

May 14, 2026

Crystal Henwood
Clerk of the Board
Nova Scotia Energy Board
1601 Lower Water Street, 3rd Floor
Halifax, NS B3J 3S3

Re: M12273 – Nova Scotia Power’s Cybersecurity Incident – Monthly Update 8

Dear Ms. Henwood:

On July 14, 2025, the Nova Scotia Energy Board (NSEB, Board) directed Nova Scotia Power (NS Power, the Company) to file monthly progress reports about its response to the cybersecurity incident that impacted NS Power (Incident) in the spring of 2025. The Company’s first monthly report was filed on August 20, 2025.

Monthly update 7 was filed on April 9, 2026. This Monthly Update 8 is intended to be an update to all prior reports and therefore should be read/considered in conjunction with the prior report.

NS Power is including an updated Restoration Roadmap Gantt Chart as **Attachment 1** to this Monthly Update 8.

The updated Ongoing Regulatory Matters table is included as **Attachment 2** to this Monthly Update 8.

The updated status of invoices on hold is included as **Attachment 3** to this Monthly Update 8.

The information provided in this report is complete at the time of filing to the best of NS Power’s knowledge. As new information becomes available and/or additional progress is made in the Company’s recovery efforts, it will be reflected in future monthly update reports.

Incident Impact and Response

During the reporting period, recovery efforts continued to progress in a controlled and sequenced manner. The focus remains on stabilizing operations, restoring trusted capabilities, and transitioning services through clearly defined stages of readiness rather than pursuing rapid or premature re-enablement. Core services have remained operational, and recovery activity is increasingly characterized by structured validation, governance oversight, and risk-based decision-making.

This approach reflects a deliberate shift from immediate response into sustained recovery, with emphasis on resilience, control effectiveness, and long-term operational stability. No new unplanned impacts were identified during the period.

Financial Enterprise Resource Planning

Foundational financial operations continue to operate in a stable manner, supporting core business functions and reporting requirements. Deployment milestones have been achieved for key financial capabilities; however, integration completion, control validation, and audit readiness activities remain ongoing.

Recovery sequencing in this area continues to prioritize accuracy, data integrity, and compliance over speed. Where dependencies or follow-on activities remain, they are being advanced in a structured manner to ensure that financial processing, reporting, and controls are restored in a sustainable way.

The anticipated recovery timelines are set out in **Attachment 1**.

There was a considerable decrease of aged receivables in April, and it is the lowest to date since the cyber incident. Aged receivables are trending more favorably each month.

Please refer to **Attachment 3**, as the backlog has been substantially addressed and the overall trend continues toward pre-cyber levels.

Customer Billing and Customer Systems

Customer-facing services are now substantially restored, with capabilities re-established through structured restoration and comprehensive assurance activities. Systems are operating with a high degree of stability and reliability, supported by rigorous testing, quality validation, and operational readiness checks. Remaining activities are focused on final validations and completion of a small number of end-to-end processes, with established interim solutions continuing to ensure seamless service delivery.

Progress toward full recovery reflects disciplined execution across complex dependencies and integrations, with the core restoration effort now largely complete. The focus has shifted to closing residual gaps and confirming full alignment across integrated processes. This measured approach continues to protect billing accuracy, reinforce operational integrity, and strengthen customer confidence as services settle into steady-state operations.

Customer self-service capabilities are also progressing. Please refer to the Gantt Chart in **Attachment 1** for recovery timelines.

NS Power restored meter connections in March, and in April achieved the performance standard for estimated billing. NS Power's focus remains on supporting customers with outstanding balances, and offering them flexible repayment options including leveraging Equal Billing.

Technology Enablement

Underlying technology capabilities that support business operations and cybersecurity recovery continued to mature under formal governance. Several foundational components have progressed through readiness milestones, while others remain subject to staged validation and dependency resolution.

The recovery strategy in this area emphasizes resilience, repeatability, and alignment with enterprise standards. Foundational enablement is being sequenced carefully to reduce rework risk and to support downstream services in a stable and auditable manner.

Additional Capabilities

Ongoing recovery in this area remains aligned to enterprise governance and resource availability, with an emphasis on ensuring safe and sustainable restoration rather than accelerated timelines.

Cybersecurity

Cybersecurity recovery remains focused on governance and control validation, rather than individual technologies or tools. Enterprise frameworks for security monitoring, risk management, incident response, and recovery continue to advance through documented procedures and structured review cycles.

Mitigation actions and oversight mechanisms are in place to support continued progress.

Recovery Timeline

The recovery program continues to be governed through formal oversight, sequencing discipline, and risk-based prioritization.

The focus remains on transitioning services into stable business as usual operations over time. Based on the information available for this reporting period, no new material impacts were identified beyond those already documented.

Resolution of the Investigation of the Office of the Privacy Commissioner of Canada

As indicated in Monthly Update 7 the Office of the Privacy Commissioner of Canada (OPC) has announced that it would discontinue its investigation of the cyberattack on NS Power's systems pending NS Power's completion of the commitments from NS Power outlined in a [Compliance Letter](#) to the OPC. As discussed in its information request responses filed on May 6, 2026, NS Power continues its work to satisfy the commitments to the OPC set out in the Compliance Letter and it continues to keep the OPC informed and up to date on progress and efforts.

Yours truly,



Blake Williams
VP, Legal and Regulatory

Executive Summary

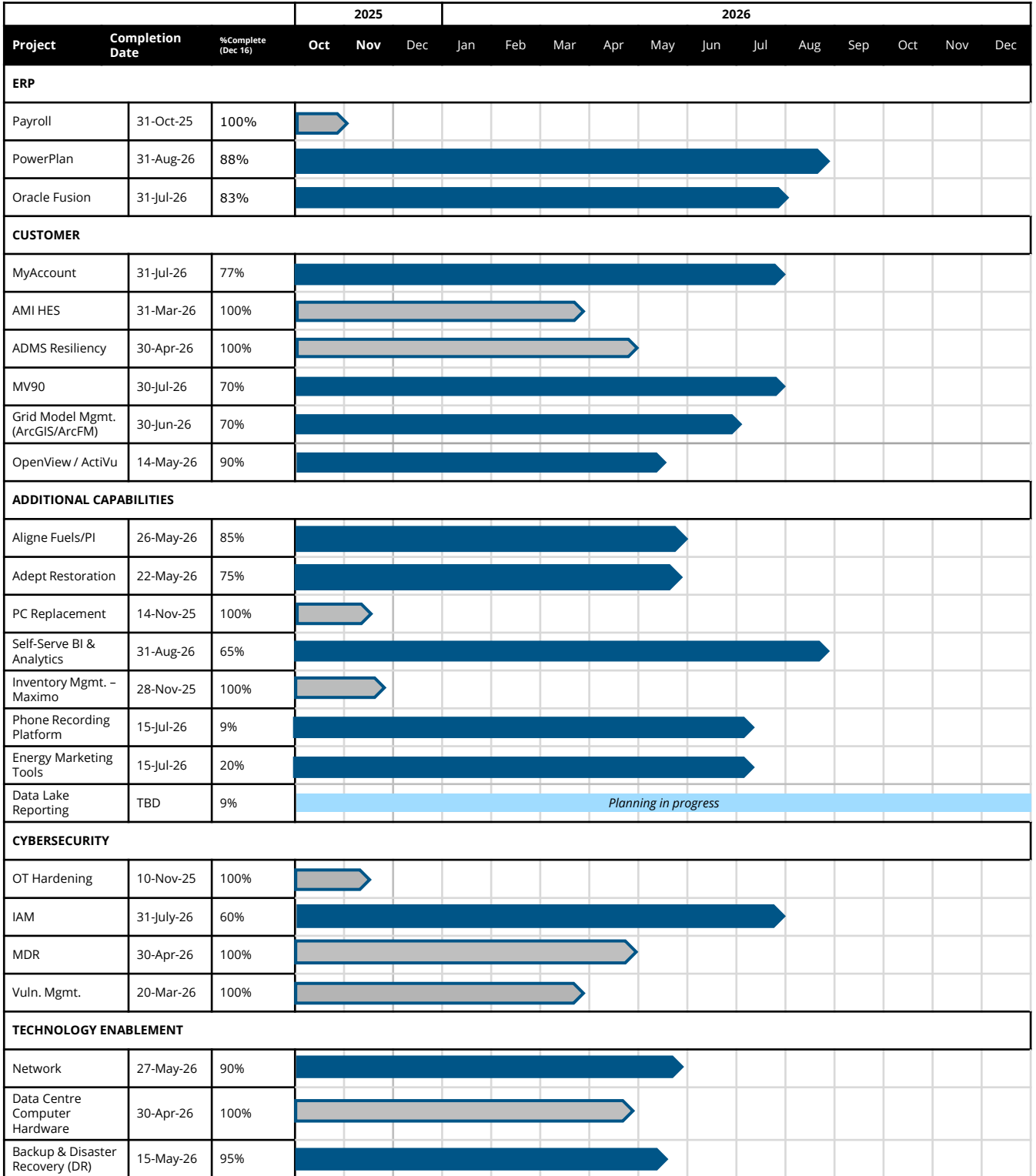
The following page outlines the key initiatives that are currently in flight to support our recovery and restoration efforts. Percentage completion has also been provided to inform our progress on our restoration journey.

PROGRAM STRUCTURE

The Restoration Program is structured into five (5) key portfolios of work – focusing on restoring business capabilities.

Portfolio	Scope Summary
Enterprise Resource Planning (ERP)	Recovery and restoration of core enterprise resource planning systems—PeopleSoft Payroll, PowerPlan, and Oracle Fusion—to support continuity of payroll, financial, and asset management operations.
Customer	Recovery and restoration of advanced metering systems, distribution operations platforms, and customer-facing platforms (such as contact centre and online account services) to support accurate billing, service delivery, and accessible customer support.
Additional Capabilities	Recovery and restoration of critical supporting capabilities, including energy trading systems, plant information, engineering document repositories, inventory management, and end-user computing.
Cybersecurity	Restoration of foundational cybersecurity controls and protections to ensure safe, secure and resilient operations.
Technology Enablement	Recovery and restoration of core technology infrastructure – including network, backup and disaster recovery, servers and other data centre equipment to support the reliable operation of business systems.

Restoration Roadmap



◆ The dates shown in this Gantt chart represent the current planned schedule for the Restoration Program Office (RPO) initiatives. These timelines are subject to change based on evolving priorities, resource availability, and unforeseen dependencies.



Affected Regulatory Matters	Report 2 - October 1	Report 3 - November 3	Report 4 - December 1	Report 5 - February 4	Report 6 - March 4	Report 7 - March 31	Report 8 - May 11	Latest update May11, 2026	Forecast Restoration of Normal Activities Updated May 11, 2026
Rates-Related Matters									
<i>Time Varying Pricing</i>	Introduced	Updated	Updated	Updated	Updated	NA	NA	No new update	Year 4 (2024/25) Evaluation Report expected to be completed and filed in Q2 2026. All Systems required for the administration of TVP Tariffs expected to be restored by the end of Q3 2026.
<i>Time of Use - Real Time Pricing Tariffs</i>	Introduced	NA	NA	NA	NA	NA	NA	No new update	RTP report will be completed in Q2 2026
<i>Extra Large Industrial Active Demand Control Tariff & One-Part RTP Tariffs</i>	Introduced	Updated	Updated	Updated	Updated	Updated	NA	No new update	PortOps modelling for the 2025 period is complete.
<i>Renewable to Retail Information</i>	Introduced	NA	NA	NA	NA	Updated	NA	No new update	The model used to prepare the Cost of Service Breakdown was available in January 2026. The Company filed the Report on March 2, 2026.
Customer Billing									
<i>Customer Billing</i>	Introduced	NA	Updated - Pulled up under the Incident Impact and Response section	Updated	Updated	Updated	Updated	NS Power restored meter connections in March, and in April achieved the performance standard for estimated billing. NS Power's focus remains on supporting customers with outstanding balances, and offering them flexible repayment options including leveraging Equal Billing	Meters have been restored to normal operation March 31, 2026.

Affected Regulatory Matters	Report 2 - October 1	Report 3 - November 3	Report 4 - December 1	Report 5 - February 4	Report 6 - March 4	Report 7 - March 31	Report 8 - May 11	Latest update May11, 2026	Forecast Restoration of Normal Activities Updated May 11, 2026
<i>Capital and Ace Plan</i>									
<i>CapitalBudgeting/Finance Data</i>	Introduced	NA	Updated	Updated	NA	NA	NA	No new update	Full PowerPlan restoration is expected in Q2 2026.
<i>CIS Replacement Project</i>	Introduced	NA	NA	Updated	Updated	NA	NA	No new update	As noted in the January monthly update, the CIS project was included in the 2026 ACE Plan as a project for subsequent submittal, and an application for this project is expected to be submitted to the NSEB in 2026.
<i>NS – NB Reliability Intertie Project</i>	Introduced	NA	NA	NA	NA	NA	NA	No new update	The Reliability Tie project has been approved by the NSEB.
<i>Financial Reporting and Statements</i>									
<i>Financial Reporting and Statements</i>	Introduced	NA	NA	Updated	NA	NA	NA	No new update	Q2 2026 (for completion of Q4 2025 Regulated Financial Statements)

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<i>Fuel Adjustment Mechanism</i>									
<i>General</i>	NA	Updated	Updated	NA	NA	NA	NA	No new update	Q1 2026
<i>Maritime Link Benefits Report</i>	Introduced	NA	NA	NA	NA	NA	NA	No new update	Q2 2026
<i>FAM Quarterly</i>	Introduced	NA	Updated	NA	NA	NA	NA	No new update	Q1/Q2 2026
<i>Dispatch Study Action Plan Quarterly Update</i>	Introduced	NA	Updated	NA	NA	Updated	NA	No new update	Q2 2026
<i>Performance Standards</i>									
<i>Performance Standards</i>	Introduced	NA	NA	NA	NA	Updated	NA	No new update.	Meters have been restored to normal operations and customer billing is returning to normal as of March 31, 2026

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<i>Affiliate Code of Conduct</i>									
<i>Affiliate Code of Conduct</i>	Introduced	NA	NA	NA	Updated	Updated	NA	No new update	Q2 2026
<i>Interconnection processes</i>									
<i>Hosting Capacity Map and Analysis</i>	Introduced	NA	NA	NA	NA	NA	NA	No new update	Dependent on the GIS recovery and integration between GIS and CYME Software. ETA for this is September 2026.
<i>Processing Interconnection Requests</i>	Introduced	NA							
<i>Demand Side Management</i>									
<i>E1's Residential Behaviour Program</i>	Introduced	NA	NA	NA	NA	NA	NA	No new update	The Residential Behaviour program will require a minimum of 1 bill cycle following the reintroduction of data into MEI before it can produce results. Forecast restoration is by end of Q3 2026.
<i>E1's Demand Response Programming</i>	NA	Introduced	NA	NA	NA	NA	NA	No new update	Data flows to evaluate Demand Response will be restored in Q3 2026, ahead of the 26/27 Season beginning on Dec 1, 2026, pending successful restoration of AMI and relevant systems.

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System Planning									
<i>System Planning</i>	Introduced	NA	NA	NA	NA	NA	NA	No new update	IRP Modelling has transitioned to the IESO-NS
Miscellaneous									
<i>Maritime Link Q2 2025 Quarterly Report</i>	Introduced	NA	Updated	NA	NA	NA	NA	No Update - Resolved	As noted: This issue has now been resolved and the allocation of the Maritime Link Project and sustaining capital costs was reported by NSPML in its Quarterly Report filed on October 15, 2025.
<i>Joint Use Agreement Proceeding</i>	Introduced	NA	Updated	Updated	NA	Updated	NA	No new update	Q2 2026
<i>Customer Energy Management (CEM) Evaluation, Measurement, and Verification (EM&V)</i>	Introduced	Updated	NA	Updated	Updated	Updated	Updated	NS Power has consulted with Econoler to develop an alternative 2025 CEM EM&V approach that reflects the data limitations due to the Incident. AMI data up to March 31, 2025 and all supporting datasets have been transferred to Econoler and are being processed in accordance with Econoler's proposed plan and the evaluation. NS Power requested an extension to file the CEM EM&V report on July 1, 2026. The NSEB approved the request on April 24, 2025. NS Power will endeavor to file earlier if it is able to do so.	The 2025 CEM EM&V is in progressed and planned for filing on or before July 1, 2026. Restoration of My Energy Insights (MEI) systems are expected by the end of Q3 2026.

Invoices on Hold
May 11, 2026

	6-May-26		25-Mar-26		26-Feb-26		3-Feb-26		5-Nov-25		April 2025 (Precyber)	
0-35 Days	998	42%	2058	55%	848	29%	736	26%	1876	24%	1306	77%
36-60 Days	467	20%	561	15%	655	22%	735	26%	1150	15%	170	10%
61-90 Days	316	13%	390	10%	515	18%	416	14%	1067	14%	66	4%
90+ Days	582	25%	738	20%	915	31%	983	34%	3776	48%	148	9%
Total	2363		3747		2933		2870		7869		1690	

Hold Reason 36-60 days												
Administrative	11	2%	31	6%	28	4%	52	7%	141	12%	26	15%
Procurement	209	45%	148	26%	151	23%	171	23%	186	16%	63	37%
Receiving	247	53%	382	68%	476	73%	512	70%	823	72%	81	48%
Total	467		561		655		735		1150		170	

Hold Reasons 61-90 days												
Administrative	15	5%	14	4%	32	6%	6	1%	156	15%	8	12%
Procurement	141	45%	121	31%	184	36%	137	33%	213	20%	13	20%
Receiving	160	51%	255	65%	299	58%	273	66%	698	65%	45	68%
Total	316		390		515		416		1067		66	

Hold Reasons 90+ Days												
Administrative	55	9%	80	11%	86	9%	65	7%	829	22%	34	23%
Procurement	219	38%	289	39%	283	31%	270	27%	732	19%	53	36%
Receiving	308	53%	369	50%	546	60%	648	66%	2215	59%	61	41%
Total	582		738		915		983		3776		148	

Invoices on Hold
May 11, 2026

Type of Hold	Reasons for Hold
Administration	<ul style="list-style-type: none">• Approval required for a credit on an invoice• Invoice is currently in dispute with the supplier• Withholding tax form needs to be approved for work done by a non-Canadian supplier (approval from Emera Tax Department required for work done in Canada)• Holdback of a portion of the project cost until completion (typically 10%)• Freight or shipping charges / surcharges on an invoice• Deposit charged on reels, pallets or drums to be returned after use
Procurement	<ul style="list-style-type: none">• Price invoiced does not match the price on the purchase order• Approval not received for purchase order• Invalid or missing purchase order on the invoice• Inventory items which have not ordered and invoiced but not yet received
Receiving	<ul style="list-style-type: none">• Invoice needs to be received in internal financial systems• Amount received is greater than what was ordered on the original purchase order