



Q1 2026 Demand Side Management Report

2026 Quarter One

Activity for the period January 1 – March 31, 2026

Efficiency Nova Scotia is a franchise awarded by the Province of Nova Scotia to EfficiencyOne, an independent not-for-profit corporation. The franchise was created to help Nova Scotians reduce their energy consumption and improve their energy efficiency and conservation at home and at work.

Date Filed: May 25, 2026

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1. SUMMARY

The Q1 2026 report summarizes EfficiencyOne's (E1) Demand Side Management (DSM) results and activities as administrator and operator of the Efficiency Nova Scotia (ENS) franchise for the period of January 1 to March 31, 2026

E1's 2023-2025 DSM Plan Compliance filing was approved by the Nova Scotia Utility and Review Board ("NSUARB"), as it then was, on November 8, 2022,¹ and E1's 2026 DSM Extension Application filing was approved by the Nova Scotia Energy Board ("NSEB") on December 22, 2025.² Together, the two approved filings (hereinafter the "2023-2026 Plan as Approved") have an aggregate investment of \$236.8 million over the four-year period and four Performance Targets to be achieved over the Plan period, with a compliance threshold of 90 percent or greater for each Target ($\geq 90\%$)³:

- 528.7 GWh of cumulative annual energy savings;
- 97.7 MW of cumulative annual peak demand savings;
- 16.3 MW of available capacity attributed to demand response initiatives; and
- 19.8 GWh of cumulative annual energy savings applicable to Affordable Multifamily Housing, Affordable Single-family Homes, and the Mi'kmaw Home Energy Efficiency Project.

This Q1 report provides E1's Q1 results for 2026, the mid-course adjustment (MCA) for 2026, a discussion of variances of +/- 25% between the Plan as Approved and the mid-course adjustment, program activity highlights, and rate class results.

In Q1 2026, E1 reported 29.8 GWh of net incremental energy savings, 5.3 MW of net peak demand savings, 15.7 MW of available capacity, and 1.4 GWh of net energy savings applicable to

¹ M10473, NSUARB Order, page 1, November 8, 2022.

² M12249, NSEB Order, page 1, December 22, 2025. (On March 26, 2025, the Nova Scotia government passed legislation to extend E1's current approved 2023-2025 DSM Plan by an additional year with a prescribed investment level of \$63.75 million for the 2026 one-year extension. E1 was required to file targets for the 2026 extension year which it did on April 30, 2025 under matter M12249.)

³ M12249, NSEB Decision, pages 30-31, December 22, 2025.

Affordable Multifamily Housing, Affordable Single-family Homes, and the Mi'kmaw Home Energy Efficiency Project, with a portfolio expenditure of \$14.2 million.

2. 2023-2026 DSM Plan Period Forecast and 2026 Mid-Course Adjustment

2.1 Forecast for 2023-2026 DSM Plan Period

E1's four-year Plan forecast includes E1's actual savings results and expenditures from 2023, 2024, and 2025, and the 2026 mid-course adjustment, which is described in further detail in section 2.2.

As shown in Table 1, E1 expects to spend slightly less than its 2023-2026 Plan as Approved investment level of \$236.8 million and is forecasting to achieve the compliance threshold of 90 percent or greater for its four 2023-2026 Plan Performance Targets – energy savings, demand savings, available capacity, and energy savings applicable to Affordable Multifamily Housing, Affordable Single-family Homes, and the Mi'kmaw Home Energy Efficiency Project.

Table 1: 2023-2026 DSM Plan Period Forecast

Plan Year	2023-2026 DSM Plan Period Forecast														
	Energy Savings (GWh)			Demand Savings (MW)			Available Capacity (MW)			Energy Savings applicable to Affordable Single-family Homes, Affordable Multi-family Housing, and Mi'kmaw Home Energy Efficiency Project (GWh)			Expenditures (\$ million)		
	Plan as Approved	Results/ Forecast	Variance	Plan as Approved	Results/ Forecast	Variance	Plan as Approved	Results/ Forecast	Variance	Plan as Approved	Results/ Forecast	Variance	Plan as Approved	Results/ Forecast	Variance
2023	120.7	131.6	10.9	26.9	27.6	0.7	3.0	2.4	-0.6	5.3	3.5	-1.8	\$53.1	\$45.3	-\$7.8
2024	142.6	172.8	30.2	25.6	30.7	5.1	10.0	8.1	-1.9	5.3	5.3	0.0	\$57.5	\$65.7	\$8.2
2025	149.5	129.4	-20.0	26.3	23.6	-2.7	17.9	6.8	-11.1	5.3	7.9	2.6	\$62.5	\$60.4	-\$2.1
2026	116.0	109.6	-6.4	18.9	21.6	2.7	16.3	15.7	-0.6	4.0	4.8	0.8	\$63.7	\$62.8	-\$0.9
Cumulative	528.7	543.4	14.7	97.7	103.4	5.7	16.3	15.7	-0.6	19.8	21.4	1.6	\$236.8	\$234.2	-\$2.6
% of Target	-	-	103%	-	-	106%	-	-	97%	-	-	108%	-	-	99%

Plan as Approved refers to the investment and savings targets as provided in the 2023-2025 DSM Resource Plan Compliance filing and in the 2026 DSM Extension Application. See M10473, 2023-2025 DSM Resource Plan Compliance Filing, Appendix C, Schedule E, pages 56–122, October 4, 2022 (the NSUARB approved the 2023-2025 DSM Plan on November 8, 2022); and M12249, 2026 DSM Extension Application (the Nova Scotia Energy Board approved the 2026 DSM Extension on December 22, 2025)

Numbers may not sum due to rounding.

2.2 2026 Mid-course adjustment

E1's mid-course adjustment projects that E1 will achieve 109.6 GWh of energy savings, 21.6 MW of net peak demand savings, 15.7 MW of available capacity, and 4.8 GWh of net energy savings

1 applicable to Affordable Multifamily Housing, Affordable Single-family Homes, and the Mi'kmaw
2 Home Energy Efficiency Project, with an investment of \$62.8 million. When compared to the 2026
3 Plan as Approved, the 2026 mid-course adjusted energy savings, available capacity, and
4 investment are slightly lower than the 2026 Plan as Approved, while demand savings and energy
5 savings applicable to Affordable Multifamily Housing, Affordable Single-family Home, and the
6 Mi'kmaw Home Energy Efficiency Project. 2026 is the final year of the 2023-2026 DSM Plan and
7 the 2026 mid-course adjusted numbers reflect E1's management of both its 2026 targets and its
8 overall 2023-2026 DSM Plan targets.

9
10 In the Residential sector, the Existing Residential program continues to be significantly impacted
11 by the disruption to the Residential Behaviour program component, which was indefinitely
12 paused in May 2025 following the cybersecurity incident at NS Power and the subsequent
13 unavailability of customer data from the utility. There remains no definitive timetable for when
14 customer data from NS Power will be available in order for E1 to resume program delivery. As
15 such, E1 is currently assuming no energy savings from Residential Behaviour in 2026. As a low
16 unit cost program component that represented almost half of Existing Residential's 2026 Plan as
17 Approved energy savings total (17.0 of 35.2 GWh), having no energy savings from Residential
18 Behaviour in 2026 is the primary reason for the decrease in Existing Residential's energy savings
19 in the mid-course adjustment. Some of the drop in energy savings, however, is expected to be
20 made up by the Home Energy Assessment program component, as final participants in the federal
21 Canada Greener Homes Grant program complete their projects in 2026. E1's 2026 mid-course
22 adjustment reflects current circumstances for Existing Residential program components,
23 whereas the 2026 Plan was developed in early 2025 and filed in April 2025, prior to the
24 Residential Behaviour pause, and at a time when there was still some uncertainty about how
25 many Canada Greener Homes Grant participants would complete, when they would complete,
26 and exactly what they would install. Participants in Home Energy Assessment are also expected
27 to drive higher demand savings in Existing Residential in 2026.

1 In the Business, Non-profit, and Institutional (BNI) sector, mid-course adjusted energy savings,
2 and investment are closely aligned with 2026 Plan as Approved targets, while demand savings
3 are slightly lower, with that drop made up for at the portfolio level by increases in the Residential
4 sector.

5
6 E1's Demand Response program's tracked results for the now concluded 2026 season (December
7 1, 2025 to February 28, 2026) is 15.7 MW of available capacity. While lower than the 16.3 MW
8 target in both the 2026 Plan as Approved, and Plan Performance target for the 2023-2026 DSM
9 Plan period, the 15.7 MW represents significant progress over 2025 results (6.9 MW), and also
10 achieves the compliance threshold of 90 percent or greater for the 2023-2026 target. Results are
11 still to be evaluated. Further insights on the 2026 demand response season are provided in
12 section 6 of this report.

13
14 The mid-course adjusted energy savings applicable to Affordable Multifamily Housing, Affordable
15 Single-Family Homes, and the Mi'kmaw Home Energy Efficiency Project projects that the
16 dedicated low-income and equity programs target in the 2026 Plan will be achieved, with
17 Affordable Multifamily Housing and the Mi'kmaw Home Energy Efficiency Project expected to
18 come in slightly lower than Plan, and Affordable Single-family Homes expected to overachieve.

19
20 Explanations of program level mid-course adjusted targets that differ by 25 percent or more
21 compared to the 2026 Plan as Approved are provided in the program section of this report.⁴

22 Table 2 presents E1's 2026 Plan as Approved targets, E1's 2026 mid-course adjustment, and Q1
23 results The rate class breakdown of the 2026 mid-course adjusted targets is detailed in
24 Attachment 1.

⁴ M10473, As per Schedule E, Section 9.2: Quarterly Reports, E1 will provide discussion of 25 percent or greater variance in energy and demand savings or investment results at the program level.

1 **Table 2: 2026 Plan as Approved, 2026 Mid-course Adjustment, and Q1 Results**

		2026 Plan as Approved					2026 Mid-Course Adjustments					Q1 and YTD 2026 Results										Program Status		
		First-Year Energy Savings (GWh)	Lifetime Energy Savings (GWh)	Peak EE Demand Savings (MW)	Investment (\$ million)	Available Capacity (MW)	First-Year Energy Savings (GWh)	Lifetime Energy Savings (GWh)	Peak EE Demand Savings (MW)	Investment (\$ million)	Available Capacity (MW)	First-Year Energy Savings (GWh)		Lifetime Energy Savings (GWh)		Peak EE Demand Savings (MW)		Expenditures (\$ million)		Available Capacity (MW)		Program Status - First-Year Energy Savings	Program Status - Peak Demand Savings	Program Status - Available Capacity
												Q1 Actual	YTD Actual	Q1 Actual	YTD Actual	Q1 Actual	YTD Actual	Q1 Actual	YTD Actual	Q1 Actual	YTD Actual			
Residential	Energy Efficiency (EE) Programs																							
	Efficient Product Rebates	4.8	47.2	0.5	2.5	-	4.7	46.1	0.3	1.6	-	0.7	0.7	7.3	7.3	0.0	0.0	0.4	0.4	-	-	🟢	🔴	-
	Instant Savings	4.8	47.2	0.5	2.5		4.7	46.1	0.3	1.6		0.7	0.7	7.3	7.3	0.0	0.0	0.4	0.4					
	Existing Residential	35.2	277.3	4.3	23.0	-	26.9	485.2	8.8	22.3	-	7.0	7.0	146.3	146.3	1.8	1.8	4.2	4.2	-	-	🟡	🟢	-
	Affordable Multifamily Housing	1.0	17.0	0.5	1.8		0.8	14.7	0.2	1.0		0.1	0.1	1.9	1.9	0.1	0.1	0.1	0.1					
	Affordable Single-family Homes	2.7	48.2	1.4	7.7		3.7	66.9	1.6	8.2		1.2	1.2	24.3	24.3	0.4	0.4	2.0	2.0					
	Efficient Product Installation	10.5	109.8	0.6	5.3		5.7	60.0	0.2	5.9		1.2	1.2	11.7	11.7	0.0	0.0	1.0	1.0					
	Home Energy Assessment	3.8	78.2	1.7	5.0		16.3	338.2	6.3	4.9		4.3	4.3	106.3	106.3	1.2	1.2	0.8	0.8					
	Mi'kmaw Home Energy Efficient Project	0.4	7.1	0.2	1.1		0.3	5.4	0.4	0.9		0.1	0.1	2.1	2.1	0.1	0.1	0.2	0.2					
	Residential Behaviour	17.0	17.0	0.0	2.1		0.0	0.0	0.0	1.2		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0					
Business, Non-Profit and Institutional (BNI)	New Residential	0.0	0.0	0.0	0.0	-	0.0	0.0	0.0	0.0	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-	-			-
	Residential Subtotal	40.0	324.5	4.9	25.5	-	31.5	531.2	9.1	23.9	-	7.7	7.7	153.7	153.7	1.9	1.9	4.6	4.6					
	Low-Income ¹	10.3	115.4	2.3	12.8		9.7	162.4	2.7	12.2		1.8	1.8	31.4	31.4	0.6	0.6	2.6	2.6					
	Efficient Product Rebates	31.9	485.6	5.2	8.1	-	29.9	456.3	4.0	7.8	-	13.0	13.0	231.3	231.3	1.8	1.8	2.6	2.6	-	-	🟢	🟡	-
	Business Energy Rebates	31.9	485.6	5.2	8.1		29.9	456.3	4.0	7.8		13.0	13.0	231.3	231.3	1.8	1.8	2.6	2.6					
	Custom Incentives	38.0	417.0	7.4	10.8	-	41.2	451.1	7.4	11.5	-	6.5	6.5	25.9	25.9	1.2	1.2	1.9	1.9	-	-	🟢	🟢	-
	Custom	34.0	395.3	7.0	9.8		36.7	426.6	6.9	10.7		6.5	6.5	25.9	25.9	1.2	1.2	1.7	1.7					
	Strategic Energy Management	4.0	21.7	0.4	0.9		4.5	24.5	0.5	0.8		0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1					
	Direct Installation	6.1	94.7	1.5	5.8	-	6.9	107.5	1.1	6.3	-	2.7	2.7	47.0	47.0	0.5	0.5	2.3	2.3	-	-	🟢	🔴	-
	Small Business Energy Solutions	6.1	94.7	1.5	5.8		6.9	107.5	1.1	6.3		2.7	2.7	47.0	47.0	0.5	0.5	2.3	2.3					
Total EE	BNI Subtotal	76.0	997.3	14.0	24.7	-	78.1	1,015.0	12.5	25.7	-	22.1	22.1	304.2	304.2	3.4	3.4	6.8	6.8					
	Low-Income ¹	0.2	4.3	0.0	0.1		0.2	4.4	0.0	0.1		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0					
	Programs subtotal	116.0	1,321.8	18.9	50.2	-	109.6	1,546.2	21.6	49.5	-	29.8	29.8	457.9	457.9	5.3	5.3	11.3	11.3	-	-	🟢	🟢	-
	Enabling Strategies	-	-	-	7.0		-	-	-	7.1								1.4	1.4					
	Education & Outreach				1.6					1.5								0.4	0.4					
	Development & Research				2.4					2.2								0.3	0.3					
	Other Enabling Strategies				3.0					3.3								0.7	0.7					
	Energy Efficiency Programs Total	116.0	1,321.8	18.9	57.2	-	109.6	1,546.2	21.6	56.6	-	29.8	29.8	457.9	457.9	5.3	5.3	12.8	12.8	-	-	🟢	🟢	-
	Demand Response (DR) Program ²																							
	Demand Response	Demand Response				6.5	16.3			6.2	15.7								1.4	1.4	15.7	15.7		
Residential Demand Response					4.0	4.7			3.2	2.7								1.1	1.1	2.7	2.7			
BNI Demand Response					2.6	11.6			3.1	13.0								0.3	0.3	13.0	13.0			
Total (EE + DR)		116.0	1,321.8	18.9	63.7	16.3	109.6	1,546.2	21.6	62.8	15.7	29.8	29.8	457.9	457.9	5.3	5.3	14.2	14.2	15.7	15.7	-	-	-

2026 Plan as Approved refers to the investment and savings targets as provided in the 2026 DSM Extension Application. See M12249, 2026 DSM Extension Application (the Nova Scotia Energy Board approved the 2026 DSM Extension on December 22, 2025).

Numbers may not sum due to rounding. Energy and demand savings are calculated at the generator and are net of free-ridership and spillover. Expenditure amounts are unaudited.

Program status compares the 2026 mid-course adjustment to 2026 Plan as Approved targets. Green denotes an anticipated variance of less than 10% below, yellow denotes an anticipated variance of 10% to 25% below, and red denotes an anticipated variance of 25% below the 2026 Plan as Approved targets for energy, net peak demand savings, and demand response.

The New Home Construction program component of the New Residential program ended on December 31, 2023. The wind-up of the program component was outlined in E1's 2023-2025 DSM Plan.

¹ Reflects participation by low-income customers. Numbers are a subset of Residential and BNI Efficient Product Rebates, Existing Residential, Custom Incentives, and Direct Installation programs and include savings applicable to E1's dedicated programs and E1's non-targeted programs (incidental savings) for low-income, underserved, and diverse communities.

² Demand Response results reflect available capacity savings achieved during the 2025/2026 utility peak period season (i.e., December 1, 2025 through to February 28, 2026).

3. QUARTERLY HIGHLIGHTS

This section provides results on program participation, unit cost data, and DSM expenditures for the Q1 period. 2026 rate class allocations and Q1 rate class results by program are provided in Attachment 1.

3.1 Participation

Q1 participation results are provided in Table 3 as compared to the projected participation uptake in the 2026 Plan as Approved. Results provide insight into current trends within program components.

For example, participant completions in Affordable Single-family Homes continued to be high in Q1 following the transition in Q2 2025 to managing participants with both building envelope upgrades and heating system installations as separate projects, allowing participants to move through the program component at a faster pace. Participants with both types of projects who complete both projects in the same calendar year are counted as one participant; however, participants with both types of projects who complete one project in one calendar year and the second project in another calendar year are counted as a participant in both years. This means participation numbers in Affordable Single-family Homes are expected to be higher than the 2026 Plan as Approved.

Home Energy Assessment participation was high in Q1, as the final participants in the federal Canada Greener Homes Grant program – which significantly boosted participation in the program component over the last three years – completed their projects in Q1.

As is historically the case, participation in the Custom program component was low in Q1, as more projects typically close later in the year.

2026 Demand Response program participation wrapped up in Q1, with the demand response season ending on February 28, 2026. BNI Demand Response participation was lower than the

2026 Plan target, but tracked results show those participants overachieved the program component's Plan available capacity target. Residential Demand Response participation is higher than participation target in the 2026 Plan.

Table 3: Participation Rates

		Participation				
		2026 Plan as Approved	Q1 2026 Results	YTD 2026 Results	YTD Results as % of 2026 Plan as Approved	Participation Unit
Residential	Efficient Product Rebates	33,682	9,055	9,055	27%	Units rebated
	Instant Savings	33,682	9,055	9,055	27%	
	Existing Residential					
	Affordable Multifamily Housing	88	15	15	17%	Projects
	Affordable Single-family Homes	800	432	432	54%	Homes
	Efficient Product Installation	49,338	8,235	8,235	17%	Products
	Home Energy Assessment	1,900	692	692	36%	Homes
	Mi'kmaw Home Energy Efficient Project	180	44	44	24%	Homes
	Residential Behaviour	205,000	0	0	0%	Participants ¹
	New Residential	0	0	0	N/A	Homes
Business, Non-Profit and Institutional	Efficient Product Rebates	159,941	41,640	41,640	26%	Units rebated
	Business Energy Rebates	159,941	41,640	41,640	26%	Units rebated
	Custom Incentives					
	Custom	172	19	19	11%	Projects
	Strategic Energy Management	11	12	12	109%	Participants
	Direct Installation	42,096	14,319	14,319	34%	Products
Demand Response	Small Business Energy Solutions	42,096	14,319	14,319	34%	Products
	Demand Response	10,742	12,712	12,712	118%	Participants ²
	Residential Demand Response	10,303	12,614	12,614	122%	Participants
	BNI Demand Response	439	98	98	22%	Participants

2026 Plan as Approved participation refers to the participation targets as provided in the 2026 DSM Extension Application. See M12249, 2026 DSM Extension Application (the Nova Scotia Energy Board approved the 2026 DSM Extension on December 22, 2025).

The New Home Construction program component of the New Residential program ended on December 31, 2023. The wind-up of the program component was outlined in E1's 2023-2025 DSM Plan.

¹ Residential Behaviour participation is defined as the number of unique participants who have received an Efficiency Insights Report. Participation fluctuates from month-to-month based on customer billing cycles, so participation reflects the highest monthly participation achieved in Q1 and YTD.

² Demand Response participation is defined as the number of BNI facilities and Residential households participating in NS Power curtailment events coordinated by E1. For BNI Demand Response, participation is defined as the number of facilities participating in curtailment events (i.e., a business may have one or multiple facilities participating but each facility is counted as one participant). Each BNI Demand Response participant has at least one NS Power account/meter enrolled in curtailment events, although some participants have multiple accounts/meters enrolled in curtailment events. For Residential Demand Response, participation is defined as the number of households participating in each technology pathway (i.e., one household participating in both smart thermostat direct load control and electric vehicle telematics and chargers would count as two participants). Each Residential Demand Response participant has at least one device of a technology pathway, but may have multiple devices of a technology pathway.

3.2 Unit Cost

Unit cost data is a calculation output of E1's investment and savings over a defined time period.

Factors that influence unit cost results typically include:

- the level of participation in a program or program component;
- the mix of products in the programs (measure mix);
- changes to savings in programs (e.g., changes to evaluated unitary savings, free-ridership levels, adjustment ratios, etc.); and
- changes to costs in programs (e.g., changes to delivery agent costs, marketing efforts, number of program full-time-equivalents (FTEs), etc.).

Table 4 presents unit cost data for the 2026 Plan as Approved, the mid-course adjusted unit cost, and Q1 results.

At the portfolio level, E1's projected mid-course adjusted unit cost is \$0.52/kWh, compared to the approved 2026 Plan unit cost of \$0.49/kWh. The higher unit cost is driven by Existing Residential, where the Residential Behaviour program component, which has been paused since May 2025 as a result of NS Power's cybersecurity incident and unavailability of their data feeds, and E1 is currently assuming no energy savings from Residential Behaviour in 2026. As a low unit cost program component, Residential Behaviour represented half of Existing Residential's 2026 Plan energy savings total but only nine percent of its 2026 Plan as Approved investment total – leading to expected increased unit costs for the Existing Residential program, and the Residential sector as a whole (the mid-course adjusted unit cost for Residential programs is \$0.76/kWh, compared to the 2026 Plan as Approved unit cost of \$0.64 /kWh).

For BNI sector programs, the mid-course adjusted unit cost is \$0.30/kWh, which is slightly lower than the 2026 Plan as Approved unit cost of \$0.31/kWh.

1 **Table 4: Unit Cost**

		First-Year Unit Cost		
		2026 Plan as Approved (\$/kWh)	2026 MCA (\$/kWh)	2026 Actual YTD (\$/kWh)
Residential	Efficient Product Rebates	0.52	0.34	0.55
	Existing Residential	0.65	0.83	0.60
	Residential Subtotal	0.64	0.76	0.60
	<i>Low-Income¹</i>	<i>1.23</i>	<i>1.27</i>	<i>1.48</i>
Business, Non-Profit and Institutional (BNI)	Efficient Product Rebates	0.25	0.26	0.20
	Custom Incentives	0.28	0.28	0.29
	Direct Installation	0.95	0.91	0.85
	BNI Subtotal	0.32	0.33	0.31
	<i>Low-Income¹</i>	<i>0.46</i>	<i>0.51</i>	<i>0.00</i>
Total	Programs Subtotal	0.43	0.45	0.38
	Enabling Strategies	-	-	-
	Total	0.49	0.52	0.43

2 2026 Plan as Approved refers to the investment and savings targets as provided in the 2026 DSM Extension Application. See M12249, 2026 DSM
3 Extension Application (the Nova Scotia Energy Board approved the 2026 DSM Extension on December 22, 2025).

4 First-year unit cost is provided to two decimal places due to the relative magnitude of the figures. Unit costs are calculated using energy savings
5 at the generator, net of free-ridership and spillover, and using unaudited expenditure amounts.

6 The New Home Construction program component of the New Residential program ended on December 31, 2023. The wind-up of the program
7 component was outlined in E1's 2023-2025 DSM Plan

8 ¹ Reflects savings from E1's targeted and non-targeted programs applicable to low-income, diverse and under-served communities. Numbers
9 are a subset of overall Efficient Product Rebates (Residential and BNI), Existing Residential, Custom Incentives, and Direct Installation programs.

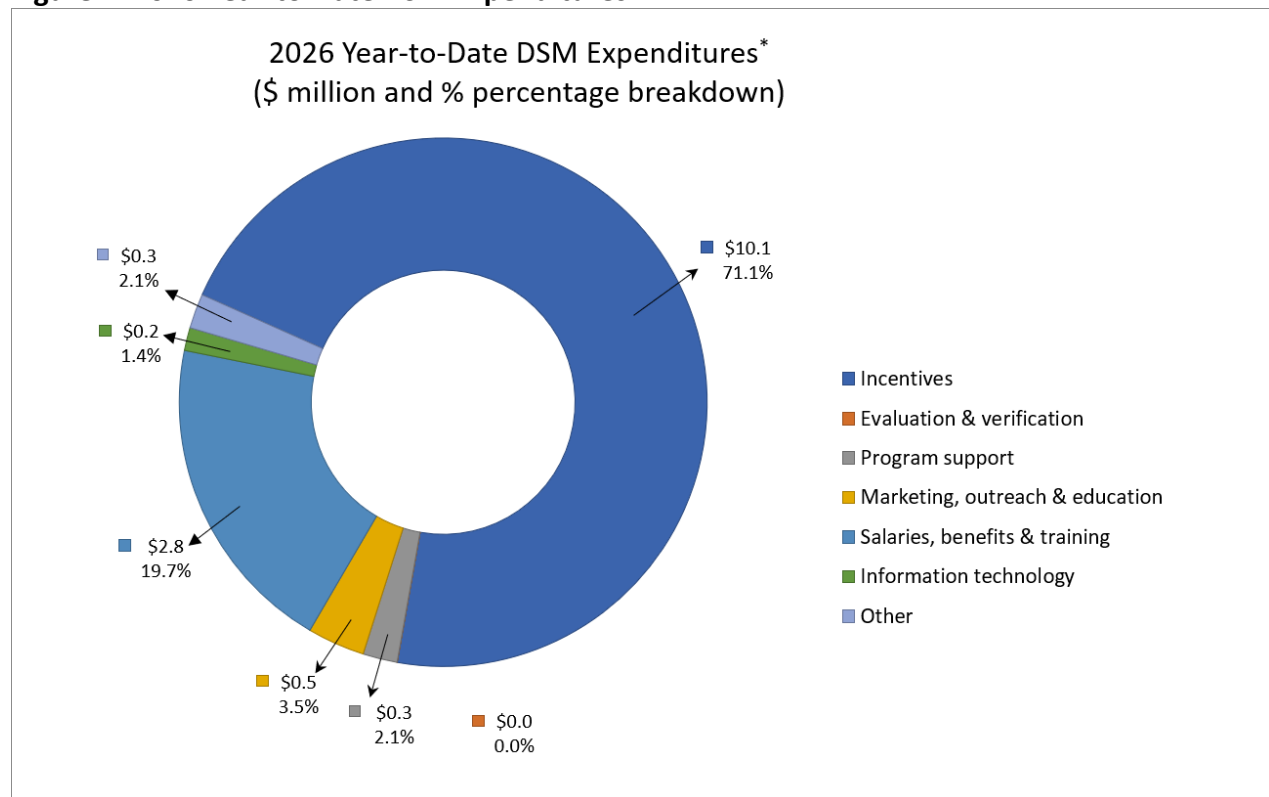
3.3 Year-to-Date Expenditures

E1's expenditure results, year-to-date, are \$14.2 million. Figure 1 presents a breakdown, by category, of those year-to-date expenditures.

E1's incentive expenditures, as a percentage of total expenditures, are slightly lower than the same period last year (73.4 percent in Q1 2025; 71.1 percent in Q1 2026). The percentage of total expenditures of the other cost categories are consistent with Q1 2025.

There were no reported expenditures in Q1 for evaluation and verification activities as the commencement of planning activities for 2026 evaluation and verification activities began in Q2.

Figure 1: 2026 Year-to-Date DSM Expenditures



*Expenditure amounts are unaudited and rounded to the nearest hundred thousand.

4. RESIDENTIAL SECTOR

E1's Residential sector consists of the following two programs:

- Efficient Product Rebates; and
- Existing Residential

Note: The New Home Construction program component under the New Residential program, ended on December 31, 2023. The program component's wind-up was outlined in E1's 2023-2025 DSM Plan.

The Residential sector achieved 7.7 GWh of net incremental energy savings and 1.9 MW of net peak demand savings in Q1.

Tables 5 and 6 provide Q1 program highlights. E1 also provides explanations of changes of 25 percent or more in the mid-course adjustment within programs, as compared to the 2025 Plan as Approved. In Q1, this applies to Residential Efficient Product Rebates demand savings, expenditures, and unit cost; and Existing Residential demand savings and unit cost.

4.1 Residential Efficient Product Rebates

The Residential Efficient Product Rebates program consists of one program component:

- Instant Savings

Table 5: Residential Efficient Product Rebates

RESIDENTIAL EFFICIENT PRODUCT REBATES (2026)				
Residential Efficient Product Rebates	Energy Savings (GWh)	Demand Savings (MW)	Expenditure (\$ million)	Unit Cost (\$/kWh)
2026 Plan as Approved	4.8	0.5	2.5	0.52
2026 MCA	4.7	0.3	1.6	0.34
Q1 2026 Actual	0.7	0.0	0.4	-
• Factors in the mid-course adjusted demand savings being lower compared to the 2026 Plan include: ○ Uptake on products that have low or no demand savings in the Instant Savings program component (smart thermostats, in particular) was strong in Q1 and is expected to continue throughout the year.				

RESIDENTIAL EFFICIENT PRODUCT REBATES (2026)	
○ Net-to-gross ratios that were updated in the 2025 Evaluation and applied to non-lighting products has resulted in reduced demand savings. ● Expenditures in the mid-course adjustment are lower than the 2026 Plan as Approved primarily due to the decision to remove several product categories with some of the highest rebates but increasingly lower energy savings and uptake, from Instant Savings on January 1, 2026. The program team has also worked with the delivery agent to improve and consolidate the compliance process, which has reduced costs.	
Program Components	
● Instant Savings offers point-of-sale rebates to retail customers who purchase eligible energy efficient products.	
Instant Savings Highlights	
● Rebates for smart thermostats and solar LED fixtures were reintroduced to Instant Savings on January 1 after being paused temporarily in Q2 2025 to manage program spending to adhere to approved Plan period investment level at that time. Smart thermostats were the most popular product category in Q1 2026. ● Other changes implemented in the program component on January 1 included: ○ Several product categories were removed from the program component primarily due to significant decreases in energy savings and/or low uptake. The products removed were clothes washers, clothes dryers (& combo units), dehumidifiers, room air purifiers, power bars and smart power strips, and outdoor heavy duty timers. ○ Heat pump clothes dryers were introduced as new measure with an incentive of \$150/unit. ○ Heat pump water heater rebates increased from \$400/unit to \$800/unit, and clothesline and outdoor clothes dryer kit rebates increased from \$5/unit to \$10/unit to drive participation for both measures, which achieve high energy savings. Further details are provided in section 7. ● With high savings and market potential, efforts to increase uptake on heat pump water heaters in Instant Savings were pursued in Q1 by the program team alongside the heat pump water heater market transformation pilot team – leading to the introduction of a mid-stream rebate where contractors can now access heat pump water heater rebates to then deliver the rebate directly to their customers. To facilitate this new type of rebate, a contractor rebate form for heat pump water heaters was created and is now available to contractors.	

1

2 4.2 Existing Residential

3 The Existing Residential program consists of the following program components:

- 4 ● Affordable Multifamily Housing and Non-Profit Organizations;
- 5 ● Affordable Single-family Homes;
- 6 ● Efficient Product Installation;
- 7 ● Home Energy Assessment;
- 8 ● Mi'kmaw Home Energy Efficiency Project; and

- Residential Behaviour.

Table 6: Existing Residential

EXISTING RESIDENTIAL (2026)				
Existing Residential	Energy Savings (GWh)	Demand Savings (MW)	Expenditure (\$ million)	Unit Cost (\$/kWh)
2026 Plan as Approved	35.2	4.3	23.0	0.65
2026 MCA	26.9	8.8	22.3	0.83
Q1 2026 Actual	7.0	1.8	4.2	-
- Existing Residential's mid-course adjusted energy savings are lower than the 2026 Plan due to expectations that the Residential Behaviour program component will not deliver any energy savings in 2026. An increase in what Home Energy Assessment participants are expected to achieve in 2026 is making up some of the energy savings shortfall and also boosting overall Existing Residential demand savings. - The higher mid-course adjusted unit cost also reflects the assumption that Residential Behaviour – a low unit cost program component that represented close to half of Existing Residential's 2026 Plan energy savings total but only nine percent of its 2026 Plan as Approved investment total – will not achieve energy savings in 2026.				
Program Components				
- The Affordable Multi-family Housing and Non-Profit Organizations program component assists non-profit organizations (e.g., shelters, transition houses, community hubs etc.) and affordable housing owners with financial incentives for building retrofit projects. Projects are completed through a comprehensive or prescriptive stream. - Affordable Single-family Homes (marketed as HomeWarming) provides a whole-home retrofit service at no-cost to income-qualified Nova Scotians. Upgrades delivered are inclusive of energy efficiency assessments and upgrades to building envelopes (including air tightness and insulation), space heating (e.g., heat pump installations), and ventilation. - Efficient Product Installation provides homeowners and tenants with free-of-charge direct installation of energy efficient products such as smart thermostats, hot water controllers, humidity sensors, dimmer switches, motion sensors, and solar-powered outdoor security lights. - Home Energy Assessment encourages homeowners to improve the energy efficiency and comfort of their homes by improving building envelopes, as well as installing space heating and water heating systems, by providing rebates for eligible energy efficiency upgrades. - The Mi'kmaw Home Energy Efficiency Project provides energy efficiency upgrades to band-owned and privately-owned homes in the 13 Mi'kmaw communities in Nova Scotia. Activities include a pre-retrofit ("D") and post-retrofit ("E") home energy assessment along with the completion of recommended upgrades (e.g., building envelope, space heating or water heating equipment upgrades and appliance replacements). Delivered in partnership with E1, community housing managers, delivery agents, and Mi'kmaw community preferred contractors, all upgrades are managed by E1 and/or its delivery agents on behalf of the community and participant.				

EXISTING RESIDENTIAL (2026)
Residential Behaviour launched in Q2 2024. Through personalized and timely energy-use feedback and analysis, customers are empowered to make informed choices about their energy consumption behaviours and directed to E1 programs and services that can help support their efforts to reduce electricity consumption. Residential Behaviour features a customer portal with electronic home energy reporting tools enabled through advanced metering infrastructure (AMI) data. Paper and electronic home energy reports are delivered to participants each billing cycle.
Affordable Multifamily Housing Highlights
- Several changes were introduced to the Affordable Multifamily Housing program component in Q1 to help address the impacts on project recruitment and completion rates being felt since a provincially funded top-up to DSM incentives ended early in 2025. The changes, aimed at reducing barriers for residential customers, are as follows: - The eligible unit cost for Affordable Multifamily Housing participants was increased to \$1.50/kWh for residential projects and \$0.65/kWh for eligible non-profits. Rebates remain capped at \$150,000 per project or 80% of the project cost (or 100% of the project cost in the case of non-for-profit shelters and transition houses), whichever is lower. Further details are provided in section 7. - The Affordable Multifamily Housing operating agreement was updated, with the term length, rental rates, and regional tiers being redesigned to better reflect changing market conditions. - The program team also continued its efforts to attract comprehensive participants through a range of marketing and business development initiatives.
Affordable Single-family Homes Highlights
- Energy savings and demand savings for Affordable Single-family Homes continued to be strong through Q1 and the program component team remained focused on working through a backlog of applicants. - Since switching to managing participants with both building envelope upgrades and heating system installations as separate projects in 2025, the program component is continuing to maintain a high rate of project completions. All new participants that are eligible for both types of projects are receiving building envelope upgrades first, before being assigned to a contractor for heating system installations.
Efficient Product Installation Highlights
- Energy savings and demand savings in Efficient Product Installation were lower in Q1 than in the same quarter in 2025, as expected, given that lighting measures were still in place in the first half of 2025 before being removed as of July 1, 2025. - Air-sealing measures and water-saving measures, that were paused in 2025 to manage spending at that time as the program component transitioned to primarily electrician-installed measures, were reintroduced in Q1. Air-sealing measures include window film kits and pipe insulation; and water saving measures include low-flow showerheads, thermostatic shower valves, and faucet aerators. - The program collaborated with the Residential Demand Response team to automatically enroll eligible smart thermostats during installations of those products in Q1, simplifying the customer experience while supporting demand response programming.

EXISTING RESIDENTIAL (2026)	
Home Energy Assessment Highlights	
- All remaining Canada Greener Homes Grant participants were processed and completed their projects in Q1. All rebates were issued by March 31. E1 and Natural Resources Canada began co-delivering the Canada Greener Homes Grant program (which provided a top-up to DSM incentives for Home Energy Assessment participants) in 2023, before it closed to new applications early in 2024. Over the last two years, participants who had enrolled before the application cutoff, have continued to complete their projects. - The program team continued to work through a backlog of final assessments in Q1, achieving a significant reduction in unprocessed files since December 2025.	
Mi'kmaw Home Energy Efficiency Project Highlights	
- Most Mi'kmaw Home Energy Efficiency Project projects that were initiated in 2025 closed in Q1 2026, with the remainder expected to close in Q2. - In Q1, Mi'kmaw communities began submitting homes that will make up the program component's ninth and final cohort of participants, with the aim of enrolling all remaining eligible homes, as the Mi'kmaw Home Energy Efficiency Project will end in March 2027. - E1 began developing the 2025 Mi'kmaw Home Energy Efficiency Project Impact Report, which will detail the program component's results. It will be made available in English and Mi'kmaw and is expected to be released in Q2.	
Residential Behaviour Highlights	
- The Residential Behaviour program component remained paused throughout Q1, as NS Power customer data continued to be unavailable to generate customer insights and reports. Customer data has been unavailable from NS Power since a cybersecurity incident there in the spring of 2025. Residential Behaviour has been paused since May 2025. - With no definitive timetable for when E1 will start to receive customer data from NS Power or could be in a position to resume program delivery, E1 is currently assuming no energy savings will be achieved by Residential Behaviour in 2026.	

1

2 **5. BUSINESS, NON-PROFIT AND INSTITUTIONAL (BNI) SECTOR**

3 The BNI sector consists of the following three programs:

- 4 • Efficient Product Rebates;
- 5 • Custom Incentives; and
- 6 • Direct Installation.

7

8 *Energy Manager Placements*

9 Under this initiative, E1 places an energy manager within a large organization to identify new

10 DSM projects and opportunities to participate in DSM programs. DSM savings from the Energy

Manager services are claimed within E1's BNI programs. At the end of Q1 2026, four Energy Manager positions were partially funded by DSM.

The BNI sector achieved 22.1 GWh of net incremental energy savings and 3.4 MW of net peak demand savings in Q1.

Tables 7, 8, and 9 provide a discussion of Q1 program highlights. E1 also provides explanations of variances of 25 percent or more in the mid-course adjustment within programs, as compared to the 2026 Plan. In Q1, this applies to Direct Installation demand savings.

5.1 Efficient Product Rebates

The Efficient Product Rebates program is marketed as Business Energy Rebates.

Table 7: BNI Efficient Product Rebates

BNI EFFICIENT PRODUCT REBATES (2026)				
BNI Efficient Product Rebates	Energy Savings (GWh)	Demand Savings (MW)	Expenditure (\$ million)	Unit Cost (\$/kWh)
2026 Plan as Approved	31.9	5.2	8.1	0.25
2026 MCA	29.9	4.0	7.8	0.26
Q1 2026 Actual	13.0	1.8	2.6	-
The mid-course adjusted energy savings and expenditures targets for BNI Efficient Product Rebates are closely aligned with the 2026 Plan as Approved, while demand savings are lower as uptake on products with low or no demand savings is expected to be higher than set out in the Plan. Of particular note, a number of solar PV projects (solar PV rebates were launched as a pilot in Q2 2024 and ended in Q2 2025) completed in the Application Rebates service in Q1 and are expected to again in Q2. All solar PV projects, which achieve no demand savings, are expected to close by the end of Q2.				
Program Component				
The Business Energy Rebates program component provides financial incentives in the form of prescriptive rebates to BNI participants through both the Application Rebates and the Instant Rebate service. Application Rebates requires a project application to E1. (Note: applications are available on the Efficiency Nova Scotia website). Instant Rebates are delivered through a network of participating distributors across the province.				
Business Energy Rebates Highlights				

BNI EFFICIENT PRODUCT REBATES (2026)

- Business Energy Rebate's Q1 results were strong, as expected, in both the Application Rebate and Instant Rebates services.
 - The Application Rebates service was boosted by the fact that a high volume of projects that were initiated in 2025 completed early in Q1.
 - Strong Instant Rebates results in Q1 are expected to offset an anticipated drop in sales and savings once instant rebates for LED fixtures end on June 30, 2026, as part of the ongoing evolution of the program component, and in alignment with the recommendation of the Evaluator. LED fixture rebates will remain available through the Application Rebates service for the remainder of 2026 for eligible projects.
- Program staff worked to prepare for an expanded selection of lighting sensor measures to be added to Business Energy Rebates later this year. The new measures are expected to include wall mounted, ceiling mounted, and integrated occupancy/motion sensors.

5.2 Custom Incentives

The Custom Incentives program consists of the following two program components:

- Custom; and
- Strategic Energy Management.

Table 8: Custom Incentives

CUSTOM INCENTIVES (2026)				
Custom Incentives	Energy Savings (GWh)	Demand Savings (MW)	Expenditure (\$ million)	Unit Cost (\$/kWh)
2026 Plan as Approved	38.0	7.4	10.8	0.28
2026 MCA	41.2	7.4	11.5	0.28
Q1 2026 Actual	6.5	1.2	1.9	-
• Custom Incentives' mid-course adjusted energy savings, demand savings, expenditures, and unit cost are all closely aligned with the 2026 Plan as Approved.				
Program Components				
• The Custom program component provides large business, non-profit and institutional participants with technical assistance and financial incentives to help reduce electricity consumption and demand and includes four services: Retrofit, Building Optimization, Pay-for-Performance and New Construction. • Strategic Energy Management is the second program component of the Custom Incentives program and focuses on operational and procedural changes companies can make to reduce their energy usage. The goal of Strategic Energy Management is to help develop an energy management plan within organizations that focuses on business practice changes that enhance long-term energy				

CUSTOM INCENTIVES (2026)				
performance and help participants achieve continuous energy savings. (Note: E1 merged the Energy Management Information Systems offering with the Strategic Energy Management program component as outlined in the 2023-2025 DSM Plan. Energy Management Information Systems, which assists institutional and industrial participants in using energy consumption data from metered systems to inform decisions about their processes, is offered as a tool to Strategic Energy Management customers.)				
Custom Highlights				
- The Retrofit and New Construction services delivered steady Q1 results, supported by sustained participation levels and ongoing customer interest. Year-to-date performance aligns with expectations and the outlook for both services in 2026 remains strong. - The Retrofit service accounted for the majority of completed projects in Q1 and included compressed air, refrigeration, and heating, ventilation, and air conditioning (HVAC) measures.				
Strategic Energy Management Highlights				
- Strategic Energy Management supported 12 customers in Q1. - No customers claimed savings in Q1. Most claims are expected in Q4, as is historically the case in this program component.				

5.3 Direct Installation

The Direct Installation program is marketed as Small Business Energy Solutions.

Table 9: Direct Installation

DIRECT INSTALLATION (2026)				
Direct Installation	Energy Savings (GWh)	Demand Savings (MW)	Expenditure (\$ million)	Unit Cost (\$/kWh)
2026 Plan as Approved	6.1	1.5	5.8	0.95
2026 MCA	6.9	1.1	6.3	0.91
Q1 2026 Actual	2.7	0.5	2.3	-
Direct Installation's mid-course adjusted energy savings, expenditures, and unit cost are closely aligned with the 2026 Plan as Approved, while demand savings are lower, which is reflective of the mix of products that make up the projects that are expected to close in 2026.				
Program Component				
The Direct Installation program is comprised of the Small Business Energy Solutions program component. Small Business Energy Solutions offers small businesses incentives and resources to encourage them to make energy efficient upgrades in their facilities. Within the program component, eligible participants choose an audit path (with a no-charge energy audit by a Small Business Energy Auditor) or a do-it-yourself path. Participants are directed to contractors through				

DIRECT INSTALLATION (2026)
the Efficiency Preferred Partner Network or a contractor of their choosing to complete and install approved measures.
Small Business Energy Solutions Highlights
- Small Business Energy Solutions posted strong energy savings results in Q1, consistent with forecasted early-year delivery and execution of committed projects. - Interest and applications to the program component remain strong, continuing a trend seen throughout 2025.

6. DEMAND RESPONSE

E1 launched its Demand Response program in 2023, an initiative outlined in the 2023-2025 Plan and the 2026 DSM Extension, with a Performance Target at the end of 2026 of 16.3 MW of available capacity. It is delivered through the Residential and BNI Demand Response program components.

In the 2026 season (December 1, 2025 to February 28, 2026), the BNI Demand Response program component, marketed as Smart Synergy, consisted of commercial and industrial curtailment; and the Residential Demand Response program component, marketed as Eco Shift, consisted of the following eligible program devices: domestic hot water direct load controllers, smart thermostats, electric vehicle (EV) telematics and chargers, and home battery storage systems.

Table 10 provides 2026 Plan as Approved, mid-course adjusted (MCA) numbers, and tracked results for the Demand Response program. Though this year's available capacity results are still to be evaluated, E1 expects to meet the 90 percent compliance threshold of the 2023-2026 available capacity target.

Table 10: Demand Response

DEMAND RESPONSE (2026)		
Demand Response	Available Capacity (MW)	Expenditure (\$ million)
2026 Plan as Approved	16.3	6.5
2026 MCA	15.7	6.2

DEMAND RESPONSE (2026)		
Q1 2026 Actual	15.7	1.4
- Demand Response's mid-course adjusted 15.7 MW of available capacity represents tracked results from the 2025/2026 demand response season (December 1, 2025 to February 28, 2026). While lower than the 2026 Plan as Approved and matching 2023-2026 performance target of 16.3 MW, this season's tracked results achieve the compliance threshold of 90 percent or greater for the 2023-2026 performance target and also represent significant progress over 2025 results when 6.9 MW was achieved. Results are still to be evaluated. - The Residential Demand Response program component underachieved while the BNI Demand program component slightly overachieved. Combined, overall Demand Response results are strong with the BNI component demonstrating scalable performance, and the Residential component showing growth in device adoption. - Program improvements implemented during the season included: - increased event notification timelines (typically ≥ 24 hours, with efforts toward 2-3 days); - introduction of more real-time performance feedback; and - enhanced support for participants from E1's Business Development Managers and Energy Managers before and after demand response events. These improvements contributed to stronger performance in later events and will inform continued program refinement.		
Program Components		
- The Residential Demand Response program component, marketed as Eco Shift, aims to help facilitate a more flexible residential load that provides residential customers with economic incentives and more visibility and control of their loads. There are four eligible devices: domestic hot water direct load controllers, smart thermostat direct load control, electric vehicle (EV) telematics and chargers, and home battery storage systems. - The BNI Demand Response program component, marketed as Smart Synergy, aims to help facilitate more flexible non-residential load by providing BNI customers with economic incentives and/or more visibility and control of their loads through commercial and industrial curtailment.		
Residential Demand Response Highlights		
2025/2026 season results - Tracked results show the Residential Demand Response program component achieved approximately 2.7 MW of available capacity, driven primarily by smart thermostats and domestic hot water direct load controllers. The results are still to be evaluated. - Approximately 23,000 smart thermostats contributed about 80% of the available capacity achieved, with an average participation rate of 56%, highlighting an opportunity to improve realized capacity through increased event participation. Domestic hot water direct load controllers contributed most of the remaining 20% of the available capacity achieved. Results from EV telematics and chargers and home battery storage systems were minimal. - While device enrollment continued to grow over the 2025/2026 season, performance variability and declining participation over the duration of events were identified as key challenges and solutions are currently being investigated.		

DEMAND RESPONSE (2026)
Given current performance trends, and in alignment with E1's 2027-2031 DSM Plan application currently being considered by the Nova Scotia Energy Board, the Residential Demand Response team has begun to shift its focus from growth to optimization, maintaining the current portfolio size while focusing on increasing participation rates and improving sustained performance during events.
BNI Demand Response Highlights
2025/2026 season results - Tracked results show the BNI Demand Response program component achieved approximately 13.0 MW of available capacity, which is higher than the 2026 target of 11.6 MW, and represents the majority of total Demand Response program performance. The results are still to be evaluated. - Six demand response events were called during the season. A single aggregator model was used, with performance highly concentrated – approximately 20% of participants contributed 80% of total capacity, highlighting opportunities for targeted engagement and optimization in the future. - Program delivery was impacted early in the demand response season by the ongoing unavailability of advanced metering infrastructure (AMI) data from NS Power (resulting from their cybersecurity incident in 2025), which required E1 to install independent metering at participant sites for this season. Some of the final installations were being completed as the season was getting underway, delaying full program readiness until mid-December. As a result, the first two demand response events were not fully representative of program capability, while the final four events provided a more accurate reflection of performance. - Using information and knowledge gained from this past season, key areas of focus moving forward include: - maximizing performance per participant; - improving installation timelines and readiness; and - strengthening pre-event coordination and execution.

7. INCENTIVE REPORTING

In the NSUARB's Decision on the 2023-2025 DSM Plan, E1 was directed to "identify any instances where E1 has adjusted the per unit incentive amount for a measure by more than 10% from the amount included in its resource plan and provide an explanation for the variance in its quarterly reports."⁵

In Q1, E1 adjusted the per unit incentive amount for measures in two program components – Instant Savings and Affordable Multifamily Housing.

⁵ M10473, NSUARB Decision, page 65, para 197 (g), September 6, 2022.

Instant Savings

Heat pump water heater rebates were increased from \$400/unit to \$800/unit, and clothesline and outdoor clothes dryer kit rebates increased from \$5/unit to \$10/unit. The higher incentives are designed to increase uptake of both of these measures, which achieve high energy savings.

Affordable Multifamily Housing

The eligible unit cost for Affordable Multifamily Housing participants was increased from \$0.50/kWh to \$1.50/kWh for residential projects and \$0.65/kWh for eligible non-profits. These increased rebates will reduce barriers to participation that have been heightened since a provincially funded top-up to DSM incentives ended early in 2025. Rebates remain capped at \$150,000 per project or 80% of the project cost (or 100% of the project cost in the case of non-for-profit shelters and transition houses), whichever is lower.

8. LOW-INCOME, DIVERSE, AND UNDERSERVED COMMUNITIES

For the 2023-2026 Plan as Approved, the NSEB established a Performance Target of 19.8 GWh for cumulative annual energy savings applicable to Affordable Single-family Homes, Affordable Multifamily Housing, and Mi'kmaw Home Energy Efficiency Project.⁶ The NSEB also approved a Performance Indicator of incidental cumulative annual energy savings of 30.2 GWh applicable to low-income and underserved communities from non-targeted programs.⁷

E1's mid-course adjustment projects that the 2026 Plan as Approved target of 4.0 GWh for energy savings applicable to Affordable Multi-family Housing, Affordable Single-family Homes, and Mi'kmaw Home Energy Efficiency Project, and the 2023-2026 Performance Target of 19.8 GWh, will be achieved.

⁶ M12249, NSEB Decision, pages 30-31, December 22, 2025.

⁷ M12249, E1 2026 DSM Extension, page 49, December 22, 2025. E1 has used a variety of methods, where appropriate on a program-by-program basis, to estimate the proportion of incidental impacts generated through E1 programs. These estimates are provided for informational purposes as a performance indicator.

1 2023, 2024, and 2025 results for energy savings from non-targeted programs applicable to low-
2 income and underserved communities totaled 29.9 GWh, which combined with the tracked Q1
3 2026 results of 0.3 GWh, achieve the 2023-2026 Performance Indicator of 30.2 GWh.

4
5 Q1 2026 savings results applicable to Affordable Multifamily Housing, Affordable Single-family
6 Homes, and Mi'kmaw Home Energy Efficiency Project are provided in Table 11; results from non-
7 targeted program components applicable to low-income and underserved communities are
8 provided in Table 12.

Table 11: Results Applicable to Affordable Single-family Homes, Affordable Multi-family Housing, and Mi'kmaw Home Energy Efficiency Project

	2026 Plan as Approved					2026 Mid-Course Adjustment				Q1 and YTD 2026 Results										Participation Unit
	First-Year Energy Savings (GWh)	Lifetime Energy Savings (GWh)	Peak Demand Savings (MW)	Investment (\$ million)	Participation (#)	First-Year Energy Savings (GWh)	Lifetime Energy Savings (GWh)	Peak Demand Savings (MW)	Investment (\$ million)	First-Year Energy Savings (GWh)		Lifetime Energy Savings (GWh)		Peak Demand Savings (MW)		Expenditures (\$ million)		Participation (#)		
	Q1 Actual	YTD Actual	Q1 Actual	YTD Actual	Q1 Actual	YTD Actual	Q1 Actual	YTD Actual	Q1 Actual	YTD Actual	Q1 Actual	YTD Actual	Q1 Actual	YTD Actual	Q1 Actual	YTD Actual	Q1 Actual	YTD Actual		
Affordable Multi-family Housing	1.0	17.0	0.5	1.8	88	0.8	14.7	0.2	1.0	0.1	0.1	1.9	1.9	0.1	0.1	0.1	0.1	15	15	Projects Homes Homes
Affordable Single-family Homes (ASFH)	2.7	48.2	1.4	7.7	800	3.7	66.9	1.6	8.2	1.2	1.2	24.3	24.3	0.4	0.4	2.0	2.0	432	432	
Mi'kmaw Home Energy Efficiency Project (MHEEP)	0.4	7.1	0.2	1.1	180	0.3	5.4	0.4	0.9	0.1	0.1	2.1	2.1	0.1	0.1	0.2	0.2	44	44	
Total	4.0	72.2	2.0	10.7	-	4.8	87.0	2.2	10.2	1.4	1.4	28.3	28.3	0.5	0.5	2.3	2.3	-	-	

2026 Plan as Approved refers to the projected savings and participation as filed in Appendix A of M12249 2026 DSM Extension Application, page 47, applicable to Affordable Single-family Homes, Affordable Multi-family Housing, and Mi'kmaw Home Energy Efficiency Project.

Table 12: Results Applicable to Low-Income and Underserved Communities, Non-Targeted Program Components

		2026 Plan Performance Indicators					2026 Mid-Course Adjustments					Q1 and YTD 2026 Results										Participation Unit	
		First-Year Energy Savings (GWh)	Lifetime Energy Savings (GWh)	Peak Demand Savings (MW)	Investment (\$ million)	Participation (#)	First-Year Energy Savings (GWh)	Lifetime Energy Savings (GWh)	Peak Demand Savings (MW)	Investment (\$ million)	Available Capacity (MW)	First-Year Energy Savings (GWh)		Lifetime Energy Savings (GWh)		Peak Demand Savings (MW)		Expenditures (\$ million)		Participation (#)			
												Q1 Actual	YTD Actual	Q1 Actual	YTD Actual	Q1 Actual	YTD Actual	Q1 Actual	YTD Actual	Q1 Actual	YTD Actual		
Residential	Existing Residential	6.4	43.1	0.2	2.1	-	4.8	75.4	0.5	2.0	-	0.3	0.3	3.1	3.1	0.0	0.0	0.3	0.3	-	-	Products Participants	
	Efficient Product Installation ²	3.8	40.6	0.2	1.8	18,026						0.3	0.3	3.1	3.1	0.0	0.0	0.3	0.3	2,559	2,559		
	Residential Behaviour ²	2.5	2.5	0.0	0.3	30,545						0.0	0.0	0.0	0.0	0.0	0.0	0.00	0.0	0	0		
	Residential Subtotal	6.4	43.1	0.2	2.1	-	4.8	75.4	0.5	2.0	-	0.3	0.3	3.1	3.1	0.0	0.0	0.3	0.3	-	-		
BNI	Efficient Product Rebates	0.1	1.5	0.0	0.0	388	0.1	1.4	0.0	0.0	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	Units rebated	
	Business Energy Rebates - AR & IR ^{3,4}	0.1	1.5	0.0	0.0	388						0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
	Custom Incentives	0.1	2.0	0.0	0.0	1	0.1	2.2	0.0	0.0	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	Projects	
	Custom ³	0.1	2.0	0.0	0.0	1						0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
	Direct Installation	0.0	0.8	0.0	0.1	305	0.1	0.9	0.0	0.1	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	Products	
	Small Business Energy Solutions ³	0.0	0.8	0.0	0.1	305						0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0		
	BNI Subtotal	0.2	4.3	0.0	0.1	-	0.2	4.4	0.0	0.1	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-	-		
	Total	6.6	47.4	0.3	2.2	-	5.1	79.9	0.5	2.2	-	0.3	0.3	3.1	3.1	0.0	0.0	0.3	0.3	-	-		

2026 Plan as Approved Low-Income Performance Indicators refer to the projected savings and participation as filed in Appendix A of M11249 2026 DSM Extension Application, page 50.

Energy and demand savings are calculated at the generator and are net of free-ridership and spillover. Expenditure amounts are unaudited.

¹ Low-income Nova Scotians are assumed to participate in proportion to the general population.

² Income disclosure is optional for program participation. Low-income participants are tracked where income information is available; otherwise low-income Nova Scotians are assumed to be as likely to participate as the general population.

³ Although the program participants are building owners, the avoided energy benefits are assumed to flow through to tenants. Savings and participation numbers are totals of residential dedicated low-income and affordable housing projects.

⁴ The exact installation location of products receiving Business Energy Rebates Instant Rebates is unknown. The proportion of Instant Rebates measures installed in apartments is assumed to be the same as the proportion of Application Rebates installed in apartments.

9. ENABLING STRATEGIES

The Enabling Strategies component in the 2023-2026 DSM Plan focuses on the following three categories:

- Education and Outreach;
- Development and Research; and
- Other Enabling Strategies.

Table 13 provides 2026 Plan as Approved, mid-course adjusted (MCA), and Q1 actual expenditures, and highlights of Enabling Strategies activities in Q1.

Table 13: Enabling Strategies

ENABLING STRATEGIES (2026)			
Enabling Strategies category	2026 Plan as Approved expenditures (\$ million)	2026 MCA expenditures (\$ million)	Q1 2026 Actual expenditures (\$ million)
Education and Outreach	1.6	1.5	0.4
Development and Research	2.4	2.2	0.3
Other Enabling Strategies	3.0	3.3	0.7
Enabling Strategies (total)	7.0	7.1	1.4
The mid-course adjusted investment in Enabling Strategies is closely aligned with the 2026 Plan as Approved, with slight decreases in the Education and Outreach, and Development and Research categories, and an increase in costs for Other Enabling Strategies (Regulatory). A key driver of costs in Other Enabling Strategies in 2026 is the 2027-2031 DSM Resource Plan application. Final preparations and consultations for the five-year plan took place throughout Q1, and the 2027-2031 DSM Resource Plan was filed with the Nova Scotia Energy Board on March 31, 2026. The regulatory proceeding for the Plan application will take place over the course of the next several months.			
Education and Outreach Highlights			
Education and Outreach in Q1 included the following activities: - E1 participated in two home shows in Q1 – the Cape Breton Home Show at the Membertou Trade & Convention Centre, and the Ideal Home Show at the Halifax Exhibition Centre. - Green Schools has engaged with 225 schools and 17,226 students through 723 engagements so far this school year (September 2025 to March 2026). Green Schools activities in Q1 included: - delivering 250 engagements to students at 51 schools across the province;			

ENABLING STRATEGIES (2026)

- continued engagement with focus schools, which are located in African Nova Scotian and First Nations communities, and Conseil Scolaire Acadien Provincial (CSAP) schools across the province;
 - delivering 17 Green Careers engagements through virtual and in-person sessions;
 - and hosting five special event webinars, publishing three podcast episodes, participating in nine community events, and facilitating one virtual field trip.
- E1's strategic partnerships continued with a range of organizations in Q1. Activities with partners included:
 - The Ecology Action Centre continued to promote and provide education about E1 programs in a variety of ways including in its blogs and newsletters and through ongoing community outreach efforts and engagements.
 - E1 collaborated with the Immigrant Services Association of Nova Scotia's Immigrant Youth Employability Program to co-host an energy efficiency and green building careers workshop for new Canadian youth; and in March, a virtual small business program training session on E1 programs was held for association clients.
 - Planning took place for two upcoming events with the Discovery Centre – an educational event in May aimed at promoting careers in the green and sustainability sectors, and two week-long Future of Efficiency girls engineering camps set to take place this summer.
 - E1 will also support Africadian Empowerment Academy's Summer 2026 Youth Career Employment Exploration Program for young African Nova Scotians.
- Capacity building activities in Q1 included:
 - The Green Careers engagement officer led numerous workshops and participated in events with strategic partners including the Immigrant Services Association of Nova Scotia, Skills Nova Scotia, and the Nova Scotia Community College.
 - The Business Support Services Resource Directory website that launched in Q4 2025 for Efficiency Preferred Partner network members saw increased engagement rates in Q1.
- E1/ENS social media engagement continued in Q1, with a combined 58,352 followers on its major platforms (Facebook, LinkedIn, and Instagram), an increase from the 58,094 combined followers at the end of 2025. To drive interest and engagement on its social media platforms in Q1, E1:
 - highlighted and featured content demonstrating E1's commitment to improving affordability for Nova Scotians and to helping local businesses grow;
 - released a video answering frequently asked questions related to heat pumps;
 - hosted its fourth live question-and-answer session on Instagram, with a focus on heat pump education topics;
 - posted content and articles on relevant, trending topics including African Heritage Month, International Women's Day, and heat pump education; and
 - continued posting regularly to YouTube Shorts;
- There were 449 members of the Efficiency Preferred Partner network at the end of Q1, consistent with membership numbers at the end of 2025. Efficiency Preferred Partner network activities in Q1 included:

ENABLING STRATEGIES (2026)
○ continued delivery of the monthly webinar series for network members (topics were recent enhancements to E1's Customer Information System partner portal, cybersecurity, and heat pump water heaters); ○ facilitation of an in-person training session for Affordable Single-family Homes program contractors to improve proficiency with Natural Resources Canada's heat pump sizing and selection tool; ○ delivering information sessions to partners about E1 programming and product offerings; and ○ offering professional and specialized development opportunities to members through training provided by the Heating, Refrigeration, and Air Conditioning Institute of Canada, and the Canadian Institute for Energy Training.
Development and Research Highlights
Development and Research activities in Q1 included: <i>Research</i> • Quarterly tracking of quality assurance, participant satisfaction, and other attitudinal metrics among Nova Scotia households was completed to help E1 respond to changing market conditions. • A multi-stakeholder survey was completed encompassing a variety of topics, including perceptions of E1 among Nova Scotian residents and businesses, and assessing program participation and feedback in the Instant Savings program component and the Instant Rebates service of the Business Energy Rebates program component. The findings will be used to inform those programs, and E1 as a whole, going forward. • A survey was completed to gather information about how the rising cost of living is impacting Nova Scotian's perceptions of energy efficiency. Insights will be used by E1 to inform future planning. <i>Innovation</i> • The heat pump water heater market transformation pilot team worked with the Instant Savings program component team to launch a mid-stream heat pump water heater rebate that allows contractors to access heat pump water heater rebates through Instant Savings in order to then pass the rebate on to their customers. Other activities in Q1 included final preparations for a series of heat pump water heater installer training sessions in April in Sydney, Truro, and the Halifax Regional Municipality, a webinar presentation on heat pump water heaters to E1 Efficiency Preferred Partner members, and efforts to promote Nova Scotia to key heat pump water heater supply chain partners. • A load flexibility pilot, launched in Q4 2025, continued in Q1. Designed to test new demand response event types (renewable following, fuel price following) for the Residential Demand Response program component, which currently focuses on system peak-shaving event types, the pilot was run in the months of November 2025 and March 2026, which are outside of E1's demand response season of December 1 to February 28 each year. The pilot included 50 participants who are already enrolled in the Residential Demand Response program component with a smart thermostat, home batteries, and/or EVs. Q1 pilot activities included: ○ Eleven demand response events were called in March, totaling 15 for the pilot. Renewable following and price-based events were called for all devices, and some technology-specific events were also called with modified parameters to provide more specific insights.

ENABLING STRATEGIES (2026)
○ Initial results indicate similar levels of participation in the pilot as seen in the Residential Demand Response program component. The results and analysis of the pilot will be completed in Q2. Surveys will also be sent to participants in Q2. ● A consultant engaged by E1 in 2025 to develop generalized, control solutions for mixed electric heating systems prepared its draft report in Q1, with the final report expected to be delivered to E1 in Q2. The consultant's work is aimed at finding potential options for improving heat pump savings, as many residential dwellings in Nova Scotia utilize mixed electric heating technologies (most commonly mini-split heat pumps and central air source heat pumps operating alongside electric resistance heaters) but do not have an integrated control strategy, resulting in these heating systems frequently operating sub-optimally, causing unnecessary energy use and cost, comfort issues, and conflicting operation.
Other Enabling Strategies Highlights
Other Enabling Strategies activities in Q1 included: <i>Codes and Standards</i> ● E1 continued to participate in the Canadian Standards Association's Steering Committee on Performance, Energy Efficiency and Renewables (the parent steering committee for energy efficiency-related standards development at the association). <i>Regulatory Affairs</i> ● E1 filed its 2025 DSM Evaluation Reports, 2025 DSM Annual Progress Report, and the 2027-2031 DSM Resource Plan with the Nova Scotia Energy Board on March 31, 2026. (M12780) ● In advance of the 2027-2031 DSM Resource Plan being filed, E1 in Q1: ○ circulated updated Avoided Costs to the Demand Side Management Advisory Group (DSMAG), including NS Power's 2025 avoided cost refresh, updated avoided costs as of December 2025, and supplemental data; and invited DSMAG comments. (January & February 2026); ○ held a session on the 2027-2031 DSM Plan with the DSMAG, led by a third-party facilitator to discuss key issues with an objective of achieving alignment (February 26, 2026); ○ circulated Round 2 Modelling Assumptions and Results to the DSMAG, including modelling results, assumptions, technical tables, and proposed updates to the Standardized Filing Framework (circulated February 27, 2026, with an opportunity for DSMAG to provide feedback by March 11, 2026); ○ held one-on-one meetings with DSMAG members on the 2027-2031 DSM Plan (January-March 2026); and ○ distributed a Preferred Plan Summary to the DSMAG on March 28, 2026, including responses to comments received from the DSMAG on Round 2 Model results. Other regulatory activities included: ● ongoing implementation of evaluation and verification recommendations. For an update on Evaluation recommendations, please see Attachment 2.

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10. CONCLUSION

At the end of Q1 2026, E1's year-to-date results were 29.8 GWh of net incremental energy savings, 5.3 MW of net peak demand savings, 1.4 GWh of net energy savings applicable to Affordable Multi-family Housing, Affordable Single-family Homes, and the Mi'kmaw Home Energy Efficiency Project, and 15.7 MW of available capacity, with an investment of \$14.2 million.

E1's Q2 DSM Report will be provided to stakeholders and the Nova Scotia Energy Board on August 25, 2026.

ATTACHMENT 1: YEAR-TO-DATE 2026 RATE CLASS RESULTS

EfficiencyOne Q1 2026 DSM Quarterly Report

Attachment 1: 2026 Rate Class Results (Year-to-Date)

E1 reports on planned and actual DSM expenditures by rate class to aid in cost recovery allocations.⁸

The following sections provide information on E1's rate class allocation methodology, a comparison of 2026 Plan expenditures to the 2026 mid-course adjustment expenditures by rate class, 2026 year-to-date rate class results by program, and an updated outlook of the 2023-2026 DSM Plan period by rate class.

1. RATE CLASS METHODOLOGY

As part of efforts to enhance rate class spending reporting, E1 introduced a new rate class allocation methodology in 2025, which was used to calculate the 2026 DSM Plan rate class allocations, and the 2026 mid-course adjusted rate class allocations.

Rate class investment allocations for the 2026 Plan as Approved are the sum of rate class allocations calculated by program component. For each program component, the spending by rate class percentages from the previous three years (2022, 2023, and 2024) were applied to the 2026 Plan costs to establish the total expenditures for each rate class. Enabling Strategies costs were allocated to the rate classes according to the percentage of total program costs each rate class represents. Industrial classes (small, medium, and large) were excluded from the Education and Outreach portion of Enabling Strategies costs as the activities are primarily focused on residential and non-industrial BNI customers.

Rate class investment allocations for the 2026 mid-course adjustment were calculated the same way, except the rate class percentages from the three previous years used 2023, 2024, and 2025

⁸ The October 7, 2015 NSUARB Order directed NS Power to file its proposed accounting treatment and cost recovery for the 2015 DSM programs and the 2016-2018 programs. E1 reports on planned and actual DSM expenditures to aid in these cost recovery calculations. See M06733, The Public Utilities Act and An Application for Approval of a Supply Agreement for electricity efficiency and conservation activities between EfficiencyOne and Nova Scotia Power Incorporated, the establishment of a final agreement between the parties, and approval of a 2016-2018 Demand Side Management Resource Plan, NSUARB Order [October 7, 2015].

results, and the Demand Response program components were allocated based on actual tracked results from the 2026 demand response season, which ended on February 28, 2026.

2. 2026 RATE CLASS EXPENDITURES

Year-to-date actual expenditures are \$14.2 million, or 22 percent of the 2026 Plan as Approved expenditures.

Table 1 provides a breakdown of the 2026 expenditures by rate class for the 2026 Plan as Approved, E1's 2026 mid-course adjusted expenditures, the variance between the Plan and mid-course adjustment by rate class, and year-to-date expenditures as a percentage of the 2026 Plan expenditures, and the 2026 mid-course adjustment.

Table 1: 2026 Rate Class Allocations

Rate Class	2026 Expenditures by Rate Class					
	2026 Plan as Approved (\$ million)	2026 MCA (\$ million)	Variance (MCA to Plan)	YTD Actual 2026 Expenditures (\$ million)	YTD Actual Expenditures as % of 2026 Plan as Approved	YTD Actual Expenditures as % of 2026 MCA
Residential/Charitable (2,3,4)	33.9	32.0	-6%	7.2	21%	23%
Small General (10)	3.1	3.5	13%	0.8	25%	22%
General (11)	17.0	16.8	-1%	4.4	26%	26%
Large General (12)	1.6	1.8	15%	0.5	34%	30%
Small Industrial (21)	1.4	1.3	-7%	0.4	28%	30%
Medium Industrial (22)	2.4	2.9	21%	0.4	18%	15%
Large Industrial (23, 25)	3.9	3.7	-5%	0.3	8%	8%
Municipal (24)	0.5	0.8	57%	0.1	27%	17%
Unmetered (999)	0.0	0.0	-100%	0.0	0%	0%
Total	63.7	62.8	-1%	14.2	22%	23%

2026 Plan as Approved refers to the planned rate class expenditures as provided in the 2026 DSM Extension Application. See M12249, 2026 DSM Extension Application, Appendix A, page 27.

Numbers may not sum due to rounding. Expenditure amounts are unaudited.

Includes energy efficiency, demand response, and Enabling Strategies investments.

E1 has provided explanations of changes of 15 percent or more in the mid-course adjusted expenditures within rate classes, as compared to the 2026 Plan as Approved. In Q1, this applies to the large general, medium industrial, municipal, and unmetered rate classes.

2.1 Rate class variance explanations

2.1.1 Large general

Mid-course adjusted expenditures for the large general rate class are higher than the 2026 Plan as Approved as results from large general participants in the BNI Demand Response program component spiked in 2026, compared to results from the previous three years. In 2025, four large general participants achieved 0.6 MW of available capacity, and in 2026, tracked results show four large general participants achieved approximately 3.1 MW of available capacity. Customer incentives are provided to participants based on the amount of available capacity they achieve, therefore as available capacity increases the total amount of incentives paid out to participants increases.

2.1.2 Medium industrial

Mid-course adjusted expenditures for the medium industrial rate class are higher than the 2026 Plan as Approved as medium industrial participation in the BNI Demand Response program component continues to increase year-over-year. In 2025, 32 medium industrial participants achieved 3.3 MW of available capacity, and in 2026, tracked results show 29 medium industrial participants achieved approximately 7.0 MW of available capacity. Customer incentives are provided to participants based on the amount of available capacity they achieve, therefore as available capacity increases the total amount of incentives paid out to participants increases.

2.1.3 Municipal

Mid-course adjusted expenditures for the municipal rate class are higher than the 2026 Plan as Approved, driven by trends seen over the last three years, including 2025 when \$1.4 million was spent on the municipal rate class (an increase from \$0.5 million in 2023, and \$0.8 million in 2024). Largely because of incorporating the most recent rate class spending results (2025 results) to inform the mid-course adjustment rate class allocation, the estimated municipal rate class spending has increased compared to the 2026 Plan.

2.1.4 Unmetered

The unmetered rate class had a small amount of participation in 2022 and no participation in E1's programs over the last three years. As a result, a small amount of participation was assumed in the 2026 Plan (based on 2022-2024 results), while the 2026 mid-course adjustment assumes no participation (based on 2023-2025 results).

2.2 Other rate class information

For additional context on rate classes, the following tables are provided.

Table 2 provides E1's spending by rate class as a percentage of the total 2026 Plan and the total 2026 mid-course adjustment (MCA). The percentages between the two are closely aligned proportionally.

Table 2: 2026 Rate Class Expenditures by % of Total Expenditures

Rate class					
	2026 Plan as Approved (\$ million)	2026 MCA (\$ million)	2026 Plan Rate Class Expenditures as % of total	2026 MCA Rate Class Expenditures as % of total	Variance
Residential/Charitable (2,3,4)	33.9	32.0	53%	51%	-2%
Small General (10)	3.1	3.5	5%	6%	1%
General (11)*	17.0	16.8	27%	27%	0%
Large General (12)*	1.6	1.8	2%	3%	0%
Small Industrial (21)*	1.4	1.3	2%	2%	0%
Medium Industrial (22)*	2.4	2.9	4%	5%	1%
Large Industrial (23, 25)*	3.9	3.7	6%	6%	0%
Municipal (24)	0.5	0.8	1%	1%	1%
Unmetered (999)	0.0	0.0	0%	0%	0%
Total	63.7	62.8	-	-	-

2026 Plan as Approved refers to the planned rate class expenditures as provided in the 2026 DSM Extension Application. See M12249, 2026 DSM Extension Application, Appendix A, page 27.

Table 3 provides the energy savings, demand savings, and available capacity 2026 Plan as Approved and 2026 mid-course adjusted rate class allocations, alongside the investment rate class allocations.

Table 3: 2026 Plan and Mid-course adjustment allocations by energy savings, demand savings, available capacity, and investment

Rate Class	2026 Plan as Approved				2026 Mid-course Adjustment			
	First-Year Energy Savings (GWh)	Peak EE Demand Savings (MW)	Available capacity (MW)	Investment (\$ million)	First-Year Energy Savings (GWh)	Peak EE Demand Savings (MW)	Available capacity (MW)	Investment (\$ million)
Residential/Charitable (2,3,4)	43.3	5.5	4.7	33.9	35.2	9.6	2.7	32.0
Small General (10)	6.5	1.1	0.1	3.1	8.7	1.3	0.0	3.5
General (11)	36.0	7.8	3.4	17.0	34.6	6.6	2.6	16.8
Large General (12)	4.5	0.6	1.0	1.6	3.3	0.4	3.1	1.8
Small Industrial (21)	3.9	0.4	0.0	1.4	3.4	0.3	0.3	1.3
Medium Industrial (22)	4.1	0.7	5.9	2.4	4.1	0.7	7.0	2.9
Large Industrial (23, 25)	16.8	2.5	1.2	3.9	18.4	2.4	0.0	3.7
Municipal (24)	0.8	0.1	0.0	0.5	2.0	0.3	0.0	0.8
Unmetered (999)	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	116.0	18.9	16.3	63.7	109.6	21.6	15.7	62.8

2026 Plan as Approved refers to the planned rate class expenditures as provided the 2026 DSM Extension Application (M12249).

Numbers may not sum due to rounding.

3. 2026 RATE CLASS RESULTS BY PROGRAM

Tables 4 through 8 provide a breakdown of net incremental energy and net peak demand savings, expenditures, and participation achieved year-to-date, by rate class within each program.

Table 4: Residential Efficient Product Rebates Rate Class Results

	Residential Efficient Product Rebates (2026 YTD)				
	First-Year Energy Savings (GWh)	Lifetime Energy Savings (GWh)	Peak Demand Savings (MW)	Expenditures (\$ million)	Units Rebated (#)
Residential/Charitable (2,3,4)	0.7	7.2	0.0	0.4	8,913
Small General (10)	0.0	0.0	0.0	0.0	48
General (11)*	0.0	0.0	0.0	0.0	33
Large General (12)*	0.0	0.0	0.0	0.0	0
Small Industrial (21)*	0.0	0.0	0.0	0.0	0
Medium Industrial (22)*	0.0	0.0	0.0	0.0	0
Large Industrial (23, 25)*	0.0	0.0	0.0	0.0	0
Municipal (24)	0.0	0.0	0.0	0.0	61
Unmetered (999)	0.0	0.0	0.0	0.0	0
Total	0.7	7.3	0.0	0.4	9,055

Numbers may not sum due to rounding. Energy and demand savings are calculated at the generator and are net of free-ridership and spillover.

Expenditure amounts are unaudited.

Residential Efficient Product Rebates includes Instant Savings program component.

Table 5: Existing Residential Rate Class Results

	Existing Residential (2026 YTD)				
	First-Year Energy Savings (GWh)	Lifetime Energy Savings (GWh)	Peak Demand Savings (MW)	Expenditures (\$ million)	Housing Units / Products (#)*
Residential/Charitable (2,3,4)	6.9	144.6	1.8	4.2	9,304
Small General (10)	0.0	0.3	0.0	0.0	19
General (11)	0.0	0.2	0.0	0.0	1
Large General (12)	0.0	0.0	0.0	0.0	0
Small Industrial (21)	0.0	0.0	0.0	0.0	0
Medium Industrial (22)	0.0	0.0	0.0	0.0	0
Large Industrial (23, 25)	0.0	0.0	0.0	0.0	0
Municipal (24)	0.1	1.3	0.0	0.0	94
Unmetered (999)	0.0	0.0	0.0	0.0	0
Total	7.0	146.3	1.8	4.2	9,418

Numbers may not sum due to rounding. Energy and demand savings are calculated at the generator and are net of free-ridership and spillover.

Expenditure amounts are unaudited.

Existing Residential includes the following program components: Affordable Multifamily Housing and Non-Profit Organizations, Efficient Product Installation, Home Energy Assessment, Affordable Single-family Homes, Mi'kmaw Home Energy Efficiency Project, and Residential Behaviour.

The Home Energy Assessment program component is mainly comprised of homes heated by electricity. As participating homes heated primarily by non-electric fuels generate a small amount of electricity savings, they receive a small amount of DSM funding and are counted here.

*Includes apartments. Participation total contains mixed units, as per the tracked participation unit within each program component.

Table 6: BNI Efficient Product Rebates Rate Class Results

	BNI Efficient Product Rebates (2026 YTD)				
	First-Year Energy Savings (GWh)	Lifetime Energy Savings (GWh)	Peak Demand Savings (MW)	Expenditures (\$ million)	Units Rebated (#)
Residential/Charitable (2,3,4)*	2.2	40.3	0.3	0.5	7,127
Small General (10)	2.5	43.5	0.3	0.5	7,866
General (11)	6.8	119.0	1.0	1.3	21,597
Large General (12)	0.0	0.1	0.0	0.0	35
Small Industrial (21)	1.0	18.6	0.1	0.2	3,257
Medium Industrial (22)	0.2	2.6	0.0	0.0	360
Large Industrial (23, 25)	0.0	0.0	0.0	0.0	
Municipal (24)	0.4	7.2	0.1	0.1	1,398
Unmetered (999)	0.0	0.0	0.0	0.0	0
Total	13.0	231.3	1.8	2.6	41,640

Numbers may not sum due to rounding. Energy and demand savings are calculated at the generator and are net of free-ridership and spillover.

Expenditure amounts are unaudited.

BNI Efficient Product Rebates includes the Business Energy Rebates program component.

*BNI Efficient Product Rebates includes some residential customers as eligible participants (e.g., farms, community groups in charitable rate classes, rental apartment buildings, and condominium buildings).

Table 7: Custom Incentives Rate Class Results

	Custom Incentives (2026 YTD)				
	First-Year Energy Savings (GWh)	Lifetime Energy Savings (GWh)	Peak Demand Savings (MW)	Expenditures (\$ million)	Projects / Participants (#)
Residential/Charitable (2,3,4)*	0.0	0.0	0.0	0.0	0
Small General (10)	0.0	0.0	0.0	0.0	1
General (11)	2.8	25.9	0.8	1.2	10
Large General (12)	1.4	0.0	0.1	0.3	2
Small Industrial (21)	0.2	0.0	0.0	0.1	2
Medium Industrial (22)	0.2	0.0	0.0	0.1	7
Large Industrial (23, 25)	1.8	0.0	0.2	0.3	8
Municipal (24)	0.0	0.0	0.0	0.0	1
Unmetered (999)	0.0	0.0	0.0	0.0	0
Total	6.5	25.9	1.2	1.9	31

Numbers may not sum due to rounding. Energy and demand savings are calculated at the generator and are net of free-ridership and spillover. Expenditure amounts are unaudited.

Custom Incentives includes the Custom program component and Strategic Energy Management program component. Strategic Energy Management participants are each counted once, but their participation is ongoing throughout the year.

*Custom Incentives includes some residential customers as eligible participants (e.g., farms, community groups on charitable rate codes, rental apartment buildings, and condominium buildings). Participation total contains mixed units, as per the tracked participation unit within each program component.

Table 8: Direct Installation Rate Class Results

	Direct Installation (2026 YTD)				
	First-Year Energy Savings (GWh)	Lifetime Energy Savings (GWh)	Peak Demand Savings (MW)	Expenditures (\$ million)	Products (#)
Residential/Charitable (2,3,4)	0.3	5.7	0.1	0.4	1,489
Small General (10)	0.2	3.5	0.1	0.2	1,044
General (11)	1.7	28.2	0.2	1.4	9,470
Large General (12)	0.2	2.9	0.0	0.1	911
Small Industrial (21)	0.1	1.9	0.0	0.1	621
Medium Industrial (22)	0.2	4.5	0.0	0.1	625
Large Industrial (23, 25)	0.0	0.0	0.0	0.0	0
Municipal (24)	0.0	0.2	0.0	0.0	159
Unmetered (999)	0.0	0.0	0.0	0.0	0
Total	2.7	47.0	0.5	2.3	14,319

Numbers may not sum due to rounding. Energy and demand savings are calculated at the generator and are net of free-ridership and spillover. Expenditure amounts are unaudited.

Direct Installation includes the Small Business Energy Solutions program component.

Table 8 provides a breakdown of year-to-date expenditures by rate class within the Demand Response program.

Table 8: Demand Response Rate Class Results

	Demand Response (2026 YTD)		
	Available Capacity (MW)	Expenditures (\$ million)	Participation (#)
Residential/Charitable (2,3,4)	2.7	1.1	12,614
Small General (10)	0.0	0.0	0
General (11)	2.6	0.1	60
Large General (12)	3.1	0.1	4
Small Industrial (21)	0.3	0.0	5
Medium Industrial (22)	7.0	0.2	29
Large Industrial (23, 25)	0.0	0.0	0
Municipal (24)	0.0	0.0	0
Unmetered (999)	0.0	0.0	0
Total	15.7	1.4	12,712

Numbers may not sum due to rounding. Expenditure amounts are unaudited.

The Demand Response program includes the Residential and BNI Demand Response program components.

Demand Response results reflect available capacity savings achieved during the 2025/2026 utility peak period season (i.e., December 1, 2025 through to February 28, 2026).

4. 2023-2026 DSM PLAN PERIOD BY RATE CLASS

Table 9 provides actual expenditures by rate class for 2023, 2024, and 2025, and the variances between the Plan and actuals. The table also provides the 2026 Plan as Approved and 2026 mid-course adjusted expenditures by rate class, and the 2023-2026 Plan outlook, which incorporates 2023, 2024, and 2025 actuals and the 2026 mid-course adjustment.

The expected increased spending in the medium industrial rate class over the 2023-2026 Plan period, compared to Plan, is the result of higher-than-expected participation by medium industrial customers in the BNI Demand Response program component, since it launched in 2023. As a new offering in this Plan, there was no historical data available to inform the rate class assumptions.

Large general rate class expenditures are expected to be lower over the 2023-2026 Plan period, compared to Plan, due to lower-than-expected participation from those rate class customers in the Custom Incentives program in 2023, 2024, and 2025. Small industrial rate class expenditures are also expected to be lower than set out in the 2023-2026 Plan, driven by lower-than-expected participation from those rate class customers in all BNI programs in 2023, 2024, and 2025.

Large industrial rate class spending is expected to be higher over the 2023-2026 Plan period, compared to Plan, driven primarily by 2023 results when participation from those rate class customers in the Custom Incentives and BNI Efficient Product Rebates programs was higher than expected. Large industrial rate class spending in 2024 and 2025 was aligned with what was set out in the Plan for those years, and the 2026 mid-course adjustment shows slightly lower investment than in the 2026 Plan.

Table 9: 2023-2026 DSM Plan Period Expenditures by Rate Class

Rate Class	2023			2024			2025			2026			2023-2026 Plan		
	Plan as Approved 2023 (\$ million)	Actual 2023 (\$ million)	Variance (Actual to Plan)	Plan as Approved 2024 (\$ million)	Actual 2024 (\$ million)	Variance (Actual to Plan)	Plan as Approved 2025 (\$ million)	Actual 2025 (\$ million)	Variance (Actual to Plan)	Plan as Approved 2026 (\$ million)	Mid-course adjustment 2026 (\$ million)	Variance (Mid-course Adjustment to Plan)	Plan as Approved 2023-2026 (\$ million)	2023-2025 Actuals & 2026 MCA (\$ million)	Variance (2023-2025 Actuals and 2026 MCA to 2023-2026 Plan as Approved Expenditures)
Residential/Charitable (2,3,4)	28.2	24.1	-15%	31.7	37.5	18%	34.5	34.8	1%	33.9	32.0	-6%	128.3	128.4	0%
Small General (10)	2.7	2.7	-2%	2.8	3.8	34%	3.0	3.5	19%	3.1	3.5	13%	11.6	13.5	16%
General (11)	13.8	10.2	-26%	14.3	17.4	21%	15.4	14.2	-7%	17.0	16.8	-1%	60.4	58.6	-3%
Large General (12)	2.4	1.1	-52%	2.4	0.8	-66%	3.1	0.9	-70%	1.6	1.8	15%	9.5	4.7	-51%
Small Industrial (21)	1.8	0.7	-62%	1.8	1.3	-30%	1.9	1.1	-42%	1.4	1.3	-7%	6.9	4.4	-37%
Medium Industrial (22)	1.0	2.0	96%	1.1	1.9	76%	1.1	1.9	69%	2.4	2.9	21%	5.6	8.6	55%
Large Industrial (23, 25)	2.2	4.1	83%	2.3	2.3	1%	2.4	2.5	5%	3.9	3.7	-5%	10.8	12.6	17%
Municipal (24)	1.0	0.5	-50%	1.0	0.8	-21%	1.1	1.4	25%	0.5	0.8	57%	3.6	3.5	-3%
Unmetered (999)	0.0	0.0	-100%	0.0	0.0	-100%	0.0	0.0	-100%	0.0	0.0	-100%	0.1	0.0	-100%
Total	53.1	45.3	-15%	57.5	65.7	14%	62.5	60.4	-3%	63.75	62.8	-1%	236.8	234.2	-1%

2023, 2024, and 2025 Plan as Approved refers to the planned rate class expenditures as provided in the 2023-2025 DSM Resource Plan Compliance filing. See M10473, 2023-2025 DSM Resource Plan Compliance Filing, Appendix C, Schedule E, Table 13: Rate Class Expenditures by Year, page 43 [October 4, 2022]. The NSUARB approved the 2023-2025 DSM Plan on November 8, 2022.

2026 Plan as Approved refers to the planned rate class expenditures as provided in the 2026 DSM Extension Application. See M12249, 2026 DSM Extension Application, Appendix A, page 27. The Nova Scotia Energy Board approved the 2026 DSM Extension on December 22, 2025.

Numbers may not sum due to rounding.

Includes energy efficiency, demand response, and Enabling Strategies investments.

ATTACHMENT 2: UPDATE ON IMPLEMENTATION OF EVALUATION RECOMMENDATIONS

Table 1: Update on Implementation of 2023-2024 Evaluation Recommendations

Table 2: Update on Implementation of 2025 Evaluation Recommendations

Table 1
Update on Implementation of 2023-2024 Evaluation Recommendations

Year	Evaluation/ Verification	Recommendation Text	Source	Status	Comments	Expected Period of Completion
2023	Evaluation	Consider improvements to the Customer Information System, notably by reviewing how missing entries are treated and extracting more information from the Customer Information System to allow validating automated calculations.	2023-SBES-R1	Deferred	E1 agrees with this recommendation, E1 and the evaluator further reviewed this recommendation and determined that missing entries were likely specific to that year (2023). The Evaluator has recommended that E1 not take further action on this item until the next project reviews are finalized with results, to confirm if issues with Customer Information System data quality has improved.	N/A
2024	Evaluation	Investigate the impact of increasing modelling incentives (the share of modelling costs covered as well as the incentive cap) on the service.	2024-NC-R3	Deferred	E1 recommends deferring this recommendation pending the NSEB's Decision on E1's 2027-2031 DSM Plan as E1 has proposed changes to the Custom New Construction program in the 2027-2031 DSM Plan. E1 is satisfied that its maximum modelling incentive is aligned with several jurisdictions reviewed in a 2024 jurisdictional scan that compared the New Construction program to five similar programs across North America.	N/A

Year	Evaluation/ Verification	Recommendation Text	Source	Status	Comments	Expected Period of Completion
2025	Evaluator	Include all changes to the pilot and program in the program manual, including historical changes since the pilot was launched. Include dates of all changes, a description of the change, along with the rationale for the change. Clearly define all eligibility criteria by pathway in the program manual. Reorganize the demand response program manual to create two distinct and continuous sections for residential and BNI given key differences in the approach by sector for demand response initiatives.	2025-ResDR-R1	In Progress	E1 agrees with this recommendation. Significant updates to the program manual have been conducted to provide clearly defined eligibility criteria by pathways in the manual. While not separate documents, there are clear defined sections that relate to BNI and Residential DR components to indicate distinct sections and key differences for the program components. Documentation of program changes is being tracked for all future program updates to identify any key changes that should be noted during evaluation. The evaluator is reviewing the program manual to provide feedback to be used in the final document.	2026
2025	Evaluator	Ensure that participant data and the information collected through the EPI installation process are complete and accurate. Ensure EPI installers properly and accurately record device information to ensure connectivity in Residential DR after device installation.	2025-ResDR/EPI-R2	Complete	E1 agrees with this recommendation. EPI is now reconciling Hot Water Thermostat controllers each month by comparing serial numbers installed in EPI versus enrolled in the Residential DR program per the third-party delivery partner. Those controllers not enrolled are being investigated. For smart thermostats, the program component is trialing several methods to reduce data entry from errors such as using the Bring Your Own Device form at install. As well, MYSA has released two additional methods of enrollment in-app. Participants can enroll their household in the app during install, or electricians can scan a QR code identifier to enrol the household during install in the installer app. These methods have increased device enrollment significantly.	Complete
2025	Evaluator	Leverage key awareness channels to increase program participation in Residential DR within and outside the current and past EPI participant population. Focus key messaging on program benefits, including available incentives, and contributing to reducing strain on the grid while clearly outlining privacy protection mechanisms and the flexibility and control that participants maintain over their devices once enrolled. Clearly define how Residential DR works, the importance of participating in events, and how to achieve ongoing participation incentives (participation in 50%+ of DR events).	2025-ResDR-R3	In Progress	While E1 agrees with this recommendation, E1 notes that future enrollment is for the period 2027-2031. E1's proposed 2027-2031 DSM Plan is currently an open matter before the Nova Scotia Energy Board. While E1 intends to prepare for the 2027 DR season throughout 2026, E1 notes that a 2027 DR season is still subject to NSEB approval. Communication to existing participants is ongoing to share incentive information and key program benefits.	2026
2025	Evaluator	Through continuous engagement with enrolled participants, encourage participation in DR events and enrollment of more devices per household (additional device types and additional smart thermostats installed on heating systems in all contiguous living areas in regular use only).	2025-ResDR-R4	In Progress	E1 agrees with this recommendation. For the 2025-2026 DR season, E1 implemented a warming journey to keep customers engaged in off seasons to encourage continuous participation in demand response activities. This campaign has resulted in increased participation in the DR season with more participants continuously engaged in events, and more devices enrolled in households.	2026
2025	Evaluator	Investigate ways to improve EV device potential for DR considering the low participation rate in DR events. To improve participation, consider additional opportunities for EV devices to participate in DR events, such as leveraging bidirectional chargers to use EVs as batteries during events.	2025-ResDR-R5	Deferred	E1 recommends deferring this recommendation pending the NSEB's Decision on E1's 2027-2031 DSM Plan as E1 has proposed removing EVs from the Residential DR program in the 2027-2031 DSM Plan	Deferred
2025	Evaluator	Monitor the impact of introducing a participation threshold to qualify for ongoing participation incentives. Should individual event participation rates not improve in the 2025/26 DR season, consider reviewing the Residential DR incentive structure and levels. In that review, consider both the incentive structure in terms of the enrollment incentive level compared to the ongoing participation incentive level and the effectiveness of the 50% participation threshold to qualify for ongoing participation incentives to encourage higher DR event participation rates. Ensure that the incentive structure encourages enrollment growth and increases ongoing DR event participation as both strategies are required to achieve targets in DR programs.	2025-ResDR-R6	In Progress	E1 agrees with this recommendation and is reviewing the participation incentive levels to promote more engagement in DR program events. E1 will utilize smart devices in homes to monitor participation to help promote whole home engagement.	2026
2025	Evaluator	To ensure that the unitary available DR capacity values are consistent year over year, reconduct metering data analyses for each pathway in the next evaluation if the required data are available.	2025-ResDR-R7	In Progress	E1 agrees with this recommendation. The Evaluation Consultant plans to update EV telematics and charger control and battery controls through device level metering data analysis to establish unitary available DR capacity in 2026 for the 2025-2026 DR season. For Smart Thermostats and DHW controllers, E1 will rely on the unitary savings established through the 2025 evaluation, but establish new in-service rates based on 2026 data. The Evaluation Consultant will update the unitary savings for Smart Thermostats when AMI data is available for the DR season, as AMI data for the 2025-2026 DR season is not available. The Evaluation Consultant will update the unitary savings for DHW controllers in the next evaluation.	2026
2025	Evaluator	Use the calculated adjustment ratios to track gross electrical energy and peak demand savings moving forward, with the exception of the 0.514 adjustment ratio for peak demand savings for non-lighting and non-HVAC measures. Reassess the electrical energy and peak demand adjustment ratios for agriculture, motor, pumping, refrigeration, and commercial kitchen measures in the 2026 evaluation after sampling additional projects in this measure group. Recalculate adjustment ratios for electrical energy and peak demand savings specifically for agriculture and motor measures to determine whether standalone ratios are warranted.	2025-BER-R1	In Progress	E1 agrees with this recommendation. Updated calculations and inputs are being implemented and tested in CIS as part of a major revision of the CIRx tool used to track gross electrical energy and peak demand savings. To maximize efficiency, E1 will ensure that adjustment ratios for these measures will be reassessed when the Evaluation Consultant performs site visits next for evaluation purposes.	2026
2025	Evaluator	Moving forward, use the updated measure-level NTGR values to convert gross electrical energy and peak demand savings into net savings for reporting and evaluation purposes.	2025-BER-R2	Complete	E1 agrees with this recommendation. The updated measure-level NTGR values are being used in the BER-IR Tracking Sheets for net savings calculations used in reporting and evaluation.	Complete
2025	Evaluator	Continue using DLC wattages as the efficient wattage values for multi-wattage products. Rather than tracking whether each fixture is multi-wattage, conduct periodic spot checks, particularly on large applications, to confirm the accuracy of DLC wattage listings and identify any cases that may require correction.	2025-BER-R3	Complete	E1 agrees with this recommendation. The efficient DLC wattage is being used for multi wattage lighting products and quarterly spot checks have been implemented to confirm accuracy of information tracked by E1 with the DLC specification sheets for lighting products.	Complete
2025	Evaluator	Rather than tracking whether a fixture is recessed in Application Rebates, adopt an assumption that recessed fixtures are limited to troffers, which is consistent with practices in BER-IR, and apply the recessed interactive effect factors to troffers only.	2025-BER-R4	Complete	E1 agrees with this recommendation. Through the project review process, troffers are now identified as recessed. CIS has been updated to apply the recessed interactive effect factors to troffers only.	Complete
2025	Evaluator	Apply adjustment factors separately rather than embedding them in gross values and record the adjusted results in dedicated fields in the tracking sheet to improve transparency and reduce error risks.	2025-BER-R5	In Progress	E1 agrees with this recommendation. Adjustment factors will be applied separately and provided in dedicated fields in the final Tracking Sheet for 2026. E1 is currently testing these changes in CIS.	2026
2025	Evaluator	Update the baseline for LED fixtures in 2026 to reflect that the market stocking practice has become LED only. This baseline would apply to all LED fixtures rebated through BER-IR.	2025-BER-R6	Complete	E1 agrees with this recommendation. Instant rebates for lighting fixtures are ending June 30, 2026 as a result of LED baseline updates. Lighting calculations will continue to be based upon the 2025 evaluation report and Measure Assessment until rebates end June 30, 2026.	Complete
2025	Evaluator	When the new LED baseline is applied, it should be at the efficiency level of DLC-certified Standard LED fixtures. Explore the possibility of continuing to offer rebates for DLC Premium products and lighting controls in midstream programs, with updated savings assumptions based on a LED baseline.	2025-BER-R7	In Progress	E1 agrees with this recommendation. Although all instant rebates for LED fixtures are ending June 30, 2026, E1 is continuing to encourage the purchase of DLC premium lighting fixtures through marketing efforts and by introducing an instant rebate for integrated occupancy/motion sensors at two rebate levels. A lower rebate for DLC standard and a higher rebate for the purchase of DLC premium fixtures with integrated occupancy sensors, which will be introduced in Q2 of 2026. For each rebate level, the baseline will be DLC standard LED.	2026
2025	Evaluator	The 2024 recommendation that the current non-LED baseline for lamps be maintained for BER-IR remains valid and should be reassessed in 2026. Given trends, E1 should plan for a baseline change for BER-IR lamps starting in 2028.	2025-BER-R8	In Progress	E1 agrees with this recommendation The baseline for LED lamps in BER-IR continues to be non-LED for 2026, and will be reassessed in 2027 as part of the 2026 evaluation.	2026
2025	Evaluator	Focus LED fixture rebates on application-based and direct install programs in the near-to-medium term to target early replacements in the laggard market segments (small businesses, institutions, non-profits, etc.).	2025-BER-R9	In Progress	E1 agrees with this recommendation. BER-AR & SBES are continuing to offer rebates for retrofit lighting projects as long as the project will realize energy savings. Marketing efforts will continue to target the laggard market. The Business Development Team have been tasked to identify any potential lighting opportunities in the small business, institutions and non-profit sectors.	2026

Year	Evaluation/ Verification	Recommendation Text	Source	Status	Comments	Expected Period of Completion
2025	Evaluator	For SBES, given the target population of small businesses, the Evaluator assumes that many projects are early replacement. Therefore, implement a dual baseline approach for LED fixtures, notably by using the existing baseline for one-third of the lifetime of the existing measure and a LED baseline for the remainder of the efficient measure lifetime.	2025-BER/SBES-R10	In Progress	E1 agrees with this recommendation. E1 is working to implement a dual baseline approach for LED fixtures. This updated approach is currently being completed and tested in CIS.	2026
2025	Evaluator	For BER-AR, consider two options: Option 1: Focus BER-AR on market laggards and adopt eligibility criteria to ensure projects are early replacement (as seen in ComEd). If this is feasible, the Evaluator recommends using the Uniform Methods Project (UMP) approach of developing a dual baseline by using the existing baseline for one-third of the lifetime of the existing measure and a LED baseline for the remainder of the efficient measure lifetime. Option 2: If developing and enforcing eligibility criteria to ensure all projects are early replacement, a market blend baseline should be used and that accounts for the proportion of projects aimed at early replacement versus end of life. The blended baseline should assume a LED baseline for the proportion of projects assumed to be at end of life.	2025-BER-R11	In Progress	E1 agrees with this recommendation. BER-AR is continuing to offer rebates for lighting retrofit projects that will realize energy savings and is currently considering the feasibility of Econoler's two recommended options.	2026
2025	Evaluator	Conduct a process evaluation in 2026 to determine strategies to increase the enrolled participant rate of participation in events.	2025-BNIDR-R1	In Progress	E1 agrees with this recommendation. A process evaluation is being conducted in 2026 to collect feedback from program staff, the program aggregator, other jurisdictions and participants on increasing enrolment and ongoing participation in the program and individual DR events.	2026
2025	Evaluator	Conduct project reviews again in 2026 to establish evaluated savings.	2025-BNIDR-R2	In Progress	E1 agrees with this recommendation. The Evaluation Consultant will perform project reviews in Q2 2026 to establish evaluated savings for BNI DR.	2026
2025	Evaluator	Review how savings are distributed between DSM-funded and government-funded programs for whole home renovation program components (HEA, MHEEP, and ASFH). The review should serve to ensure that savings calculation approaches for these components are adequately and clearly defined for households that installed a heat pump and have both electric and non-electric heating while reflecting the data available for each program component. The savings calculation approach should account for the allocation between DSM and government funding, while the savings approach and allocation methodology should ideally be aligned. The savings calculation approach may differ between program components since the data available for MHEEP and ASFH, notably the percentage of electric heating, come from different data sources and rely on different assumptions than those used for HEA.	ASFH/HEA/MHEEP – R1	In Progress	E1 agrees with this recommendation. Calculation changes from the 2025 evaluation results have been updated in CIS. This helped better define the households that have both non-electric and electric heat. HEA calculations will be adjusted to use the reduction in electric heat, rather than the whole home multiplied by the percentage space heating that is electric. Funding allocation will be aligned with the percentage savings per funding source where the percent of savings that are electric are attributed to DSM. E1 is currently determining the best approach for verifying the ASFH savings calculations account for the allocation between DSM and government funding, as program data comes from different sources than HEA. MHEEP will review savings distribution for DSM funded and Government funded projects during annual program updates to ensure savings calculation approaches are clearly defined.	2026