

NOVA SCOTIA ENERGY BOARD

UNDERTAKING LIST

MATTER NAME: Nova Scotia Independent Energy System Operator (IESO Nova Scotia) - 2026/2027 Revenue Requirement and Fees Application			MATTER #: M12663	
DATE:	UND#	DESCRIPTION	REQUESTED OF BY	DATE DUE
June 17, 2026	U-1	To provide any work product from any consultant hired to support the development of the salary or benefits package for non-CEO employees	IESO NS by Consumer Advocate	July 10, 2026
June 17, 2026	U-2	To provide work product of consultant hired to support compensation package for the Board of Directors	IESO NS by Consumer Advocate	July 10, 2026
June 17, 2026	U-3	To explain the difference between the \$5.05 million and \$5.48 million referenced in response to Board IR-7	IESO NS by Small Business Advocate	July 10, 2026
June 17, 2026	U-4	To advise which expenses are included in the "Other Expense" category in the response to DGT IR-11	IESO NS by Small Business Advocate	July 10, 2026
June 17, 2026	U-5	To provide a copy of the unaudited Financial Statements	IESO NS by Industrial Group	July 10, 2026
June 17, 2026	U-6	To provide the confirmed WACC of IESO-NS that the \$5 million owing from customers is being carried at	IESO NS by Industrial Group	July 10, 2026

DATE	UND#	DESCRIPTION	REQUESTED OF _____ FOR _____	DUE DATE
June 17, 2026	U-7	To provide draft accounting policies	IESO NS by Industrial Group	July 10, 2026
June 25, 2026	U-8	To provide a copy of the objectives that are used to determine the eligibility for bonuses and incentive payments for the CEO	IESO by Industrial Group	July 10, 2026
June 25, 2026	U-9	To file in confidence what percent of the CEO compensation cost built into the 2026/2027 revenue requirement is base and what is at risk as well as confirmation of what the quantum or maximum amount of the bonus is	IESO by Industrial Group	July 10, 2026
June 25, 2026	U-10	To produce any work product completed by any consultant to assess CEO compensation	IESO by Industrial Group	July 10, 2026
June 25, 2026	U-11	To file the Interregional Transfer Capability Study Canadian Analysis from April 2025	IESO by NSEB	July 10, 2026