SCHEDULE 13

ASSET HANDOVER AND COMPENSATION CONFIRMATION SHEET

[To be used pursuant to section 21 of the Mini-Grid Regulations, 2026]

1. Integration of Mini-Grid Assets into the Distribution Network

1.1 I / We, [NAME OF MINI-GRID OPERATOR], the Mini-Grid Operator with Permit Number [_____], operating the Mini-Grid at [State / Local Government Area / Town / Community / Village], hereby declare that following notification of the Distribution Licensee's decision to re-integrate the Mini-Grid into the Distribution Network pursuant to section 21 of the Mini-Grid Regulations, 2026, the assets set out in Table A below have been identified for transfer/handover to [NAME OF DISTRIBUTION LICENSEE].

1.2 We, [NAME OF DISTRIBUTION LICENSEE], duly represented by [NAME AND TITLE OF AUTHORISED REPRESENTATIVE], hereby confirm receipt of the assets set out in Table A, subject to Commission approval of the compensation stated in this Schedule, and accept transfer of such assets in accordance with section 21 of the Mini-Grid Regulations, 2026.

1.3 We further confirm that compensation approved by the Commission shall be paid to the Mini-Grid Operator in accordance with section 21 of the Regulations and the payment terms approved by the Commission.

Table A — Transferred Assets and Compensable Transfer Value

Asset Category	Name / Description of Asset	Asset ID / Reference	Number of Units	Date of Commissioning	Historical Cost (NGN)	Indexation Factor Applied	Indexed Historic Cost (NGN)	Replacement Cost Basis (NGN)	Accumulated Depreciation (NGN)	Net Depreciated Indexed Historic Cost (NGN)	Net Depreciated Replacement Cost (NGN)	Grant / Donor / Customer Contribution (NGN)	Excluded Portion (NGN)	Compensable Amount (NGN)

Total Compensable Transfer Value (NGN): [_____]

2. Grant-Funded, Donor-Funded, Customer-Funded, or Other Excluded Assets

2.1 I / We, [NAME OF MINI-GRID OPERATOR], hereby confirm that the following grants, donations, customer contributions, or other excluded funding sources were received in respect of the Mini-Grid:

i Funding Source: [_____]

ii Amount: [_____]

iii Currency: [_____]

iv Date Received: [_____]

2.2 The assets or portions of asset cost attributable to such grant, donation, customer contribution, or other excluded funding are set out in Table B below.

Table B — Excluded or Separately Treated Assets / Contributions

Name / Description of Asset	**Total Asset Cost (NGN)**	**Funding Source**	**Grant / Donor / Customer Contribution (NGN)**	**Treatment (Excluded / Separately Treated / Other)**

Total Excluded or Separately Treated Amount (NGN): [_____]

2.3 I / We acknowledge that grant-funded, donor-funded, customer-funded, salvaged, written-off, or otherwise non-compensable assets or amounts shall be excluded or separately treated in accordance with section 21 of the Regulations and any direction of the Commission.

3. Development and Construction Costs Not Otherwise Recovered

[Complete only where grid arrival and transfer occur within the first five (5) years of commercial operation]

3.1 I / We, [NAME OF MINI-GRID OPERATOR], hereby state that the following verified development and construction costs were prudently and efficiently incurred in relation

to the Mini-Grid and have not otherwise been recovered through tariffs, grants, insurance, salvage, or other compensation.

Table C — Verified Development and Construction Costs Not Otherwise Recovered

Cost Description	Date Incurred	Amount Incurred (NGN)	Amount Already Recovered (NGN)	Net Unrecovered Amount Claimed (NGN)	Supporting Document Reference
Feasibility / Site Development					
Engineering / Design					
Permitting / Approvals					
Construction / Installation					
Interconnection / Commissioning					
Other Approved Cost					

Total Verified Development and Construction Costs Not Otherwise Recovered (NGN): [_____]

4. Revenue-Based Compensation

[Complete only where section 21 permits inclusion of the 12-month revenue amount]

4.1 I / We, [NAME OF MINI-GRID OPERATOR], hereby state that the verifiable revenue generated by the Mini-Grid during the twelve (12) months immediately preceding the date of transfer is as follows:

Table D — Revenue Generated During the 12 Months Immediately Preceding Transfer

Month	Electricity Sales	Other Commission-Approved Service Revenue (NGN)	Total Monthly Revenue (NGN)

	Revenue (NGN)		
Month 1			
Month 2			
Month 3			
Month 4			
Month 5			
Month 6			
Month 7			
Month 8			
Month 9			
Month 10			
Month 11			
Month 12			

Total Revenue Generated in the 12 Months Immediately Preceding Transfer (NGN): [_____]

4.2 Where the Mini-Grid has operated for less than twelve (12) months prior to transfer, the Commission may annualise the available revenue data or apply such other fair methodology as it considers appropriate.

5. Approved Transition Costs

5.1 The following transition costs are claimed/approved in connection with the transfer, handover, removal, preservation, reinstatement, decommissioning, relocation, testing, verification, documentation, or other transition activities arising from grid arrival.

Table E — Approved Transition Costs

Type of Transition Cost	Amount Claimed (NGN)	Amount Approved by the Commission (NGN)	Supporting Document Reference
Preservation Cost			
Handover Cost			
Removal Cost			
Reinstatement Cost			
Decommissioning Cost			
Relocation Cost			
Testing / Verification Cost			
Documentation / Transfer Cost			
Other Approved Transition Cost			

Total Approved Transition Costs (NGN): [_____]

6. Compensation Summary

6.1 Compensation under this Schedule shall be determined in accordance with section 21 of the Regulations and shall be completed using the applicable components below.

i Compensable Transfer Value;

ii Approved Transition Costs;

iii Verified Development and Construction Costs Not Otherwise Recovered, where applicable;

iv Twelve-Month Revenue Amount, where applicable; and

v Excluded or Non-Compensable Amounts.

7. Compensation Confirmation

7.1 I / We, the Mini-Grid Operator, hereby confirm that compensation is claimed / payable in accordance with section 21 of the Mini Grid Regulations 2026 as follows:

	Claims Payable	**Amount (NGN)**
1	Compensable Transfer Value	
2	Approved Transition Costs	
2	Verified Development and Construction Costs Not Otherwise Recovered (where applicable	
3	Twelve-Month Revenue Amount (where applicable)	
5	Excluded or Non-Compensable Amounts	
6	Total Compensation Claimed / Approved	

7.2 I / We, [NAME OF DISTRIBUTION LICENSEE], confirm that the compensation approved by the Commission shall be paid to the Mini-Grid Operator in accordance with the timeline specified in the approved transition arrangement or such other timeline as the Commission may direct.

7.3 Where the Commission approves a staged payment, the payment schedule shall be attached to this Schedule and shall form part of the approved transition arrangement.

8. Additional Information to Accompany this Schedule

The following information shall accompany this Schedule:

8.1 Identification of each transferred asset and whether the asset is distribution, metering, control, or auxiliary equipment.

8.2 Historical cost, date of commissioning, approved useful life, accumulated depreciation, and the valuation basis used for determining Compensable Transfer Value.

8.3 Identification of any grant-funded, donor-funded, customer-funded, or otherwise excluded portion of each asset.

8.4 approved handover, preservation, removal, reinstatement, decommissioning, relocation, or other transition costs.

8.5 where applicable, documentary support for development and construction costs not otherwise recovered.

8.6 where applicable, documentary support for the twelve-month revenue amount claimed.

8.7 The final compensation amount approved by the Commission and the approved payment date or payment schedule.

9. Notification to the Commission

9.1 Upon execution, the Mini-Grid Operator and the Distribution Licensee shall each forward a copy of this Schedule and all supporting documents to the Commission for approval and record purposes.

9.2 No compensation amount shall become final unless and until approved by the Commission.

10. Banking Details of the Mini-Grid Operator

Account Name: [_____]

Bank Name: [_____]

Account Number: [_____]

Sort Code: [_____]

IBAN (if applicable): [_____]

BIC / SWIFT (if applicable): [_____]

11. Execution

Date: [_____]

For the Mini-Grid Operator

Name: [_____]

Title: [_____]

Signature: _____

For the Distribution Licensee

Name: [_____]

Title: [_____]

Signature: _____

For the Community Representative (where applicable)

Name: [_____]

Title / Capacity: [_____]

Signature: _____

