

EXHIBIT LIST

<u>Exhibit</u>	<u>Tab</u>	<u>Schedule</u>	DESCRIPTION
A – ADMINISTRATION AND APPLICATION SUMMARY			
A	1	1	Exhibit List
A	1	2	2026 Submission
A	1	3	2027 Submission
A	1	4	2028 Submission
A	1	5	Executive Summary
A	2	1	Stakeholder and Community Engagement
A	2	2	Corporate Performance Measures and Targets • Attachment 1 – 2026-2028 Performance Measures and Targets • Attachment 2 – 2023 Corporate Performance Measures Results • Attachment 3 – 2024 Corporate Performance Measures Results • Attachment 4 – 2025 Corporate Performance Measures Results
B – BUSINESS PLAN AND FINANCIAL INFORMATION			
B	1	1	IESO Letter to the Minister Requesting Approval of IESO’s 2026-2028 Business Plan
B	1	2	Business Plan 2026-2028
B	1	3	Minister’s Letter Approving the IESO’s 2026-2028 Business Plan
B	2	1	Annual Report and Audited Financial Statements • Attachment 1 – 2023 Annual Report and Audited Financial Statements • Attachment 2 – 2024 Annual Report and Audited Financial Statements • Attachment 3 – 2025 Annual Report and Audited Financial Statements
C – REVENUE REQUIREMENT AND USAGE FEES			
C	1	1	Revenue Requirement and Usage Fee Methodology

C	2	1	2026-2028 Revenue Requirements and Usage Fees Attachment 1 – Actual Load and Forecast Volumes (xlsx)
C	3	1	Funding Sources - Attachment 1 – Funding Sources (xlsx) - Attachment 2 – Connection Assessment and Reliable Integration Activities Fees - Attachment 3 – Electricity Service Procurements and Programs Fees - Attachment 4 – Transmission Registration and Procurement Submission Fees - Attachment 5 – Application Fee - Attachment 6 – Training Fees
D – OPERATING EXPENDITURES			
D	1	1	Operations, Maintenance and Administration Overview (OM&A) - Attachment 1 – Summary of OM&A Expenses (Appendix 2-JA) (xlsx) - Attachment 2 – OM&A Cost Driver Table (Appendix 2-JB) (xlsx)
D	1	2	OM&A Business Unit Detail - Attachment 1 – OM&A Business Unit Table (Appendix 2-JC) (xlsx) - Attachment 2 – Organizational Chart
D	1	3	Staffing and Compensation - Attachment 1 – Employee Costs (Appendix 2-K) (xlsx) - Attachment 2 – IESO Compensation Guidelines - Attachment 3 – Non-Executive Total Remuneration Review
D	1	4	Corporate Policy on Procurement - Attachment 1 – IESO Procurement Policy - Attachment 2 – IESO Procurement Restriction Policy
D	2	1	Interest Expense and Investment Income
E – CAPITAL EXPENDITURES, FIXED ASSETS AND AMORTIZATION			
E	1	1	Asset Management Process Overview
E	1	2	Capital Expenditure Planning Process Overview

E	2	1	Capital Budget Overview and Progress on Capital Projects • Attachment 1 – Capital Projects (Appendix 2-AA) (xlsx) • Attachment 2 – Facilities Maintenance Program • Attachment 3 – Supervisory Control and Data Acquisition/Energy Management System and Power System Stabilizer Upgrade • Attachment 4 – Network Upgrade Program • Attachment 5 – Dispatch Schedule Optimization and Settlement Mitigation Data Preparation Upgrade • Attachment 6 – Dispatch Data Management System and Market Power Information System Upgrade • Attachment 7 – Network Security Program • Attachment 8 – Project Charter for: Storage and Hybrid Integration • Attachment 9 – Project Charter for: ERP Distributed Energy Resources (DER) Integration Project • Attachment 10 – \$1 Million - \$4 Million Capital Project Updates • Attachment 11 – Material Capital Project Progress Updates
E	3	1	Gross Assets and Amortization • Attachment 1 – Service Life Comparison and Amortization Expense (xlsx)
F – DEFERRAL AND VARIANCE ACCOUNTS			
F	1	1	Operating Reserve and Forecast Variance Deferral Account
G – EVIDENCE RESPONDING TO PREVIOUS OEB DECISIONS			
G	1	1	Summary of Responses to OEB Decisions • Attachment 1 – Elenchus IESO - OM&A Work Program Review • Attachment 2 – Forecast and Historic Spending on a Major Activity and Initiative Basis • Attachment 3 – 3-year Roadmap Related to the Transformation of the Energy Sector • Attachment 4 – Increased Participation in Stakeholder Engagement Activities • Attachment 5 – IESO External Relations Engagement Framework • Attachment 6 – Nominations to Strategic Advisory Committee • Attachment 7 – London Economics Canada Limited Review of IESO's Cost Allocation Methodology • Attachment 8 – Annual Status Report on 2017 Auditor General Report Recommendations • Attachment 9 – Reliable Integration Fee Aggregated Data

			- Attachment 10 – Internal Audit Recommendations and Management Response - Attachment 11 – Details of Internal Audit Reports - Attachment 12 – Market Renewal Program Full Time Equivalents
G	2	1	IESO 2026-2028 Regulatory Scorecard Attachment 1 – IESO 2026-2028 Regulatory Scorecard (xlsx)
H - INTERROGATORIES			
H	1	-	AMPCO (1 – 9) AMPCO 9 Attachment 1 – MRP Closure Report - Market Renewal Program Attachment 2 – MRP Executive Steering Committee _MRP Implementation Lessons Learned
H	1	-	CCC (3 – 7)
H	1	-	CME (1-5)
H	1	-	EDA (1- 10 , 13-18) EDA-6 Attachment 1 - Forecast & Actuals (xlsx)
H	1	-	Energy Probe (1 – 8)
H	1	-	OEB Staff (1 – 12)
H	1	-	PWU (1 – 5)
H	1	-	SEC (1 – 21) SEC -1 Attachment 2_Item 8(ii) 2026-2028 Business Plan Final_Board Material Attachment 1_Item 8(i) 2026-28 Business Planning Final_Board Material SEC-2 Attachment 1_Item 4(i) 2026-28 Business Planning Final_August AC Material Business Plan SEC 21 Attachment 1 _Project Portfolio Delivery Audit Review

H - INTERROGATORIES			
H	1	-	SUP (1-4) SUP 3 Attachment 1 – IESO - 2025-2028 Expense and Funding Projections_June 27 2025 Attachment 2 – Actuarial Report Year End 2025 SUP 4 Attachment 1- Space Needs Program Phase 3 _Supporting Document (xlsx)
H	1	-	VECC (1 -3 , 7– 11) VECC-10 Attachment 1 – Society Pay Schedules 2023-2026 VECC-10 Attachment 2 – PWU Rates 2023-2025 VECC-10 Attachment 3 IESO Band Ranges 2023 - 2026 VECC 11 Attachment 1 – Future@Work_Progress Report – June 12, 2026
H	2	-	CCC (1)
H	2	-	HQEM (1)
H	2	-	OEB Staff (1 – 3) Staff-1 Attachment 1, 2026-2028 Cost Allocation Model_2026 (xlsx) Attachment 2, 2026-2028 Cost Allocation Model_2027 (xlsx) Attachment 3, 2026-2028 Cost Allocation Model_2028 (xlsx) Attachment 4_2026-2028 Cost Allocation Model_2026_Actuals to June2026 (xlsx)
H	2	-	SEC (22)
H	3	-	CCC (2)
H	3	-	EDA (11-12)
H	3	-	Energy Probe (9 - 14) EP- 14 Attachment 1 - Employee Learning Catalogue 2024-2025 Attachment 2 - Employee Learning Catalogue 2026
H	3	-	OEB Staff (1)
H	3	-	VECC (4 - 6)
H	4	-	AMPCO (10)

H - INTERROGATORIES			
H	4	-	Energy Probe (15)
H	4	-	OEB Staff (1)
H	5	-	SEC (23 – 25)
H	5	-	VECC (12 – 13)