

The following table reflects the impact of the related party agreements and transactions on the consolidated statements of financial position as at December 31: (MILLIONS)

	Related party	2023	2022
Current assets			
Trade receivables and other current assets			
Contract asset	Brookfield	\$ 61	\$ 54
Due from related parties			
Amounts due from	Brookfield ⁽¹⁾	1,386	105
	Equity-accounted investments and other	57	18
		<u>1,443</u>	<u>123</u>
Non-current assets			
Financial instrument assets	Brookfield	170	395
Other long-term assets			
Contract asset	Brookfield	314	341
Due from related parties			
	Equity-accounted investments and other	135	128
Current liabilities			
Contract Liability	Brookfield	35	24
Financial instrument liabilities	Brookfield Reinsurance	2	3
Due to related parties			
Amounts due to	Brookfield ⁽¹⁾	541	205
	Equity-accounted investments and other	13	24
	Brookfield Reinsurance	242	321
Accrued distributions payable on LP units, BEPC exchangeable shares, Redeemable/Exchangeable partnership units and GP interest	Brookfield	39	38
		<u>835</u>	<u>588</u>
Non-current liabilities			
Financial instrument liabilities	Brookfield Reinsurance	2	3
Due to related parties			
Amounts due to	Brookfield ⁽²⁾	496	—
	Equity-accounted investments and other	209	1
		<u>705</u>	<u>1</u>
Corporate borrowings	Brookfield Reinsurance	8	7
Non-recourse borrowings	Brookfield Reinsurance and associates	101	93
Other long-term liabilities			
Contract liability	Brookfield	680	662
Equity			
Preferred limited partners equity	Brookfield Reinsurance and associates ...	\$ 11	11

⁽¹⁾ Includes receivables of \$1,328 million (2022: \$45 million) associated with the Brookfield Global Transition Fund credit facility.

⁽²⁾ Includes payables of \$6 million (2022: \$39 million), \$81 million (2022: \$64 million), and \$307 million (2022: nil) associated with the Brookfield Infrastructure Fund IV, Brookfield Global Transition Fund, and Brookfield Global Transition Fund II credit facilities, respectively.