

The purchase price allocations, at fair value, as at December 31, 2022, with respect to the business combinations are as follows:

(MILLIONS)	Chile Distributed Generation Portfolio	Europe Utility- scale Solar Portfolio	U.S. Utility- scale Solar Portfolio ⁽¹⁾	U.S. Distributed Generation Portfolio ⁽²⁾⁽³⁾	US Wind Portfolio ⁽²⁾⁽⁴⁾	Total
Cash and cash equivalents	\$ 2	\$ 3	\$ 22	\$ 33	\$ 26	\$ 86
Restricted cash	—	—	6	6	5	17
Trade receivables and other current assets	2	30	48	13	13	106
Assets classified as held for sale ⁽⁴⁾ ..	—	—	—	—	240	240
Property, plant and equipment	21	1	561	708	1,796	3,087
Deferred tax assets	—	—	—	10	—	10
Financial instruments assets ⁽⁵⁾	—	—	—	10	2	12
Other non-current assets	1	—	4	21	22	48
Accounts payable and accrued liabilities	(1)	(5)	(32)	(66)	(38)	(142)
Current portion of non-recourse borrowings	—	—	—	(9)	—	(9)
Liabilities classified as held for sale ⁽⁴⁾	—	—	—	—	(135)	(135)
Financial instruments liabilities ⁽⁵⁾ ..	—	—	(15)	(15)	(725)	(755)
Non-recourse borrowings	(6)	—	(48)	(346)	—	(400)
Deferred income tax liabilities	—	(7)	(43)	—	—	(50)
Provisions	—	—	—	(25)	(29)	(54)
Other long-term liabilities	—	—	(30)	(35)	(68)	(133)
Fair value of net assets acquired	19	22	473	305	1,109	1,928
Non-controlling interests	—	—	—	—	(26)	(26)
Goodwill	18	68	287	309	9	691
Total fair value of net assets acquired including goodwill, net of non-controlling interests	\$ 37	\$ 90	\$ 760	\$ 614	\$ 1,092	\$ 2,593

⁽¹⁾ During the year ended December 31, 2022, Brookfield Renewable recorded purchase price allocation adjustment of \$176 million primarily to Property, plant and equipment, Deferred tax asset, Other non-current assets, Deferred income tax liabilities and Other long-term liabilities.

⁽²⁾ The purchase price allocation was preliminary as at December 31, 2022 and was finalized during the year ended December 31, 2023.

⁽³⁾ During the ended December 31, 2022, Brookfield Renewable recorded purchase price allocation adjustments of \$97 million primarily to Property, plant and equipment, at fair value, Deferred tax assets and Deferred income tax liabilities.

⁽⁴⁾ Refer to Note 4 - Disposal of assets.

⁽⁵⁾ Includes both short-term and long-term balances.