

2025 Affiliate Code of Conduct Report (NSEB M12883)
NSPI Responses to Small Business Advocate Information Requests

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Request IR-1:

Refer to M12883, Exhibit N-1, NS Power 2025 Affiliate Code of Conduct Report, dated May 28, 2026, (the “2025 ACofC Report”), Appendix G, All Employees Transfers to/from NSP from Jan 1, 2025 to Dec 31, 2025, page 1 of 1, that includes the transfer of two employees whose previous positions were Director, WAM project, at NSP and Emera Inc. (EMA), respectively, as shown below.

REDACTED (CONFIDENTIAL INFORMATION REMOVED)							
2025 Affiliate Code of Conduct Report Appendix G Page 1 of 1							
All employee transfers to/from NSP from Jan 1, 2025 to Dec 31, 2025							
Transfer Date	Previous Affiliate	Previous Position	Current Affiliate	Current Position	Reason for Transfer	Hire Date	Yrs of Service
2025-06-20	NSP	Director, WAM Project	EMA	Director, WAM Project	Transfer to Affiliate	2015-06-29	10.00
2025-07-18	Emera	Director, WAM Project	NS Power	Sr Director Bus Transformation	Transfer to Affiliate	2015-06-29	10.10

(a) Please explain what is meant by WAM in this report and for IT versus other capital work streams that may be involved.

(b) Based on this extraction from Appendix G, is it reasonable to infer that NS Power relinquished significant expertise in IT WAM to EMA?

(c) Has NSP hired a new Director, WAM Project? What is their level of experience/years of experience?

(d) Will the newly transferred Sr. Director Bus Transformation be involved in or have responsibility for IT WAM projects, including those listed below?

(i) M12743 C0068714 IT - Identity and Access Management, \$6,756,522

(ii) M12619 C00611443 IT – WAM Capital Enhancement Routine, \$1,625,040

(e) Will this employee be involved with the program of recovery from the 2025 Cyber Security event? If so, please explain their role.

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1 **(f) Please refer to the transfers listed in Appendix G that shows the transfer of an**
2 **NSPML employee who held the position “Co-op Developer” on January 15, 2025 to**
3 **NS Power into the position of “Solution Developer” and explain the difference**
4 **between these two positions?**

5
6 **(g) For the July 18, 2025 transfer of an Emera employee who held the position of “Dir.**
7 **Cyber Security Governance” into the position of “Director, Information Security” at**
8 **NSP:**

9
10 **(i) Is this transfer to NS Power into a full-time permanent position or is it a**
11 **secondment from Emera? If a secondment, for how long?**

12
13 **(ii) Will this transferred employee be assigned to direct the program of recovery**
14 **from the Cyber Security event?**

15
16 **(h) Does the transfer of a NS Power employee previously holding the position of**
17 **“Director, Information Security” into the position of “Dir. Cyber Security**
18 **Governance” at Emera, represent a loss to NSP of expertise considering that the**
19 **transferred employee had 7.10 years of experience at the date of transfer when**
20 **compared with the transfer from Emera to NS Power of an employee holding the**
21 **same position (Director, Information Security) at Emera but bringing with them to**
22 **NS Power only 3.4 years of experience?**

23
24 Response IR-1:

25
26 Please note that the transfers identified in Appendix G reflect the movement of the same employee
27 between NS Power and Emera during 2025. The employee has experience leading large
28 transformational projects, including the Work and Asset Management (WAM) project at NS
29 Power. Following implementation of the WAM solution and completion of the project, the position
30 was no longer required, and the employee transitioned to Emera to support another project. The

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1 employee did not continue working on the WAM project after transferring to Emera. However, at
2 the time of the transfer, the employee's title had not yet been updated to reflect their new project
3 assignment at Emera. The employee subsequently returned to NS Power as Sr. Director, Business
4 Transformation.

5
6 (a) The “Director, WAM Project” referred to a leadership role established to support
7 implementation of the Work and Asset Management (WAM) solution. WAM is a business
8 and technology initiative that supports Transmission and Distribution (T&D) operations
9 through the implementation of work and asset management processes and systems. The
10 position was specifically associated with implementation activities undertaken as part of
11 M10400. The employee in this role was responsible for oversight of the T&D workstream
12 during implementation of the WAM solution.

13
14 (b) No. It would not be reasonable to infer that NS Power relinquished significant IT WAM
15 expertise to Emera based on the transfer identified in Appendix G. The employee has
16 experience leading large transformational projects, including the WAM project. The
17 transfer occurred following completion of the WAM solution implementation, at which
18 point the project had concluded and the position was no longer required. The employee
19 then transitioned to Emera to support a new project assignment. The transfer reflected
20 organizational resourcing requirements rather than a loss of expertise. NS Power retained
21 employees with the knowledge, skills, and experience necessary to support the WAM
22 solution. Continuous improvement of the solution is overseen by the Director of Customer
23 and Grid Intelligence.

24
25 (c) No. The Director, WAM Project position was established to support implementation of the
26 WAM solution and was no longer required once implementation activities were completed
27 and the project concluded. The WAM solution continues to be supported through existing
28 personnel and organizational resources.

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- 1 (d) No. The Sr. Director, Business Transformation is not responsible for, and is not involved
2 in, any IT WAM projects, including those identified above.
3
- 4 (e) No. The Sr. Director, Business Transformation is not involved in the 2025 cyber incident
5 recovery efforts.
6
- 7 (f) The two positions involve similar technical skills and responsibilities. However, the Co-op
8 Developer position was a temporary student role intended to provide developmental
9 experience, whereas the Solution Developer position is a permanent employee role with a
10 broader scope of responsibility and accountability.
11
- 12 (g) (i) The transfer of the Emera employee who held the position of “Dir. Cyber Security
13 Governance” into the position of “Director, Information Security” at NS Power
14 was a transfer into a full-time permanent position.
15
- 16 (ii) The employee was assigned responsibility for leading NS Power's Information
17 Security function, including providing leadership and oversight of cyber security
18 response and recovery activities within the scope of the role.
19
- 20 (h) No. The transfer did not result in a loss of information security expertise to NS Power.
21 While the employee transferring from NS Power to Emera had a longer period of service
22 with the Company, expertise is not determined solely by tenure. Both employees possessed
23 the qualifications, experience, and capabilities required to perform their respective roles.

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Request IR-2:

Based on the results shown in Appendix B 2025 NS Power Corporate Scorecard, Pages 1-3 of 3:

(a) Did NS Power’s management recommend an incentive payout to all employees? If not, what employees (by role, level or section) were recommended to receive an incentive payout.

(b) What areas reviewed in the 2025 Balanced Scorecard Results reveal areas for improvement?

(c) Of those areas determined to require improvement, which relate to customer service improvements and what is NS Power’s plan to achieve these goals?

Response IR-2:

Please note that NS Power is responding to this Information Request (IR) to be responsive, however, the Company does not accept that the outcomes of the Balanced Scorecard (BSC) are relevant to this proceeding. The BSC is an internal management tool approved by the NS Power Board of Directors. While a copy of the BSC is filed with the Affiliate Code of Conduct (ACOC) Report pursuant to section 7.3 of the Affiliate Code, it is relevant to this proceeding only to the extent that it demonstrates that employee incentives do not affect the Company's decision-making related to affiliate transactions. In its Decision respecting the 2022 ACOC Report (M11107), the Board held that “in the context of the ACOC, the main concern around employee incentives is to ensure there is no systemic motivation for employees to favour the interests of NS Power's affiliates,” and that concerns regarding BSC outcomes that do not address this issue “do not require

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1 further consideration in this proceeding.”¹ The questions in this IR do not relate to affiliate
2 transactions. Subject to the foregoing, NS Power provides the following.

3
4 (a) Yes, NS Power’s management recommended an incentive payout to all employees who
5 were eligible to participate in the Company's variable compensation program.

6
7 (b) The 2025 BSC results show that NS Power achieved Target or Stretch performance in all
8 non-financial categories, including Safety, Environment, People & Culture, Customer, and
9 Asset Management. Financial performance was the only category where the Company did
10 not achieve all of its targets. Net Income was below Target but above Threshold, while
11 Cash Flow from Operations was below Threshold. As a result, the Financial category
12 received a lower payout than the other BSC categories.

13
14 (c) The customer related objective in the 2025 BSC was to “Deliver value for customers and
15 improve reliability.” NS Power achieved the Target level for this objective by developing
16 and delivering customer experience training to targeted work groups, conducting
17 significant customer and stakeholder engagement activities, and delivering high-priority
18 Work and Asset Management (WAM) and Management Operating System (MOS) work
19 scheduling optimization initiatives.

20
21 However, NS Power did not achieve Stretch performance. Stretch performance required
22 achieving a Reliability Customer Satisfaction (CSAT) score of 75 percent, as well as
23 completing the 2025 scope for EV charging and demand response projects. While
24 significant progress was made, including the completion or opening of 12 of 15 planned
25 EV fast-charging stations and advancement of demand response initiatives, the Stretch
26 requirements were not fully achieved. Stretch performance was impacted by the suspension
27 of the TVP program and customer recruitment activities due to the impacts of the cyber
28 incident on supporting systems.

¹ M11107, ACOC Report 2022, Board Decision Letter (November 16, 2023), page 3.

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1 As set out in NS Power's 2025 Utility Performance Report, attached as Appendix C to the
2 ACOC Report, customer satisfaction was impacted by a number of factors during 2025,
3 including customer impacts associated with the cyber incident, such as estimated billing
4 and the temporary loss of certain customer services. Customer satisfaction was also
5 affected by the February 2025 rate increase, the announcement of the General Rate
6 Application, and broader economic and cost-of-living pressures.

7
8 To continue improving customer service, NS Power's 2026 BSC Customer objectives
9 include completing additional customer experience training, restoring customer services
10 affected by the cyber incident, implementing additional customer experience
11 improvements (i.e. customer callback functionality, same day re-booking for customer,
12 virtual wiring inspections for residential solar rough-ins), restoring demand response
13 programs, and advancing the Customer Information System (CIS) modernization project.