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Request IR-1:

With reference to Appendices D9 and D10. Nova Scotia Power (NS Power) notes that a significant portion of 2025 Management and Administrative Services (M&A Services) was billed based on forecast information and will be trued up to actual results.

(a) Please confirm whether the actual data required to complete the reconciliation is now available and identify any data that remains unavailable or was permanently affected by the cyber incident.

(b) When will the reconciliation be completed and the resulting true-up recorded?

(c) If the required data is unavailable, explain how final charges will be determined and supported.

Response IR-1:

(a) Confirmed, the actual data required to complete the reconciliation has been restored. No data required for the reconciliation remains unavailable.

(b) The reconciliation and resulting true-ups are being recorded in 2026. The true-up of Emera charges to NS Power has been completed and recorded in 2026. The true-up of NS Power charges to affiliates is expected to be completed in Q4 2026.

(c) Not applicable.

2025 Affiliate Code of Conduct Report (NSEB M12883)
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1 **Request IR-2:**

2
3 **Please provide the Excel versions of Appendix D and D (0) for the 2024 report like what was**
4 **provided in this matter.**

5
6 Response IR-2:

7
8 Due to the impacts of the 2025 cyber incident, the Excel source files for the 2024 Affiliate Code
9 of Conduct Report are not expected to be recoverable. As a result, only the PDF versions of
10 Appendix D and Appendix D(0) filed with the 2024 Report are available.

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Request IR-3:

Appendices D(9b) and D(10b) identify overhead rates of \$38 and \$40.11 per labour hour, respectively.

(a) Please provide the breakdown and supporting cost components for each rate.

(b) Please explain why different rates apply to M&A services supplied by NS Power and services received from Emera.

(c) Please reconcile the rates to the applicable CAM methodology.

(d) Please explain the changes from the 2024 rates.

Response IR-3:

(a) Please refer to Attachment 1, tabs “NSPI” and “Emera,” which provide the detailed breakdown of the 2025 overhead rates for Emera and NS Power.

(b) The different overhead rates reflect the distinct cost structures applicable to NS Power and Emera. As described in the Cost Allocation Manual (CAM) sections 6.4 and 6.5, corporate overhead rates are calculated annually based on the indirect support costs incurred by each organization and allocated on a per-hour basis. NS Power’s and Emera’s overhead pools contain different cost components and are therefore expected to produce different overhead rates.

For example, NS Power’s corporate overhead includes depreciation and financing costs associated with assets used to provide services, including office space, telecommunications equipment, computer hardware and software. Emera’s overhead calculation differs because Emera rents office space and receives IT infrastructure services, rather than owning those

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1 assets directly. As a result, certain depreciation and financing costs are excluded from
2 Emera's overhead calculation and replaced by the related rent and IT infrastructure service
3 costs. These differences are reflected in the resulting overhead rates.
4

5 (c) The overhead rates were calculated and applied in accordance with CAM Sections 6.4
6 (Corporate Overhead) and 6.5 (Corporate Overhead Exceptions) with no variability from
7 the CAM calculations. Consistent with the CAM, overhead rates are calculated annually
8 by accumulating eligible corporate overhead costs and converting those costs to a per-hour
9 overhead rate that is applied to labour charged through M&A Services. The eligible cost
10 components and exceptions reflected in the rates are described in CAM Sections 6.4 and
11 6.5.
12

13 (d) Please refer to Attachment 2, tabs "NSPI" and "Emera," which provide the detailed
14 breakdown of the 2024 overhead rates.
15

16 The NS Power overhead rate increased from \$34.00 per hour in 2024 to \$38.00 per hour in
17 2025. The increase was primarily attributable to higher depreciation costs, higher pension
18 expense costs, increased short-term incentive costs, and slightly higher financing costs
19 included in the NS Power overhead cost pool.
20

21 The Emera overhead rate increased from \$39.22 per hour in 2024 to \$40.11 per hour in
22 2025. The increase was primarily attributable to higher costs for IT infrastructure services
23 included in the Emera overhead cost pool.

NS Power**NSEB IR-03 Attachment 1**

Overhead Costs by Employee for 2025 - NS Power	Amounts
Depreciation costs for telecommunication equipment, office equipment, office furniture and leasehold improvements, computer hardware and computer software	28,826.17
Depreciation costs for office space	2,382.82
Financing costs on assets utilized - using the NSEB-approved after-tax weighted average cost of capital	12,860.28
Computer support charge, comprised of operational costs to provide computer services	5,119.70
Short-term incentive	13,589.43
Pension expense	6,072.98
Total Overhead Cost Per Employee for 2025	68,851.38
Total Corporate Overhead per hour for 2025 (OH per employee/1,820 hrs worked per year)	\$ 37.83
2025 Corporate Overhead rate per labour hour	\$ 38.00

Emera**NSEB IR-03 Attachment 1**

Total Emera Employee Count	196.5
Total Shared Service Employee Count	102.5

Total Overhead Costs for 2025 - Emera	Amounts
Rent for office space	1,853,371
Computer support charge, comprised of operational costs to provide computer services	825,678
Pension expense	401,000
Short-term incentive	2,366,238
IT Infrastructure Services	2,036,555
Total Overhead Costs	<u>7,482,842</u>

Total Overhead per Shared Service Employee	73,003
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Total Overhead per hour	40.11
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Note:

Number of weeks per year	52
Standard working hours per week	35

NS Power**NSEB IR-03 Attachment 2****Overhead Costs by Employee for 2024 - NS Power****Amounts**

Depreciation costs for telecommunication equipment, office equipment, office furniture and leasehold improvements, computer hardware and computer software	26,199.75
Depreciation costs for office space	2,691.14
Financing costs on assets utilized - using the NSEB- approved after-tax weighted average cost of capital	12,137.88
Computer support charge, comprised of operational costs to provide computer services	5,119.70
Short-term incentive	11,420.03
Pension expense	3,849.45
Total Overhead Cost Per Employee for 2024	61,417.94
Total Corporate Overhead per hour for 2024 (OH per employee/1,820 hrs worked per year)	\$ 33.75

2024 Corporate Overhead rate per labour hour

\$ 34.00

Emera
NSEB IR-03 Attachment 2

Total Emera Employee Count	203.0
Total Shared Service Employee Count	104.5

Total Overhead Costs for 2024 - Emera	Amounts
Rent for office space	2,031,371
Computer support charge, comprised of operational costs to provide computer services	919,553
Pension expense	313,000
Short-term incentive	2,351,458
IT Infrastructure Services	1,843,458
Total Overhead Costs	7,458,840

Total Overhead per SS Employee	71,376
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Total Overhead per hour	39.22
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Note:	
Number of weeks per year	52
Standard working hours per week	35

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Request IR-4:

Appendix D(12) includes a \$523,437 charge from Emera to NS Power relating to a McKinsey Invoice for an “AI Transformation Strategy”.

(a) Please describe the scope and deliverables of this engagement.

(b) Please explain why the full cost was charged to NS Power

(c) Please explain why the engagement was procured through Emera and describe the procurement process and pricing support.

Response IR-4:

(a) The scope of the engagement was for McKinsey to assess opportunities for the use of artificial intelligence across the Emera group of companies, including NS Power and other affiliates. The primary deliverable was a Board-level presentation summarizing potential artificial intelligence use cases, strategic opportunities, and areas for further evaluation across Emera and its affiliates. For NS Power specifically, the engagement identified potential opportunities related to vegetation management, asset management and customer care.

(b) The full cost of the engagement was not charged solely to NS Power. The costs were allocated among applicable affiliates as described in part (c).

The costs associated with the engagement are Flow-Through Charges, which are third-party expenses incurred for the benefit of an affiliate, but initially paid by another affiliate on its behalf and subsequently charged back without mark-up. Flow-Through Charges are a pricing exception under section 6.3.4 of the Affiliate Code, and as such, are not subject to the pricing requirements set out in section 6.2 of the Code.

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1 (c) The engagement was procured through Emera because the scope of work related to
2 multiple affiliates across the Emera organization. Emera retained 20 percent of the total
3 cost of the engagement. The remaining 80 percent was allocated to participating affiliates
4 using the Full-Time Equivalent (FTE) allocator.

5
6 As the engagement was not associated with a Shared Services cost centre, no established
7 allocation metric existed for these costs. An FTE-based allocator was selected as the most
8 appropriate allocation methodology because the engagement assessed enterprise-wide
9 artificial intelligence opportunities expected to benefit employees across participating
10 affiliates through productivity improvements, process efficiencies, and AI-enabled
11 capabilities. Accordingly, the costs were allocated in proportion to the relative number of
12 employees expected to benefit from the engagement.

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Request IR-5:

Appendix I lists three agreements effective June 27, 2025, involving Tampa Electric Company, Saviynt, IBM Canada Limited, CyberArk.

(a) Please describe the purpose and scope of each agreement and identify every contracting party.

(b) Please explain NS Power's rights, obligations and expected benefits under each agreement.

(c) Please identify all 2025 amounts recorded in connection with these agreements.

Response IR-5:

(a) Collectively, the three agreements support the deployment of an enterprise Identity and Access Management (IAM) program across NS Power and Tampa Electric Company.

NS Power is the contracting party under each agreement, while Tampa Electric Company participates through an affiliated acknowledgement statement that permits it to access the applicable services and software, pursuant to the agreed terms of each agreement. Per the affiliated acknowledgement statement, Tampa Electric Company represents, (i) it has received and read each agreement and understands and agrees to be bound by the terms of each agreement, (ii) agrees to pay all applicable charges and expenses to each vendor for the software and services it receives, and (iii) agrees to be bound by additional requirements for use of any software and services it receives under each agreement. NS Power and Tampa Electric Company are treated as distinct entities under each agreement and are independently liable for their respective obligations. Further detail on each agreement is provided below.

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- 1 • Saviynt Subscription Service Agreement: This agreement provides the Identity
2 Governance and Administration (IGA) software platform. The solution is delivered
3 through a shared tenant model, with NS Power and Tampa Electric utilizing the
4 same Saviynt platform instance and associated software licensing. This agreement
5 is primarily a software subscription and licensing agreement.
6
- 7 • CyberArk Master Software and Services Agreement: This agreement provides the
8 Privileged Access Management (PAM) and Endpoint Privilege Management
9 (EPM) software platforms. The solution is delivered through a shared tenant model,
10 with NS Power and Tampa Electric utilizing the same CyberArk platform instance
11 and associated software licensing. This agreement supplies the software platform
12 on which the PAM and EPM capabilities are delivered.
13
- 14 • IBM Canada Limited Master Services Agreement: Under this agreement, IBM
15 Canada Limited is the implementation partner responsible for designing,
16 configuring, integrating, testing, and deploying NS Power's and Tampa Electric
17 Company's foundational IAM capabilities. The scope includes CyberArk
18 Privileged Access Management (PAM) and Endpoint Privilege Management
19 (EPM) technologies, associated integrations, documentation, knowledge transfer,
20 and operational readiness activities required to establish and transition these
21 capabilities into production use.
22

23 (b) Please see below.
24

25 The joint procurement of Saviynt and CyberArk software licenses, along with
26 implementation services from IBM, resulted in estimated cost savings of approximately
27 \$2.6 million over a five-year period for NS Power and Tampa Electric. All fees and charges
28 are broken down per affiliate, and NS Power is solely responsible for its own costs. NS
29 Power bears no responsibility for the costs incurred by Tampa Electric Company. To the

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1 extent possible, each invoice shall sufficiently delineate the cost to be allocated to per
2 affiliate.

3
4 • Saviynt Agreement

5
6 • NS Power Rights:

- 7 • Access and use the licensed Saviynt SaaS platform.
- 8 • Access licensed modules and functionality.
- 9 • Configure the platform within licensed entitlements.
- 10 • Receive software updates and vendor support under the subscription
11 agreement.

12
13 • NS Power Obligations:

- 14 • Pay NS Power subscription fees.
- 15 • Provide required identity source data.
- 16 • Maintain application ownership and governance decisions.
- 17 • Comply with licence capacity and usage requirements.
- 18 • Manage business decisions related to access governance.

19
20 • Expected Benefits:

- 21 • Access to a modern IGA platform.
 - 22 • Foundation for future identity governance capabilities.
 - 23 • Standardized identity governance tooling.
 - 24 • A scalable platform for future onboarding and governance activities.
 - 25 • Improved long-term IAM maturity.
- 26

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- 1 • CyberArk Agreement
- 2
- 3 • NS Power Rights:
- 4 • Access and use licensed CyberArk products and modules.
- 5 • Deploy CyberArk capabilities within approved environments.
- 6 • Receive software maintenance and support.
- 7 • Utilize PAM and EPM functionality within licence parameters.
- 8
- 9 • NS Power Obligations:
- 10 • Pay NS Power subscription fees.
- 11 • Maintain required infrastructure and endpoint environments.
- 12 • Deploy EPM agents where required.
- 13 • Maintain ownership of privileged accounts and related business
- 14 processes.
- 15 • Comply with applicable licensing requirements.
- 16
- 17 • Expected Benefits:
- 18 • Centralized privileged account management.
- 19 • Automated credential rotation.
- 20 • Enhanced monitoring of privileged activities.
- 21 • Reduced privileged access risk.
- 22 • Improved compliance and auditability.
- 23 • Reduced endpoint privilege exposure through EPM.
- 24
- 25 • IBM Canada Limited Agreement
- 26
- 27 • NS Power Rights:
- 28 • Receive implementation services for CyberArk PAM and EPM
- 29 capabilities.

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- Receive requirements gathering, solution design, configuration, and integration services.
- Receive testing, deployment, and production cutover support.
- Receive project deliverables, including design documentation, test results, and user guides.
- Receive knowledge transfer, operational readiness support, and post-deployment hypercare.
- Receive implementation of approved integrations and onboarding use cases.
- NS Power Obligations:
 - Pay NS Power implementation fees and approved project costs.
 - Provide project resources, stakeholders, and subject matter expertise.
 - Supply required infrastructure, connectivity, and target environments.
 - Participate in workshops, design reviews, testing, and approvals.
 - Support user acceptance testing and provide timely feedback.
 - Deploy EPM agents to designated endpoints.
 - Maintain ownership of privileged accounts, policies, and business decisions.
 - Provide accurate identity, account, and system information required for onboarding.
- Exepected Benefits:
 - Establishment of enterprise PAM capabilities.
 - Centralized privileged account management.
 - Automated credential vaulting and password rotation.
 - Improved visibility and control over privileged access.

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- Enhanced monitoring and auditability of privileged activities.
- Endpoint privilege controls through CyberArk EPM.
- Reduced privileged access risk.
- Standardized PAM and EPM processes.
- Improved operational readiness for ongoing support.

(c) The amounts recorded in 2025 in connection with these agreements for NS Power were:

- Saviynt Agreement = \$242,300 (1 year subscription)
- CyberArk Agreement = \$595,050 (1 year subscription)
- IBM Canada Limited Agreement = \$446,588 (Implementation services, project deliverables and artifacts)

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Request IR-6:

Appendix E reports that NS Power's charges to Tampa Electric decreased from \$4.75 million in 2024 to \$0.37 million in 2025.

(a) What is driving the decrease?

(b) Please identify the projects or services that ended, transferred or materially declined.

Response IR-6:

(a) There are two primary factors contributing to the decrease in NS Power's charges to Tampa Electric in 2025 compared to 2024:

- Storm Support Services - NS Power provided storm restoration support services to Tampa Electric in 2024, resulting in billings of \$2,214,156. No storm restoration support services were provided by NS Power to Tampa Electric in 2025.
- IT Support and ServiceNow Related Charges – NS Power charges Tampa Electric for ServiceNow licences, ServiceNow vault subscriptions, and labour associated with IT support services. Due to the unavailability of supporting records and billing information following the 2025 cyber incident, these charges were not billed during 2025. Once the required records became available, actual 2025 charges were identified and billed in 2026. The 2026 billings included \$2,925,323 related to 2025 IT support and ServiceNow related charges. To date, \$2,649,762 has been collected from Tampa Electric, with the remaining \$275,561 expected to be received in Q4 2026.

(b) Please refer to part (a) above.

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Request IR-7:

With reference to Appendix G, please provide an explanation of the transfers occurring on July 18, 2025, involving the Director of Information Security and the Director of Cyber Security Governance.

Response IR-7:

The transfer of the Director, Information Security and the Director, Cyber Security Governance positions between affiliates was part of an organizational alignment of cybersecurity leadership responsibilities. The transfers were made to better align each leader's experience and expertise with the evolving operational and governance priorities of their respective organizations. The changes were intended to strengthen cybersecurity oversight, support business continuity, and ensure cybersecurity leadership resources were appropriately aligned across the affiliates.

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Request IR-8:

With reference to Appendix I:

(a) Please Identify agreements that were amended, renewed, terminated or expired since the 2024 report.

(b) Please identify agreements whose pricing provisions have not been reviewed or updated within the past five years.

Response IR-8:

(a) Since the filing of the 2024 Affiliate Code of Conduct Report on April 30, 2025, no affiliate agreements listed in Appendix I were amended or terminated. The lease agreement between NS Power and 3267654 Nova Scotia Limited was not renewed following its expiry at the end of 2023 and is no longer in effect. As a result, it should not have appeared in the 2024 Affiliate Code of Conduct Report.

In addition, Shared Services Agreements generally renew automatically on an annual basis in accordance with their terms and are amended only where there is a change in the services being provided. Other than the expiry of the lease agreement described above and the routine renewals contemplated by existing agreements, no affiliate agreements were amended, terminated, or expired.

(b) NS Power is not aware of any affiliate agreement containing pricing provisions that have not been reviewed or updated within the past five years where such review or updating would be required.

For many affiliate agreements, pricing is not established through fixed contractual rates. Shared Services Agreements, IT Service Level Agreements, and similar arrangements are

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1 governed by the Cost Allocation Manual (CAM), under which pricing is updated through
2 the annual budgeting, allocation, and true-up processes prescribed by the Affiliate Code
3 and the CAM. Energy and natural gas trading agreements, including NAESB agreements
4 and similar arrangements, primarily establish the contractual framework and process for
5 transactions between the parties. Pricing for transactions under those agreements is
6 determined at the time of the transaction based on prevailing market conditions rather than
7 fixed contractual pricing provisions.

8
9 Certain agreements, such as the NSP Maritime Link Incorporated Master Services
10 Agreement, establish the framework for services but do not contain fixed pricing
11 provisions. Service-specific fees are established through individual schedules, work orders,
12 or other project-specific documentation.

13
14 Responsibility for reviewing affiliate agreements rests with the applicable business unit,
15 with support from Legal Services and Regulatory Affairs as appropriate. Through these
16 processes, NS Power reviews affiliate agreements and associated pricing mechanisms to
17 ensure they remain appropriate and compliant with the Affiliate Code and the CAM.

PARTIALLY CONFIDENTIAL (Attachment Only)

Request IR-9:

Please describe the compliance testing completed for the 2025 reporting year including:

(a) The transaction and controls tested;

(b) The sampling methodology; and

(c) Deficiencies identified.

Response IR-9:

(a) Please refer to Partially Confidential Attachment 1 for the transactions and controls tested for Q2 and Q3 2025. Testing was completed for Q1 2025; however, the compliance testing file was lost due to the cyber incident and could not be recovered. Compliance testing for Q4 2025 will be completed in 2026.

Please also note that Audit Services will complete an internal audit of 2026 affiliate transactions, in addition to the quarterly testing program completed by NS Power Finance. The results of that audit will be reported through the Affiliate Code of Conduct annual reporting process once available.

(b) For Q1 2025, test samples were selected using a random sampling approach, consistent with prior quarters. Sample selections were generated through Random.org by inputting the required sample size and relevant selection parameters, ensuring an unbiased and random selection of test samples.

For Q2 and Q3 2025, sampling was not used. Due to the impacts of the cyber incident, all transactions for Q2 and Q3 2025 were selected for testing.

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1 (c) The controls tested were determined to operate effectively. While there were instances in
2 Q2 and Q3 2025 where supporting evidence was not available because of data loss
3 associated with the cyber incident, most of those supporting documents were recovered
4 and retested. Only one component of a transaction in September 2025 is still outstanding.
5 This is expected to be resolved during Q4 2026.

Affiliate Transaction Review																																																																																																																	
Test by																																																																																																																	
Date	20-Oct-25																																																																																																																
Purpose; To show compliance with the following requirements;																																																																																																																	
Methodology	*Quarterly, sample sheet tabs are updated using the information in the regulatory dashboard. Each transaction using the transactions tag (set out on the Qualitative Attribute Tab of the intercompany register https://thegrid.emera.com/Sites/Finance/int/FinanceTableau/_layouts/15/DocIdRedir.aspx?ID=NSPIFINANCE-1469156536-3) is put into each complexity bucket applicable from the Transaction complexity mapping, note: Fuels transactions are beyond the scope of this testing as the Fuels group maintain controls over this and are subject to various audit processes. *Test sample is selected at random by inputting the sample size and required parameters in www.random.org and then generating the required number of test samples Each selected sample is tested against the Controls set out below, to ensure controls are functioning as intended. - any sample/ transaction not compliant to the controls or has insufficient documentation is further investigated to determine the cause of the anomaly, activities carried out in the investigation and final outcome is documented in the tab "Further Review" tab * At the end of each quarterly review, the outcome is communicated to the Senior Manager, Financial Reporting, Regulatory is informed if there are any adverse report which is unable to be rectified																																																																																																																
Degree of Complexity Mappng																																																																																																																	
<table><tr><td>Transactions</td><td>Complexity</td><td></td></tr><tr><td>G/S - Electricity, ECC fees Flow Through Utility Financing - Part VI.1 Tax</td><td>Low</td><td></td></tr><tr><td>Labour/Exp</td><td>High</td><td></td></tr><tr><td>Corp Transactions M&A Services Rentals - Rent & Parking</td><td>Moderate</td><td></td></tr></table>																		Transactions	Complexity		G/S - Electricity, ECC fees Flow Through Utility Financing - Part VI.1 Tax	Low		Labour/Exp	High		Corp Transactions M&A Services Rentals - Rent & Parking	Moderate																																																																																					
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*Fuel Transactions are excluded from this review as the fuel group have set of controls and reviews that extensively cover these transactions *due to the impact of the cyber security incident, the sample size has been increased to include all Q2 and Q3 transactions																																																																																																																	
Controls																																																																																																																	
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Quarter	<table><tr><td>Sample No</td><td>Brief Description</td><td>Purchase/ Sale</td><td>Counterparty</td><td>Amount</td><td>Date</td><td>A</td><td>B</td><td>C</td><td>D</td><td>E</td><td>F</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																	Sample No	Brief Description	Purchase/ Sale	Counterparty	Amount	Date	A	B	C	D	E	F																																																																																				
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Legend																																																																																																																	
i control does not apply as invoice does not use an Affiliate Billing Template ii control does not apply as charge does not have an overhead component iii control does not apply as sample does not meet threshold Y Meets control criteria iv transaction recorded as an adjustment to correct input error v TECO uses the "adder for intercompany, and yes, it has been applied to the transaction vi Requires further review																																																																																																																	
Conclusion																																																																																																																	
Apr-25 Comments on April 2025 tab has been remediated, controls function as intended May-25 Comments on May 2025 tab has been remediated, controls function as intended Jun-25 Comments on June 2025 tab has been remediated, controls function as intended Jul-25 Comments on July 2025 tab has been remediated, controls function as intended 25-Aug Comments on August 2025 tab has been remediated, controls function as intended 25-Sep With exception of 1, comments on September 2025 tab has been remediated, controls function as intended																																																																																																																	

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Mary-Jane Chukwu
Senior Corporate Accountant

Controls	
A	There are access controls within the Affiliate billing template, in that the 5 calculation fields are locked and controlled by NS Power CAS;
B	Approval for the work must be obtained in advance of processing the Affiliate billing template. The approval can be obtained via email or with a copy of a signed agreement/work order indicating the scope of the work.
C	There is appropriate segregation of duties. The employee or group providing the services completes the Affiliate billing template and submits the completed Affiliate billing template to NS Power CAS;
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Month of Date	NSP Counterparty?	InterCo ID	Tag	Description		A	B	C	D	E	F	Comments				
Apr-25	Emera Inc.		8P-40	Allegro Amort Charge Apr 25	\$24,020.46	i	Y	Y	Y	Y	Y					
Apr-25	Emera Inc.		8P-60	Onestream Amortization Cost Apr 2025	\$943.10	i	Y	Y	Y	Y	ii	iii				
Apr-25	Emera Inc.		10P-10	Shared Services Allocation - APR 2025	985,932.57	i	Y	Y	Y	Y	Y					
Apr-25	Emera Inc.		10P-30	NSPI Defined Benefit Pension Plan	24,743.00	i	Y	Y	Y	Y	Y		No back up found			
Apr-25	Emera Inc.		10P-30	NSPI Defined Contribution Pension Plan	3,895.00	i	Y	Y	Y	Y	Y	iii	No back up found			
Apr-25	Brooklyn Power Corp.		1S-10	BPC Power Bill		i	Y	Y	Y	Y	ii	iii				
Apr-25	3267654 Nova Scotia Limited (Terminal Road)		1S-70	Terminal Road Power Bill		i	Y	Y	Y	Y	ii	Y				
Apr-25	Nova Scotia Power Maritime Link (NSPML)		1S-100	ENL Power Bill		i	Y	Y	Y	Y	ii	iii				
Apr-25	Emera Inc.		3S-40	Emera Inc - Reg LWS Rent - Block A&B	\$122,590.34	i	Y	Y	Y	Y	ii	Y				
Apr-25	Emera Energy Services Inc.		5S-80	IT Support for Emera Energy Cell Phone Recording	\$2,726.26	Y	Y	Y	Y	Y	Y	iii				
Apr-25	Emera Energy Services Inc.		5S-80	IT Support for EEI BI to Cloud	\$1,660.35	Y	Y	Y	Y	Y	Y	iii				
Apr-25	Emera Inc.		5S-90	IT Support for EMA Mandatory Climate Disclosure	\$13,881.38	Y	Y	Y	Y	Y	Y	Y				
Apr-25	Emera Inc.		5S-90	IT Support for Emera OneStream Tax Implementation	\$5,308.34	Y	Y	Y	Y	Y	ii	iii				
Apr-25	Emera Inc.		5S-90	IT Support for Emera from NSPI PMO	\$11,314.20	Y	Y	Y	Y	Y	Y	Y				
Apr-25	Grand HVAC		5S-180	IT Support for Grand HVAC	\$432.66	Y	Y	Y	Y	Y	Y	iii				
Apr-25	Tampa Electric		5S-200	IT Support for TECO ITSM Ops - Service Management TECO O&M D0101417	\$67,748.47	Y	Y	Y	Y	Y	ii	Y				
Apr-25	Tampa Electric		5S-200	TECO Service Now Licensing True Up Reference D0095648	\$123,626.11	Y	Y	Y	Y	Y	ii	Y				
Apr-25	Tampa Electric		5S-200	IT Support for TECO Service Now Implementation Ph2 Reference D0101985 Charge code 11002420	\$14,648.74	Y	Y	Y	Y	Y	Y	Y				
Apr-25	Tampa Electric		5S-200	IT Support for Emera Service Now Implementation (TECO)	\$310.87	Y	Y	Y	Y	Y	Y	iii				
Apr-25	Brooklyn Power Corp.		9S-10-D	M & A Services Allocation - March 2025 Invoices	\$2,666.66	i	Y	Y	Y	Y	Y	iii				
Apr-25	Emera Inc.		9S-10-G	M & A Services Allocation - March 2025 Invoices	\$9,179.89	i	Y	Y	Y	Y	Y	iii				
Apr-25	Emera Brunswick Pipeline		9S-10-H	M & A Services Allocation - March 2025 Invoices	\$1,847.61	i	Y	Y	Y	Y	Y	iii				
Apr-25	Emera Energy Services Inc.		9S-10-I	M & A Services Allocation - March 2025 Invoices	\$7,466.10	i	Y	Y	Y	Y	Y	iii				
Apr-25	Emera Energy Services Inc.		9S-10-J	M & A Services Allocation - March 2025 Invoices	\$855.58	i	Y	Y	Y	Y	Y	iii				
Apr-25	Nova Scotia Power Maritime Link (NSPML)		9S-10-L	M & A Services Allocation - March 2025 Invoices	\$2,777.05	i	Y	Y	Y	Y	Y	iii				
Apr-25	Emera U.S. Holdings Inc.		9S-10-M	M & A Services Allocation - March 2025 Invoices	\$138.74	i	Y	Y	Y	Y	Y	iii				
Apr-25	NSP Pipeline Management Ltd.		9S-10-M	M & A Services Allocation - March 2025 Invoices	\$11.56	i	Y	Y	Y	Y	Y	iii				
Apr-25	Scotia Power US Ltd		9S-10-Q	M & A Services Allocation - March 2025 Invoices	\$46.25	i	Y	Y	Y	Y	Y	iii				
Apr-25	3267654 Nova Scotia Limited (Terminal Road)		9S-10-R	M & A Services Allocation - March 2025 Invoices	\$755.77	i	Y	Y	Y	Y	Y	iii				
Apr-25	Nova Scotia Power Energy Marketing Inc. (NSPEMI)		9S-10-X	M & A Services Allocation - March 2025 Invoices	\$346.86	i	Y	Y	Y	Y	Y	iii				
Apr-25	3325140 Nova Scotia Limited		9S-10-Y	M & A Services Allocation - March 2025 Invoices	\$208.11	i	Y	Y	Y	Y	Y	iii				
Apr-25	Brooklyn Power Corp.		9S-30-C	IT SLA Mar 2025 Estimate (billed in Apr)	\$45,358.30	i	Y	Y	Y	Y	Y		No back up found			
Apr-25	Emera Brunswick Pipeline		9S-30-E	IT SLA Mar 2025 Estimate (billed in Apr)	\$30,762.43	i	Y	Y	Y	Y	Y	Y	No back up found			
Apr-25	Emera Energy Services Inc.		9S-30-F	IT SLA Mar 2025 Estimate (billed in Apr)	\$245,507.17	i	Y	Y	Y	Y	Y	Y	No back up found			
Apr-25	Emera Inc.		9S-30-G	IT SLA Mar 2025 Estimate (billed in Apr)	\$897,502.19	i	Y	Y	Y	Y	Y	Y	No back up found			
Apr-25	Nova Scotia Power Maritime Link (NSPML)		9S-30-I	IT SLA Mar 2025 Estimate (billed in Apr)	\$69,005.80	i	Y	Y	Y	Y	Y	Y	No back up found			
Apr-25	Emera Inc.		SFT	March Insurance payment for Canadian Property	4,243,375.07	Y	Y	Y	Y	Y	ii	Y				
Apr-25	Emera Inc.		Scorp	2025 EDA Reimbursement: \$2,770 (tuition) / 2 = \$1,385	\$1,385.00	Y	Y	Y	Y	Y	ii	iii				
Apr-25	Emera Inc.		Pcorp	Allocaton of NSPI ECSPP Contributions- Q1 2025	\$836,298.46	i	Y	Y	Y	Y	ii	Y	No back up found			

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Month of	NSP Counterparty?	InterCo ID	Tag	Description	Amount	A	B	C	D	E	F	Comments			
Jul-25	3267654 Nova Scotia Limited (Terminal Road)		1S-70	Terminal Road Power Bill		i	Y	Y	Y	ii	Y				
Jul-25	3267654 Nova Scotia Limited (Terminal Road)		9S-10-R	M&A Services June Invoice	\$235.49	i	Y	Y	Y	Y	iii				
Jul-25	3325140 Nova Scotia Limited		9S-10-Y	M&A Services June Invoice	\$194.90	i	Y	Y	Y	Y	iii				
Jul-25	Brooklyn Power Corp.		1S-10	BPC Power Bill		i	Y	Y	Y	ii	Y				
Jul-25	Brooklyn Power Corp.		9S-10-D	M&A Services June Invoice	\$4,380.49	i	Y	Y	Y	Y	iii				
Jul-25	Brooklyn Power Corp.		9S-30-C	IT SLA Jun 2025 Estimate (billed in Jul)	\$45,444.96	i	Y	Y	Y	Y	Y				
Jul-25	Brooklyn Power Corp.		SFT-062	Neopost - Q2 2025 - IC AR trade - BPC	20.72	i	Y	Y	Y	ii	iii				
Jul-25	Emera Brunswick Pipeline		9S-10-H	M&A Services June Invoice	\$990.96	i	Y	Y	Y	Y	iii				
Jul-25	Emera Brunswick Pipeline		9S-30-E	IT SLA Jun 2025 Estimate (billed in Jul)	\$30,726.61	i	Y	Y	Y	Y	Y				
Jul-25	Emera Brunswick Pipeline		SFT-350	Neopost - Q2 2025 - IC AR trade - EBP	22.44	i	Y	Y	Y	ii	Y				
Jul-25	Emera Energy Services Inc.		9S-10-J	M&A Services June Invoice	\$22,340.36	i	Y	Y	Y	Y	Y				
Jul-25	Emera Energy Services Inc.		9S-30-F	IT SLA Jun 2025 Estimate (billed in Jul)	268,945.49	i	Y	Y	Y	Y	Y				
Jul-25	Emera Energy Services Inc.		SFT-012	Neopost - Q2 2025 - IC AR trade - Emera Energy	3.84	i	Y	Y	Y	ii	iii				
Jul-25	Emera Inc.		4P-10	Rent Recovery 1H 04 2025-July	86,525.27	i	Y	Y	Y	ii	Y				
Jul-25	Emera Inc.		8P-40	Emera-Allegro amortization cost recovery NSPI-2024 Upgrade	\$22,418.75	i	Y	Y	Y	ii	Y				
Jul-25	Emera Inc.		8P-40	Emera-Allegro amortization cost recovery NSPI-2018 Upgrade	\$2,288.67	i	Y	Y	Y	ii	iii				
Jul-25	Emera Inc.		8P-60	Onestream Amortization Cost Jul 2025	\$958.56	i	Y	Y	Y	ii	iii				
Jul-25	Emera Inc.		10P-10	Shared Services Allocation - JUL 2025	988,864.83	i	Y	Y	Y	Y	Y				
Jul-25	Emera Inc.		10P-30	Emera-NSPI Defined Benefit Pension Plan-Labour Charge	11,238.00	i	Y	Y	Y	ii	Y				
Jul-25	Emera Inc.		10P-30	Emera-NSPI Defined Benefit Pension Plan-Over head Charge	6,065.00	i	Y	Y	Y	ii	iii				
Jul-25	Emera Inc.		10P-30	Emera- NSPI Defined Contribution Pension Plan-Labour Charge	2,706.00	i	Y	Y	Y	ii	iii				
Jul-25	Emera Inc.		10P-30	Emera-Labour adjustment for administration of the DB pension	3,650.00	Y	Y	Y	Y	ii	iii				
Jul-25	Emera Inc.		3S-40	Emera Inc - Reg LWS Rent - Block A&B	\$122,590.34	i	Y	Y	Y	ii	iii				
Jul-25	Emera Inc.		9S-10-G	M&A Services June Invoice	\$9,723.74	i	Y	Y	Y	Y	iii				
Jul-25	Emera Inc.		9S-30-G	IT SLA Jun 2025 Estimate (billed in Jul)	\$557,897.70	i	Y	Y	Y	Y	Y				
Jul-25	Emera Inc.		SFT	Neopost - Q2 2025 - IC AR trade - Emera	863.88	i	Y	Y	Y	ii	iii				
Jul-25	Emera Inc.		PFT	Marsh Insurance payment - Liability Excess policy #0035725372049	1,269,298.61	i	Y	Y	Y	ii	Y				
Jul-25	Emera Inc.		PFT	Marsh Insurance payment - Liability Excess policy #0035725372052- USD 255,456 @1.3720 CAD	350,486.66	i	Y	Y	Y	ii	Y				
Jul-25	Emera Inc.		Pcorp	Intercompany account with Emera - NSPI ECSPP cont - Q2 25	141,097.15	i	Y	Y	Y	ii	Y				
Jul-25	Emera Inc.		Pcorp	Emera-Disc Assessments from April 14, 2025 People Leader Fundamentals Training Session	3,240.00	i	Y	Y	Y	ii	Y				
Jul-25	Emera Inc.		Pcorp	ECSPP Q2 2025 True Up	(70,889.67)	i	Y	Y	Y	ii	Y				
Jul-25	Emera U.S. Holdings Inc.		9S-10-M	M&A Services June Invoice	\$389.81	i	Y	Y	Y	Y	iii				
Jul-25	Nova Scotia Power Energy Marketing Inc. (NSPEMI)		9S-10-X	M&A Services June Invoice	\$1,461.77	i	Y	Y	Y	Y	iii				
Jul-25	Nova Scotia Power Maritime Link (NSPML)		1S-100	ENL Power Bill			Y	Y	Y	ii	iii				
Jul-25	Nova Scotia Power Maritime Link (NSPML)		9S-10-L	M&A Services June Invoice	\$1,251.27	i	Y	Y	Y	Y	iii				
Jul-25	Nova Scotia Power Maritime Link (NSPML)		9S-30-I	IT SLA Jun 2025 Estimate (billed in Jul)	\$68,473.98	i	Y	Y	Y	Y	Y				
Jul-25	Nova Scotia Power Maritime Link (NSPML)		SFT-080	Neopost - Q2 2025 - IC AR trade - NSPML	16.41	i	Y	Y	Y	ii	iii				
Jul-25	Tampa Electric		6P-80	Teco-Labour expense Q2 Audit Charges-June USD 3316.72 @1.3643 CAD	7,126.87	i	Y	Y	Y	ii	Y				
Jul-25	Tampa Electric		Pcorp	Teco-TEC CS charges-June USD 7611.2 @1.3643 CAD	10,383.96	i	Y	Y	Y	ii	Y				

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Month of	NSP Counterparty?	InterCo ID	Tag	Description		A	B	C	D	E	F	Comments				
Aug-25	3267654 Nova Scotia Limited (Terminal Road)		1S-70	Terminal Road Power Bill			Y	Y	Y	ii	Y					
Aug-25	3267654 Nova Scotia Limited (Terminal Road)		9S-10-R	M&A Services July Invoice	\$235.49	i	Y	Y	Y	Y	iii					
Aug-25	3325140 Nova Scotia Limited		9S-10-Y	M&A Services July Invoice	\$266.31	i	Y	Y	Y	Y	iii					
Aug-25	Brooklyn Power Corp.		1S-10	BPC Power Bill			Y	Y	Y	iii	Y					
Aug-25	Brooklyn Power Corp.		9S-10-D	M&A Services July Invoice	\$9,410.83	i	Y	Y	Y	Y	iii					
Aug-25	Brooklyn Power Corp.		9S-30-C	IT SLA Jun 2025 Estimate (billed in Aug)	\$51,531.13	i	Y	Y	Y	Y	Y					
Aug-25	Emera Brunswick Pipeline		9S-10-H	M&A Services July Invoice	\$3,666.06	i	Y	Y	Y	Y	iii					
Aug-25	Emera Brunswick Pipeline		9S-30-E	IT SLA Jun 2025 Estimate (billed in Aug)	\$43,286.88	i	Y	Y	Y	Y	Y					
Aug-25	Emera Energy Services Inc.		9S-10-J	M&A Services July Invoice	\$20,255.59	i	Y	Y	Y	Y	Y					
Aug-25	Emera Energy Services Inc.		9S-30-F	IT SLA Jun 2025 Estimate (billed in Aug)	283,507.12	i	Y	Y	Y	Y	Y					
Aug-25	Emera Inc.		4P-10	Rent Recovery 1H 09 2025-Sept.	86,525.27	i	Y	Y	Y	ii	Y					
Aug-25	Emera Inc.		8P-40	Emera-Allegro amortization cost recovery NSPI-2024 Upgrade	\$22,418.75	i	Y	Y	Y	ii	Y					
Aug-25	Emera Inc.		8P-40	Emera-Allegro amortization cost recovery NSPI-2018 Upgrade	\$2,288.67	i	Y	Y	Y	ii	iii					
Aug-25	Emera Inc.		8P-60	Onestream Amortization Cost Aug 2025	\$913.63	i	Y	Y	Y	ii	iii					
Aug-25	Emera Inc.		10P-10	Shared Services Allocation - JUL 2025	988,864.83	i	Y	Y	Y	Y	Y					
Aug-25	Emera Inc.		10P-30	Emera- NSPI Defined Contribution Pension Plan-Labour Charge	2,981.75	i	Y	Y	Y	ii	iii					
Aug-25	Emera Inc.		10P-30	Emera-Labour adjustment for administration of the DB pension	19,000.50	i	Y	Y	Y	ii	Y					
Aug-25	Emera Inc.		3S-40	Emera Inc - Reg LWS Rent - Block A&B- Aug 25	\$122,590.34	i	Y	Y	Y	ii	iii					
Aug-25	Emera Inc.		9S-10-G	M&A Services July Invoice	\$9,126.16	i	Y	Y	Y	Y	iii					
Aug-25	Emera Inc.		9S-30-G	IT SLA Jun 2025 Estimate (billed in Aug)	\$541,197.25	i	Y	Y	Y	Y	Y					
Aug-25	Emera Inc.		PFT	Marsh Insurance payment - Liability Excess policy #0035725302930-USD 3,377.13 @1.3837	4,672.93	i	Y	Y	Y	ii	iii					
Aug-25	Emera Inc.		PFT	Emera-KPMG LawImmigration Services 8006131903	2,102.50	i	Y	Y	Y	ii	iii					
Aug-25	Emera Inc.		PFT	Emera-KPMG LawImmigration Services 8006055316	2,102.50	i	Y	Y	Y	ii	iii					
Aug-25	Emera Inc.		PFT	Emera-KPMG LawImmigration Services 8006079141	2,140.00	i	Y	Y	Y	ii	iii					
Aug-25	Emera Inc.		PFT	Emera-KPMG LawImmigration Services 8006043150	2,140.00	i	Y	Y	Y	ii	iii					
Aug-25	Emera Inc.		PFT	Emera-KPMG LawImmigration Services 8006043147	2,140.00	i	Y	Y	Y	ii	iii					
Aug-25	Emera Inc.		PFT	EMERA-Weichert Workforce MobilityGlobal Mobility Services 404PINV00016947	10,057.75	i	Y	Y	Y	ii	Y					
Aug-25	Emera Inc.		PFT	Emera-Weichert Workforce MobilityGlobal Mobility Services 404PINV00016417	1,295.00	i	Y	Y	Y	ii	iii					
Aug-25	Emera Inc.		PFT	Emera-Canadian Centre for Diversity & InclusionAnnual Employer Partner Fee 7267	6,000.00	i	Y	Y	Y	ii	iii					
Aug-25	Emera Inc.		PFT	Emera Cheque 5441 - KPMG LAW LLP - 8006163755	2,102.50	i	Y	Y	Y	ii	iii					
Aug-25	Emera Inc.		PFT	Emera Cheque 5441 - KPMG LAW LLP - 8006168915	2,102.50	i	Y	Y	Y	ii	iii					
Aug-25	Emera Inc.		Pcorp	Emera-Cheque 5462 - CIBC Mellon Trust Company	18,028.30	i	Y	Y	Y	ii	iii	needs appropriate backup not just JE template				
Aug-25	Emera U.S. Holdings Inc.		9S-10-M	M&A Services July Invoice	\$152.18	i	Y	Y	Y	Y	iii					
Aug-25	Nova Scotia Power Energy Marketing Inc. (NSPEMI)		9S-10-X	M&A Services July Invoice	\$1,217.42	i	Y	Y	Y	Y	iii					
Aug-25	Nova Scotia Power Maritime Link (NSPML)		1S-100	ENL Power Bill			Y	Y	Y	ii	iii					
Aug-25	Nova Scotia Power Maritime Link (NSPML)		9S-10-L	M&A Services July Invoice	\$1,263.27	i	Y	Y	Y	Y	iii					
Aug-25	Nova Scotia Power Maritime Link (NSPML)		9S-30-I	IT SLA Jun 2025 Estimate (billed in Aug)	\$84,935.17	i	Y	Y	Y	Y	Y					
Aug-25	Tampa Electric		6P-80	Q1 2025 Audit Charges	\$30,638.73	i	Y	Y	Y	ii	Y					

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Sep-25	3267654 Nova Scotia Limited (Terminal Road)		9S-10-R	M&A Services - Aug 25 - IC AR Trade - 3267654 Nova Scotia Ltd	\$778.49	i	Y	Y	Y	Y	iii									
Sep-25	3325140 Nova Scotia Limited		9S-10-Y	M&A Services - Aug 25 - IC AR Trade - 3325140 Nova Scotia Ltd	\$543.00	i	Y	Y	Y	Y	iii									
Sep-25	Brooklyn Power Corp		1S-10	BPC Power Bill			Y	Y	Y	Y	ii	iii								
Sep-25	Brooklyn Power Corp		9S-10-D	M&A Services - Aug 25 - IC AR Trade - BPC	\$9,141.89	i	Y	Y	Y	Y	iii									
Sep-25	Brooklyn Power Corp		9S-30-C	IT SLA Aug 25 - IC AR Trade - EE-BPC	\$54,806.21	i	Y	Y	Y	Y	Y									
Sep-25	Emera Energy		9S-10-J	M&A Services - Aug 25 - IC AR Trade - EE	14,756.85	i	Y	Y	Y	Y	Y	iii								
Sep-25	Emera Energy		9S-30-F	IT SLA Aug 25 - IC AR Trade - EEI	\$278,111.96	i	Y	Y	Y	Y	Y									
Sep-25	Emera Energy		SFT	Neopost - IC AR Trade - EE	\$14.61	i	Y	Y	Y	Y	ii	iii								
Sep-25	Emera Inc		4P-10	Rent Recovery 1H 09 2025-Sept	\$86,525.27	i	Y	Y	Y	Y	ii	Y								
Sep-25	Emera Inc		8P-40	Emera-Allegro amortization cost recovery NSPI-2024 Upgrade	\$22,418.75	i	Y	Y	Y	Y	ii	Y								
Sep-25	Emera Inc		8P-40	Emera-Allegro amortization cost recovery NSPI-2018 Upgrade	\$2,288.67	i	Y	Y	Y	Y	ii	iii								
Sep-25	Emera Inc		8P-60	Onestream Amortization Schedule	\$913.63	i	Y	Y	Y	Y	ii	iii								
Sep-25	Emera Inc		10P-10	Emera Shared service	\$795,900.62	i	Y	Y	Y	Y	Y	Y								
Sep-25	Emera Inc		10P-30	Emera-NSPI Defined Benefit Pension Plan	24,093.00	i	Y	Y	Y	Y	Y	Y								
Sep-25	Emera Inc		10P-30	Emera- NSPI Defined Contribution Pension Plan	3,809.00	i	Y	Y	Y	Y	Y	iii								
Sep-25	Emera Inc		10P-30	NSPI share of 2025 SERP payments	273,315.66	Y	Y	Y	Y	Y	ii	Y	insert ABT into the binder file							
Sep-25	Emera Inc		Tax	To record quarterly income tax provision- Intercompany part VI.1 Tax Benefit	112,424.45	i	Y	Y	Y	Y	ii	Y								
Sep-25	Emera Inc		3S-40	Emera Inc - Reg LWS Rent - Block A&B- Sep 25	122,590.34	i	Y	Y	Y	Y	ii	Y								
Sep-25	Emera Inc		3S-50	IC AR trade - Emera - Parking - Apr to Sep 25	60,934.57	i	Y	Y	Y	Y	ii	Y								
Sep-25	Emera Inc		9S-10-G	M&A Services - Aug 25 - IC AR Trade - Emera	18,467.83	i	Y	Y	Y	Y	Y	Y								
Sep-25	Emera Inc		9S-30-G	IT SLA Aug 25 - IC AR Trade - Emera	\$70,607.77	i	Y	Y	Y	Y	Y	Y								
Sep-25	Emera Inc		SFT	Neopost - IC AR Trade - Emera	5,598.57	i	Y	Y	Y	Y	ii	iii								
Sep-25	Emera Inc		PFT	Emera-KPMG Law Immigration Services 8006291891	2,439.60	i	Y	Y	Y	Y	ii	iii								
Sep-25	Emera Inc		PFT	Emera-KPMG Law Immigration Services 8006267147	2,974.50	i	Y	Y	Y	Y	ii	iii	update support with NSP's approval fo the charge							
Sep-25	Emera Inc		PFT	Lee Hecht Harrison Knightbridge-3535326	1,468.55	i		Y	Y	Y	ii	iii	update support with NSP's approval fo the charge							
Sep-25	Emera Inc		PFT	5465 Lee Hecht Harrison Knightbridge- 35124823	1,534.73	i	Y	Y	Y	Y	ii	iii	update support with NSP's approval fo the charge							
Sep-25	Emera Inc		PFT	Marsh Canada Insurance payment - Policy 0035725355954-Wind power Property	\$43,560.00	i	Y	Y	Y	Y	ii	Y	update back up to show approval							
Sep-25	Emera Inc		Scorp	Q3 RSU 2022 True-up Adjustment	12,864.13	i	Y	Y	Y	Y	ii	Y	insert backup in binder							
Sep-25	Emera Inc		Scorp	Q3 PSU-E 2025 True-up Adjustment	12,864.13	i	Y	Y	Y	Y	ii	Y	insert backup in binder							
Sep-25	Emera Inc		Pcorp	Q3 RSU 2022 Mobility Correction	34,020.05	i	Y	Y	Y	Y	ii	Y	insert backup in binder							
Sep-25	Emera Inc		Pcorp	Q3 PSU-E 2022 Mobility Correction	17,486.30	i	Y	Y	Y	Y	ii	Y	insert backup in binder							
Sep-25	Emera Inc		Pcorp	Q3 RSU 2022 Mobility Correction	1,320.76	i	Y	Y	Y	Y	ii	iii	insert backup in binder							
Sep-25	Emera Inc		Pcorp	Q3 PSU-E 2022 Mobility Correction	2,569.57	i	Y	Y	Y	Y	ii	iii	insert backup in binder							
Sep-25	Emera Brunswick Pipekine		9S-10-H	M&A Services - Aug 25 - IC AR Trade - EBP	2,673.16	i	Y	Y	Y	Y	Y	iii								
Sep-25	Emera Brunswick Pipekine		9S-30-E	IT SLA Aug 25 - IC AR Trade - EBP	31,952.30	i	Y	Y	Y	Y	Y	Y								
Sep-25	Emera Brunswick Pipekine		SFT	Neopost- IC AR Trade - EBP	1.23	i	Y	Y	Y	Y	ii	iii								
Sep-25	Emera US Holdings		9S-10-M	M&A Services - Aug 25 - IC AR Trade - EUSHI	24.68	i	Y	Y	Y	Y	Y	iii								
Sep-25	Nova Scotia Power Maritime Link (NSPML)		9S-30-I	IT SLA Aug 25 - IC AR Trade - NSPML	\$82,345.01	i	Y	Y	Y	Y	Y	Y								
Sep-25	Nova Scotia Power Maritime Link (NSPML)		5S-120	CCO NSPML Preventative Mtce Substation Fee	\$4,158.08	Y	Y	Y	Y	Y	Y	iii	insert ABT into the binder file							
Sep-25	Nova Scotia Power Maritime Link (NSPML)		5S-120	1 CCO NSPML Preventative Mtce Substation Fee	\$406.69	Y	Y	Y	Y	Y	Y	iii	insert ABT into the binder file							
Sep-25	Nova Scotia Power Maritime Link (NSPML)		5S-120	Control Center Ops-May (Project 00007382)-Sept 25	\$1,019.63	Y	Y	Y	Y	Y	Y	iii	insert ABT into the binder file							
Sep-25	Nova Scotia Power Maritime Link (NSPML)		5S-120	Control Center Ops-April (Project 00007382)-Sept 25	\$39.90	Y	Y	Y	Y	Y	Y	iii	insert ABT into the binder file							
Sep-25	Nova Scotia Power Maritime Link (NSPML)		3S-60	Standard fees for period April to September 2025 for ECC System Operator fees & OATI fees	\$55,432.58	Y	Y	Y	Y	Y	Y	Y	insert ABT into the binder file							
Sep-25	Nova Scotia Power Maritime Link (NSPML)		5S-120	CCO NSPML Preventative Mtce Substation Fee	\$102.38	Y	Y	Y	Y	Y	Y	iii	insert ABT into the binder file							
Sep-25	Nova Scotia Power Maritime Link (NSPML)		9S-10-L	M&A Services - Aug 25 - IC AR Trade - NSPML	2,686.64	i	Y	Y	Y	Y	Y	iii								
Sep-25	Nova Scotia Power Maritime Link (NSPML)		SFT	OATI Expense April-September-Sept25	59,372.64	Y	Y	Y	Y	Y	Y	Y	insert backup in binder							
Sep-25	Nova Scotia Power Maritime Link (NSPML)		SFT	Megamation Directline charges to ENL - Aug 25	1,040.00	Y	Y	Y	Y	Y	ii	iii	insert backup in binder							
Sep-25	Nova Scotia Power Maritime Link (NSPML)		SFT	Megamation Directline charges to ENL - Jul 25	1,040.00	Y	Y	Y	Y	Y	ii	iii	insert backup in binder							
Sep-25	Nova Scotia Power Maritime Link (NSPML)		SFT	Megamation Directline charges to ENL - Sep 25	1,040.00	Y	Y	Y	Y	Y	ii	iii	insert backup in binder							
Sep-25	Nova Scotia Power Maritime Link (NSPML)		SFT	Megamation Directline charges to ENL - Apr 25	1,010.00	Y	Y	Y	Y	Y	ii	iii	insert backup in binder							
Sep-25	Nova Scotia Power Maritime Link (NSPML)		SFT	Megamation Directline charges to ENL - May 25	1,010.00	Y	Y	Y	Y	Y	ii	iii	insert backup in binder							
Sep-25	Nova Scotia Power Maritime Link (NSPML)		SFT	Megamation Directline charges to ENL - Jun 25	1,010.00	Y	Y	Y	Y	Y	ii	iii	insert backup in binder							
Sep-25	Nova Scotia Power Maritime Link (NSPML)		SFT	Neopost- IC AR Trade - NSPML	98.38	i	Y	Y	Y	Y	ii	iii								
Sep-25	Nova Scotia Power Maritime Link (NSPML)		1S-100	ENL Power Bill		i	Y	Y	Y	Y	ii	iii								
Sep-25	Nova Scotia Power Maritime Link (NSPML)		1S-100	ENL Power Bill		i	Y	Y	Y	Y	ii	iii								
Sep-25	Tampa Electric		6P-80	Teco Q3 Audit Charges-Sept 25	\$2,932.90	i	Y	Y	Y	Y	ii	iii	insert TECO's monthly invoice and time sheet for the charge in the binder							