

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name NEXTERA ENERGY PARTNERS, LP		2 Issuer's employer identification number (EIN) 30-0818558	
3 Name of contact for additional information DONALD GANG		4 Telephone No. of contact 561-691-7601	5 Email address of contact DONALD.GANG@NEE.COM
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 700 UNIVERSE BLVD. CTX/JB P.O.BOX 1400		7 City, town, or post office, state, and ZIP code of contact JUNO BEACH, FL 33408	
8 Date of action MAY 6, 2024		9 Classification and description CONVERTIBLE SENIOR NOTES DUE 2024	
10 CUSIP number 65341B AE6	11 Serial number(s)	12 Ticker symbol NEP	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ SEE ATTACHED

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ SEE ATTACHED

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ SEE ATTACHED

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ [SEE ATTACHED](#)

18 Can any resulting loss be recognized? ▶ [SEE ATTACHED](#)

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [SEE ATTACHED](#)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here Signature ▶  Date ▶ **07/30/2024**

Print your name ▶ **CHRISTOPHER H ZAJIC** Title ▶ **VP & TREASURER**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

NextEra Energy Partners, LP

Attachment to Internal Revenue Service Form 8937

May 6, 2024 Conversion Rate Adjustment

During the 2021 tax year, NextEra Energy Partners, LP (NEP) issued \$500 million principal amount of convertible senior notes. The notes will mature on June 15, 2024, unless repurchased by NEP or converted earlier.

Section 6045B of the United States Internal Revenue Code and the Treasury Regulations promulgated thereunder provide that, if a company pays a cash dividend with respect to its stock that results in a conversion rate adjustment on a convertible debt instrument that is treated as a deemed distribution under Section 305(b)(2) and (c) of the Code, an information return on Form 8937, Report of Organizational Actions Affecting Stock Basis of Securities, must be filed with the Internal Revenue Service or, in lieu of filing, posted to the company's public website.

The information contained on the Form 8937 and the attachment is intended to satisfy the public reporting requirements under IRC § 6045A of the Code and is intended to provide only a general summary of certain US Federal income tax consequences of the conversion rate adjustment. Such information is not intended to be a complete analysis or description of all potential deferral or other tax consequences of the conversion rate adjustment. You should consult your own tax advisor to determine the particular federal, state, local, or foreign income, reporting, or other tax consequences of the conversion rate adjustment applicable to you.

Form 8937, Part II, Line 14

On April 22, 2024, the Company announced that its Board of Directors declared a distribution of \$0.8925 per Common Unit, payable on May 15, 2024, to the holders of record of its Common Units on May 6, 2024. The conversion rate increase results in a deemed dividend to holders of the notes under IRC § 305(c) of the Internal Revenue Code.

Form 8937, Part II, Line 15

An adjustment to the conversion rate for the notes was triggered by the occurrence of the Ex-Dividend date on May 6, 2024, for the most recent regular quarterly cash distribution declared by the company taking into account such carried forward adjustments. On May 6, 2024, the conversion rate, increased to 11.5228 for NEP common units per \$1,000 of the 2021 convertible notes, which rate is equivalent to a conversion price of approximately \$86.7845 per NEP common unit.

Form 8937, Part II, Line 16

The calculation of the adjusted conversion rate per \$1,000 principal amount of notes held is set forth below.

CR₀ = the Conversion Rate in effect immediately prior to the Open of Business on the Ex-Dividend Date of such dividend or distribution.

CR₁ = the Conversion Rate in effect immediately after the Open of Business on such Ex-Dividend Date or such effective date.

SP₀ = the Last Report Sale Price of the Common Stock on the Trading Day immediately preceding the Ex-Dividend Date for such dividend or distribution.

$$CR_1 = CR_0 \times \frac{SP_0 - T}{SP_0 - C}$$

Ex Dividend Date	New Conversion Rate (CR₁) - Old Conversion Rate (CR₀) * SP₀	= Tax Base Adj
05/06/24	11.5228	11.3323 30.91 5.888355

Accordingly, for illustrative purposes, a holder of the notes is expected to increase its basis in the notes by \$5.888355 as a result of the inclusion of the dividend in gross income for US Federal income tax purposes.

Form 8937, Part II, Line 17

IRC § 301(c), IRC § 301(d), IRC § 305(b)(2), IRC § 305(c), IRC § 316

Form 8937, Part II, Line 18

This is not a loss transaction.

Form 8937, Part II, Line 19

The reportable tax year for this conversion rate adjustment is 2024 for a calendar year taxpayer.