M12835

NOVA SCOTIA ENERGY BOARD

IN THE MATTER OF: **THE PUBLIC UTILITIES ACT**

- and -

IN THE MATTER OF: **AN APPLICATION** by **NOVA SCOTIA POWER INCORPORATED** for approval of Annual and Regulated Financial Statements - 2025

INFORMATION REQUESTS – Second Set

To:	**Annie Beth Sampson** Manager, Regulatory Nova Scotia Power Inc. By email: anniebeth.sampson@nspower.ca
From:	**Board Staff** Nova Scotia Energy Board
Responses Due:	**Thursday, September 3, 2026**
Copies:	1 electronic copy (PDF searchable)
Contact Person:	**Miranda Mavhunga** Senior Advisor Finance Nova Scotia Energy Board 3rd Floor, 1601 Lower Water Street Halifax, NS B3J 3S3 Tel: (902) 424-4448 **Email:** Miranda.Mavhunga@novascotia.ca

Issued at Halifax, Nova Scotia, this 13th day of August, 2026.

Crystal Henwood

Crystal Henwood, Clerk of the Board

Request IR-13:

Please confirm if there were costs associated with the 2025 Cybersecurity incident included in NS Power's 2025 regulated financial statements.

Request IR-14:

If any Cybersecurity incident costs were recorded in the regulated statements, please provide a breakdown by cost category, account number, financial statement line item, amount incurred, amount recovered or expected to be recovered from insurance, amount excluded from regulated results, and amount included or proposed for inclusion in customer recovery.

Request IR-15:

With reference to Attachment 7, Changes to Chart of Accounts:

a) Please provide an explanation for the account numbers and cost centers added including clarification as to which accounts and costs centers these amounts were previously recorded under.
b) Please identify whether any of the additions were created to record costs associated with the Cybersecurity incident.

Request IR-16:

a) Please identify any indirect costs recognized in 2025 that arose from the Cybersecurity incident, including insurance premium changes, deductibles, business continuity costs, temporary staffing, billing and collection costs, customer notification, credit monitoring, legal costs, consultant costs and other costs.
b) Please explain the accounting and regulatory treatment of these costs.

Request IR-17:

Please provide a detailed reconciliation of the operating expenses between the audited statements and the regulated statements.

Request IR-18:

With regards to Attachment 1, Summary of Unregulated Adjustments:

a) Please provide further details of the Unregulated Retained Earnings line item "Extended customer credit monitoring service costs and manual meter reading costs".
b) A detailed breakdown of "Unregulated compensation" for 2023 – 2025.

Request IR-19:

Please provide a breakdown of the accounts payable balance by major category and the principal drivers of the increase from 2024.