

**Renewable Energy & Human Rights Benchmark 2025  
Company Profile**

<b>Company name</b>	Brookfield Renewables Partners
<b>Sub-sector</b>	Independent Power Producer
<b>Overall score</b>	31% weighted average

Section score	Weighting	For section
36%	20%	1. UNGP core indicators
17%	40%	2. Salient human rights risks
0%	10%	3.a Response to risk of exposure to forced labour
23%	10%	3.b Serious allegations
75%	20%	4. Low-Carbon Transition Assessment

Please read the disclaimer at the end of this scorecard and refer to the full methodology when perusing this scorecard. The methodology as well as additional analysis can be found [here](#).

The use of the label "Not met" in the research does not necessarily mean that the company does not meet the requirements as they are described in the accompanying bullet point short text. Rather, it means that the analysts could not find information in public sources that met the requirements as described in full in the 2025 Renewable Energy & Human Rights Methodology document. It is possible that a Company meets the criteria without yet publishing the relevant evidence of doing so. This may include cases where a company has claimed to meet the criteria in the engagement phase or otherwise but where the public record was still not sufficient to meet the criteria by the relevant cut off dates.

**Detailed assessment**

**1. UNGP core indicators based on the CHRB methodology (20% of total)**

**A. Policy commitments and governance**

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1	Commitment to respect human rights	1	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Met: General HRs commitment: The Company states that 'We are committed to conducting business in an ethical and responsible manner, including by carrying out our activities in a manner that respects and supports the protection of human rights'. [Code of Business Conduct and Ethics, 05/2023: <a href="http://bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Commitment to UNGPs: The Company states that 'We seek to identify and prevent adverse human rights impacts within our businesses and supply chains and to act in a way that aligns with international human rights standards, including: United Nations Guiding Principles on Business and Human Rights (UNGPs), Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises, OECD Due Diligence guidance for Responsible Business Conduct, Voluntary Principles on Security and Human Rights'. However, 'seek to' is not considered a strong enough language of commitment under the current methodology. The Company provided comments regarding this indicator. However, key evidence was already in use. [Human Rights Policy: <a href="http://bep.brookfield.com">bep.brookfield.com</a>]</li> </ul>
A.2	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	1	The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Met: Commitment to ILO core principles: The Company states in its Human Rights Policy that 'The purpose of this Policy is to set out our approach to respecting fundamental human rights, which we define by reference to the United Nations Universal Declaration of Human Rights, International Bill of Human Rights and the International Labor Organization Declaration on Fundamental Principles and Rights at Work. [...] This includes a commitment to the elimination of forced or compulsory labor; the abolition of child labor; the right to a safe and healthy workplace free of discrimination and harassment, where people are treated fairly</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>irrespective of race, sex, nationality, ethnicity, language, religion, sexual orientation, gender identity and expression, employment and occupation or any other status; recognizing the rights to freedom of association and collective bargaining.' [Human Rights Policy: <a href="http://bep.brookfield.com">bep.brookfield.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Expects business relationships to commit to ILO core principles: The Company states in its Vendor Code of Conduct that 'Brookfield Renewable expects Vendors to: Provide a safe and secure workplace for employees, contractors, and representatives that complies with all applicable health and safety laws, regulations, and practices. [...] Adhere to age-related standards set by the International Labor Organization and not use child labor or any form of forced1 or involuntary labor, human trafficking, slavery, or servitude. [...] Provide a workplace free from discrimination and harassment, whether on the basis of gender, age, disability, ethnicity or cultural affiliation, sexual orientation, belief, educational background, or any other basis prohibited by applicable law. Respect the right for freedom of association and/or collective bargaining unless restricted under local law, without fear of discrimination or reprisal.' However, it is not clear if the Company expects business relationships to respect the right to freedom of association and collective bargaining under all circumstances. Where this right is restricted by local laws companies should provide alternative means to facilitate them. Furthermore, it is unclear if the expectation extends to all business relationships. [Vendor Code of Conduct: <a href="http://bep.brookfield.com">bep.brookfield.com</a>]</li> </ul>
A.3	Commitment to remedy	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Met: Commitment to remedy adverse HRs impacts: The Company states in its Human Rights Policy that it uses whistleblowing hot-line to see grievances reported. 'All grievances reported through these channels are carefully reviewed and, where appropriate, responded to. In the event that we identify that we have caused or contributed to an adverse human rights impact, we will take appropriate action to mitigate or remedy the impact.' [Human Rights Policy: <a href="http://bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Expects business relationships to make this commitment: The Company states in its Vendor Code of Conduct that '[W]e encourage Vendors to: [...] Where adverse impact(s) directly linked to the Vendor's operation, products or services could not be mitigated or were unforeseen, collaborate with relevant stakeholders to remedy impacts.' However, it is unclear if this is an expectation for business relationships to commit, as the language 'encourage' does not convey a strong language of expectation. [Vendor Code of Conduct: <a href="http://bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Commitment to collaborate with judicial or non-judicial mechanisms: The Company states that 'We seek to promote remediation and will not impede lawful access to judicial process nor retaliate against those who have exercised their rights to raise grievances.' However, no reference was found to non-judicial mechanism. [Human Rights Policy: <a href="http://bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Commitment to work with business relationships on remedy: The Company states in its Human Rights Policy that 'Where Brookfield Renewable is an investor in an entity that it does not manage or control, we will seek to work with our partner(s) to align with the principles described in this Policy.' It also states that 'In the event that we identify that we have caused or contributed to an adverse human rights impact, we will take appropriate action to mitigate or remedy the impact. When doing so we will consider all the relevant circumstances of the case including, but not limited to (i) the extent to which Brookfield Renewable has directly caused or contributed to the impact, (ii) Brookfield Renewable's ability to influence the mitigation or remedy of the impact, and (iii) any wider consequences which may flow from Brookfield Renewable's action.' However, there is not an explicit commitment for the Company to work with its business relationship on remedy. [Human Rights Policy: <a href="http://bep.brookfield.com">bep.brookfield.com</a>]</li> </ul>
A.4	Commitment from the top	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Met: Board level responsibility for HRs: The Company states in its Human Rights Policy that 'Board-level oversight is provided by the Nominating and Governance Committee of the Board of Directors of Brookfield Renewable, which has ultimate oversight of our Sustainability program.' [Human Rights Policy: <a href="http://bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Describes HRs expertise of Board member: The Company states in its Sustainability Report 2023 that 'The Nominating &amp; Governance Committee has a formal mandate to oversee our approach to sustainability including: overseeing the development of key policies and documents, including our Code of Business Conduct and Ethics, Anti-Bribery and Anti-Corruption Policy, Human Rights Policy, and Sustainability Policy'. The members of Nominating &amp; Governance Committee are Nancy Dorn, David Mann, Lou Maroun. Among them, Nancy Dorn has industry experience in government and regulatory. Furthermore, Stephen Westwell is a director and member of the Safety, Social and Ethics Committee of Sasol Pty Ltd, as</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>well as being a director at Control Risks.’ However, this is not considered specific human rights expertise of the board members. [2023 Sustainability Report: <a href="https://www.brookfield.com">brookfield.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Board member/CEO signal importance of HRs in their communications: The Company's sustainability report includes a letter to stakeholders, indicating its commitments. However, this indicator is looking for statements made outside of the Company's ordinary sustainability disclosures.</li> <li>• Not Met: CEO or board incentives: The Company states that ‘Executive compensation is linked to the long-term performance of our business and execution of our strategy. Therefore, our approach to compensation is linked to supporting decarbonization. Additional objectives include the performance of our funds from operations, capital improvement programs, operational expenditure, HSS&amp;E programs, the growth of our portfolio, financing activities, and sound management and governance practices.’ HSS&amp;E programs refer to ‘Health, Safety, Security and Environment (HSS&amp;E)’. However, no explicit evidence showed that the CEO or at least one board member has an incentive scheme directly related to human rights management. [2023 Sustainability Report: <a href="https://www.brookfield.com">brookfield.com</a>]</li> </ul>
A.5	Responsible lobbying and political engagement fundamentals	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Met: Publicly available policy statement(s) (or policy(ies)) setting out lobbying and political engagement approach.: The Company states that ‘To ensure that we do not violate law and regulations regarding political contributions in any country, all political contributions, no matter how small or insignificant, made on behalf of the Organization (directly or indirectly), or otherwise relating to its business, must comply with the applicable regional Political Contribution Policy. Political contributions should not be made on behalf of the Organization in countries in which we do not have a presence. Consult the applicable regional Political Contribution Policy before making any political contributions on behalf of the Organization.’ On lobbying it states that ‘Lobbying activities generally include attempts to influence the passage or defeat of legislation and it may trigger registration and reporting requirements. In many jurisdictions, the definition of lobbying activity is extended to cover efforts to induce rule-making by executive branch agencies or other official actions of agencies, including the decision to enter into a contract or other arrangement. You may not engage in lobbying activities on behalf of the Organization without the prior authorization from the CRO, internal legal counsel listed in Appendix “A” or a Senior Executive.’ [Anti-Bribery and Anti-Corruption Policy: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Monetary value of direct political contributions</li> <li>• Not Met: Monetary value of indirect political contributions</li> <li>• Not Met: Requirement for third-party lobbyists to comply with the Company's lobbying and political engagement policy (or policies)</li> </ul>

## B Embedding respect and human rights due diligence

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1	Responsibility and resources for day-to-day human rights functions	1	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Met: Senior responsibility for HRs implementation and decision making: The Company states that ‘Our human rights program is implemented by the CEOs of the regional platforms. The Sustainability Steering Committee, which comprises senior leadership including the regional CEOs, reviews progress and considers current and emerging human rights related risks.’ [Human Rights Policy: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Met: Describes day-to-day responsibility for implementing HRs commitments: The Company states that ‘Our Sustainability Working Group meets monthly to share expertise among our operating businesses and implement our sustainability program across our organization. In addition to our Sustainability Working Group, we have a number of technical working groups sharing expertise and information on technologies, including hydro, wind, solar, distributed generation and storage, and other key areas including construction, management of assets, and dam safety. [...] Our Sustainable Supply Chain Working Group consists of our Sustainability and Procurement leads and meets every two months to discuss topics related to material sustainability matters within the supply chain such as due diligence, human rights, opportunities and risks, circularity, etc.’ [2023 Sustainability Report: <a href="https://www.brookfield.com">brookfield.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Not Met: Day-to-day resources and expertise allocation in own operations: The Company states in its Human Right Policy that ‘The responsibility for the management of human rights issues extends across Brookfield Renewable. Brookfield Renewable’s human rights matters are overseen by Brookfield Renewable’s Chief Executive Officer (CEO) who is supported by senior representatives from across the business. Our human rights program is implemented by the CEOs of the regional platforms. The Sustainability Steering Committee, which comprises senior leadership including the regional CEOs, reviews progress and considers current and emerging human rights related risks.’ However, the information found does not provide enough detail for the requirements of this indicator. [Human Rights Policy: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Resources and expertise allocation in supply chain: The Company states that it has Sustainable Supply Chain Working Group , which consists of our Sustainability and Procurement, leads and meets every two months to discuss topics related to material sustainability matters within the supply chain such as due diligence, human rights, opportunities and risks, circularity, etc. However, no information regarding the allocation of resources was found. [Human Rights Policy: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>] &amp; [2023 Sustainability Report: <a href="https://www.brookfield.com">brookfield.com</a>]</li> </ul>
B.2	Identifying human rights risks and impacts	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Describes process of identifying risks in own operations: The Company states that ‘In 2022, in line with the UN Guiding Principles on Business and Human Rights, we conducted a human rights assessment of our global business activities in partnership with a third-party sustainability consultancy. The assessment reviewed our potential human rights risks and impacts across our business activities and supply chain. It looked at our systems, policies, and practices that serve to identify, prevent, mitigate, and respond to these risks. The assessment identified our salient human rights opportunities and risks.’ However, no detailed description was found on the process the Company uses to identify its human rights risks [2023 Sustainability Report: <a href="https://www.brookfield.com">brookfield.com</a>]</li> <li>• Not Met: Describes process for identifying risks in business relationships: Although the Company states that it ‘requires that our suppliers maintain processes to identify and prevent any adverse impact to human rights that could arise from their actions or from the actions of their suppliers’, ‘has a global presence with procurement and sustainability teams in each country where we operate’, and ‘conduct supply chain due diligence on material contracts and counterparties across our global businesses, which includes a robust assessment of human rights risks’, no further details of the process used to identify risks in its business relationships could be found. [2023 Sustainability Report: <a href="https://www.brookfield.com">brookfield.com</a>] &amp; [Vendor Code of Conduct: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Describes risk identification system incl. stakeholder consultation: The Company states that in 2023, it ‘participated in a cross-industry working group including the automotive and electronics sectors to facilitate learning from a geographically diverse group of businesses, identify and refine practices in the management of forced labor risks in high-risk geographies, and support innovation. This work has helped to build cross-industry understanding of approaches to effectively manage relationships with suppliers on the ground, applying promising approaches to map and trace supply chains.’ The Company also states that ‘We carefully consider applicable standards and engage with stakeholders to identify material topics, which guide our disclosures. We consider not only how they affect our business, but also how our business impacts our stakeholders, communities, and the natural environment. Our identified priority topics help us to develop and focus on our strategy and support our goals to avoid and mitigate environmental and social impacts, increase our contribution to society, and ensure sound governance practices.’ The approach includes a four-step process, define, engage, prioritize, and validate. However, the evidence provided is to identify material topics, rather than identifying human rights risks and impact in operations. [2023 Sustainability Report: <a href="https://www.brookfield.com">brookfield.com</a>]</li> <li>• Met: Describes how risk identification system is triggered by new circumstances: The Company states that ‘when considering investing in or building a new facility, we conduct assessments and due diligence to identify local stakeholders, including communities, landowners, business owners, municipalities, recreational organizations, NGOs or others potentially affected by or interested in our operations.’ [2022 ESG Report, 31/03/2022: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> </ul>
B.3	Assessing human rights risks and impacts	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Describes assessment process and discloses salient HRs risks: The Company states that ‘We assess human rights risks when carrying out due diligence on new investments to identify any risks early on. Our Sustainability Due Diligence Protocol and accompanying Human Rights Due Diligence Guidelines help</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>us identify, avoid, prevent, and mitigate potential human rights risks in potential investments. New businesses in our portfolio are expected to apply our Human Rights Policy, or develop their own policy that supports and adheres to ours.’ However, no evidence is found on the salient human rights issues and how relevant factors are taken into account such as geographical, economic social and other factors. The Company provided further comments to the BHRRC regarding this indicator. However, the evidence provided was not material for the assessment. [2023 Sustainability Report: <a href="https://www.brookfield.com">brookfield.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Describes how process applies to supply chain: The Company states that ‘To assess and manage such risks, we set up systems and processes to support the identification and prevention of potential human rights risks and impacts throughout the lifecycle of our investments including at the earliest stages and within our supply chain. In 2022, in line with the UN Guiding Principles on Business and Human Rights, we conducted a human rights assessment of our global business activities in partnership with a third-party sustainability consultancy. The assessment reviewed our potential human rights risks and impacts across our business activities and supply chain. It looked at our systems, policies and practices that serve to identify, prevent, mitigate and respond to these risks. The assessment identified our salient human rights opportunities and risks within our supply chain, including occupational health and safety, labour rights and forced labour and security practices, especially in higher risk jurisdictions. In particular, the assessment identified risks of forced labour within the solar power supply chain. To mitigate these potential risks, we have developed Supply Chain Sustainability Due Diligence Guidelines.’ However, no evidence is found on an explicit refer to factors such as geographical, economic, social and other factors in the process of identifying. [2023 Sustainability Report: <a href="https://www.brookfield.com">brookfield.com</a>] &amp; [Forced and Child Labour report: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Met: Public disclosure of results of HRs risk assessment: The Company states that ‘The assessment identified our salient human rights opportunities and risks, including: Occupational health and safety, Labor rights, Forced labor, Land rights, Access to remedy, Security practices’ [2023 Sustainability Report: <a href="https://www.brookfield.com">brookfield.com</a>]</li> <li>• Not Met: Describes how assessment involved affected stakeholders: The Company indicates that ‘In line with the UN Guiding Principles on Business and Human Rights, in 2022 we conducted a human rights assessment of our business activities in partnership with BSR. The BSR assessment noted above included engagement with external stakeholders at the global and local levels.’ ‘When considering investing in or building a new facility, we conduct assessments and due diligence to identify local stakeholders, including communities, landowners, business owners, municipalities, recreational organizations, NGOs or others potentially affected by or interested in our operations. We consult and work proactively with local stakeholders to ensure that their interests and safety are appropriately integrated into our decision making, developments and operations.’ However, no details found on how it does so. The Company states that ‘We carefully consider applicable standards and engage with stakeholders to identify material topics, which guide our disclosures.’ The approach includes a four-step process as define, engage, prioritize, and validate. ‘Our engagement activities could include the use of surveys, informal and formal discussions either one-on-one or in group settings, and review of frameworks and other desktop research. In 2022, through our combined bottom-up and top-down prioritization approach, we determined 14 key topics that are most material to our business and our stakeholders.’ However, this identifying process is to identify material topics, rather than identifying human rights risks and impacts in its operations. [2022 ESG Report, 31/03/2022: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>] &amp; [2023 Sustainability Report: <a href="https://www.brookfield.com">brookfield.com</a>]</li> </ul>
B.4	Integrating and acting on human rights risks and impact assessments	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Describes system to prevent, mitigate and remediate HRs issues: Regarding in its operations, the Company states that ‘In 2022, in line with the UN Guiding Principles on Business and Human Rights, we conducted human rights assessment of our global business activities in partnership with a third party sustainability consultancy. The assessment reviewed our potential human rights risks and impacts across our business activities and supply chain. It looked at our systems, policies, and practices that serve to identify, prevent, mitigate, and respond to these risks. The assessment identified our salient human rights opportunities and risks, including: Occupational health and safety; Labor rights; Forced labor; Land rights; Access to remedy; Security practices. In 2023, we continued to focus on measures to mitigate potential risks associated with issues identified by the assessment. We have enhanced our policies and procedures, including developing training programs, internal risk assessment guidance, and</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>guidance for grievance management.’ However, there is no further details on the measures to prevent, mitigate and remediate the risks. [2023 Sustainability Report: <a href="https://www.brookfield.com">brookfield.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Describes how global system applies to supply chain: Regarding Supply Chain Due Diligence Protocol, the Company states that ‘to mitigate these potential risks, we have developed Supply Chain Sustainability Due Diligence Guidelines which help us to understand supplier-related sustainability strengths and risks, including incorporating forced labour and child labour considerations into our procurement processes.’ However, no details on the system how to prevent, mitigate or remediate its salient issues. [Forced and Child Labour report: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Met: Example of actions decided on at least 1 salient HRs issue: Regarding the risk of forced labour, the Company states that ‘To mitigate these potential risks, we have developed Supply Chain Sustainability Due Diligence Guidelines which help us to understand supplier-related sustainability strengths and risks, including incorporating forced labour and child labour considerations into our procurement processes. Due diligence is carried out on material contracts and includes assessing forced labour and child labour risks both with our direct suppliers as well as within the upstream supply chain. We look to whether a vendor has a supply chain either directly or indirectly sourcing from high human rights risks countries according to the 2023 Global Slavery Index, as well as a particular focus on and additional considerations for vendors within the solar panel supply chain. We recognize that each of our suppliers has its own supply chain, and our vendor assessments consider this risk where appropriate and possible. Our global procurement team is vital to supporting our sustainability strategy by aligning operating businesses and engaging with key suppliers on sustainability issues. Through global spend reporting, we identify and track our largest strategic suppliers, enabling us to negotiate framework agreements and pursue sustainability initiatives worldwide. Regional leads manage local supplier relationships and contracts and align these with our sustainability goals.’ [Forced and Child Labour report: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Describes how stakeholders involved in decisions about actions taken: The Company states ‘Developing and continuously improving our Management System framework is an investment in the long-term sustainability and success of our organization. Along with hazard management, the system is based on active engagement and training of our employees and contractors, detailed project and job safety planning, and comprehensive reporting, investigation, and follow-up of high-risk incidents. [...] We work with our contractors on assessing and enhancing their approach to HSS&amp;E to set expectations that they meet or exceed our HSS&amp;E standards and related requirements. In 2023, we used the extensive experience gained through many years of working with our contractors to develop a new HSS&amp;E Contractor Safety Management Standard and enhanced Contractors Obligations document [...] The HSS&amp;E Steering Committee drives our strategic health and safety framework. The Committee sets our comprehensive health and safety policies, upholds our robust health and best practices, seeks opportunities to continuously improve our safety performance, and monitors performance against our goal to achieve zero high-risk incidents. In 2023, the Committee was directed by our CRO. It comprises the ... HSS&amp;E operations experts from across our businesses’ The description of stakeholder engagement indicates that the topics engaged with investors, communities in with it operates, and suppliers include human rights. However, no further information is available. No information is found on the involvement with affected stakeholders in decision on the actions against salient human rights issues [2023 Sustainability Report: <a href="https://www.brookfield.com">brookfield.com</a>]</li> </ul>
B.5	Tracking the effectiveness of actions to respond to human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Describes system for evaluation effectiveness of actions: The Company states that ‘We aim to continuously enhance our approach, regularly tracking and assessing the effectiveness of our policies and procedures that manage human rights issues. This includes regular engagement with key stakeholders and refining the program, as necessary.’ However, no information found on the details of system for tracking or monitoring the actions taken in response to human rights risks. [2022 ESG Report, 31/03/2022: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Example of lessons learned from evaluation effectiveness of actions</li> <li>• Not Met: Involves stakeholders in evaluation effectiveness of actions</li> </ul>
B.6	Communication on human rights impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Provides one example of comms with stakeholders: The Company states that ‘in 2022, we put a program into place to ensure that independent, external experts conducted road and vehicle safety assessments for all of our construction sites in Brazil. These assessments provided detailed reports on</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>improvements that could be made to lower the health and safety risks at site. These recommendations were then followed by our on-the-ground teams and no high-risk incidents were reported for our construction activities in 2022.' However, it is unclear whether these actions followed from stakeholders raising the issue as a human rights concern and how the Company communicated with them. Moreover, the Company has listed several case studies showing engagement with communities on habitat restoration, community safety (by providing solar-powered street lamps) and health-focused solutions (by providing prosthetics, eye clinics, and the donation of an ambulance). The Company has also reported that regarding communities in which it operates, it engages with communities on human rights through meetings, town halls, and other in-person engagements, etc. Regarding suppliers, the key topics of engagement include human right and engagement activities include Vendor Code of Conduct, Supply Chain Due Diligence Guidelines. However, no specific example was found on how it engaged with stakeholders on specific human rights concerns they raised about the Company's operations in particular. The Company provided further comments to the BHRRC regarding this indicator. However, the evidence provided was not material for the assessment. [2022 ESG Report, 31/03/2022: <a href="http://bep.brookfield.com">bep.brookfield.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Describes challenges to effective comms and how it is working to address them: The Company provided further comments regarding this indicator. However, the evidence presented was not material for the assessment as it did not refer to challenges in the context of effective communications with stakeholders.</li> </ul>

### C. Remedies and grievance mechanisms

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance mechanism(s) for workers	2	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Met: Grievance mechanism accessible to all workers: The Company states that 'We maintain our confidential and anonymous whistleblowing hotline. The hotline is hosted by an independent third party and is available to our employees, vendors, partners, communities, and other interested parties. It can be accessed via our website and is available in multiple languages.' [Human Rights Policy: <a href="http://bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Met: Grievance mechanism available in appropriate languages and workers made aware: The Company states that 'Our ethics reporting hotline is for employees, vendors, partners, community members, and other interested stakeholders to anonymously report any concerns or raise any issues free of discrimination, retaliation, or harassment. Any of our businesses that do not participate in our ethics hotline must operate an independent hotline for stakeholders. Our hotlines are available 24/7 in multiple languages and we regularly communicate with our employees to ensure they are aware of the hotline.' [2023 Sustainability Report: <a href="http://brookfield.com">brookfield.com</a>]</li> <li>• Met: Describes how workers in supply chain access grievance mechanism: The Company states that 'Brookfield Renewable maintains an Ethics Reporting Hotline for its employees, Vendors, partners, and various other interested parties to anonymously report any concerns or raise any issues free of discrimination, retaliation or harassment pertaining to (i) accounting, auditing, or other financial reporting irregularities; (ii) unethical business conduct (including safety, environment, conflicts of interest, theft, and fraud); or (iii) violations of applicable law.' [Vendor Code of Conduct: <a href="http://bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Met: Expects business relationships to convey expectation to their business relationships: The Company states that 'We expect our Vendors to share our commitment to the minimum standards and principles in this Code and to have their own internal policies and procedures in place to support and monitor their compliance with such commitment within their supply chain.' [Vendor Code of Conduct: <a href="http://bep.brookfield.com">bep.brookfield.com</a>]</li> </ul>
C.2	Grievance mechanism(s) for external individuals and communities	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Met: Grievance mechanism accessible to all external individuals and communities: The Company states that 'We maintain our confidential and anonymous whistleblowing hotline. The hotline is hosted by an independent third party and is available to our employees, vendors, partners, communities, and other interested parties. It can be accessed via our website and is available in multiple languages.' [Human Rights Policy: <a href="http://bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware: The Company states that the whistleblowing hotline is available in multiple languages ('English, French, Portuguese and other Languages'). The Company states that 'we provide appropriate channels for our workforce, local communities, partners, and other stakeholders to report and record any grievances raised, including those related to human rights. We communicate details of these</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>channels to our stakeholders and partners, either through our websites or in direct communications.’ [2023 Sustainability Report: <a href="https://www.brookfield.com">brookfield.com</a>]</p> <ul style="list-style-type: none"> <li>• Met: Describes how external individuals/communities access grievance mechanism: The Company states that ‘Brookfield Renewable maintains an Ethics Reporting Hotline for its employees, Vendors, partners, and various other interested parties to anonymously report any concerns or raise any issues free of discrimination, retaliation or harassment pertaining to (i) accounting, auditing, or other financial reporting irregularities; (ii) unethical business conduct (including safety, environment, conflicts of interest, theft, and fraud); or (iii) violations of applicable law.’ [Vendor Code of Conduct: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Expects business relationships to convey expectation to their business relationships: The Company states that ‘We expect that anyone that provides goods or services directly or indirectly to Brookfield Renewable (“Vendors”) adhere, at a minimum, to the same commitment to ethical business practice as set out in this Vendor Code of Conduct (“Code”), and to have the necessary policies and procedures in place to support such commitments within their supply chain.’ However, establishing a grievance mechanism is not an expectation the Company asks of its business relationships. [Vendor Code of Conduct: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> </ul>
C.3	Remedying adverse impacts	0.6667	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Met: Describes approach taken to remedy adverse HRs impacts: The Company states that ‘In the event that we identify that we have caused or contributed to an adverse human rights impact, we will take appropriate action to mitigate or remedy the impact. When doing so we will consider all the relevant circumstances of the case including, but not limited to (i) the extent to which Brookfield Renewable has directly caused or contributed to the impact, (ii) Brookfield Renewable’s ability to influence the mitigation or remedy of the impact, and (iii) any wider consequences which may flow from Brookfield Renewable’s action. We seek to promote remediation and will not impede lawful access to judicial process nor retaliate against those who have exercised their rights to raise grievances.’ [Human Rights Policy: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Describes changes to systems, processes and practices to prevent future impacts: The Company provided comments regarding this indicator, stating that it has not identified adverse human rights impacts to which it have caused or contributed to. However, the approach to remedy does not include how it would make changes to systems, processes and practices to prevent future impacts should such impacts be identified in the future. [Human Rights Policy: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Describes approach to monitoring/implementing agreed remedy: The Company provided comments regarding this indicator, stating that it has not identified adverse human rights impacts to which it have caused or contributed to. However, the approach to remedy does not include how it would approach the monitoring the implementation of an agreed remedy should such impacts be identified in the future. [Human Rights Policy: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> </ul>

## 2. Salient human rights risks (40% of total)

### D. Indigenous Peoples’ and Affected Communities’ Rights

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.PD	Commitment to respect indigenous peoples’ rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to respect indigenous peoples’ rights with explicit reference to UN Declaration: The Company states that ‘We proactively engage with stakeholders, including local communities and Indigenous peoples, to create shared value. Through engagement and local assessments, we seek to identify, avoid, prevent, and mitigate potential human rights risks.’ However, no evidence is found on a commitment explicitly referencing the UN Declaration on the Rights of Indigenous Peoples through its own operations and value chain. [2023 Sustainability Report: <a href="https://www.brookfield.com">brookfield.com</a>]</li> <li>• Not Met: Description of process for identifying indigenous persons and customary lands.</li> <li>• Not Met: Recent example of obtaining FPIC or not pursuing indigenous people's land/resources</li> <li>• Not Met: Commitment to FPIC</li> </ul>
D.2.PD	Engagement with all affected communities	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Describes how local communities identified and engaged in the last two years: In its 2023 Sustainability Report, the Company states that it ‘identify and consult with local stakeholders including indigenous communities, business owners, and recreational organizations’. The Company engages ‘with communities and other local stakeholders through direct, in-person communication, including</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>town hall meetings, and through indirect communication, such as brochures, community bulletin boards, and radio programs.' The 2023 Sustainability Report focuses on decarbonization solutions for local communities. There are examples of programs for communities in Mexico, Colombia, and Canada. However, no evidence is found on how the Company has identified and engaged with affected communities. [2023 Sustainability Report: <a href="https://www.brookfield.com">brookfield.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Provides two examples of engagement with communities: The Company states in its 2023 Sustainability Report 'Our Canadian business, Evolugen, recognizes that communication with Indigenous Peoples, particularly relating to our project development and ongoing operations, is of the utmost importance. It has published its own Indigenous Principles to publicly affirm its commitment to engaging with and respecting the rights of Indigenous Peoples. These principles are reflected in Evolugen's strong partnerships, including co-ownership of facilities. Evolugen has successfully incorporated traditional knowledge into new projects and is structuring them to provide social, cultural, and economic benefits. Believing that education is an important step in understanding Canadian history, culture, and relationships with Indigenous Peoples, Evolugen has engaged an Indigenous consultant to lead Indigenous Awareness and Relations training for their employees. [...] Our Colombian business, Isagen, strives to work closely with the Indigenous communities where it has operations, such as in La Guajira and Tolima. In La Guajira, where they have renewable operations on the Wayuu indigenous land, they participate, together with leaders from the municipal and Indigenous communities, contractors, and other authorities to develop agreements for mutual beneficial collaboration and execution of the project. The Administration and Coexistence Committee, supports the development, execution, and monitoring of agreements accounting for the interests of all parties with clear understanding of roles and responsibilities, including those associated with appropriate consultation and communication as outlined in the Information and Participation program as well as the Manual for Multicultural Relationships. Working in collaboration with the community through this committee has allowed for transparent exchanges of information and allows for the building of trust between the Indigenous communities and Isagen.' However, no specific information is found on whether the engagement addresses the communities whose human rights have been or may be affected by its activities. The Company provided further examples, however, no evidence was found of engagement with communities on human rights that have been or may have been affected by the company's operations. [2023 Sustainability Report: <a href="https://www.brookfield.com">brookfield.com</a>] &amp; [2022 ESG Report, 31/03/2022: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Examples of engagement refer to marginalised groups and provide additional detail: As above.</li> <li>• Not Met: The company meets B2.C, B3.D, B4.D and B.5.C</li> </ul>
D.3.PD	Benefit and ownership sharing policy	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to identify benefit and ownership sharing: The Company states that 'Our Canadian business, Evolugen, recognizes that communication with Indigenous Peoples, particularly relating to our project development and ongoing operations, is of the utmost importance. It has published its own Indigenous Principles to publicly affirm its commitment to engaging with and respecting the rights of Indigenous Peoples. These principles are reflected in Evolugen's strong partnerships, including co-ownership of facilities. Evolugen has successfully incorporated traditional knowledge into new projects and is structuring them to provide social, cultural, and economic benefits.' However, no evidence is found the Company has a public commitment to identify benefit and ownership sharing with affected communities. [2023 Sustainability Report: <a href="https://www.brookfield.com">brookfield.com</a>]</li> <li>• Not Met: Commitment includes right to decide own priorities for communities: As above. The Company provided further comments regarding this indicator. However, no evidence was found of a public commitment to identify potential benefit and ownership sharing options with affected communities and Indigenous Peoples.</li> <li>• Not Met: Disclosure of statistics for each project describing demographics of benefit/ownership sharing: The Company provided further comments regarding this indicator. However, evidence of a disclosure of statistics for each project was not found.</li> <li>• Not Met: Disclosure how affected communities participated in decision-making: The Company provided further comments regarding this indicator. However, evidence provided was dated 2010 and therefore not considered for the assessment.</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.4.PD	Local wind & solar energy access, affordability	1.3333	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Met: Actions taken to support access and affordability of renewable energy in the value chain: The Company indicates that 'Develop an additional 21,000 megawatts of new clean energy capacity from our 2021 baseline – equivalent to doubling our operating portfolio to 42,000 megawatts. In 2023, we added approximately 5,000 megawatts of clean energy capacity. We will continue to add incremental capacity every year by executing opportunities in our approximately 155,000 megawatts development pipeline and by continuing to grow our business. [...] In Mexico, X-ELIO saw an opportunity to improve local health with renewable energy, reducing the reliance in the community to indoor wood and coal burning cooking stoves that present inhalation and pollution risks for the community. X-ELIO partnered with Instituto Tecnológico Superior de Perote (ITS Perote) to help residents build, implement, and train locals in employing semi-fixed and portable low-cost solar cookers that use recycled materials; reducing reliance on solid fuels, and minimizing indoor air pollution X-ELIO and ITS Perote together created 33 semi-fixed parabolic cookers and 330 portable prototypes. Additionally, ITS Perote hosted three workshops on constructing fixed solar cookers. The project has helped an estimated 18,320 inhabitants, with an indirect impact on 115,416 residents across three municipalities.' [2023 Sustainability Report: <a href="https://brookfield.com">brookfield.com</a>]</li> <li>• Met: Public support for government policies addressing energy access: The Company states that 'Brookfield is an active participant in the Climate Finance Leadership Initiative (CFLI) in Colombia, the first Latin American CFLI pilot that works to facilitate a private-sector led and country-specific approach to mobilizing climate finance in areas most critical to the country's overall climate agenda. CFLI Colombia works to meaningfully accelerate the country's transition to a net-zero economy. Through this initiative, financial institutions and businesses collaborate with key government and multilateral partners and policymakers to build bankable pipelines of catalytic climate financing solutions. CFLI also works to improve the policy enabling environment, which is needed to mobilize private capital at scale. These solutions go beyond business-as-usual to support the Government's ambitions to deliver a just and inclusive transition. Since CFLI Colombia's inaugural meeting in July 2022, institutions have originated 13 catalytic financings and policy solutions across four areas: renewable alternatives; nature, resilience and adaptation; low-carbon transportation; and sustainable infrastructure. CFLI Colombia anticipates several initiatives will reach financial close in 2024, demonstrating how private public collaboration can drive the net-zero transition.' [2023 Sustainability Report: <a href="https://brookfield.com">brookfield.com</a>]</li> <li>• Not Met: Including a timebound actions plan and reporting targets: The Company has commented that 'Our time bound plan to action the development of the remaining 8,000 MW of our clean energy target by 2030 is to execute on opportunities in our existing development pipeline as well as continuing to pursue acquisitions.' However, no evidence is found that the timebound actions plan is developed in consultation with communities including marginalized groups. [2024 Annual Report on From 20-F: <a href="https://bep.brookfield.com">bep.brookfield.com</a>]</li> </ul>

#### E. Land and resource rights

Indicator Code	Indicator name	Score (out of 2)	Explanation
E.1.PD	Respect for land and natural resource tenure rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Policy commitment to respect land ownership/natural resources: The Company states in its Sustainability Policy that its 'approach to sustainability is based on the following guiding principles: Mitigate the impact of our operations on the environment: Improve our efficient use of resources over time.' However, this indicator requires evidence to be disclosed in a formal public policy document. Furthermore, respecting and protecting natural resources is not considered equivalent to respecting the land tenure rights. [2023 Sustainability Report: <a href="https://brookfield.com">brookfield.com</a>]</li> <li>• Not Met: Identification of legitimate tenure rights holders</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Not Met: Extends expectation to business relationships: The Company states in its Vendor Code of Conduct that 'We expect that anyone that provides goods or services directly or indirectly to Brookfield Renewable ("Vendors") adhere, at a minimum, to the same commitment to ethical business practice as set out in this Vendor Code of Conduct ("Code"), and to have the necessary policies and procedures in place to support such commitments within their supply chain.' The Company also states in its Human Rights Policy that 'Supply Chain Sustainability Due Diligence Guidelines support the integration of human rights considerations into our procurement processes. Due diligence is carried out on material contracts and includes assessing human rights risks both with our direct suppliers as well as within the broader supply chain.' However, the Vendor Code of Conduct and Human Rights Policy does not have a commitment to respecting the land rights of legitimate tenure rights holders. [Vendor Code of Conduct: <a href="http://bep.brookfield.com">bep.brookfield.com</a>] &amp; [Human Rights Policy: <a href="http://bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Steps taken to use leverage to resolve land rights issues or disclosure that no such issues arose</li> </ul>
E.2.PD	Just and fair physical and economic displacement policy implementation including free, prior and informed consent	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to follow IFC PS 5 for physical and economic displacements</li> <li>• Not Met: Description of compensation for resettlement</li> <li>• Not Met: Publishes statistics on numbers affected by relocations (current and planned projects)</li> <li>• Not Met: Publishes regular reviews of living conditions after relocation OR description of approach to physical and economic displacement</li> </ul>

## F. Security and conflict-affected areas

Indicator Code	Indicator name	Score (out of 2)	Explanation
F.1.PD	Operating in or sourcing from conflict-affected areas	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Commitment to heightened HRDD in conflict affected areas: The Company states in its Vendor Code of Conduct 'Adopt and implement appropriate policies and exercise due diligence to ensure that minerals used in Vendors' supply chains originating from conflict-affected and high-risk areas have not directly or indirectly financed or benefited armed groups or other actors that that might contribute to human rights abuses or other violence. Any minerals originating in a conflict affected and high-risk area shall be responsibly sourced in accordance with these requirements (including but not limited to tantalum, tin, tungsten, and gold). Vendors are encouraged to align their policies and due diligence with the OECD Due Diligence Guidance for Responsible Business Conduct, OECD Due Diligence Guidance for Responsible Supply Chains for Minerals from Conflict-Affected and High-Risk Areas, and/or IFC Performance Standards, where high risk is present or where relevant.' However, this, subindicator looks for evidence of an explicit commitments to address heightened human rights risks associated not only with conflict areas but also high risk areas (not necessarily in a conflict minerals context). Furthermore, no information as found on a commitment to address heightened human rights risks associated with operations in or sourcing from conflict-affected and/or high-risk areas in the Company's own operations. The Company provided further comments for this indicator. However, it was not material for the assessment. [Vendor Code of Conduct: <a href="http://bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Steps taken to assess and mitigate these risks with conflict sensitive lens: The Company indicates that 'Our processes support us in identifying and preventing potential human rights risks and impacts throughout the lifecycle of our investments.' 'Our ESG Due Diligence Guidelines help us identify, prevent, mitigate, and respond to potential human rights and impacts within potential investments. Our Supply Chain Due Diligence Guidelines support us in integrating ESG factors, including human rights, into our supply chain management and procurement processes. Due diligence is carried out on material contracts and includes assessing human rights risks both with our direct suppliers as well as up the supply chain.' However, no evidence found on the steps it takes to assess and mitigate these human rights risks with a conflict-sensitive lens. The Company provided further comments for this indicator. However, it was not material for the assessment. [2022 ESG Report, 31/03/2022: <a href="http://bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: How stakeholders are involved in the process to mitigate risks: The Company provided further comments for this indicator. However, it was not material for the assessment.</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
F.2.PD	Evidence of security provider human rights assessments	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Description of implementation of security approach and example: The Company provided comments regarding this indicator, pointing to disclosure for its Colombian business, Isagen. However, the methodology requires disclosures that cover the entire Company.</li> <li>• Not Met: Description of monitoring of business partners: The Company provided comments regarding this indicator, pointing to disclosure for its Colombian business, Isagen. However, the methodology requires disclosures that cover the entire Company.</li> <li>• Not Met: Local communities engaged in assessment of security: The Company provided comments regarding this indicator, pointing to disclosure for its Colombian business, Isagen. However, the methodology requires disclosures that cover the entire Company.</li> <li>• Not Met: Example of working with community on this issue: The Company provided comments regarding this indicator, pointing to disclosure for its Colombian business, Isagen. However, the methodology requires disclosures that cover the entire Company.</li> </ul>

## G. Responsible mineral sourcing

Indicator Code	Indicator name	Score (out of 2)	Explanation
G.1.PD	Responsible sourcing of minerals: arrangements with suppliers	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Statement on OECD Guidance aligned due diligence: The Company states in its Vendor Code of Conduct 'Adopt and implement appropriate policies and exercise due diligence to ensure that minerals used in Vendors' supply chains originating from conflict-affected and high-risk areas have not directly or indirectly financed or benefited armed groups or other actors that that might contribute to human rights abuses or other violence. Any minerals originating in a conflict affected and high-risk area shall be responsibility sourced in accordance with these requirements (including but not limited to tantalum, tin, tungsten, and gold). Vendors are encouraged to align their policies and due diligence with the OECD Due Diligence Guidance for Responsible Business Conduct, OECD Due Diligence Guidance for Responsible Supply Chains for Minerals from Conflict-Affected and High-Risk Areas, and/or IFC Performance Standards, where high risk is present or where relevant.' However, it is unclear if this is a strong expectation. The language of 'encourage' does not reflect a strong enough language of commitment under the current methodology. No further evidence of the Company's own responsible sourcing policy was found. The Company states in its Human Rights Policy that 'We seek to identify and prevent adverse human rights impacts within our businesses and supply chains and to act in a way that aligns with international human rights standards, including: Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises and OECD Due Diligence guidance for Responsible Business Conduct'. However, no further evidence is found that the Company has a responsible sourcing policy committed to following the OECD Guidance for Responsible Supply Chains for Minerals from Conflict-Affected and High-Risk Areas. [Vendor Code of Conduct: <a href="http://bep.brookfield.com">bep.brookfield.com</a>] &amp; [Human Rights Policy: <a href="http://bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: The policy explicitly covers all minerals: The Company provided feedback regarding this indicator. However, key evidence was already considered. As the language used in the Vendor Code of Conduct does not meet the requirements of the methodology, it cannot be considered to meet this indicator.</li> <li>• Not Met: Policy expectations of suppliers: See above. While the Vendor Code of Conduct states 'Vendors will ensure that their personnel, contractors, agents, and other representatives understand and comply with this Code. We expect our Vendors to share our commitment to the minimum standards and principles in this Code and to have their own internal policies and procedures in place to support and monitor their compliance with such commitment.' The Vendor Code of Conduct does not contain a strong expectation on business relationships to follow the OECD Guidance. The Company provided further comments regarding this indicator. However, key evidence was already in use. [Vendor Code of Conduct: <a href="http://bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Contractual requirement for smelters/refiners to follow OECD</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
G.2.PD	Responsible sourcing of minerals: mapping and disclosing the supply chain	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Identification and mapping of suppliers: The Company states that 'We consider our major suppliers to be vendors with a contract value exceeding one million USD1 and who provide major equipment and services to our operations. In 2022 and 2023, we completed due diligence on the 294 vendors as in-scope of our Supply Chain Sustainability Due Diligence Guideline's requirements.' The Company also indicates that 'Major vendors are those providing health and safety and/or operations and maintenance services; development and construction services; logistics companies; waste management firms; suppliers of equipment and capital goods, procurement activity from security providers providing services in Mexico, South America, Africa, or Asia, and vendors whose contract will include supply of solar and battery equipment. which is deemed to be high risk for human rights'. However, no further information is found on the mapping of suppliers including both direct and indirect suppliers. [2023 ESG Databook: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Traceability system for mineral supply chain: The Company states that 'we are a signatory to the Solar Industry Forced Labor Prevention Pledge, alongside many of our direct suppliers, to oppose the use of forced labor from within the solar supply chain and raise awareness in the industry on this important issue. We also support the industry associations' efforts to implement a solar supply chain traceability protocol, as a tool for identifying the source of primary raw materials and inputs.' However, no evidence is found that the Company has a traceability system in place for its mineral supply chains as well. [2023 Sustainability Report: <a href="https://www.brookfield.com">brookfield.com</a>]</li> <li>• Not Met: Discloses smelters/refiners that are most significant part of supply chain</li> <li>• Not Met: Suppliers in higher risk activities, geographies, products: The Company states that 'Due diligence is carried out on material contracts and includes assessing forced labour and child labour risks both with our direct suppliers as well as within the upstream supply chain. We look to whether a vendor has a supply chain either directly or indirectly sourcing from high human rights risks countries according to the 2023 Global Slavery Index, as well as a particular focus and additional considerations for vendors within the solar panel supply chain. We recognize that each of our suppliers has its own supply chain, and our vendor assessments consider this risk where appropriate and possible. For our largest and most strategic suppliers, we elevate that assessment to our global head office, to ensure we have greater engagement at the corporate level from our vendors.' However, no further disclosure is found on which direct or indirect suppliers it considers to be involved in higher risk [Forced and Child Labour report: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> </ul>
G.3.PD	Responsible sourcing of minerals: risk identification in mineral supply chains	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Identification and prioritising of risks in supply chain</li> <li>• Not Met: Expectation on suppliers to disclose</li> <li>• Not Met: Processes cover minerals assessed as highest risk</li> </ul>

## H. Protection of human rights and environmental defenders

Indicator Code	Indicator name	Score (out of 2)	Explanation
H.1.PD	Commitment to respect the rights of human rights and environmental defenders	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Met: Zero tolerance of threats/attacks on HRDs: The Company states in its Human Rights Policy that 'We will not contribute to or support retaliation, threats or intimidation against those who exercise their lawful rights to express human rights-related concerns on their or others' behalf in relation to our business'. [Human Rights Policy: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Expectation on business partners in value chain to make this commitment</li> <li>• Not Met: Description of how working with HRDs as part of risk assessment and DD</li> <li>• Not Met: Description of how working with HRDs to create safe and enabling environment</li> </ul>

## I. Labour rights (incl. protection against forced labour)

Indicator Code	Indicator name	Score (out of 2)	Explanation
I.1.PD	Health and safety	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Met: The Company describes the process(es) it has in place to identify its health and safety risks and impacts: The Company states that 'We carefully identify potential hazards and assess the impact and associated level of risk in our facilities and projects by conducting comprehensive HSS&amp;E Hazard Analyses and developing</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Job Safety Plans. To ensure these tools are helping to effectively manage risks, they are regularly reviewed and discussed by our HSS&amp;E and operating professionals across the businesses, during HSS&amp;E training, and in daily “toolbox” meetings prior to the start of each job.’ [2023 Sustainability Report: <a href="https://www.brookfield.com">brookfield.com</a>]</p> <ul style="list-style-type: none"> <li>• Met: Discloses quantitative information on H&amp;S in own operations (injury rate or lost days and fatalities) in last reporting period: The Company reports that ‘In 2023, we recorded a total high-risk incident frequency rate of 1.1 incidents per one million hours worked by the employees and contractors across all of our businesses. In 2023, we successfully met our objective of zero high-risk incidents resulting in serious injury or fatality.’ [2023 Sustainability Report: <a href="https://www.brookfield.com">brookfield.com</a>]</li> <li>• Not Met: Expects disclosure of H&amp;S information of relevant business relationships: The Company states that it ‘Brookfield Renewable expects its Vendors to assess potential hazards to its workers and provide a workplace that seeks to prevent injury and ill-health.’ However, no evidence found that the Company has a requirement for its all relevant suppliers, contractors, and subcontractors to report quantitative data on health and safety performance, rather than a reporting system to raise safety concerns. The Company reports in its 2023 ESG Data that HSS&amp;E performance, such as lost time injury frequency rate, lost time injury rate, incident rate, etc. The only data related to contractors is contractor high-risk incident rate.’ The Company also states in its sustainability report that ‘Senior executives are accountable for HSS&amp;E performance within their operations, while all line managers, employees, and contractors must actively participate in the application of HSS&amp;E principles by implementing our comprehensive HSS&amp;E Management System.’ ‘We work with our contractors on assessing and enhancing their approach to HSS&amp;E to set expectations that they meet or exceed our HSS&amp;E standards and related requirements.’ However, no further information is found that the Company has explicit expectations for all relevant suppliers, contractors, subcontractors and other business relationship to disclose they H&amp;S information. [Vendor Code of Conduct: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>] &amp; [2023 ESG Databook: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Met: Targets for H&amp;S performance (including injury rates or lost days and fatalities): The Company indicates that its Annual targets include ‘Maintain a cumulative high-risk incident frequency rate of less than 1.5 per one million hours worked by our employees and contractors. [...] In 2023, we recorded a total high-risk incident frequency rate of 1.1 incidents per one million hours worked by the employees and contractors across all of our businesses. This figure remains below our targeted threshold of 1.5 for this category of events, high-risk incidents with the potential for fatality or serious injury, and marks a decline from the previous year’s rate (1.4). [...] In 2023, we successfully met our objective of zero high-risk incidents resulting in serious injury or fatality.’ [2023 Sustainability Report: <a href="https://www.brookfield.com">brookfield.com</a>]</li> </ul>
I.2.PD	Forced labour risk management	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Board level oversight over policies on forced labour in supply chain. How relevant stakeholders informed board discussions: The Company states that ‘We seek to treat our employees, customers, suppliers, and the communities in which we operate with dignity and in a manner that respects human rights. This includes a commitment to the elimination of forced or compulsory labor; the abolition of child labor; the right to a safe and healthy workplace free of discrimination and harassment, where people are treated fairly irrespective of race, sex, nationality, ethnicity, language, religion, sexual orientation, gender identity and expression, employment and occupation or any other status; recognizing the rights to freedom of association and collective bargaining; and the provision of wages that meet or exceed those required by law.’ However, no evidence is found on the board level responsibility for its supply chain policies that address forced labour. No information was found on how the experiences of affected workers, rightsholders or relevant stakeholders inform board discussions on forced labour. The Company states that regarding the responsibilities of Nominating and Governance Committee, it will ‘oversee the Partnership’s approach to Sustainability matters with its businesses, including: (i) updating the Board on Sustainability matters as necessary; (ii) monitoring developments of international trends and best practices in corporate disclosure of Sustainability matters; and (iii) reviewing and assessing the Partnership’s corporate responsibility strategy for Sustainability matters and related reporting.’ The Company also indicates that “‘Sustainability” includes but is not limited to responsibility or experience overseeing and/or managing: climate change risks; GHG emissions; natural resources; waste management; energy efficiency; biodiversity; water use; environmental regulatory and/or compliance matters; health and safety; human rights; labor practices; diversity and inclusion; talent attraction and retention; human capital</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>development; community/stakeholder engagement; board composition and engagement; business ethics; anti-bribery &amp; corruption; audit practices; regulatory functions; and data protection and privacy.' Therefore, it is estimated that the Nominating and Governance Committee has an oversight of its supply chains policies, which includes policies on forced labour. However no public information was found on how the experiences of affected workers inform board discussions on forced labour. [Nominating and Governance Committee Charter: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Capacity building with suppliers: The Company states that 'To assess and manage such risks, we set up systems and processes to support the identification and prevention of potential human rights risks and impacts throughout the lifecycle of our investments including at the earliest stages and within our supply chain. In 2022, we conducted a human rights assessment of our global business activities in partnership with a third-party sustainability consultancy. The assessment reviewed our potential human rights risks and impacts across our business activities and supply chain. It looked at our systems, policies and practices that serve to identify, prevent, mitigate and respond to these risks. Our sustainable supply chain strategy focuses on improving environmental and social sustainability performance through policies and guidance, direct engagement, supplier partnerships, industry collaboration and encouraging improvement on supply chain transparency and traceability relating to the projects we build and operate.' However, no evidence is found that the Company engages in capacity building to enable its suppliers to cascade its supply chain policies to their own supply chains. [Forced and Child Labour report: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Discloses ongoing efforts to prevent and mitigate forced labour in own ops and supply chain: The Company states that 'The Company states that 'Vendors are encouraged to align their policies and due diligence with the OECD Due Diligence Guidance for Responsible Business Conduct, OECD Due Diligence Guidance for Responsible Supply Chains for Minerals from Conflict-Affected and High-Risk Areas, and/or IFC Performance Standards, where high risk is present or where relevant.' Although the Company has Due Diligence for its operations and supply chain, no evidence found on the details of ongoing efforts to prevent and mitigate forced labour in both own operations and supply chain. The Company further states in its Forced and Child Labour Report 'To mitigate theses potential risks, we have developed Supply Chain Sustainability Due Diligence Guidelines which help us to understand supplier-related sustainability strengths and risks, including incorporating forced labour and child labour considerations into our procurement processes. Due diligence is carried out on material contracts and includes assessing forced labour and child labour risks both with our direct suppliers as well as within the upstream supply chain. We look to whether a vendor has a supply chain either directly or indirectly sourcing from high human rights risks countries according to the 2023 Global Slavery Index, as well as a particular focus on and additional considerations for vendors within the solar panel supply chain. We recognize that each of our suppliers has its own supply chain, and our vendor assessments consider this risk where appropriate and possible. Our global procurement team is vital to supporting our sustainability strategy by aligning operating businesses and engaging with key suppliers on sustainability issues. Through global spend reporting, we identify and track our largest strategic suppliers, enabling us to negotiate framework agreements and pursue sustainability initiatives worldwide. Regional leads manage local supplier relationships and contracts and align these with our sustainability goals.' However, no information was found on efforts to prevent and mitigate forced labour in the Company's own operations. [Vendor Code of Conduct: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>] &amp; [Forced and Child Labour report: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Factors to be considered when ending a business relationship incl. responsible disengagement: The Company states in its Vendor Code of Conduct that 'Brookfield Renewable expects that Vendors will: a. Promptly notify Brookfield Renewable as soon as it becomes aware of any actual or suspected breach of this Code. b. Ensure that the contents of this Code are additional to and do not in any way affect or prejudice any of Brookfield Renewable's rights and remedies under any applicable agreement with Vendors. In the event of any non-compliance with the requirements of this Code or breach of any applicable agreement, Brookfield Renewable reserves its rights and retains the sole discretion to exercise any rights under this Code, any relevant agreement and/or local laws and regulations. The failure or omission by Brookfield Renewable to insist upon strict performance and compliance with any provision of this Code shall in no way constitute a waiver of its right to do so. c. Cooperate with Brookfield Renewable to ensure its compliance</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			with applicable laws and regulations. This includes responding to Brookfield Renewable's reasonable requests for information, maintaining adequate documentation of compliance programs and obtaining compliance certifications as reasonably requested. d. In the event of any conflict or ambiguity between any provision of this Code and the provisions of any relevant agreement with any Vendor, the provisions of that agreement will prevail. e. This Code is subject to modification from time to time. The latest version of this Code is available here.' However, the Company's expectations for its suppliers do not represent the factor it considers when deciding whether to end the business relationship. There is no explicit statement on the factors the Company considers when deciding whether to end the business relationship. It is not clear the factors it would consider when deciding whether to end the business relationship if it is not able to adequately use leverage to prevent or mitigate adverse impacts, in the context of forced labour risk management (i.e. relevancy of the supplier, responsible exit). [Vendor Code of Conduct: <a href="http://bep.brookfield.com">bep.brookfield.com</a> ]
I.3.PD	Prohibition of forced labour: Wage practices	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Requirements on paying in full and on time in supplier codes and contracts: The Company states that 'Our Vendor Code of Conduct requires that suppliers are expected to 'provide fair compensation, fair benefits, overtime pay, time off, breaks, leave and holidays in the context of local market factors that, at a minimum, comply with applicable laws and regulations, including those pertaining to withholding taxes, minimum wage, labour relations, insurance, and health and occupational safety.' However, no evidence found on a requirement to pay in full and on time. [Vendor Code of Conduct: <a href="http://bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Describes work with suppliers on paying workers regularly, in full and on time</li> <li>• Not Met: Assessment scope of failure to pay workers in full and on time in supply chain</li> <li>• Not Met: Employer Pays Principle in policy for own ops and supply chain</li> </ul>
I.4.PD	Prohibition of forced labour: Restrictions on workers	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Requirements on free movement in supplier codes and contracts and own operations: The Company states that 'Brookfield Renewable expects its Vendors to provide workers with clear, documented employment terms and not withhold workers' documentation including identity or immigration documents and Respect freedom of movement allowing workers to voluntarily leave work at any time or terminate their employment upon reasonable notice without penalty.' However, no information was found on the Company's own operations. The Company states in its Code of Business Conduct and Ethics that 'We must also comply with any document retention policies and with legal and regulatory requirements that relate to document retention, especially in the event of imposed legal holds relating to litigation. Document retention is dealt with in the various policies of the Organization. If in doubt as to their application, you should seek advice from the Chief Risk Officer, internal legal counsel as listed in Appendix "C" or your supervisor.' However, the indicator here is looking for any policy to prohibit retaining workers' personal document or restricting workers 'freedom of movement' or requiring workers to use company provided accommodation.' 'Retaining workers' person document' is not referring to document retention for financial and business records. The Company has also commented that 'Retaining contractual documents, restricting freedom of movement, or requiring workers to use company provided accommodations is a form of forced labour under the ILO standards, with which our Human Rights Policy aligns. Our approach includes our own operations and is defined by the International Labor Organization Declaration on Fundamental Principles and Rights at Work, among others.' However, no evidence is found on an explicit policy statement for prohibiting retaining personal documents, or restricting freedom of movement, or requiring workers to use company provided accommodation. [Vendor Code of Conduct: <a href="http://bep.brookfield.com">bep.brookfield.com</a>] &amp; [Code of Business Conduct and Ethics_English: <a href="http://bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Describes working with suppliers on free movement of workers: The Company provided comments regarding this indicator. However, no information is found on how it works with its supply chain to eliminate the specific issue of retention of workers' documents or other actions to physically restrict movement.</li> <li>• Not Met: Description of implementation and monitoring of this practice: The Company provided comments regarding this indicator. However, no information is found on how it implements and monitors the specific issue of retention of workers' documents or other actions to physically restrict movement, in particular with employment agencies/labour brokers/ recruitment intermediaries.</li> </ul>
I.5.PD	Freedom of association and	0	The individual elements of the assessment are met or not as follows:

Indicator Code	Indicator name	Score (out of 2)	Explanation
	collective bargaining		<ul style="list-style-type: none"> <li>• Not Met: Commitment on FoA/CB and requirements in suppliers codes and contracts: The Company states in its Vendor Code of Conducts that 'Brookfield expects Vendors to respect the right for freedom of association unless restricted under local law, without fear of discrimination or reprisal'. The Company also states in its Human Rights Policy that the commitment of Human Rights includes 'recognizing the rights to freedom of association and collective bargaining; and the provision of wages that meet or exceed those required by law.' However, no evidence is found that the Company has a commitment to bargain collectively in its Vendor Code of Conduct and no evidence is found whether the Company has an alternative channel to associate when freedom of association is restricted by the local law. The Company provided comments to this indicator. However, evidence was already in use. [Human Rights Policy: <a href="https://bep.brookfield.com">bep.brookfield.com</a>] &amp; [Vendor Code of Conduct: <a href="https://bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Describes work with suppliers on FoA/CB</li> <li>• Not Met: Assessment of scope of restriction of FoA/CB in supply chain: The Company reports the percentage of unionized employees was 49% in 2023. The data includes its financially controlled businesses. However, no data is found on the number affected by restrictions to freedom of association or collective bargaining in its supply chain. [2023 ESG Databook: <a href="https://bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Global Framework Agreement</li> </ul>
I.6.PD	Living wage (in supply chains)	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Requirements on living wage in supplier codes and contracts: The Company states in its Vendor Code of Conduct that it expects all its vendors to 'provide fair compensation, fair benefits, overtime pay, time off, breaks, leave, and holidays in the context of local market factors that, at a minimum, comply with applicable laws and regulations, including those pertaining to withholding taxes, minimum wage, labour relations, insurance, and health and occupational safety. Wage deductions will not be used as a disciplinary measure.' However, paying a minimum wage does not imply paying a living wage. No evidence found of requirements regarding living wage. Furthermore, no evidence was found that the expectation extends to all business relationships. The Company provided comments regarding this indicator. However, they were not material for the assessment. [Vendor Code of Conduct: <a href="https://bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Describes work with suppliers on living wage</li> <li>• Not Met: Description of process to determine living wages with unions: The Company states in its Human Rights Policy that 'We seek to treat our employees, customers, suppliers, and the communities in which we operate with dignity and in a manner that respects human rights. This includes a commitment to the elimination of forced or compulsory labor; the abolition of child labor; the right to a safe and healthy workplace free of discrimination and harassment, where people are treated fairly irrespective of race, sex, nationality, ethnicity, language, religion, sexual orientation, gender identity and expression, employment and occupation or any other status; recognizing the rights to freedom of association and collective bargaining; and the provision of wages that meet or exceed those required by law.' However, 'to meet or exceed those required by law' does not imply paying a living wage. No evidence found of requirements regarding living wage. [Human Rights Policy: <a href="https://bep.brookfield.com">bep.brookfield.com</a>]</li> </ul>

## J. Right to a healthy and clean environment

Indicator Code	Indicator name	Score (out of 2)	Explanation
J.1.PD	Environmental impact assessment and remediation	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Conducts EIA for renewable energy projects: The Company indicates that 'We strive to protect biodiversity by assessing the biodiversity impacts of our operations and take steps to avoid, mitigate, and manage these impacts, with an aim to enhance biodiversity ecosystems, including through effectively managing our land use and activities. This year we have progressed on reporting biodiversity-related data across our portfolio. We have expanded our data collection on the International Union for Conservation of Nature (IUCN) species to include all of our operating assets, and are consolidating our data on biodiversity management. We have assessed our entire financially consolidated portfolio as of Q2 2023 to screen our footprint within or near to sensitive areas, as well as expanding our reporting on sites with environmental impact assessments.' However, no evidence found the Company undertakes public environmental impact assessments for its renewable energy projects. The Company states that 'We assess biodiversity risk during due diligence over new acquisitions and development. This year we have progressed our consolidated reporting on biodiversity-related metrics across our portfolio. We have mapped our sites against sensitive biodiversity areas and are working to map these against best international practices'. The Company reports that capacity in or</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>near sensitive areas with environmental impact assessments was &gt;83% in 2023'. However, no evidence was found that the company conducts EIAs for all its renewable energy projects. [2023 Sustainability Report: <a href="https://www.brookfield.com">brookfield.com</a>] &amp; [2023 ESG Databook: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Publishes EIA for renewable energy projects: The Company provided comments regarding this indicator. It states that its EIAs are published on local government websites. However, according to the methodology only disclosures of the Company directly can be considered for the assessment.</li> <li>• Not Met: Explains when CIA is conducted</li> </ul>
J.2.PD	Life cycle assessment	1	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Met: Expectation for suppliers to conduct regular public life cycle assessments: The Company explains in its note for GHG emissions data that 'Category 2 emissions inventories are reported for those suppliers working on greenfield, repowering, or capacity upgrade projects, and all capital expenditures whose contracts exceed \$1M and are calculated by multiplying the installed capacity by the latest available lifecycle emission factor for cradle-to-gate GHG emissions of the wind turbine, solar panels, or the storage capacity of battery projects obtained from a technology-related manufacturer's environmental profile report, such as an Environmental Product Declaration (EPD).' [2023 ESG Databook: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Requires suppliers to have action plans to address adverse impacts identified</li> </ul>

## K. Transparency and anti-corruption

Indicator Code	Indicator name	Score (out of 2)	Explanation
K.1.PD	Anti-corruption due diligence and reporting	0.6667	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Met: Commitment to prohibiting bribes to public officials: The Company ABC policy "strictly prohibits all bribery or corruption, in any form whatsoever." The Policy states that bribery and corruption are strictly prohibited, defines "public officials" broadly to include government employees, regulators, political candidates, and state-owned enterprises, and requires enhanced scrutiny in dealings with public officials. The Policy lists a number of bribery forms which are prohibited including cash payments, political contributions, indirect benefits (such as gifts or jobs for relatives), and any contributions that could be seen as improper influence. The Policy also includes mandatory reporting channels, strict enforcement, and zero tolerance from senior management. It also specifically calls attention to how this applies to public officials throughout and in specifics under "Dealing with public Officials" on pages 3-4 of the policy. [ABC Policy: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>].</li> <li>• Not Met: Expectation extends to relevant business relationships: The Company states that 'Brookfield has a zero-tolerance approach towards illegal activities, including bribery and corruption, money laundering, tax evasion and sanctions and export control violations and views the prevention of Brookfield being involved in, or facilitating, any illegal activities as integral to its business. Brookfield has in place an Anti-Bribery and Anti-Corruption Policy and Program designed to prevent employees and vendors from paying or receiving bribes or undertaking corrupt activities. We expect our Vendors to share these principles and uphold our standards and to develop and maintain policies and programs as appropriate to ensure that their representatives understand and adhere to these standards. Brookfield expects all Vendors to: a. Comply with all applicable anti-bribery, anti-corruption, and anti-money laundering laws.' However, no specific prohibition relating to employees of business partners or their relatives and associates was found in the Company's Anti-Bribery and Anti-Corruption policy. Furthermore, it is unclear if the expectation extends to all business relationships. The Company states that it expects all Vendors to 'Refrain from offering or making any payments of money or anything of value to any public officials, political parties, candidates for public office, charities or other business-related parties that could be considered to improperly influence any act or decision of such official or person for the purpose of promoting the business interests of Brookfield Renewable in any respect, or otherwise in violation of applicable law. This includes a prohibition on "facilitation" payments of any kind.' However, no explicit commitment refers to active or passive act of bribery and corruption and it is not clear whether the expectation extends to all business relationships, more than vendors. [Vendor Code of Conduct: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Reports on any complaints on corruption and bribery: The Company reports that there was no violation of the OECD Guidelines for Multinational Enterprises or the UN Global Compact. The OECD Guidelines for Multinational Enterprises and the UN Global Compact include requirements for prohibiting</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
			bribery. However, the expectation of this indicator is a specific reporting of the issue of corruption and bribery. [2023 ESG Databook: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a> ]
K.2.PD	Payments to governments & contract transparency	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Publishing a tax CbCR in line with GRI 207-4</li> <li>• Not Met: Disclosure of terms, contracts, agreements for those payments</li> <li>• Not Met: Supports governments to disclose contracts and licenses on renewable energy project in line with EITI</li> <li>• Not Met: Disclosure of payments for land purchase made to governments at project-level</li> </ul>

## L. Diversity, equality and inclusion

Indicator Code	Indicator name	Score (out of 2)	Explanation
L.1.PD	Diversity, equality & inclusion training for management and employees	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Provides mandatory and regular training as per ILO No 190: The Company states in its Human Rights Policy that 'We provide regular training on our Code of Conduct and wider training and communications to relevant employee groups in line with their roles and responsibilities. General human rights training<sup>4</sup> is available for employees and required focused training on specific human rights issues is provided for select employees in certain disciplines.' The Company also states in its Sustainability Report that 'We embed human rights into our policies and procedures, training, communications, contracts, procurement, and due diligence processes'. However, no evidence is found that the Company provides mandatory and regular training, to its staff on all types of contracts. Furthermore, it is unclear if the training covers all aspects required by this indicator. [2023 Sustainability Report: <a href="https://www.brookfield.com">brookfield.com</a>] &amp; [Human Rights Policy: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Requires suppliers to provide training</li> <li>• Not Met: Provides materials and access to resources for trainings</li> <li>• Not Met: The trainings include gender-based violence and the Company's policies and mechanisms for addressing it</li> </ul>
L.2.PD	Gender balance and sensitivity	1	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Timebound action plan to integrate gender lens to all relevant documents including on value chain: The Company states in its Positive Work Environment Policy that 'The Organization strictly prohibits and has zero tolerance for Workplace Violence, Discrimination, Harassment, and Bullying'. The Company also states in its Human Rights Policy that 'We seek to treat our employees, customers, suppliers, and the communities in which we operate with dignity and in a manner that respects human rights. This includes a commitment to the elimination of forced or compulsory labor; the abolition of child labor; the right to a safe and healthy workplace free of discrimination and harassment, where people are treated fairly irrespective of race, sex, nationality, ethnicity, language, religion, sexual orientation, gender identity and expression, employment and occupation or any other status'. However, no information is found that the Company has a timebound action plan to integrate a gender lens into all relevant documents. [Positive Work Environment Policy, 05/2023: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Demonstrates progress through annual reporting: See above.</li> <li>• Met: Women and non-binary people make up at least 40% of the Company's executives: The Company discloses that 2 of 5 Executive management team are women. [2024 Annual Report: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Met: Women and non-binary people make up at least 40% of the Company's board of directors: The company discloses that 50% of board members are women. [Board of Directors Webpage: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> </ul>
L.3.PD	Gender wage gap reporting	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Has closed gender wage gap or timebound commitment</li> <li>• Not Met: Reports information at company level across multiple pay bands</li> <li>• Not Met: Expects business relationships to do the same</li> </ul>

## JT. Just transition

Indicator Code	Indicator name	Score (out of 2)	Explanation
JT.3.PD	Fundamentals of creating and providing or supporting access to green and decent jobs for an inclusive and balanced workforce	1	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Met: Public Commitment to create and provide or support access to green and decent jobs, as part of the low carbon transition.: The Company states that 'We design our recruiting and hiring processes to attract and retain the best employees, implementing non-discriminatory and inclusive hiring practices. Given our development pipeline and new investments, we contribute to creating global clean energy jobs and support developing the capability to transition to a net-zero economy. To build our own capabilities and develop a talent pipeline, we work closely with universities and other educational institutions, and implement</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>programs including co-ops and internships, to support education and training.’ [2023 Sustainability Report: <a href="https://www.brookfield.com">brookfield.com</a>]</p> <ul style="list-style-type: none"> <li>• Met: Demonstrates measures taken to create and support access to green and decent jobs for affected stakeholders.: Due to the Company's business model, the jobs it provides can be considered to be part of the low carbon transition.</li> <li>• Not Met: Demonstrates measures taken to ensure green and decent jobs promoting equality of opportunity for women and vulnerable groups: The Company states that ‘We support our people by helping them develop the right capabilities to support the energy transition. We design our recruiting and hiring processes to attract and retain the best employees, implementing non-discriminatory and inclusive hiring practices.’ ‘A diverse and inclusive workforce is fundamental to supporting the complexities of a transition economy. We support D&amp;I through a disciplined talent management approach, inclusive leadership, and focused programs and initiatives.’ However, no specific information on the measures the Company takes to promoting equality of opportunity for both women and vulnerable groups in creating green and decent jobs. The assessment does not consider disclosures of subsidiaries or operating businesses. [2024 Sustainability Report: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> </ul>
JT.4.PD	Fundamentals of retaining and re- and/or up-skilling workers for an inclusive and balanced workforce	1	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Met: Public commitment to re-and/or up-skills workers displaced by the transition to a low carbon economy.: The Company states that ‘We design our recruiting and hiring processes to support our goals of attracting top talent, implementing non-discriminatory and inclusive hiring practices. As we continue to grow our business through development and new investments, this provides opportunities to create new clean energy jobs globally and to continue to enhance capabilities within our teams. To develop a talent pipeline, we work closely with universities and other educational institutions, and implement programs, including co-ops and internships, to support education and training. We also encourage local hiring to build local knowledge and context in the markets where we operate. We provide learning and development programs to support retaining existing talent, engaging new talent, and encouraging our shared success. In 2024, employees received on average 26 hours of professional development and skills training.’ Although the Company provides various educational and training programs for its employees, no evidence is found that the Company has a public commitment to re-and/or up-skill workers displaced by the transition to a low carbon economy. [2024 Sustainability Report: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Disclosure of its process(es) for identifying skills gaps for workers and affected stakeholders, in the context of the low carbon transition.: The Company states that it ‘run training programs to upskill employees and work closely with educational institutions to help build the relevant skills and experience.’ The Company provides the example in Spain, stating that ‘X-Elio, is addressing their challenge in finding a qualified local workforce by providing free training opportunities, offering accredited courses in solar PV installation and health and safety practices. These courses, which were recognized by the Metal Foundation for Training Qualification and Employment, enable participants to receive high-quality, industry-standard training. In 2024, over 150 participants completed the courses in two regions in Spain, developing qualified workers and providing employment opportunities.’ However, no information is found on the process to identify skills gaps for workers and affected stakeholders. [2024 Sustainability Report: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Met: Demonstrates measures taken to provide re-and/or upskilling, training or education opportunities for relevant stakeholders.: The Company states that ‘we provide learning and development programs to retain existing talent, engage new talent and drive our success.’ It also states that ‘as a business dedicated to accelerating the net-zero transition, we focus on adding to the low carbon expertise that is a core strength of our business. As part of our aim to build capability, we work closely with universities and other educational institutions to implement programs such as co-ops and internships to support education and training. For example, we partner with local colleges in Canada to offer on-the-job learning and experience for technicians and technologists as part of their training program. These opportunities provide students with professional experience, allow them to learn about our business and support a talent pool for future job opportunities.’ [2022 ESG Report, 31/03/2022: <a href="https://www.bep.brookfield.com">bep.brookfield.com</a>]</li> <li>• Not Met: Demonstrates measures taken to ensure that the re-and/or upskilling, training or education opportunities promoting equality of opportunity for women and vulnerable groups.</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
JT.6.PD	Fundamentals of advocacy for policies and regulation on green and decent job creation, employee retention, education and reskilling, and social protection supporting a just transition	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Discloses process(es) for aligning its lobbying activities with policies and regulation supporting the just transition.: The Company provided comments regarding this indicator, indicating its CDP disclosure. However, due to the changes in CDP's access model this information is only available upon request from CDP. It is not considered publicly available. Furthermore, the assessment only considers disclosures made by the Company. Third-party publications cannot be considered.</li> <li>• Met: Discloses where its lobbying activities do not align with policies and regulation that support the just transition.: The Company indicates that its lobbying activity is aligned with its policies.</li> <li>• Met: Discloses action plan addressing misalignment of lobbying activities with policies and regulation that support just transition.: See above.</li> <li>• Met: Demonstrates lobbying for just transition and regulations enabling green and decent jobs, reskilling and/or social protection: The Company indicates that 'We actively support policies that enable clean energy generation and technical innovation directly through our involvement with trade associations. This includes supporting topics such as renewable mandates, carbon pricing and research and development. Throughout 2022, we worked alongside trade groups and industry coalitions to support passage of the Act (the United States' historic Inflation Reduction Act (IRA)). We reinforced within Congress and to the Biden administration the importance of policy certainty and fair treatment across renewable energy technologies.' [2022 ESG Report, 31/03/2022: <a href="http://bep.brookfield.com">bep.brookfield.com</a>]</li> </ul>

### 3.a Response to risks of exposure to forced labour (10% of total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
M(0).0	Serious risks of supply chain forced labour		<ul style="list-style-type: none"> <li>• Area: Exposure to high risk of forced labour</li> <li>• Story: According to recent data, approximately 35% of the world's polysilicon, and 32% of global metallurgical grade polysilicon, the material from which polysilicon is made, is produced in Xinjiang Uyghur Autonomous Region (XUAR). Investigations by UN bodies, academics and journalists have presented evidence on a number of human rights abuses including the use of forced labour in XUAR. In its July 2022 report to the UN General Assembly, the UN Special Rapporteur on Contemporary Forms of Slavery "regards it as reasonable to conclude that forced labour among Uyghur, Kazakh and other ethnic minorities has been occurring in the Xinjiang Uyghur Autonomous Region of China" and finds that some instances of forced labour in the Region "may amount to enslavement as a crime against humanity". The Special Rapporteur states he "considers that indicators of forced labour pointing to the involuntary nature of work rendered by affected communities have been present in many cases" in the context of "State-mandated systems". Further analysis by independent UN experts concluded that the violations in the Region "may constitute international crimes, in particular crimes against humanity" and have urged China to address their "repeatedly raised concerns about widespread violations of the rights of Uyghurs and other Muslim minorities in the Xinjiang Uyghur Autonomous Region (XUAR) on the basis of religion or belief and under the pretext of national security and preventing extremism".</li> </ul> <p>Brookfield Renewables is a project developer active in the solar sector and therefore faces a risk of potential exposure to Uyghur forced labour through its solar panel supply chain.</p> <p>[United Nations General Assembly, 19/07/2022, "Contemporary forms of slavery affecting persons belonging to ethnic, religious and linguistic minority communities - Report of the Special Rapporteur on contemporary forms of slavery, including its causes and consequences": <a href="https://documents-dds-ny.un.org/doc/UNDOC/GEN/G22/048/2022/G22048201.pdf?OpenElement">documents-dds-ny.un.org</a>] [United Nations Special Procedures, 07/09/2022, "Xinjiang report: China must address grave human rights violations and the world must not turn a blind eye, say UN experts": <a href="https://www.ohchr.org/en/press-releases/2022/09/xinjiang-report-china-must-address-grave-human-rights-violations">ohchr.org</a>] [International Service for Human Rights, "Repository of United Nations recommendations on human rights in China": <a href="https://www.ishr.ch/">ishr.ch</a>] [Business and Human Rights Resource Centre, 02/08/2021, "China: Significant proportion of global sola</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
M(0).1	Publication of independently verified full solar panel supply chains to raw materials level, including names of suppliers and locations for all destination markets	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Public commitment to full solar supply chain transparency: The Company states that it is "[w]orking directly with [its] suppliers to encourage the mapping of [its] supply chains for child and forced labour risk, conducting assessments and audits and driving traceability and diversification." It furthermore states that it is "[w]orking through solar industry associations and a cross-sector working group to drive transparency and traceability and the sharing of emerging practices and innovative ways of working to manage child and forced labour challenges. [It] support the Solar Energy Industry Association's (SEIA) Solar Industry Forced Labor Prevention Pledge alongside many of [its] suppliers. [It] also support[s] the adoption of an industry traceability protocol as a tool for identifying the source of primary raw materials and inputs and tracking their incorporation into finished solar panels. In early 2023, [it] became a member of Solar Power Europe to support initiatives including the Solar Stewardship Initiative, which is working to further develop a responsible, transparent, and sustainable solar value chain." However, no evidence was found that the Company is publicly disclosing a mapping of its full solar supply chain at the time this research is conducted.</li> </ul> <p>The Company provided further comments to the BHRRC, citing its Supply Chain due diligence process. However, the Company also indicated that it considers full mapping of all solar panel supply chains to not be currently possible. [Business and Human Rights Resource Centre, 15/09/2023, "Brookfield Renewables Partners responds": <a href="https://media.business-humanrights.org">media.business-humanrights.org</a>] [2023 Sustainability Report: <a href="https://brookfield.com">brookfield.com</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Publication of verified full solar supply chains</li> </ul>
M(0).2	The company explains steps taken and how these align with steps expected by the UN Guiding Principles (including reference to assessment of severity of risks, leverage, and crucial nature of business relationships)	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Steps taken aligned with UNGPs: In addition to the steps outlined above, the Company states that, "[I]n 2022, in line with the UN Guiding Principles on Business and Human Rights, [it] conducted a human rights assessment of [its] global business activities in partnership with a leading, third-party, sustainability consultancy. The assessment reviewed [its] potential human rights risks and impacts across [its] business activities, including [its] supply chain, and reviewed [its] systems, policies and practices that serve to identify, prevent, mitigate and respond to these risks." The Company provided further comments on its approach to human rights and supply chain risks. However, this information does not fully meet the criteria on explaining how steps taken align with steps expected by the UN Guiding Principles (including reference to assessment of severity of risks, leverage, and crucial nature of business relationships) at the time this research is conducted. [Business and Human Rights Resource Centre, 15/09/2023, "Brookfield Renewables Partners responds": <a href="https://media.business-humanrights.org">media.business-humanrights.org</a>] [2023 Sustainability Report: <a href="https://brookfield.com">brookfield.com</a>]</li> <li>• Not Met: Information relevant to all destination markets: The Company provided additional comments to the BHRRC, highlighting its overall human rights and supply chain due diligence approach which it applies regardless of destination markets. However, as pointed out above, the information provided on the steps taken is not sufficient for this indicator.</li> </ul>

### 3.b Serious Allegations (10% of total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
M(1).0	Serious allegation No 1		<ul style="list-style-type: none"> <li>• Area: Land Rights</li> <li>• Headline: The wind megaproject threatens the Wayúu communities</li> <li>• Story: Members of the Wayuu communities are protesting the wind park Guajira I that is operated by ISAGEN a Brookfield Renewables subsidiary. Isagen had its consultation period in 2009 in which a construction phase was stipulated for 6 months and ended up being developed in 6 years due to strikes that occurred in the indigenous community. According to Joanna Barney, researcher at Indepaz, "when the prior consultation was made, it was done with 3 communities that, although they had ancestral rights, did not live in the territory." A further area of criticism brought forward by the community is that the consultation carried out lacked technical information that would have been relevant for the communities to come to an informed decision. [Pie de Pagina, 26/11/2022, "Ecological transition and dispossession in Colombia's Guajira: The wind megaproject that threatens Wayúu communities": <a href="https://piedepagina.mx">piedepagina.mx</a>] [Caracol Radio, 22/01/2022, "They denounce that wind farm in La Guajira would affect Wayúu communities": <a href="https://caracol.com.co">caracol.com.co</a>] [Business and Human Rights Resource Centre, 03/02/2022, "Colombia: Before inauguration of the</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			ISAGEN wind farm, Wayuu indigenous communities protest. With response from the company": <a href="https://business-humanrights.org">business-humanrights.org</a>
M(1).1	The company has responded publicly to the allegation	2	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Met: Public response: The company stated: '(...)</li> </ul> <p>The Prior Consultation was formalized with the Wayuú communities of Taruásaru, Lanshalía and Mushalerrain in 2009. The agreements of this process were formalized in minutes and are permanently monitored by the Administration and Coexistence Committee, made up of communities, authorities and the Company. Regular meetings have been held and there is evidence of compliance with the commitments assumed.</p> <p>Other additional communities have claimed to have a presence in the territory. Since 2020, the Uriana family (Warepet territory) indicated differences with the territorial limits with the Lanshalía community (Epieyu family). ISAGEN verified, with the support of the Ministry of the Interior, that the construction of the Project does not foresee that works will be carried out in the territory of Warepet and an agreement was signed with the elders of both families, acknowledging that all the Project works were in progress. territory of the communities of Lanshalía and Mushalerrain and not of Warepet. Said act with the agreement was also signed by Messrs. Ramón Uriana and Tejeiro Uriana who were part of the recent blockade, ignoring the previous agreements.</p> <p>(...)</p> <p>Since December 2021, Denys Velásquez Uriana, Traditional Authority of the Maleen community, has been blockading, accompanied by some members of the Uriana family and the Wayuu Nation NGO, arguing that part of the works are in the territory of the Warepet community and requesting to advance a prior consultation process. The Company explained the 2020 agreements, but they do not recognize them. ISAGEN has sought the accompaniment of the elders of both families (Uriana and Epieyu), in order to lift the blockades, in accordance with their uses and customs, in strict respect for human rights. It is worth noting that none of these communities live near the Project'. [Business and Human Rights Resource Centre, 03/02/2022, "Colombia: Before inauguration of the ISAGEN wind farm, Wayuu indigenous communities protest. With response from the company": <a href="https://business-humanrights.org">business-humanrights.org</a></p> <ul style="list-style-type: none"> <li>• Met: Detailed response: In it's response the company addressed all aspects of the allegation. [Business and Human Rights Resource Centre, 03/02/2022, "Colombia: Before inauguration of the ISAGEN wind farm, Wayuu indigenous communities protest. With response from the company": <a href="https://business-humanrights.org">business-humanrights.org</a></li> </ul>
M(1).2	The company has investigated and taken appropriate action	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Met: Engaged with stakeholders: The company stated: 'In a meeting between the "elders" of both families (Uriana and Epieyu), they themselves and in accordance with their uses and customs came to the conclusion that the Maleen community has no rights over that territory, since the indigenous communities of Maleen, Woupase and Maluy, of which the Uriana family is part, are not close to the Project, nor are they part of the area of influence.' However, stakeholders claim that the Company is 'ignoring the ancestral owners and dedicating themselves to consulting a small group of authorities, leaving out other communities'. Therefore, it appears that the affected stakeholders do not consider the persons the Company engaged with to be legitimate representatives. The Company states that 'Some communities located in areas close to the Jouktai Wind Project have stated that they have a presence in the territory where this project was developed. Since 2020, the Uriana family (Warepet territory) indicated differences with the territorial boundaries with the Lanshalía community (Epieyu family). With the support of the Colombian Ministry of the Interior, ISAGEN verified that the construction of the Project did not include works in the Warepet territory and agreement was signed with the elders of both families, recognising that all the works of the Jouktai Wind Project were in the territory of the Lanshalía and Mushalerrain communities and not Warepet.' However, one member of the Warepet territory filed a request for constitutional protection, as they did not feel that their rights were protected. The lawsuit was decided by the Colombian Supreme Court against this community member. The Company further states 'Another neighboring community that has spoken out against the Project is Kaziwoluin, who within the Wayuu uses, customs and normative system, reached agreements with the Taruásaru community regarding the compensation associated with the WESO 01 Wind Farm'. [Business and Human Rights Resource</li> </ul>



Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Centre, 03/02/2022, "Colombia: Before inauguration of the ISAGEN wind farm, Wayuu indigenous communities protest. With response from the company": <a href="https://business-humanrights.org">business-humanrights.org</a> [Business and Human Rights Resource Centre, 20/06/2023 , "ISAGEN response to Jouktai Wind Project, Guajira ii and Guajira III": <a href="https://media.business-humanrights.org">media.business-humanrights.org</a>]</p> <ul style="list-style-type: none"> <li>• Not Met: Identified cause: The Company denies that rights have been violated. No publicly available evidence of the Company identifying the cause of the alleged rights violation was found. [Business and Human Rights Resource Centre, 03/02/2022, "Colombia: Before inauguration of the ISAGEN wind farm, Wayuu indigenous communities protest. With response from the company": <a href="https://business-humanrights.org">business-humanrights.org</a>]</li> <li>• Not Met: Identified and implemented improvements: There is no evidence that the company made changes to its management systems following the events and their human rights impacts. The Company provided further comments regarding this indicator. However, the statements could not be found in publicly available documents.</li> <li>• Not Met: Stakeholder input to steps taken: The company had indicated it had 'meeting between the "elders" of both families (Uriana and Epieyu)' to understand the claims made by them. However, it is not clear if the position presented by the stakeholders has been taken into account. The Company provided further comments to this indicator. However, they were not material for the assessment. [Business and Human Rights Resource Centre, 03/02/2022, "Colombia: Before inauguration of the ISAGEN wind farm, Wayuu indigenous communities protest. With response from the company": <a href="https://business-humanrights.org">business-humanrights.org</a>]</li> </ul>
M(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	0	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Provided remedy: The Colombian Supreme Court found that the rights of the member of the Warepet community were not affected. However, no such decision has been found regarding the other communities that allege their right to FPIC has not been respected. [Business and Human Rights Resource Centre, 20/06/2023 , "ISAGEN response to Jouktai Wind Project, Guajira ii and Guajira III": <a href="https://media.business-humanrights.org">media.business-humanrights.org</a>]</li> <li>• Not Met: Remedy satisfactory to stakeholders: The company denies the allegation/ being linked to the allegation, claiming: 'In the Environmental Impact Study, which aims to establish the project's impact on the communities and the environment and which was verified by the environmental authorities to define the Project's area of influence, no impacts were identified on said communities due to Project activities. These communities have the legal mechanisms to request before the Authorities such as the National Prior Consultation Authority and CORPOGUAJIRA, the review of their concerns.[...] As a result of these spaces for dialogue, on January 17, the elders of both families (Uriana and Epieyu) moved to the site of the blockade, in order to lift the blockade according to their uses and customs. From ISAGEN, with the accompaniment of the three communities (Lanshalía, Mushalerrain and Taruásaru), the necessary steps have been taken so that, based on their uses and customs and respecting their autonomy, the situation that led to the blocking of the Project is clarified and resolved'. However, the Company did not present evidence that it considered whether the representatives it was consulting were accepted as legitimate representatives by the affected stakeholders. [Business and Human Rights Resource Centre, 03/02/2022, "Colombia: Before inauguration of the ISAGEN wind farm, Wayuu indigenous communities protest. With response from the company": <a href="https://business-humanrights.org">business-humanrights.org</a>]</li> </ul>

#### 4. Low-Carbon Transition Assessment (20% of total)

Indicator Code	Indicator name	Score (%)	Explanation
n/a	Emissions targets	50	<p>1. Has the Company set and disclosed a Scope 1+2 short term target?</p> <p>"On a gross basis, our target is to reduce 95% of our Scope 1 and Scope 2 (market-based) emissions by 90% on an absolute value basis as compared to our base year of 2020 in line with the Science Based Targets initiative's cross sector pathway. This target includes renewable and clean energy acquisitions made prior to December 31, 2025." Footnote added to "Achieve net-zero Scope</p>

			<p>1 &amp; 2 (market-based) Greenhouse Gas (GHG) emissions in renewable operations by 2030" Source: 2024 Sustainability report  <a href="https://bep.brookfield.com/sites/bep-brookfield-ir/files/Brookfield-BEP-IR-V2/2024/bep-sustainability-report-2024.pdf">https://bep.brookfield.com/sites/bep-brookfield-ir/files/Brookfield-BEP-IR-V2/2024/bep-sustainability-report-2024.pdf</a></p> <p>2. Has the Company set and disclosed a Scope 1+2 long term target set? Yes, see evidence above (reaching the 90% target in 2040 ten years earlier)</p> <p>3. Is the Scope 1+2 short term target aligned with a net zero emissions scenario? Yes, see evidence above.</p> <p>4. Is the Scope 1+2 long term target aligned with a net zero emissions scenario? Yes, see evidence above.</p> <p>5. Has the Company set and disclosed a Scope 3 short term target? No evidence found. The Company has a long term target for Scope 3(2050) but no short term target</p> <p>6. Has the Company set and disclosed a Scope 3 long term target? Yes, the company has a long term target for Scope 3 (2050). "We have a goal to achieve net-zero GHG emissions by 2050 or sooner across Scope 1, 2 and material Scope 3 GHG emissions"  Source: 2024 Sustainability report  <a href="https://bep.brookfield.com/sites/bep-brookfield-ir/files/Brookfield-BEP-IR-V2/2024/bep-sustainability-report-2024.pdf">https://bep.brookfield.com/sites/bep-brookfield-ir/files/Brookfield-BEP-IR-V2/2024/bep-sustainability-report-2024.pdf</a></p> <p>As the target does not have a base year, no point can be awarded.</p> <p>7. Is the Scope 3 short term target aligned with a net zero emissions scenario? No, without evidence</p> <p>8. Is the Scope 3 long term target aligned with a net zero emissions scenario? No, without evidence</p>
n/a	Share of Low Carbon CAPEX	100	<p>Low Carbon CAPEX: "Our principal capital expenditures relate to the construction and maintenance of our renewable power generation fleet. The table below summarizes the amounts invested in capital expenditures for the periods presented. US\$ Millions For the year ended December 31, 2024 2023 2022 3,733 2,809 2,190. "</p> <p>Total CAPEX: 100% of BEP CAPEX is allocated to RE investments</p> <p>Source: Annual Report, p.68.  <a href="https://otp.tools.investis.com/clients/us/brook_bep/SEC/sec-show.aspx?FilingId=18240040&amp;Cik=0001533232&amp;Type=PDF&amp;hasPdf=1">https://otp.tools.investis.com/clients/us/brook_bep/SEC/sec-show.aspx?FilingId=18240040&amp;Cik=0001533232&amp;Type=PDF&amp;hasPdf=1</a></p>
Final score		75	

#### Disclaimer

This scorecard is based on assessments of publicly available documents on companies' websites by the EIRIS Foundation and BHRRC. Preliminary assessments were shared with companies for feedback. Feedback provided by companies has been analysed and incorporated when relevant to the indicator assessed. Information published or provided by companies after established and communicated cut-off dates\* are not included for this year's Benchmark. As such this scorecard should be seen as a reflection of feedback received as of April 2025.

The use of the label "Not met" in the research does not necessarily mean that the company does not meet the requirements as they are described in the accompanying bullet point short text. Rather, it means that the analysts could not find information in public sources that met the requirements as described in full in the 2025 Renewable Energy & Human Rights Methodology document. It is possible that a Company meets the criteria without yet publishing the relevant evidence of doing so. This may include cases where a company has claimed to meet the criteria in the engagement phase or otherwise but where the public record was still not sufficient to meet the criteria by the relevant cut off dates.

\* Cut-off dates: 31 January 2025 for companies that did not engage with the benchmark; the expiration of the feedback period (25 April 2025) for companies that engaged with the benchmark and provided additional documents published during that period.

While the EIRIS Foundations and BHRRC have made reasonable endeavours to ensure that the methodology reflects best and emerging business and human rights practice in identifying, preventing, mitigating and remedying human rights harms as well as other responsible business conduct, it is not currently possible to measure certain human rights harms or other negative impacts directly. As such, a low score in respect of a particular indicator should not be read as implying that harms are necessarily taking place: rather it is a sign that companies have not demonstrated the steps set out in the methodology to reduce the risk of such harms or to uphold other responsible business conduct in the ways described. Conversely, a high score in a particular section or for a specific indicator should not be interpreted as a guarantee of future absence of human rights harm.

**Scores for companies in the different project developer sub-categories (electric utilities, oil and gas, independent power producers) should not be compared to one another** as these categories have been designed to allow for integration of an assessment of efforts towards full decarbonisation of energy production for project developers and oil and gas companies, based on the World Benchmarking Alliance's Oil & Gas and Electric Utilities Benchmark, using ACT methodologies. **Scores for equipment (wind turbines and solar) manufacturers should not be compared to project developer scores** as indicators have been tailored to reflect their position in renewable energy value chains.

Caution should be exercised in interpreting small differences in scores between companies within the same category and particularly small differences in the overall weighted scores because of the diversity of independent elements that are combined to produce the overall weighted scores. Scores should be understood in the context of the methods and weightings explained in the Methodology.

BHRRC does not make any guarantee or other promise, representation, or warranty as to the truth, accuracy, reliability or completeness of the statements of fact contained within, or any results that may be obtained from using its content. BHRRC does not have any obligation to provide the users of the Benchmark with additional information or to update the information contained therein or to correct any inaccuracies. That said, the assessment process has been conducted by BHRRC and its research partner the EIRIS Foundation in good faith and in the spirit of dialogue and cooperation.

Neither this content, nor any examples cited, constitute investment advice, nor should it be used to make any investment decision without first consulting one's own financial advisor and conducting one's own research and due diligence. BHRRC does not receive any payment, compensation, or fee for the use or citation of any information included in this content. To the maximum extent permitted by law, BHRRC disclaims any and all liability in the event any information, commentary, analysis, opinions, advice, and/or recommendations prove to be inaccurate, incomplete, or unreliable, or result in any investment or other losses. We reserve the right to disallow users from further using our data if, in our assessment, these are used to attempt, perpetuate, or cause harm and violations of human rights.

*This work is the product of the Business & Human Rights Resource Centre, licensed under a Creative Commons [Attribution-NonCommercial-ShareAlike 4.0 International License](#). Commercial use of this material or any part of it will require a license. Those wishing to commercialise the use of this work should contact the Business & Human Rights Resource Centre. Indicators in Themes A, B, C, JT and first section of M and Low-Carbon Transition scores (ACT) are the product of the World Benchmarking Alliance. Our work is licensed under the Creative Commons Attribution 4.0 International License. To view a copy of this license, visit [creativecommons.org](https://creativecommons.org)*