

Our File: 276834

April 23, 2026

Nova Scotia Energy Board
3rd Floor, Summit Place
1601 Lower Water Street
Halifax, Nova Scotia B3J 3S3

Filed via NSEB Online Filing Portal

Attention: Crystal Henwood, Clerk of the Board

Dear Ms. Henwood,

**Re: EfficiencyOne Compliance Filings
Inter-Affiliate Code of Conduct 2025 Annual Compliance Report**

Enclosed please find the following to be filed on behalf of EfficiencyOne (E1):

1. Inter-Affiliate Code of Conduct 2025 Annual Compliance Report (Board Only Confidential and Redacted versions). This report contains the following attachments:
 - Attachment A: Summary of Affiliate Transactions, for the Period January 1, 2025 to December 31, 2025. Services Provided by E1 to EfficiencyOne Services;
 - Attachment B: Summary of Affiliate Transactions, EfficiencyOne Services – E1 Employees;
 - Attachment C: Summary of Affiliate Transactions, for the Period January 1, 2025 to December 31, 2025; Services Provided by E1 to Halifax Climate Investment, Innovation and Impact Fund;
 - Attachment D: Summary of Affiliate Transactions, Halifax Climate Investment, Innovation and Impact Fund – E1 Employees;
 - Attachment E: E1 Code of Conduct Governing Affiliate Transactions Internal Guidelines; and
 - Attachment F: E1 Code of Conduct – Staff Internal Guidelines.

E1 respectfully requests **Board Only Confidential** treatment of the following Attachments for the Inter-Affiliate Code of Conduct 2025 Annual Compliance Report:

1. Inter-Affiliate Code of Conduct 2025 Annual Compliance Report – Attachment B: Attachment B contains sensitive salary information of E1 employees.
2. Inter-Affiliate Code of Conduct 2025 Annual Compliance Report – Attachment D: Attachment D contains sensitive salary information of E1 employees.

The Inter-Affiliate Code of Conduct 2025 Annual Compliance Report covers the period from January 1, 2025 to December 31, 2025. Effective March 28, 2026, Martha Casey was appointed Interim

CEO of EfficiencyOne Services and Halifax Climate Investment, Innovation and Impact Fund, following the departure of Stephen MacDonald on March 27, 2026. As this leadership change occurred outside the 2025 reporting period, it will be reported in the Inter-Affiliate Code of Conduct 2026 Annual Compliance Report.

I trust you will find all in order.

Yours very truly,

A handwritten signature in black ink, appearing to read "J. R. Gogan", with a long horizontal stroke extending to the right.

James R. Gogan

cc. client