

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

**Company name** NextEra Energy  
**Sub-sector** Project developer  
**Overall score** 17% weighted average

| Section score | Weighting | For section                                       |
|---------------|-----------|---|
| 7%            | 20%       | 1. UNGP core indicators                           |
| 4%            | 40%       | 2. Salient human rights risks                     |
| 0%            | 10%       | 3.a Response to risk of exposure to forced labour |
| N/A           | 10%       | 3.b Serious allegations                           |
| 64%           | 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:<br><ul style="list-style-type: none"> <li>Met: General HRs commitment: The Company states that 'NextEra is committed to conducting business in an ethical and responsible manner that recognizes the fundamentals of human dignity for all people and the protection of human rights. Support and compliance with this commitment and applicable laws is the responsibility of every employee and we expect the same standards from our suppliers and all other entities with which we do business.' [Code of Conduct, 10/2022: <a href="https://investor.nexteraenergy.com">investor.nexteraenergy.com</a>]</li> <li>Not Met: Commitment to UNGPs</li> </ul>  |
| A.2            | Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work | 0                | The individual elements of the assessment are met or not as follows:<br><ul style="list-style-type: none"> <li>Not Met: Commitment to ILO core principles: The Company states that 'we do not make employment-related decisions or discriminate against anyone based on race, colour, age, religion, sex, sexual orientation, gender identity or expression, national origin, ancestry, citizenship status, physical or mental disability, marital status, genetics, veteran status or any other characteristic protected by law.' However, no evidence found the Company has further policies on freedom of association, the right to collective bargaining, forced labour, and child labour. [Code of Conduct, 10/2022: <a href="https://investor.nexteraenergy.com">investor.nexteraenergy.com</a>]</li> <li>Not Met: Expects business relationships to commit to ILO core principles</li> </ul> |
| A.3            | Commitment to remedy  | 0                | The individual elements of the assessment are met or not as follows:<br><ul style="list-style-type: none"> <li>Not Met: Commitment to remedy adverse HRs impacts</li> <li>Not Met: Expects business relationships to make this commitment</li> <li>Not Met: Commitment to collaborate with judicial or non-judicial mechanisms</li> <li>Not Met: Commitment to work with business relationships on remedy</li> </ul>  |

| Indicator Code | Indicator name   | Score (out of 2) | Explanation   |
|----------------|--|------------------|---|
| A.4            | Commitment from the top                                    | 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 responsibility for HRs</li> <li>• Not Met: Describes HRs expertise of Board member</li> <li>• Not Met: Board member/CEO signal importance of HRs in their communications</li> <li>• Not Met: CEO or board incentives</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 in its Political Engagement Policy that 'It engages in the political process because it believes that good government policy benefits its customers, its employees, its shareholders and its other stakeholders'. 'NextEra Energy officers with accountability for political engagement report to senior management of the Company, which includes the Chairman and Chief Executive Officer of NextEra Energy. Senior management provides oversight of the Company's political engagement activities and ensures they are in alignment with the Company's corporate strategy and objectives. ' Besides, it also states that 'Political engagement activities and policies are also reviewed periodically by legal counsel both inside and outside the Company.' <p>Regarding its employees, the Company mentions that 'employees are allowed – and even encouraged – to volunteer their personal time and money to support political candidates and campaigns as they see fit and as allowed by law. However, such personal political activity may not occur on Company time, at Company expense or on Company property. Employees should not pressure their fellow employees to participate in volunteer political activity or use any Company time or resources for personal political solicitation. The Code also prohibits NextEra Energy employees from engaging in lobbying activities on behalf of the Company without prior authorization'. In future assessments, NextEra will be expected to have a policy detailing both its approach to political engagement and to lobbying. [Political Engagement Policy, 10/2022: Political Engagement Policy (nexteraenergy.com)]</p></li> <li>• Not Met: Monetary value of direct political contributions: The Company states that it 'contributes directly to political candidates and campaigns in some jurisdictions where it is permissible by law. The Company does not contribute directly where it is prohibited by law, such as in U.S. federal elections. NextEra Energy corporate political contributions must be approved by the officer accountable for the Company's political engagement in a given jurisdiction, as set forth above. Ultimate management authority over the Company's political contribution decisions rests with the Chairman and Chief Executive Officer of NextEra Energy.' The Company has published Lobbying Contribution Report 2023. In the Report, the Company has listed up contribution type, payee, contributor name, honoree, amount and date for each contribution made. However, no information found on the total monetary value of political contributions. [Political Engagement Policy, 10/2022: Political Engagement Policy (nexteraenergy.com)] &amp; [LD 203 Lobbying Contribution Report 2023: <a href="https://investor.nexteraenergy.com">investor.nexteraenergy.com</a>]</li> <li>• Not Met: Monetary value of indirect political contributions: The Company has published State Lobbying Reports and Federal Lobbying Reports on its website. The reports include detailed information on total expenditures, summary of payments, verification, activity expenses, campaign contributions made, and etc. However, it is unclear whether the company discloses its total lobbying expenditure or if it is limited to operations in the U.S., where there is a legal requirement to disclose its lobbying expenditure. [Corporate Political Engagement, N/A: <a href="https://investor.nexteraenergy.com">investor.nexteraenergy.com</a>]</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 | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Senior responsibility for HRs implementation and decision making</li> <li>• Not Met: Describes day-to-day responsibility for implementing HRs commitments</li> <li>• Not Met: Day-to-day resources and expertise allocation in own operations</li> <li>• Not Met: Resources and expertise allocation in supply chain</li> </ul>                  |
| B.2            | Identifying 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 process of identifying risks in own operations</li> <li>• Not Met: Describes process for identifying risks in business relationships</li> <li>• Not Met: Describes risk identification system incl. stakeholder consultation</li> <li>• Not Met: Describes how risk identification system is triggered by new circumstances</li> </ul> |

| Indicator Code | Indicator name   | Score (out of 2) | Explanation  |
|----------------|--|------------------|--|
| B.3            | Assessing human rights risks and impacts   | 0                | The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Not Met: Describes assessment process and discloses salient HRs risks</li> <li>• Not Met: Describes how process applies to supply chain</li> <li>• Not Met: Public disclosure of results of HRs risk assessment</li> <li>• Not Met: Describes how assessment involved affected stakeholders</li> </ul>                             |
| B.4            | Integrating and acting on human rights risks and impact assessments                | 0                | The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Not Met: Describes system to prevent, mitigate and remediate HRs issues</li> <li>• Not Met: Describes how global system applies to supply chain</li> <li>• Not Met: Example of actions decided on at least 1 salient HRs issue</li> <li>• Not Met: Describes how stakeholders involved in decisions about actions taken</li> </ul> |
| B.5            | Tracking the effectiveness of actions to respond to human rights risks and impacts | 0                | The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Not Met: Describes system for evaluation effectiveness of actions</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            | Communicating on human rights impacts  | 0                | The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Not Met: Provides one example of comms with stakeholders</li> <li>• Not Met: Describes challenges to effective comms and how it is working to address them</li> </ul>  |

### C. Remedies and grievance mechanisms

| Indicator Code | Indicator name  | Score (out of 2) | Explanation   |
|----------------|---|------------------|---|
| C.1            | Grievance mechanism(s) for workers                              | 0.5              | The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Met: Grievance mechanism accessible to all workers: The Company states that 'If you know or even suspect that misconduct has occurred or if you simply have a question about the right course of action, talk to your manager or supervisor, head of business unit, Human Resources or Internal Audit' or Compliance Officer, Equal Employment Opportunity Hotline, The Code of Business Conduct &amp; Ethics Hotline, and Nuclear Safety Employee Concerns Hotline. The Code of Conduct includes a general commitment to respect the fundamentals of human dignity. [Code of Conduct, 10/2022: <a href="https://investor.nexteraenergy.com">investor.nexteraenergy.com</a>]</li> <li>• Not Met: Grievance mechanism available in appropriate languages and workers made aware</li> <li>• Not Met: Describes how workers in supply chain access grievance mechanism</li> <li>• Not Met: Expects business relationships to convey expectation to their business relationships</li> </ul> |
| C.2            | Grievance mechanism(s) for external individuals and communities | 0                | The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Not Met: Grievance mechanism accessible to all external individuals and communities</li> <li>• Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware</li> <li>• Not Met: Describes how external individuals/communities access grievance mechanism</li> <li>• Not Met: Expects business relationships to convey expectation to their business relationships</li> </ul>   |
| C.3            | Remedying adverse impacts                                       | 0                | The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Not Met: Describes approach taken to remedy adverse HRs impacts</li> <li>• Not Met: Describes changes to systems, processes and practices to prevent future impacts</li> <li>• Not Met: Describes approach to monitoring/implementing agreed remedy</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                | The individual elements of the assessment are met or not as follows: <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 are committed to continued compliance with those laws and the rights of Indigenous people.' However, no evidence found the Company has an explicit reference to UN Declaration on the Rights of Indigenous Peoples including both own operations and value chain. [Sustainability Report 2024: <a href="https://investor.nexteraenergy.com">investor.nexteraenergy.com</a>]</li> </ul> |

| Indicator Code | Indicator name                                  | Score (out of 2) | Explanation   |
|----------------|---|------------------|---|
|                |   |                  | <ul style="list-style-type: none"> <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: The Company states that 'Our tribal and Indigenous relations team supports all NextEra Energy Resources and FPL projects, including wind, solar, battery storage, electric transmission and natural gas infrastructure. We work proactively with tribes and Indigenous peoples to avoid and resolve issues, support economic and community needs, educate internal personnel and consultants, and support energy development interests. However, no evidence found on how the Company identified and engaged affected stakeholders on human rights issues in the last two years. [Sustainability Report 2024: <a href="https://investor.nexteraenergy.com">investor.nexteraenergy.com</a>]</li> <li>• Not Met: Provides two examples of engagement with communities</li> <li>• Not Met: Examples of engagement refer to marginalised groups and provide additional detail</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</li> <li>• Not Met: Commitment includes right to decide own priorities for communities</li> <li>• Not Met: Disclosure of statistics for each project describing demographics of benefit/ownership sharing</li> <li>• Not Met: Disclosure how affected communities participated in decision-making</li> </ul>   |
| D.4.PD         | Local wind & solar energy access, affordability | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Actions taken to support access and affordability of renewable energy in the value chain</li> <li>• Not Met: Public support for government policies addressing energy access</li> <li>• Not Met: Including a timebound actions plan and reporting targets</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</li> <li>• Not Met: Identification of legitimate tenure rights holders</li> <li>• Not Met: Extends expectation to business relationships</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</li> <li>• Not Met: Steps taken to assess and mitigate these risks with conflict sensitive lens</li> <li>• Not Met: How stakeholders are involved in the process to mitigate risks</li> </ul>                                   |
| 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</li> <li>• Not Met: Description of monitoring of business partners</li> <li>• Not Met: Local communities engaged in assessment of security</li> <li>• Not Met: Example of working with community on this issue</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                | The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Not Met: Statement on OECD Guidance aligned due diligence</li> <li>• Not Met: The policy explicitly covers all minerals</li> <li>• Not Met: Policy expectations of suppliers</li> <li>• Not Met: Contractual requirement for smelters/refiners to follow OECD</li> </ul>                                   |
| G.2.PD         | Responsible sourcing of minerals: mapping and disclosing the supply chain      | 0                | The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Not Met: Identification and mapping of suppliers</li> <li>• Not Met: Traceability system for mineral supply chain</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</li> </ul> |
| G.3.PD         | Responsible sourcing of minerals: risk identification in mineral supply chains | 0                | The individual elements of the assessment are met or not as follows: <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                | The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Not Met: Zero tolerance of threats/attacks on HRDs</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                                     | 0.5              | The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Not Met: The Company describes the process(es) it has in place to identify its health and safety risks and impacts</li> <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 total recordable incident rate was 0.24 and fatality rate was 0.00 in 2023. [Sustainability Report 2024: <a href="https://investor.nexteraenergy.com">investor.nexteraenergy.com</a>]</li> <li>• Not Met: Expects disclosure of H&amp;S information of relevant business relationships</li> <li>• Not Met: Targets for H&amp;S performance (including injury rates or lost days and fatalities)</li> </ul> |
| I.2.PD         | Forced labour risk management                         | 0                | The individual elements of the assessment are met or not as follows: <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</li> <li>• Not Met: Capacity building with suppliers</li> <li>• Not Met: Discloses ongoing efforts to prevent and mitigate forced labour in own ops and supply chain</li> <li>• Not Met: Factors to be considered when ending a business relationship incl. responsible disengagement</li> </ul>   |
| I.3.PD         | Prohibition of forced labour: Wage practices          | 0                | The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Not Met: Requirements on paying in full and on time in supplier codes and contracts</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                | The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Not Met: Requirements on free movement in supplier codes and contracts and own operations</li> <li>• Not Met: Describes working with suppliers on free movement of workers</li> <li>• Not Met: Description of implementation and monitoring of this practice</li> </ul>  |

| Indicator Code | Indicator name                                   | Score (out of 2) | Explanation  |
|----------------|--|------------------|--|
| I.5.PD         | Freedom of association and collective bargaining | 0                | The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Not Met: Commitment on FoA/CB and requirements in suppliers codes and contracts</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</li> <li>• Not Met: Global Framework Agreement</li> </ul> |
| I.6.PD         | Living wage (in supply chains)                   | 0                | The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Not Met: Requirements on living wage in supplier codes and contracts</li> <li>• Not Met: Describes work with suppliers on living wage</li> <li>• Not Met: Description of process to determine living wages with unions</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                | The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Not Met: Conducts EIA for renewable energy projects: The Company states that 'Environmental risks are reviewed and communicated through a comprehensive due diligence process during the development, construction and operating life of each facility. During a project's development, multiple internal risk-vetting sessions occur at progressively higher levels of management and review sessions are held with senior executives. These sessions include environmental representation to ensure environmental risks are being identified and managed. However, no evidence found the Company carries out environmental impact assessment for its renewable energy projects. [Sustainability Report 2024: <a href="https://investor.nexteraenergy.com">investor.nexteraenergy.com</a>]</li> <li>• Not Met: Publishes EIA for renewable energy projects</li> <li>• Not Met: Explains when CIA is conducted</li> </ul> |
| J.2.PD         | Life cycle assessment                           | 0                | The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Not Met: Expectation for suppliers to conduct regular public life cycle assessments</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           | The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Met: Commitment to prohibiting bribes to public officials: The Company states in its Code of Business Conduct and Ethics that 'As part of our commitment to winning business the right way, NextEra Energy will never tolerate bribery in any form. Even if we lose business or encounter delays because of our refusal to do so, we will never bribe any third party or allow or condone third parties to do so on behalf of NextEra Energy.' 'You must also never agree to pay facilitating payments, even if you are working in locations where they may be legal or a common practice.' [Code of Conduct, 10/2022: <a href="https://investor.nexteraenergy.com">investor.nexteraenergy.com</a>]</li> <li>• Not Met: Expectation extends to relevant business relationships</li> <li>• Not Met: Reports on any complaints on corruption and bribery</li> </ul> |
| K.2.PD         | Payments to governments & contract transparency | 0                | The individual elements of the assessment are met or not as follows: <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                | The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Not Met: Provides mandatory and regular training as per ILO No 190: The Company indicates that 'All non-bargaining employees are required to review our Code of Business Conduct and Ethics annually and certify compliance every three years via a required code of conduct training.' However, no evidence found that the Company provides mandatory and regular (at least annual) in person, virtual, and/or written training, as per ILO Convention 190, to its staff on all types of contracts on equality, equity, diversity, anti-discrimination. [Sustainability Report 2024: <a href="https://investor.nexteraenergy.com">investor.nexteraenergy.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> |



| Indicator Code | Indicator name                 | Score (out of 2) | Explanation   |
|----------------|--------------------------------|------------------|---|
| L.2.PD         | Gender balance and sensitivity | 0                | The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Not Met: Timebound action plan to integrate gender lens to all relevant documents including on value chain</li> <li>• Not Met: Demonstrates progress through annual reporting</li> <li>• Not Met: Women and non-binary people make up at least 40% of the Company's executives</li> <li>• Not Met: Women and non-binary people make up at least 40% of the Company's board of directors: The Company reports that five out of 12 Board members are female directors, which accounts for 33%. [Sustainability Report 2024: <a href="https://investor.nexteraenergy.com">investor.nexteraenergy.com</a>]</li> </ul> |
| L.3.PD         | Gender wage gap reporting      | 0                | The individual elements of the assessment are met or not as follows: <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.1           | Fundamentals of social dialogue and stakeholder engagement in a just transition  | 0                | The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Not Met: Public commitment to engage in social dialogue with appropriate parties for purposes of bipartite or tripartite negotiations</li> <li>• Not Met: Discloses the categories of stakeholders it engages with on a Just Transition and how they were identified.</li> <li>• Not Met: Disclosure of steps taken to engage with identified stakeholders and its approach to supporting a just transition.</li> <li>• Not Met: Demonstrates social dialogue and meaningful engagement with stakeholders on all aspects of a just transition.</li> </ul>   |
| JT.2           | Fundamentals of just transition planning   | 0                | The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Not Met: Demonstrates how it engages in social dialogue, especially with unions and with stakeholders, in the development of its transition planning.</li> <li>• Not Met: Sets time-bound and measurable indicators to mitigate the social impacts of low carbon transition on workers.</li> <li>• Not Met: Sets time-bound and measurable indicators to mitigate the social impacts of low carbon transition on affected stakeholders</li> <li>• Not Met: Sets time-bound and measurable indicators to mitigate social impacts of low carbon transition on business relationships.</li> </ul>  |
| JT.3.PD        | Fundamentals of creating and providing or supporting access to green and decent jobs for an inclusive and balanced workforce | 0.5              | The individual elements of the assessment are met or not as follows: <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 reports that 'NextEra Energy's investments also bring jobs. In Florida, FPL's PoweringFlorida™ team has worked for more than a decade with community and Florida economic development leaders to help nearly 300 companies locate or expand in Florida. Those companies created or added more than 48,000 total jobs and invested more than \$6 billion in our communities. Additionally, those job creation projects represent a potential 500+ MW in new energy load for FPL. [...] In 2023, PoweringFlorida helped establish 23 economic development projects that stand to create 3,126 jobs, more than \$1.5 billion in capital investments and 88 MW of additional load.' [Sustainability Report 2024: <a href="https://investor.nexteraenergy.com">investor.nexteraenergy.com</a>]</li> <li>• Not Met: Assesses and discloses the risk of employment dislocation caused by low carbon transition and related impacts on affected stakeholders.</li> <li>• Not Met: Demonstrates measures taken to create and support access to green and decent jobs for affected stakeholders.</li> <li>• Not Met: Demonstrates measures taken to ensure green and decent jobs promoting equality of opportunity for women and vulnerable groups</li> </ul> |
| JT.4.PD        | Fundamentals of retaining and re- and/or up-skilling workers for an inclusive and balanced workforce                         | 0                | The individual elements of the assessment are met or not as follows: <ul style="list-style-type: none"> <li>• Not Met: Public commitment to re-and/or up-skills workers displaced by the transition to a low carbon economy.</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.</li> <li>• Not Met: Demonstrates measures taken to provide re-and/or upskilling, training or education opportunities for relevant stakeholders.</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.5.PD        | Fundamentals of social protection and social impact management for a just transition  | 0                | <p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> <li>• Not Met: Discloses contribution to social protection systems for relevant stakeholders, and expectations on business relationships to contribute to social protection of affected stakeholders.</li> <li>• Not Met: Discloses its processes for identifying impacts of low carbon transition on workers' and affected stakeholders' social protection.</li> <li>• Not Met: Demonstrates contribution to addressing the impact of the low carbon transition on workers' social protection.</li> <li>• Not Met: Demonstrates contribution to addressing the impact of the low carbon transition on affected stakeholders' social protection.</li> </ul>  |
| 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 | 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: Discloses process(es) for aligning its lobbying activities with policies and regulation supporting the just transition.</li> <li>• Not Met: Discloses where its lobbying activities do not align with policies and regulation that support the just transition.</li> <li>• Not Met: Discloses action plan addressing misalignment of lobbying activities with policies and regulation that support just transition.</li> <li>• Met: Demonstrates lobbying for just transition and regulations enabling green and decent jobs, reskilling and/or social protection: The Company states that 'Since every aspect of our business is impacted by policy decisions at every level of government, it is vital for us to be involved in the political process. Our political engagement strategy helps support constructive political and regulatory environments throughout the U.S., which, in turn, should create long-term shareholder value. In Florida, a constructive regulatory environment is a key foundation to our regulated utility strategy of further improving our best-in-class customer value proposition through smart capital investments. At NextEra Energy Resources, local, state and federal regulations govern every aspect of our renewable energy development business. Constructive political engagement has supported NextEra Energy's efforts to drive overall renewable development within the U.S., advance our corporate strategies and create long-term shareholder value.' <p>[Sustainability Report 2024: <a href="https://investor.nexteraenergy.com">investor.nexteraenergy.com</a>]</p> </li></ul> |

### 3.a Response to risk 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>[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">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://ohchr.org">ohchr.org</a>] [International Service for Human Rights, "Repository of United Nations recommendations on human rights in China": <a href="https://ishr.ch">ishr.ch</a>] [Business and Human Rights Resource Centre, 02/08/2021, "China: Significant proportion of global solar panels produced in Xinjiang"]</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: In response to the BHRRC the Company states that 'we have worked with our suppliers very closely to map their supply chains back to subcomponents and in some cases raw materials; The major equipment suppliers have been our focus and we continue to expand the list as we work with our suppliers to map over time.' In its 2024 Sustainability Report, the Company indicates that 'Our contracts require that our solar panel and battery supplies, including components, be manufactured without the use of forced labor. Our contracts also include a commitment from our solar panel and battery suppliers to maintain a strict non-forced labor compliance program and document the supply chain from raw materials to finished products.' However, the Company was not found to have made a commitment to disclose this information. [Business and Human Rights Resource Centre, 07/07/2023, 'NextEra Energy's response': <a href="https://media.business-humanrights.org">media.business-humanrights.org</a>] [Sustainability Report 2024: <a href="https://investor.nexteraenergy.com">investor.nexteraenergy.com</a>]</li> <li>• Not Met: Publication of verified full solar supply chains: In its 2024 Sustainability Report the Company states that 'We also hired an independent third party to review our solar panel and battery suppliers' manufacturing and supply chain traceability documents to help confirm that our products are manufactured without forced labor.' However, the solar supply chain traceability documents were not found in the public domain. [Sustainability Report 2024: <a href="https://investor.nexteraenergy.com">investor.nexteraenergy.com</a>]</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: The Company indicates that 'None of our suppliers were on the restricted entity list.' However, this statement is not sufficient to indicate that verified mapping of the full solar supply chain showed no exposure to regions with a high risk of forced labour. The Company further states that 'Our new contracts require that our solar suppliers, including components, be manufactured outside of the Xinyang Uyghur Autonomous Region of China and without the use of forced labor.' However, the statement is not sufficient evidence for steps taken in line with the UNGPs. [Business and Human Rights Resource Centre, 07/07/2023, 'NextEra Energy's response': <a href="https://media.business-humanrights.org">media.business-humanrights.org</a>]</li> <li>• Not Met: Information relevant to all destination markets</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 |                  | No allegations meeting the REB severity thresholds under this heading were found |

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

| Indicator Code | Indicator name    | Score (%) | Explanation  |
|----------------|-------------------|-----------|--|
| n/a            | Emissions targets | 50%       | <ol style="list-style-type: none"> <li>1. Has the Company set and disclosed a Scope 1+2 short term target?<br/>           "NextEra Energy's CO2-Emissions-Rate-Reduction Goal 2030 82% 2025 70% The CO2-emissions-rate-reduction goal is based on owned generation and a 2005 baseline that is adjusted to account for acquisitions and divestitures during the goal period .[.] In 2022, NextEra Energy announced its industry-leading goal to be carbon-emissions free by no later than 2045, with zero scope 1 direct emissions from owned assets and zero scope 2 indirect emissions from owned or leased operations. We have set clear interim emissions-reduction targets, aiming for a 70% reduction in electric generation intensity by 2025, 82% by 2030, 87% by 2035, 94% by 2040, and reaching 100% by no later than 2045."<br/>           [Source: <a href="https://www.nexteraenergy.com/content/dam/nee/us/en/pdf/NextEra-Energy-Sustainability-Report-2024.pdf">https://www.nexteraenergy.com/content/dam/nee/us/en/pdf/NextEra-Energy-Sustainability-Report-2024.pdf</a> Sustainability Report, p.12]</li> <li>2. Has the Company set and disclosed a Scope 1+2 long term target set?<br/>           "In 2022, NextEra Energy announced its industry-leading goal to be carbon-emissions free by no later than 2045, with zero scope 1 direct</li> </ol> |

| Indicator Code     | Indicator name            | Score (%)  | Explanation  |
|--------------------|---------------------------|------------|--|
|                    |                           |            | <p>emissions from owned assets and zero scope 2 indirect emissions from owned or leased operations. NextEra Energy's CO2-Emissions-Rate-Reduction Goal 2045 100%The CO2-emissions-rate-reduction goal is based on owned generation and a 2005 baseline that is adjusted to account for acquisitions and divestitures during the goal period." [Source: <a href="https://www.nexteraenergy.com/content/dam/nee/us/en/pdf/NextEra-Energy-Sustainability-Report-2024.pdf">https://www.nexteraenergy.com/content/dam/nee/us/en/pdf/NextEra-Energy-Sustainability-Report-2024.pdf</a> Sustainability Report, p.12]</p> <p>3. Is the Scope 1+2 short term target aligned with a net zero emissions scenario?<br/>Yes [Source: <a href="https://www.nexteraenergy.com/content/dam/nee/us/en/pdf/NextEra-Energy-Sustainability-Report-2024.pdf">https://www.nexteraenergy.com/content/dam/nee/us/en/pdf/NextEra-Energy-Sustainability-Report-2024.pdf</a> Sustainability Report, p.12]</p> <p>4. Is the Scope 1+2 long term target aligned with a net zero emissions scenario?<br/>Yes [Source: <a href="https://www.nexteraenergy.com/content/dam/nee/us/en/pdf/NextEra-Energy-Sustainability-Report-2024.pdf">https://www.nexteraenergy.com/content/dam/nee/us/en/pdf/NextEra-Energy-Sustainability-Report-2024.pdf</a> Sustainability Report, p.12]</p> <p>5. Has the Company set and disclosed a Scope 3 short term target?<br/>No</p> <p>6. Has the Company set and disclosed a Scope 3 long term target?<br/>No</p> <p>7. Is the Scope 3 short term target aligned with a net zero emissions scenario?<br/>No</p> <p>8. Is the Scope 3 long term target aligned with a net zero emissions scenario?<br/>No</p>                                     |
| n/a                | Share of Low Carbon CAPEX | 77.5%      | <p>Low Carbon CAPEX: Climate-related risks and opportunities have influenced our financial plan for capital expenditures, acquisitions and revenues, in order to respond to our customers' demands for clean and renewable energy. This has influenced our capital plan (executing our significant renewable energy deployment and grid hardening initiatives) and our acquisitions (acquiring Gulf Power in 2019 and employing our strategy of advancing affordable, reliable and clean energy and making smart infrastructure investments) which affect our revenues (generating revenues on those capital expenditures). For NextEra Energy Resources, the time horizon for this impact is at least from 2024 through 2027, driven by the deployment of approximately 36.5 GW to 46.5 GW of wind, solar and battery storage projects. For FPL, the time horizon for this impact is at least through 2027, driven by the investment of approximately 13.5 billion in solar generation and battery storage and our transmission and distribution storm hardening investments of approximately 5-6 billion from 2024 to 2027</p> <p>Source: CDP Corporate Questionnaire 2024, <a href="https://www.investor.nexteraenergy.com/sustainability/sustainability-resources">https://www.investor.nexteraenergy.com/sustainability/sustainability-resources</a>, p.46</p> <p>Total CAPEX: Total capital expenditures, independent power and other investments and nuclear fuel purchases Years Ended December 31, 2024 \$ 25,113 (millions)</p> <p>Source: Annual Report, 2024, <a href="https://www.investor.nexteraenergy.com/reports-and-filings/sec-filings">https://www.investor.nexteraenergy.com/reports-and-filings/sec-filings</a>, p. 45</p> |
| <b>Final score</b> |                           | <b>64%</b> |  |

#### 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.

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.

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\* 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.