

NOVA SCOTIA ENERGY BOARD

IN THE MATTER OF: THE PUBLIC UTILITIES ACT

- and -

IN THE MATTER OF: AN APPLICATION by NOVA SCOTIA POWER INCORPORATED
for the Affiliate Code of Conduct Report for 2025

INFORMATION REQUESTS

To: **Nova Scotia Power Incorporated**
Kathleen Murray
Regulatory Counsel
1223 Lower Water Street
Halifax, NS B3J 3S8
By email: Kathleen.Murray@nspower.ca

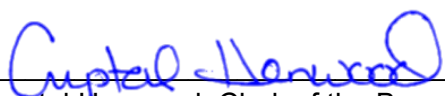
From: **Board Staff**
Nova Scotia Energy Board

Responses Due: **Monday, September 14, 2026**

Copies: 1 electronic copy (PDF searchable)

Contact Person: **Miranda Mavhunga**
Senior Advisor Finance
Nova Scotia Energy Board
3rd Floor, 1601 Lower Water Street
Halifax, NS B3J 3S3
Tel: (902) 424-4448
Email: Miranda.Mavhunga@novascotia.ca

Issued at Halifax, Nova Scotia, this 24th day of August, 2026.



Crystal Henwood, Clerk of the Board

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.

Request IR-2:

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

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.

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.

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.

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.

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.

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.

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.