Schedule XXI - Methods of Allocation

1. Indicate the service department or function and the basis for allocation used when employees render services to more than one department or functional group. If a ratio, include the numerator and denominator.
2. Include any other allocation methods used to allocate costs.

2025 Allocation Methodology	Basis of Allocation/formula	Service Department or Function
Common – Gross Plant Asset & Net Income	A ratio based upon the average of the Gross Plant Assets and Net Income where the numerator is the average of the Gross Plant Assets and Net Income for the applicable subsidiary/business segment and the denominator is the total average of Gross Plant Assets and Net Income for all subsidiaries/business segments included in the allocation for the particular item.	Benefits, Building Rent and Maintenance, Corporate Relations, Depreciation, Electric Distribution, Energy Supply, Engineering, Enterprise Risk Management, Finance and Accounting, General Administration, Information Technology, Internal Audit + Security, Investor Relations, Legal, Miscellaneous, Safety, Supply Chain+Real Estate+Materials, Taxes, Transmission
Common, Number of Customers - A subset of the common methodology is a hybrid of Common and Number of Customers.	A ratio based upon the average of the Common and Number of Customers methodologies where the numerator is the average of Common and Number of Customers for the applicable subsidiary/business segment and the denominator is the total average of Common and Number of Customers for all subsidiaries/business segments included in the allocation for the particular item.	Legal
Customer Handle Time	A ratio based upon the cumulative seconds to handle customer calls where the numerator is the cumulative seconds to handle customer calls for the applicable subsidiary/business and the denominator is the total cumulative seconds to handle customer calls for all subsidiaries/business segments included in the allocation for the particular item.	Customer Group
Customers	A ratio based upon number of customers where the numerator is the number of customers for the applicable subsidiary/business segment and the denominator is the total number of customers for all subsidiaries/business segments included in the allocation for the particular item.	Corporate Relations, Customer Group, Depreciation, Energy Supply, Engineering, Finance and Accounting, Information Technology, Miscellaneous, Operations Administration, Operations Services, Supply Chain+Real Estate+Materials
Direct Charged Costs	Costs are charged 100% to a subsidiary/business segment.	Benefits, Building Rent and Maintenance, Corporate Relations, Customer Group, Depreciation, Electric Distribution, Energy Supply, Engineering, Enterprise Energy Strat + Bus Dev, Enterprise Risk Management, Finance and Accounting, General Administration, Human Resources, Information Technology, Internal Audit + Security, Investor Relations, Legal, Miscellaneous, New Business Improvement, Operations Administration, Operations Services, Supply Chain+Real Estate+Materials, Transmission
Facilities Floor Space	A ratio based upon square footage where the numerator is square footage occupied by the applicable subsidiary/business segment and the denominator is the total square footage for all subsidiaries/business segments included in the allocation for the particular item.	Building Rent and Maintenance, Supply Chain+Real Estate+Materials
Gross Plant Assets & DirectA subset of the facilities floor space methodology is a hybrid ofGross Plant Assets and Directfor costs of the Southboro building.	A ratio based upon the Gross Plant Assets and Direct methodologies. The square footage occupied isdirect charged to the applicable subsidiary where possible and the remaining square footage is allocated using a ratio based upon gross plant assets where the numerator is gross plant assets for the applicable subsidiary/business segment and the denominator is the total gross plant assets for all subsidiaries/business segments included in the allocation for the Southboro Building.	Internal Audit + Security, Supply Chain+Real Estate+Materials
Gross Plant Assets, Revenue - A subset of the facilities floor space methodology is a hybrid of Gross Plant Asset and Revenue for costs of the Hartford building.	A ratio based upon the Gross Plant Assets and Revenue methodologies where the numerator is the average of Gross Plant Assets and Revenue for the applicable subsidiary/business segment and the denominator is the total average of Gross Plant Assets and Revenue for all subsidiaries/business segments included in the allocation for the Hartford building.	Building Rent and Maintenance, Internal Audit + Security, Supply Chain+Real Estate+Materials
Customer Handle, Labor, Direct - A subset of the facilities floor space methodology is a hybrid of Customer Handle, Labor and Direct for costs of the Windsor building.	A ratio based upon the Customer Handle, Labor and Direct methodologies. The square footage occupied is direct charged to the applicable subsidiaries/segments where possible and the remaining square footage is allocated using a ratio based upon Customer Handle Time and Labor where the numerator is the average of Customer Handle and operating and service company labor dollars for the applicable subsidiary/business segment and the denominator is the total Customer Handle and operating company and service company labor dollars for all subsidiaries/business segments included in the allocation for the Windsor building.	Building Rent and Maintenance, Supply Chain+Real Estate+Materials
Labor, Direct - A subset of the facilities floor space methodology is a hybrid of Labor and Direct for costs of the Westwood building.	A ratio based upon the Labor and Direct methodologies. The square footage occupied is direct charged to the applicable subsidiary where possible and the remaining square footage is allocated using a ratio based upon labor where the numerator is service company labor dollars for the applicable subsidiary/business segment and the denominator is the total service company labor dollars for all subsidiaries/business segments included in the allocation for the Westwood Building.	Internal Audit + Security, Miscellaneous, Supply Chain+Real Estate+Materials
Gross Plant Assets, Labor, Direct - A subset of the facilities floor space methodology is a hybrid of Gross Plant Assets, Labor and Direct for costs of the Berlin buildings.	A ratio based upon the Gross Plant Assets, Labor and Direct methodologies. The square footage occupied is direct charged to the applicable subsidiary where possible,and the remaining square footage is allocated using a ratio based upon Gross Plant Assets and Labor where the numerator is Gross Plant Assets and Labor dollars for the applicable subsidiary/business segment and the denominator is the total Gross Plant Assets and labor dollars for all subsidiaries/business segments included in the allocation for the Berlin Buildings.	Internal Audit + Security, Supply Chain+Real Estate+Materials
Gross Plant Assets	A ratio based upon investment in gross utility plant where the numerator is investment in gross utility plant for the applicable subsidiary/business segment and the denominator is the total investment in gross utility plant for all subsidiaries/business segments included in the allocation for the particular item.	Benefits, Building Rent and Maintenance, Corporate Relations, Customer Group, Depreciation, Electric Distribution, Energy Supply, Engineering, Finance and Accounting, Internal Audit + Security, Legal, Operations Administration, Operations Services, Safety, Supply Chain+Real Estate+Materials, Transmission

Invoices Processed	A ratio based upon the number of invoices processed where the numerator is the number of invoices processed for the subsidiary/business segment and the denominator is the total number of invoices processed for all subsidiaries/business segments included in the allocation for the particular item.	Finance and Accounting
Labor	A ratio based upon labor where the numerator is operating company labor dollars for the applicable subsidiary/business segment and the denominator is the total operating company labor dollars for all subsidiaries/business segments included in the allocation for the particular item.	Benefits, Finance and Accounting, Human Resources, Operations Administration
Labor Misc 1	A ratio based upon labor where the numerator is service company labor dollars for the applicable subsidiary/business segment and the denominator is the total service company labor dollars for all subsidiaries/business segments included in the allocation for the particular item.	Benefits, Building Rent and Maintenance, Depreciation, Enterprise Risk Management, Miscellaneous, Supply Chain+Real Estate+Materials, Taxes
Labor Misc 2 - A subset of the Labor Misc 1 methodology that uses both Operating and Service Company Labor.	A ratio based upon labor where the numerator is operating and service company labor dollars for the applicable subsidiary/business segment and the denominator is the total operating and service company labor dollars for all subsidiaries/business segments included in the allocation for the particular item.	Human Resources, Information Technology
Operating Revenues	A ratio based upon operating revenue where the numerator is operating revenue for the applicable subsidiary/business segment and the denominator is the total operating revenue for all subsidiaries/business segments included in the allocation for the particular item.	Benefits, Corporate Relations, Customer Group, Energy Supply, Finance and Accounting, Taxes
Vehicles	A ratio based upon the number of vehicles where the numerator is the number of vehicles assigned to the applicable subsidiary/business segment and the denominator is the total number of vehicles for all subsidiaries/business segments included in the allocation for the particular item.	Depreciation, Enterprise Risk Management, Operations Services