Directors	88 %
Non-Independent Directors	13 %



Residency

Bermuda	13 %
Brazil	13 %
Canada	25 %
United Kingdom	25 %
United States	25 %



Tenure

<1 Year	— %
1–5 Years	25.0 %
5–10 Years	37.5 %
>10 Years	37.5 %

Board of Directors skills and experience

The Board of Directors' skills and experience are periodically reviewed to maintain a strong and relevant mix of expertise across key business areas, including risk management—encompassing climate-related risks and opportunities— as well as broader sustainability matters including environmental, social, and governance considerations.

All of the Directors bring industry experience relevant to the oversight and/or management of climate-related risks. In addition, approximately three quarters of the Board possess advanced knowledge and/or relevant professional experience, enabling them to contribute meaningfully to discussions on the energy transition and broader environmental stewardship.

Table 17 – Board of Directors skills matrix

Board member	Corporate strategy and business development	Mergers, acquisitons and divestures	Leadership of a large/ complex organization	Risk management	Legal and regulatory	Sustainability matters	Industry experience
Jeffrey Blidner	√	√		√	√	√	infrastructure, power, private equity, property
Eleazar de Carvalho Filho	√	√	√	√		√	banking, energy, telecommunications, infrastructure
Sarah Deasley	√	√		√	√	√	economic policy, government and regulatory, energy, energy transition transition
Nancy Dorn	√		√	√	√	√	government and regulatory, manufacturing, infrastructure, power
Randy MacEwen	√	√	√	√	√	√	energy, power, manufacturing, hydrogen
Lou Maroun	√	√	√	√	√	√	real estate, infrastructure
Stephen Westwell	√	√	√	√	√	√	energy, government and regulatory, security, power
Patricia Zuccotti	√	√	√	√		√	private equity, risk management, accounting

Sustainability in the supply chain

Supply chain

Our group engages with suppliers on sustainability topics, including environmental, social, and governance requirements and performance. Brookfield Renewable's supplier assessment and due diligence processes involve screening major suppliers—defined as those directly providing goods, materials, or onsite services across our portfolio—against dedicated sustainability criteria.[1]

For our group's key global suppliers, we conduct sustainability engagements to better understand their programs and future priorities while reinforcing Brookfield Renewable's expectations and focus areas. These discussions help validate progress, identify potential risks and opportunities for collaboration, and provide insight into how suppliers are meeting Brookfield Renewable's human rights requirements and advancing decarbonization, circularity, and broader sustainability integration across their operations.

In 2025, our group screened suppliers representing over 50% of its major supplier spend on sustainability topics and determined that over 50% of its major suppliers have a sustainability policy or equivalent in place.[2]

Table 18 – Our Group's supply chain due diligence

Metric	Unit	2025	2024	2023	SASB / GRI / TCFD / ISSB / ESRS
Suppliers screened against our Sustainability Supply Chain Due Diligence Protocol by spend	%	**>50**	>50	N/M	/ 308-1, 414-1 / / / S2-1, S2-4
Major suppliers with sustainability policies in place by spend	%	**>50**	>50	>50	/ 308-1, 414-1 / / / S2-1, S2-4

1 Major suppliers include suppliers of construction materials, EPC (engineering, procurement and construction) contracts, suppliers of major equipment across multiple technologies, operations and maintenance providers, security providers, and transportation providers, with annual contract spend of more than $1 million.
2 Includes relevant or equivalent programs and policies that effectively manage sustainability performance and key topics including environmental management, HSS&E, D&I, labor and human rights, community investment, good governance and climate.

Cybersecurity and ethical business conduct

Cybersecurity

As part of our cybersecurity program, Brookfield Renewable implements layered controls designed to reduce the likelihood and impact of material security incidents. We reported no personal data breaches in 2025.

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 Brookfield Renewable's Code of Business Conduct and Ethics, and 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 19 – Cybersecurity

Metric	Unit	2025	2024	2023	SASB / GRI / TCFD / ISSB / ESRS
Personal data breaches (PII)	#	**0**	1	0	FN-EX-550a.2 / / / / G1-2

Table 20 – Ethical business conduct

Metric	Unit	2025	2024	2023	SASB / GRI / TCFD / ISSB / ESRS
Violations of human rights, labor codes and OECD Guidelines for Multinational Enterprises	#	**0**	0	0	/ / / /

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. 2025 Form 20-F
2-2	Entities included in the organization's sustainability reporting	About this Data Book 2025 Form 20-F Greenhouse gas emissions
2-3	Reporting period, frequency, and contact point	This report will be published in May 2026 covering the period from January 1 to December 31, 2025. 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	2025 SR: About us, Q&A with Global Head of Procurement Code of Business Conduct and Ethics Modern Slavery Statement Human Rights Policy
2-7	Employees	Brookfield Renewable's 2025 Sustainability Data Book: Our people
2-8	Workers who are not employees	

Disclosure number	Disclosure title	Location/reference
Governance		
2-9	Governance structure and composition	Brookfield Renewable Corporation's Board of Directors, CEO and Executive Management Team reviewed this report prior to its publication.
2-10	Nomination and selection of the highest governance body	The Chair of the Board of Directors is not a senior executive in the organization.
2-11	Chair of the highest governance body	2025 Form 20-F
2-12	Role of the highest governance body in overseeing the management of impacts	Brookfield Renewable Corporation Board of Directors Standing Committee
2-13	Delegation of responsibility for managing impacts	Nominating & Governance Committee Charter Board of Directors Charter
2-14	Role of the highest governance body in sustainability reporting	Code of Business Conduct and Ethics
2-15	Conflicts of interest	Anti-Bribery and Anti-Corruption Policy
2-16	Communication of critical concerns	2025 SR: Responsible corporate governance, Ethical business conduct:
2-17	Collective knowledge of the highest governance body	Clawback Policy
2-18	Evaluation of the performance of the highest governance body	Vendor Code of Conduct Board of Directors
2-19	Remuneration policies	
2-20	Process to determine remuneration	
2-21	Annual total compensation ratio	

Disclosure number	Disclosure title	Location/reference
Strategy, policies and practices		
2-22	Statement on sustainable development strategy	2025 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
2-24	Embedding policy commitments	2025 20-F
2-25	Processes to remediate negative impacts	2025 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 2025 SR: Ethical business conduct
2-28	Membership associations	2025 SR: External ratings and awards, Engagement and alignment with sustainability frameworks and organizations
Stakeholder engagement		
2-29	Approach to stakeholder engagement	2025 SR: About us, Integrating sustainability considerations throughout the 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.
GRI 3: MATERIAL TOPICS		
3-1	Process to determine material topics	2025 SR: Respecting human rights, Risk management, Q&A with Global Head of Procurement, Materiality
3-2	List of material topics	2025 SR: Materiality Methodology and materiality: There have been no changes to our material topics in 2025.

Disclosure number	Disclosure title	Location/reference
Topic-specific disclosures		
Climate change strategy		
3-3	Management of material topics	2025 SR: Transforming the energy system, About us, Integrating sustainability considerations throughout the investment lifecycle, Responsible corporate governance, Materiality, TCFD alignment
305-1	Direct (Scope 1) GHG emissions	2025 SR: Getting to net zero in our operations
305-2	Energy indirect (Scope 2) GHG emissions	Greenhouse gas 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	Greenhouse gas emissions
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	2025 SR: About us, Integrating sustainability considerations throughout the investment lifecycle, Managing waste and promoting circularity, Managing water, Responsible corporate governance, Materiality
303-1	Interactions with water as a shared resource	2025 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	2025 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	2025 SR: About us, Integrating sustainability considerations throughout the investment lifecycle, Focusing on biodiversity and ecosystems, Responsible corporate governance, Materiality
101-1	Policies to halt and reverse biodiversity loss	2025 SR: Focusing on biodiversity and ecosystems Biodiversity
101-2	Management of biodiversity impacts	
101-3	Access and benefit-sharing	
101-4	Identification of biodiversity impacts	
101-5	Locations with biodiversity impacts	
101-6	Direct drivers of biodiversity loss	
101-7	Changes to the state of biodiversity	
101-8	Ecosystem services	

Disclosure number	Disclosure title	Location/reference
Community relations		
3-3	Management of material topics	2025 SR: About us, Integrating sustainability considerations throughout the investment lifecycle, Creating clean energy jobs, Respecting human rights, Engaging with communities, Responsible corporate governance, Materiality
413-1	Operations with local community engagement, impact assessments, and development programs	2025 SR: Ethical business conduct, Focusing on biodiversity and ecosystems
Health, safety, security and environment		
3-3	Management of material topics	HSS&E Policy 2025 SR: About us, Brookfield Renewable Corporation's performance, Integrating sustainability considerations throughout the investment lifecycle, Prioritizing health and safety, Respecting human rights, Materiality, Engaging with communities
403-1	Occupational health and safety management system	HSS&E Our people 2025 SR: Brookfield Renewable Corporation's 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	2025 SR: About us, Creating clean energy jobs, Materiality
404-1	Average hours of training per employee per year	2025 SR: Creating clean energy jobs, Materiality Brookfield Renewable's 2025 Sustainability Data Book: Our people
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	2025 SR: About us, Creating clean energy jobs, Materiality
405-1	Diversity of governance bodies and employees	2025 SR: Creating clean energy jobs Brookfield Renewable's 2025 Sustainability Data Book: Our people
Ethical business conduct		
3-3	Management of material topics	Code of Business Conduct and Ethics Anti-Bribery and Anti-Corruption Policy 2025 SR: About us, Integrating sustainability considerations throughout the 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	2025 SR: Ethical business conduct Ethical business conduct
205-3	Confirmed incidents of corruption and actions taken	2025 SR: Ethical business conduct

Disclosure number	Disclosure title	Location/reference
Human rights		
3-3	Management of material topics	Human Rights Policy 2025 SR: About us, Integrating sustainability considerations throughout the 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 2025 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	2025 SR: About us, Integrating sustainability considerations throughout the investment lifecycle, Cybersecurity, Materiality
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2025 SR: Cybersecurity, Systems and governance Cybersecurity
Supply chain management		
3-3	Management of material topics	Human Rights Policy 2025 SR: About us, Integrating sustainability considerations throughout the investment lifecycle, Respecting human rights, Q&A with Global Head of Procurement, Materiality
308-1	New suppliers that were screened using environmental criteria	2025 SR: Q&A with Global Head of Procurement, Systems and governance
308-2	Negative environmental impacts in the supply chain and actions taken	2025 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	2025 SR: Systems and governance
414-2	Negative social impacts in the supply chain and actions taken	2025 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 disclose 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	2025 SR: Getting to net zero in 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	2025 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	2025 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	2025 SR: Integrating sustainability considerations throughout the investment lifecycle	IF-EU-540a.2

Topic	Accounting metric	Response location	SASB metric code
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	Brookfield Renewable's 2025 Sustainability Data Book: 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	2025 SR: Integrating sustainability considerations throughout the investment lifecycle, Investing in transition, Scaling investment in the energy system	FN-AC-410a.1
	Description of approach to incorporate environmental, social, and governance (ESG) factors in investment and/or wealth management processes and strategies	2025 SR: Integrating sustainability considerations throughout the 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	2025 SR: Ethical business conduct	FN-AC-510a.2
Activity Metrics	Total assets under management (AUM)	Business review	FN-AC-000.A

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	2025 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	2025 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	2025 SR: Prioritizing health and safety HSS&E	RR-WT-320a.1
Activity Metric	Total capacity of completed solar energy systems	2025 SR: Letter from the CEO, Who we are, Brookfield Renewable Corporation's performance, Adding and operating 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	2025 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	2025 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	2025 SR: Getting to net zero in operations, Climate resilience, Appendix 3: Climate scenario analysis Greenhouse gas emissions	E1-1
	Policies related to climate change mitigation and adaptation	2025 SR: Climate resilience, Appendix 3: Climate scenario analysis	E1-2
	Actions and resources in relation to climate change policies	2025 SR: Getting to net zero in operations Greenhouse gas emissions	E1-3
	Targets related to climate change mitigation and adaptation	2025 SR: Brookfield Renewable Corporation's performance, Getting to net zero in 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)	2025 SR: Getting to net zero in operations Greenhouse gas emissions	E1-6
	GHG removals and GHG mitigation projects financed through carbon credits	Business review Energy consumption	E1-7

Topic	Disclosure title	Response location	ESRS Number
Pollution	Policies for pollution prevention and control	2025 SR: Managing waste and promoting circularity Waste management	E2-1
	Actions and resources to address pollution	2025 SR: Managing waste and promoting circularity Waste management	E2-2
	Targets for reducing pollution	2025 SR: Brookfield Renewable Corporation's performance, Managing waste and promoting circularity Our progress Waste management	E2-3
	Pollution of air, water and soil	Waste management Water management	E2-4
Water and marine resources	Policies for sustainable water/marine resource use	2025 SR: Managing water Water management	E3-1
	Actions and resources to protect water/marine ecosystems	Our progress 2025 SR: Managing water	E3-2
	Targets for water use and marine resources	Water management	E3-3
	Water consumption	Water management	E3-4

Topic	Disclosure title	Response location	ESRS Number
Biodiversity and ecosystems	Transition plan and consideration of biodiversity and ecosystems in strategy and business model	2025 SR: Focusing on biodiversity and ecosystems	E4-1
	Policies related to biodiversity and ecosystems		E4-2
	Actions and resources to address biodiversity loss	Biodiversity	E4-3
	Targets related to biodiversity and ecosystems	Our progress 2025 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	2025 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 2025 SR: Managing waste and promoting circularity Waste management	E5-3
	Resource outflows	2025 SR: Managing waste and promoting circularity Waste management	E5-5
Social			
Own workforce	Policies related to own workforce	2025 SR: HSS&E Management System, Creating clean energy jobs, Respecting human rights HSS&E Brookfield Renewable's 2025 Sustainability Data Book: Our people	S1-1
	Processes for engaging with own workforce and workers' representatives about impacts	2025 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	2025 SR: HSS&E Management System, Creating clean energy jobs, Respecting human rights HSS&E Brookfield Renewable's 2025 Sustainability Data Book: Our people	S1-4
	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	2025 SR: Brookfield Renewable Corporation's performance, HSS&E Management System HSS&E	S1-5
	Characteristics of the undertaking's employees (e.g., headcount, employment type, gender)	Brookfield Renewable's 2025 Sustainability Data Book: Our people	S1-6
	Diversity metrics		S1-9
	Training and skills development metrics	2025 SR: Brookfield Renewable Corporation's performance HSS&E Brookfield Renewable's 2025 Sustainability Data Book: Our people	S1-13
	Health and safety metrics	2025 SR: Brookfield Renewable Corporation's 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	2025 SR: Sustainability in the supply chain, Prioritizing health and safety, Respecting human rights Vendor Code of Conduct	S2-1
	Engagement with value chain workers about impacts	Human Rights Policy	S2-2
	Processes to remediate negative impacts and channels for value chain workers to raise concerns	2025 SR: Prioritizing health and safety, Respecting human rights, Sustainability in the supply chain Human Rights Policy Vendor Code of Conduct ABC Policy Whistleblower Policy Whistleblower hotline	S2-3
	Taking action on material impacts on value chain workers		S2-4
	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	2025 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	2025 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	2025 SR: Brookfield Renewable Corporation's performance, Adding and operating clean energy capacity, Investing in transition, Appendix 3: Climate scenario analysis	S4-4
			S4-5

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 2025 SR: Prioritizing health and safety, Creating clean energy jobs, Ethical business conduct	G1-1
	Management of relationships with suppliers	2025 SR: Sustainability in the supply chain, Systems and governance	G1-2
	Prevention of corruption and bribery	ABC Policy 2025 SR: Ethical business conduct	G1-3
	Political influence and lobbying activities	2025 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 Corporation

Scope

We have been engaged by Brookfield Renewable Corporation 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 Corporation's 2025 Sustainability 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 Corporation

In preparing the Subject Matter, Brookfield Renewable Corporation 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 Corporation's responsibilities

Brookfield Renewable Corporation'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.

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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;
- 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, 2025 and December 31, 2024, where applicable, is not prepared, in all material respects, in accordance with the Criteria.

Ernst & Young LLP

Chartered Professional Accountants
Licensed Public Accountants

June 10, 2026
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, 2025
Total Scope 1 and Scope 2 (location-based) GHG emissions	GHG Protocol	tCO2e	162,732
Total Scope 1 and Scope 2 (market-based) GHG emissions	GHG Protocol	tCO2e	172,440
Scope 3 Category 2 GHG emissions	GHG Protocol[2]	tCO2e	193,678
Scope 3 Category 15 GHG emissions	PCAF	tCO2e	10,731

Subject Matter	Criteria[1]	Unit	For the year ended December 31, 2024
Scope 3 Category 15 GHG emissions[3]	PCAF	tCO2e	15,437

[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] Scope 3 Category 2 GHG emissions are calculated in accordance with the methodologies in the GHG Protocol Technical Guidance for Calculating Scope 3 Emissions.

[3] As disclosed in the Report, the Scope 3 Category 15 GHG emissions for the year ended December 31, 2024 were restated to reflect the update of attribution factors from Q3 2024 to Q4 2024.

Appendix 5: Forward-looking statements

Cautionary statement regarding forward-looking statements

The information contained herein covers the time period beginning on January 1, 2025, and ending on December 31, 2025, 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 Corporation 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 Corporation'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 Corporation, 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, 2025, 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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