CL&P RESERVE
TOTAL INCLUDES HARDSHIP
ACCOUNTS RECEIVABLE - (000's)

| | *ACTIVE* | | | | | | | *INACTIVE* | | |
|---|---|---|---|---|---|---|---|---|---|---|
| MONTH | 0-30 DAYS | 31-60 DAYS | 61-90 DAYS | 91-120 DAYS | 121 - 240 DAYS | 241- 360 DAYS | >360 DAYS | 1-31 DAYS | 31-60 DAYS | >60 DAYS |
| Jul-24 | 327,071 | 34,461 | 17,564 | 20,484 | 66,903 | 43,165 | 160,260 | 14,436 | 8,055 | 13,399 |
| Aug-24 | 326,920 | 56,237 | 17,415 | 12,562 | 65,172 | 40,575 | 158,927 | 13,716 | 9,860 | 15,041 |
| Sep-24 | 274,087 | 60,995 | 26,963 | 13,130 | 55,073 | 41,606 | 158,085 | 11,644 | 8,939 | 19,075 |
| Oct-24 | 238,688 | 46,269 | 26,544 | 18,979 | 46,042 | 44,954 | 154,831 | 10,327 | 7,636 | 17,800 |
| Nov-24 | 229,233 | 38,454 | 21,239 | 18,983 | 44,471 | 45,632 | 151,845 | 10,636 | 6,586 | 15,815 |
| Dec-24 | 278,974 | 34,116 | 19,998 | 17,089 | 43,795 | 45,143 | 152,127 | 7,580 | 6,467 | 13,481 |
| Jan-25 | 345,318 | 49,433 | 18,182 | 13,227 | 44,937 | 38,313 | 155,710 | 8,585 | 4,209 | 12,169 |
| Feb-25 | 337,152 | 70,519 | 25,376 | 12,223 | 41,853 | 32,804 | 158,079 | 10,159 | 4,957 | 10,426 |
| Mar-25 | 293,633 | 76,111 | 39,840 | 19,431 | 35,735 | 30,266 | 158,355 | 10,692 | 5,798 | 10,525 |
| Apr-25 | 225,192 | 67,046 | 44,327 | 28,654 | 37,802 | 28,075 | 157,481 | 11,146 | 6,179 | 12,246 |
| May-25 | 225,819 | 47,211 | 39,673 | 31,990 | 46,840 | 26,798 | 151,815 | 14,294 | 6,936 | 12,090 |
| Jun-25 | 248,363 | 42,609 | 28,557 | 28,939 | 58,420 | 23,792 | 148,179 | 13,199 | 9,876 | 12,407 |
| Jul-25 | 327,718 | 43,263 | 20,673 | 20,544 | 65,389 | 20,162 | 143,907 | 14,374 | 8,790 | 15,115 |
| Aug-25 | 321,096 | 63,262 | 21,375 | 15,721 | 61,379 | 20,567 | 140,020 | 13,450 | 10,054 | 16,922 |
| Sep-25 | 255,961 | 54,334 | 29,861 | 17,229 | 51,497 | 26,519 | 136,704 | 12,814 | 8,786 | 17,854 |
| Oct-25 | 202,216 | 48,968 | 27,970 | 20,713 | 43,844 | 32,794 | 133,449 | 9,366 | 8,779 | 16,548 |
| Nov-25 | 209,131 | 37,634 | 25,089 | 22,077 | 44,176 | 37,158 | 133,432 | 8,833 | 6,183 | 17,110 |
| Dec-25 | 257,412 | 36,728 | 18,602 | 19,305 | 48,154 | 37,176 | 136,272 | 7,389 | 4,803 | 13,821 |
| | **A** | B | C | D | E | F | G | **H** | **I** | **J** |
| TOTAL | 3,350,450 | 632,263 | 332,747 | 243,009 | 575,962 | 362,391 | 1,753,403 | 136,295 | 87,014 | 167,233 |
| | B9:B20 | D10:D21 | E11:E22 | F12:F23 | G13:G24 | H14:H25 | I15:I26 | K13:K24 | L14:L25 | M15:M26 |
| | | 18.9% | 52.6% | 73.0% | 237.0% | 62.9% | 483.8% | 7.8% | 63.8% | |
| | | | (a) | (b) | | | | ( c) | (d) | |

(A) LESS INDUSTRIALS

CL&P RESERVE
EXCLUDES HARDSHIP DATA
ACCOUNTS RECEIVABLE - (000's)

| | *ACTIVE* | | | | | | | *INACTIVE* | | |
|---|---|---|---|---|---|---|---|---|---|---|
| MONTH | 0-30 DAYS | 31-60 DAYS | 61-90 DAYS | 91-120 DAYS | 121 - 240 DAYS | 241- 360 DAYS | >360 DAYS | 1-31 DAYS | 31-60 DAYS | >60 DAYS |
| Jul-24 | 279,706 | 23,069 | 9,157 | 7,972 | 15,977 | 5,118 | 13,127 | 5,778 | 2,799 | 4,582 |
| Aug-24 | 281,720 | 37,494 | 9,002 | 5,258 | 15,659 | 4,991 | 13,362 | 5,668 | 2,718 | 4,775 |
| Sep-24 | 239,146 | 42,118 | 13,626 | 5,613 | 13,335 | 5,200 | 12,922 | 5,823 | 2,252 | 5,881 |
| Oct-24 | 208,535 | 32,192 | 13,801 | 7,620 | 11,646 | 5,553 | 12,347 | 5,221 | 3,021 | 4,787 |
| Nov-24 | 199,392 | 27,379 | 11,578 | 8,407 | 11,896 | 5,626 | 10,981 | 6,905 | 2,390 | 5,840 |
| Dec-24 | 235,121 | 23,594 | 11,797 | 8,042 | 12,907 | 5,502 | 11,167 | 4,532 | 3,691 | 5,844 |
| Jan-25 | 286,257 | 31,132 | 9,958 | 6,685 | 14,382 | 5,002 | 13,061 | 5,178 | 1,951 | 7,132 |
| Feb-25 | 278,821 | 42,399 | 11,809 | 5,536 | 13,281 | 4,525 | 13,172 | 6,639 | 2,262 | 6,103 |
| Mar-25 | 245,173 | 46,325 | 18,115 | 7,522 | 11,498 | 4,480 | 13,135 | 6,190 | 3,037 | 6,132 |
| Apr-25 | 188,351 | 40,593 | 20,118 | 10,173 | 11,427 | 4,481 | 12,614 | 6,279 | 2,905 | 7,340 |
| May-25 | 192,061 | 28,943 | 19,040 | 12,425 | 13,613 | 4,573 | 12,379 | 6,657 | 3,050 | 6,691 |
| Jun-25 | 212,468 | 27,924 | 14,200 | 11,763 | 16,494 | 4,224 | 11,899 | 6,162 | 3,624 | 6,327 |
| Jul-25 | 277,436 | 27,031 | 10,193 | 8,658 | 18,289 | 3,726 | 11,887 | 5,685 | 2,899 | 6,607 |
| Aug-25 | 273,657 | 40,552 | 9,885 | 6,582 | 16,464 | 3,647 | 11,752 | 6,269 | 2,431 | 6,476 |
| Sep-25 | 219,798 | 34,299 | 13,738 | 7,080 | 13,987 | 4,394 | 11,370 | 6,787 | 2,782 | 6,622 |
| Oct-25 | 174,792 | 31,043 | 12,271 | 7,476 | 12,038 | 5,383 | 11,350 | 4,736 | 3,385 | 6,411 |
| Nov-25 | 178,775 | 24,425 | 11,324 | 7,957 | 11,761 | 6,082 | 11,467 | 5,147 | 2,034 | 7,346 |
| Dec-25 | 212,111 | 22,558 | 8,708 | 7,139 | 12,548 | 6,031 | 11,873 | 4,715 | 1,866 | 6,530 |
| TOTAL | 2,846,751 | 407,124 | 164,120 | 100,493 | 367,381 | N/A | N/A | 72,019 | 34,051 | 79,717 |
| | Q9:Q20 | S10:S21 | T11:T22 | U12:U23 | V12:X23 | | | Z13:Z24 | AA14:AA25 | AB15:AB26 |
| | | 14.3% | 40.3% | 61.2% | 365.6% | N/A | N/A | 21.6% | 47.3% | |
| | | | (a) | (b) | | | | ( c) | (d) | |

| | Dec-25 $ | % * | CALC | (A) |
|---|---|---|---|---|
| REVENUE | 212,111 | | 2,601 | Current Month Estimate Based on Budget |
| ACTIVE | | | | |
| 31 - 60 DAYS | 22,558 | 1.6% | 363 | % = (a) x (b) x 75% x ( c) x (d) x 85% |
| 61 - 90 DAYS | 8,708 | 4.0% | 347 | % = (b) x 75% x ( c) x (d) x 85% |
| 91 - 120 DAYS | 7,139 | 6.5% | 465 | % = 75% x ( c) x (d) x 85% |
| 121 - 240 DAYS | 12,548 | 8.7% | 1,089 | % =( c) x (d) x 85% |
| 241- 360 DAYS | 6,031 | 50.0% | 3,016 | % = 50% |
| >360 DAYS | 11,873 | 90.0% | 10,686 | % = 90% |
| INACTIVE | | | | |
| 1 - 31 DAYS | 4,715 | 25.0% | 1,179 | % = 25% |
| 31 - 60 DAYS | 1,866 | 50.0% | 933 | % = 50% |
| > 60 DAYS | 6,530 | 75.0% | 4,898 | % = 75% |

| | |
|---|---|
| CALCULATED | 25,577 |
| Expected Collections (New 2014 Initiatives) - Timing Difference | - |
| Credit Loss Reserve | 900 |
| Specific Reserve - Industrial > 90 days active; >60 day inactive | - |
| Total Required Reserve | 26,477 |
| GENL LEDGER (144010) | 34,200 |
| OVER(UNDER) | 7,723 |
| Adjustment Made | 4,686 |
| GENL LEDGER (144010)-Final | 29,497 |
| Qualitative Amount | 3,020 |

(A) LESS INDUSTRIALS

Hardship Data

| | | *ACTIVE* | | | | | | *INACTIVE* | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Current Hardship | 31-60 | 61-90 | 91-120 | 121 - 240 | 241- 360 | >360 | 1-31 | 31-60 | >60 | | |
| MONTH | Billing | DAYS | DAYS | DAYS | DAYS | DAYS | DAYS | DAYS | DAYS | DAYS | | |
| Jul-24 | 47,365 | 11,392 | 8,407 | 12,512 | 50,926 | 38,047 | 147,133 | 8,658 | 5,256 | 8,817 | | |
| Aug-24 | 45,200 | 18,743 | 8,413 | 7,304 | 49,513 | 35,584 | 145,565 | 8,048 | 7,142 | 10,266 | | |
| Sep-24 | 34,941 | 18,877 | 13,337 | 7,517 | 41,738 | 36,406 | 145,163 | 5,821 | 6,687 | 13,194 | 263,038 | 25,702 |
| Oct-24 | 30,153 | 14,077 | 12,743 | 11,359 | 34,396 | 39,401 | 142,484 | 5,106 | 4,615 | 13,013 | | |
| Nov-24 | 29,841 | 11,075 | 9,661 | 10,576 | 32,575 | 40,006 | 140,864 | 3,731 | 4,196 | 9,975 | | |
| Dec-24 | 43,853 | 10,522 | 8,201 | 9,047 | 30,888 | 39,641 | 140,960 | 3,048 | 2,776 | 7,637 | 239,259 | 13,461 |
| Jan-25 | 59,061 | 18,301 | 8,224 | 6,542 | 30,555 | 33,311 | 142,649 | 3,407 | 2,258 | 5,037 | | |
| Feb-25 | 58,331 | 28,120 | 13,567 | 6,687 | 28,572 | 28,279 | 144,907 | 3,520 | 2,695 | 4,323 | | |
| Mar-25 | 48,460 | 29,786 | 21,725 | 11,909 | 24,237 | 25,786 | 145,220 | 4,502 | 2,761 | 4,393 | 258,663 | 11,656 |
| Apr-25 | 36,841 | 26,453 | 24,209 | 18,481 | 26,375 | 23,594 | 144,867 | 4,867 | 3,274 | 4,906 | | |
| May-25 | 33,758 | 18,268 | 20,633 | 19,565 | 33,227 | 22,225 | 139,436 | 7,637 | 3,886 | 5,399 | | |
| Jun-25 | 35,895 | 14,685 | 14,357 | 17,176 | 41,926 | 19,568 | 136,280 | 7,037 | 6,252 | 6,080 | 243,992 | 19,369 |
| Jul-25 | 50,282 | 16,232 | 10,480 | 11,886 | 47,100 | 16,436 | 132,020 | 8,689 | 5,891 | 8,508 | | |
| Aug-25 | 47,439 | 22,710 | 11,490 | 9,139 | 44,915 | 16,920 | 128,268 | 7,181 | 7,623 | 10,446 | | |
| Sep-25 | 36,163 | 20,035 | 16,123 | 10,149 | 37,510 | 22,125 | 125,334 | 6,027 | 6,004 | 11,232 | 231,276 | 23,263 |
| Oct-25 | 27,424 | 17,925 | 15,699 | 13,237 | 31,806 | 27,411 | 122,099 | 4,630 | 5,394 | 10,137 | | |
| Nov-25 | 30,356 | 13,209 | 13,765 | 14,120 | 32,415 | 31,076 | 121,965 | 3,686 | 4,149 | 9,764 | 226,550 | 17,599 |
| Dec-25 | 45,301 | 14,170 | 9,894 | 12,166 | 35,606 | 31,145 | 124,399 | 2,674 | 2,937 | 7,291 | 227,380 | 12,902 |
| | **K** | **L** | **M** | **N** | **O** | **P** | **Q** | **R** | **S** | **T** | | |
| TOTAL | 503,699 | 225,139 | 168,627 | 142,516 | 409,686 | 306,372 | 1,607,444 | 64,276 | 52,963 | 87,516 | | |
| | AE9:AE20 | AG10:AG21 | AH11:AH22 | AI12:AI23 | AJ13:AJ24 | AK14:AK25 | AL15:AL26 | AN13:AN24 | AO14:AO25 | AP15:AP26 | 227,380 | 12,902 |
| | | 44.7% | 74.9% | 84.5% | 287.5% | 74.8% | 524.7% | | | | | |

NOTE: HARDSHIP INACTIVE DATA ON RMDS REPORT CSMO0604 (USE HARDSHIP LINE TOTALS (3)

**CL&P RESERVE**
**TOTAL INCLUDES HARDSHIP**
**ACCOUNTS RECEIVABLE**
Summary of C2P #C2PROD C2MFIS8 (WITH SUPPLIERS) and C2MFIS8 (Extended Aging)
For month ended: 12/31/2025

| | ACTIVE: | | | | | | | | E | | INACTIVE (not including credit balances): | | | J Total of 61-90, 91-120, 121-150, 151-180, 181-240, 241-360 & >360 = >60 Days | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Current | 31-60 DAY | 61-90 DAY | 91-120 DAYS | 121 - 240 DAYS | 241- 360 DAYS | >360 DAYS | 121-150 DAYS | 151-180 DAYS | 181-240 DAYS | 1-30 DAY | 31-60 DAY | >60 DAY | 61-90 DAY | 91-120 DAY | * 121-150 DAYS | * 151-180 DAYS | * 181-240 DAYS | * 241-360 DAYS | * >360 DAYS |
| Residential: | 170,489,555 | 28,057,760 | 15,846,458 | 17,386,110 | 45,008,068 | 35,175,970 | 130,981,804 | 16,521,046 | 12,943,965 | 15,543,057 | 5,779,448 | 4,247,109 | **9,867,004** | 4,625,690 | 4,930,605 | 43,020 | (7,185) | 61,241 | 56,066 | 157,567 |
| Commercial: | 86,922,672 | 8,670,676 | 2,755,622 | 1,918,854 | 3,146,360 | 2,000,167 | 5,290,411 | 1,128,349 | 839,767 | 1,178,244 | 1,609,103 | 555,607 | **3,954,468** | 532,828 | 928,978 | 200,637 | (5,061) | 1,097,419 | 31,415 | 1,168,252 |
| Subtotal: | 257,412,227 | 36,728,436 | 18,602,080 | 19,304,964 | 48,154,428 | 37,176,137 | 136,272,215 | 17,649,395 | 13,783,732 | 16,721,301 | 7,388,551 | 4,802,716 | 13,821,472 | | | | | | | |
| Less: | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | |
| Less: | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | |
| Less: | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | |
| | 257,412,227 | 36,728,436 | 18,602,080 | 19,304,964 | 48,154,428 | 37,176,137 | 136,272,215 | 17,649,395 | 13,783,732 | 16,721,301 | 7,388,551 | 4,802,716 | 13,821,472 | | | | | | | |
| | **257,412** | **36,728** | **18,602** | **19,305** | **48,154** | **37,176** | **136,272** | | | | **7,389** | **4,803** | **13,821** | | | | | | | |
| | **A** | **B** | **C** | **D** | **E** | **F** | **G** | | | | **H** | **I** | **J** | | | | | | | |
| **HARDSHIP** | **ACTIVE:** | | | | | | | | | | **INACTIVE:** | | | Total of 61-90, 91-120, 121-150, 151-180, 181-240, 241-360 & >360 = >60 Days | | | | | |
| **RESIDENTIAL:** | Current | 31-60 DAY | 61-90 DAY | 91-120 DAYS | 121 - 240 DAYS | 241- 360 DAYS | >360 DAYS | 121-150 DAYS | 151-180 DAYS | 181-240 DAYS | 1-30 DAY | 31-60 DAY | | 61-90 DAY | 91-120 DAY | * 121-150 DAYS | * 151-180 DAYS | * 181-240 DAYS | * 241-360 DAYS | * >360 DAYS |
| NUSTRT | 45,676 | 14,594 | 7,435 | 7,951 | 36,143 | 24,667 | 111,262 | 8,571 | 15,186 | 12,386 | 0 | 0 | 253 | 0 | 0 | 256 | 0 | 0 | 0 | (3) |
| MPP | 4,880,829 | 3,189,871 | 2,622,106 | 3,138,734 | 9,747,030 | 7,330,006 | 19,802,724 | 3,364,243 | 2,875,891 | 3,506,896 | 8,434 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| MED | 3,303,609 | 1,699,211 | 1,367,830 | 1,703,860 | 7,063,445 | 8,684,440 | 58,820,850 | 2,079,703 | 2,036,720 | 2,947,022 | 503,587 | 531,873 | 1,089,978 | 653,051 | 437,899 | 0 | (158) | (260) | 216 | (770) |
| INFANT/OVER 65 | 43,822 | 32,515 | 10,222 | 5,550 | 150,268 | 21,080 | 63,582 | 135,896 | 5,868 | 8,504 | - | - | - | - | - | - | - | - | - | - |
| YR2025 | 9,755,307 | 2,661,080 | 1,786,311 | 2,245,884 | 5,618,377 | 4,411,742 | 14,814,006 | 2,062,511 | 1,620,364 | 1,935,502 | 419,558 | 136,049 | 213,806 | 101,312 | 109,755 | 85 | - | - | - | 2,654 |
| YR2024 | 13,442,696 | 4,118,412 | 2,785,327 | 3,452,313 | 9,431,700 | 8,618,646 | 26,158,936 | 3,212,035 | 2,725,090 | 3,494,575 | 1,282,467 | 1,694,852 | 4,671,418 | 2,140,152 | 2,487,575 | 5,001 | (2,781) | 32,762 | 7,248 | 1,461 |
| Subtotal 2024/2025 | 23,198,003 | 6,779,492 | 4,571,638 | 5,698,197 | 15,050,077 | 13,030,388 | 40,972,942 | 5,274,546 | 4,345,454 | 5,430,077 | 1,702,025 | 1,830,901 | 4,885,224 | 2,241,464 | 2,597,330 | 5,086 | (2,781) | 32,762 | 7,248 | 4,115 |
| YR2023 | 3,550,259 | 1,136,263 | 793,849 | 1,029,153 | 2,363,585 | 1,310,495 | 3,344,897 | 910,626 | 667,567 | 785,392 | 250,134 | 484,309 | 904,121 | 314,865 | 442,103 | 123 | (195) | 8,794 | 41,967 | 96,464 |
| YR2022 | 10,278,745 | 1,317,825 | 520,600 | 582,115 | 1,195,781 | 743,988 | 1,283,034 | 582,458 | 388,275 | 225,048 | 209,383 | 89,491 | 411,660 | 217,650 | 167,171 | 852 | 3,824 | 1,510 | 804 | 19,849 |
| TOTAL RESIDENTIAL | 45,300,943 | 14,169,771 | 9,893,680 | 12,165,560 | 35,606,329 | 31,145,064 | 124,399,291 | 12,356,043 | 10,334,961 | 12,915,325 | 2,673,563 | 2,936,574 | 7,291,236 | 3,427,030 | 3,644,503 | 6,317 | 690 | 42,806 | 50,235 | 119,655 |
| | **45,301** | **14,170** | **9,894** | **12,166** | **35,606** | **31,145** | **124,399** | | | | **2,674** | **2,937** | **7,291** | | | | | | | |
| | **K** | **L** | **M** | **N** | **O** | **P** | **Q** | | | | **R** | **S** | **T** | | | | | | | |

| | | |
|---|---|---|
| $ | 45,300,943 | K |
| | 14,169,771 | L |
| | 9,893,680 | M |
| | 12,165,560 | N |
| | 12,356,043 | O |
| | 10,334,961 | O |
| | 12,915,325 | O |
| | 31,145,064 | P |
| | 124,399,291 | Q |
| $ | 272,680,638 | |
| | **272,681** | |

**Included with inactive**

| | | |
|---|---|---|
| | | Active Hardship>1 168,459,680.00 |
| **JE RRA113310** | | |
| | | Inactive>180 212,696.00 |
| Total Hardship Reserve needed | $ 168,672,376.00 | Need Hardship Resv. 168,672,376.00 |
| Total Hardship Reserve Prior to Current Month Accrual | **$ (160,621,245.99)** | W from 144 Activity Tab |
| JE#RRA113310 | **$ 8,051,130.01** | |

No Commercial Hardship included
* Revised in September 2015 per Docket No. 15-03-01, dated September 25, 2015

| Incremental Hardship Reserve - Credit Loss Standard - 186HW1/144HW1 | | | | | |
|---|---|---|---|---|---|
| Total Hardship receivable by age | | | Current Moth | Last Month Balance | Entry |
| Active - Current | $ 45,300,943 | 29.90% | $ 13,544,982 | | |
| 31-60 | 14,169,771 | 34.40% | 4,874,401 | | |
| 61-90 | 9,893,680 | 38.00% | 3,759,598 | | |
| 91-120 | 12,165,560 | 100.00% | 12,165,560 | | |
| 121-150 | 12,356,043 | 100.00% | 12,356,043 | | RRA113311 |
| 151-180 | 10,334,961 | 100.00% | 10,334,961 | | JE#589715 |
| | $ 104,220,958 | | **$ 57,035,545** | **$ 52,432,448** | **$ 4,603,097.00** |