Document Accession #: 20260501-8003 Filed Date: 05/01/2026

THIS FILING IS
Item 1: ☑ An Initial (Original) Submission OR ☐ Resubmission No.

FERC FINANCIAL REPORT
FERC FORM No. 60: Annual Report of Centralized Service Companies

This report is mandatory under the Public Utility Holding Company Act of 2005, Section 1270, Section 309 of the Federal Power Act and 18 C.F.R. § 366.23. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)	Year/Period of Report:
Eversource Energy Service Company	End of: 2025/ Q4

FERC FORM NO. 60 (12-06)

Document Accession #: 20260501-8003 Filed Date: 05/01/2026

GENERAL INSTRUCTIONS FOR FILING FERC FORM NO. 60

Purpose

Form No. 60 is an annual regulatory support requirement under 18 C.F.R. § 369.1 for centralized service companies. The report is designed to collect financial information from centralized service companies subject to the jurisdiction of the Federal Energy Regulatory Commission. The report is considered to be a non-confidential public use form.

Who Must Submit

Unless the holding company system is exempted or granted a waiver by Commission rule or order pursuant to 18 C.F.R. § 366.3 and § 366.4 of this chapter, every centralized service company (see § 367.2) in a holding company system must prepare and file electronically with the Commission the FERC Form No. 60 then in effect pursuant to the General Instructions set out in this form.

How to Submit

Submit FERC Form Nos. 2, 2-A and 3-Q electronically through the eCollection portal at https://eCollection.ferc.gov, and according to the specifications in the Form 60 taxonomy.

When to Submit

Submit FERC Form No. 60 according to the filing date contained 18 C.F.R. § 369.1 of the Commission's regulations.

Preparation

Prepare this report in conformity with the Uniform System of Accounts (18 C.F.R. § 367) (USofA). Interpret all accounting words and phrases in accordance with the USofA.

Time Period

This report covers the entire calendar year.

Whole Dollar Usage

Enter in whole numbers (dollars) only, except where otherwise noted. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's amounts.

Accurateness

Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.

Applicability

For any page(s) that is not applicable to the respondent, enter "NONE," or "Not Applicable" in column (c) on the List of Schedules, page 2.

Date Format

Enter the month, day, and year for all dates. Use customary abbreviations. The "Resubmission Date" included in the header of each page is to be completed only for resubmissions (see III. above).

Number Format

Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by use of a minus sign.

Required Entries

Do not make references to reports of previous years or to other reports instead of required entries, except as specifically authorized.

Prior Year References

Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the report of the previous year, or an appropriate explanation given as to why the different figures were used.

Where to Send Comments on Public Reporting Burden

The public reporting burden for the Form No. 60 collection of information is estimated to average 75 hours per response, including

- the time for reviewing instructions, searching existing data sources,
- gathering and maintaining the data-needed, and
- completing and reviewing the collection of information.

Send comments regarding these burden estimates or any aspect of this collection of information, including suggestions for reducing burden, to:

Federal Energy Regulatory Commission, (Attention: Information Clearance Officer, CIO),
888 First Street NE,
Washington, DC 20426
or by email to DataClearance@ferc.gov

And to:

Office of Information and Regulatory Affairs,
Office of Management and Budget, Washington, DC 20503
(Attention: Desk Office for the Federal Energy Regulatory Commission).
Comments to OMB should be submitted by email to:
oira_submission@omb.eop.gov

No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. 3512(a)).

DEFINITIONS

Respondent -- The person, corporation, or other legal entity in whose behalf the report is made.

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FERC FORM NO. 60
REPORT OF CENTRALIZED SERVICE COMPANIES

Identification

01 Exact Legal Name of Respondent Eversource Energy Service Company	02 Year / Period of Report 2025/ Q4
03 Previous Name (if name changed during the year)	04 Date of Name Change
05 Address of Principal Office at End of Year (Street, City, State, Zip Code) 107 Selden Street, Berlin, CT, 06037	06 Name of Contact Person Kathleen Lombardi
07 Title of Contact Person Manager - Corporate Accouting	08 Address of Contact Person 107 Selden Street, Berlin, CT, 06037
09 Telephone Number of Contact Person 860-665-6823	10 E-mail Address of Contact Person kathleen.lombardi@eversource.com
11 This Report is An Original / A Resubmission (1) ☑ An Original (2) ☐ A Resubmission	12 Date of Report 05/01/2026
13 Date of Incorporation 09/03/1965	14 If Not Incorporated, Date of Organization
15 State or Sovereign Power Under Which Incorporated or Organized CT	
16 Name of Principal Holding Company Under Which Reporting Company is Organized: Eversource Energy	

CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

17 Name of Signing Officer Jay S. Buth	19 Signature of Signing Officer Jay S. Buth	20 Date Signed (Month, Day, Year) 05/01/2026
18 Title of Signing Officer Vice President-Controller & CAO		

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Name of Respondent: Eversource Energy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 05/01/2026	Year/Period of Report: End of: 2025/ Q4

List of Schedules

1. Enter in Column (c) the terms "None" or "Not Applicable" as appropriate, where no information or amounts have been reported for certain pages.

Line No.	Description (a)	Page Reference (b)	Remarks (c)
1	Schedule I - Comparative Balance Sheet	101	
2	Schedule II - Service Company Property	103	
3	Schedule III - Accumulated Provision for Depreciation and Amortization of Service Company Property	104	
4	Schedule IV - Investments	105	
4.1	Schedule IV - Investments - Other Investments	105	
4.2	Schedule IV - Investments - Other Special Funds	105	None
4.3	Schedule IV - Investments - Temporary Cash Investments	105	None
5	Schedule V - Accounts Receivable from Associate Companies	106	
6	Schedule VI - Fuel Stock Expenses Undistributed	107	None
7	Schedule VII - Stores Expense Undistributed	108	
8	Schedule VIII - Miscellaneous Current and Accrued Assets	109	
9	Schedule IX - Miscellaneous Deferred Debits	110	
10	Schedule X - Research, Development, or Demonstration Expenditures	111	None
11	Schedule XI - Proprietary Capital	201	
12	Schedule XII - Long-Term Debt	202	
13	Schedule XIII - Current and Accrued Liabilities	203	
14	Schedule XIV - Notes to Financial Statements	204	
15	Schedule XV - Comparative Income Statement	301	
16	Schedule XVI - Analysis of Charges for Service - Associate and Nonassociate Companies	303	
17	Schedule XVII - Analysis of Billing - Associate Companies (Account 457)	307	
18	Schedule XVIII - Analysis of Billing - Non-Associate Companies (Account 458)	308	None
21	Schedule XIX - Miscellaneous General Expenses - Account 930.2	309	
23	Schedule XX - Organization Chart	401	
24	Schedule XXI - Methods of Allocation	402	

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Name of Respondent: Eversource Energy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 05/01/2026	Year/Period of Report: End of: 2025/ Q4

Schedule I - Comparative Balance Sheet

1. Give balance sheet of the Company as of December 31 of the current and prior year.

Line No.	Account Number (a)	Description (b)	Reference Page No. (c)	As of Dec 31 Current (d)	As of Dec 31 Prior (e)
1		**Service Company Property**			
2	101	Service Company Property	103	2,014,447,970	1,766,118,606
3	101.1	Property Under Capital Leases	103	6,292,578	6,292,578
4	106	Completed Construction Not Classified		245,896,451	243,474,940
5	107	Construction Work In Progress	103	[a]122,895,708	163,405,203
6		Total Property (Total Of Lines 2-5)		2,389,532,707	2,179,291,327
7	108	Less: Accumulated Provision for Depreciation of Service Company Property	104	1,182,414,609	977,793,502
8	111	Less: Accumulated Provision for Amortization of Service Company Property		4,357,539	3,087,232
9		Net Service Company Property (Total of Lines 6-8)		1,202,760,559	1,198,410,593
10		**Investments**			
11	123	Investment In Associate Companies	105	0	0
12	124	Other Investments	105	38,823,256	41,937,098
13	128	Other Special Funds	105	184,144,684	174,193,740
14		Total Investments (Total of Lines 11-13)		222,967,940	216,130,838
15		**Current And Accrued Assets**			
16	131	Cash		0	0
17	134	Other Special Deposits		12,149,251	10,675,562
18	135	Working Funds		0	0
19	136	Temporary Cash Investments	105	0	0
20	141	Notes Receivable		0	0
21	142	Customer Accounts Receivable		(7,160,699)	(7,333,808)
22	143	Accounts Receivable		36,403,380	14,658,098
23	144	Less: Accumulated Provision for Uncollectible Accounts		0	0
23.1	145	Notes Receivable From Associate Companies		0	0
24	146	Accounts Receivable From Associate Companies	106	364,377,431	337,221,665
25	152	Fuel Stock Expenses Undistributed	107	0	0

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26	154	Materials And Supplies		12,143	14,285
27	163	Stores Expense Undistributed	108	0	0
28	165	Prepayments		73,366,832	76,411,965
29	171	Interest And Dividends Receivable		0	0
30	172	Rents Receivable		0	0
31	173	Accrued Revenues		0	0
32	174	Miscellaneous Current and Accrued Assets	109	139,000	139,000
33	175	Derivative Instrument Assets		0	0
34	176	Derivative Instrument Assets - Hedges		0	0
35		Total Current and Accrued Assets (Total of Lines 16-34)		479,287,338	431,786,767
36		**Deferred Debits**			
37	181	Unamortized Debt Expense			0
38	182.3	Other Regulatory Assets		[a]322,638,711	[a]312,060,527
39	183	Preliminary Survey And Investigation Charges		0	(15,094)
40	184	Clearing Accounts		0	0
41	185	Temporary Facilities		0	0
42	186	Miscellaneous Deferred Debits	110	407,986	321,749
43	188	Research, Development, or Demonstration Expenditures	111	0	0
44	189	Unamortized Loss on Reacquired Debt		0	0
45	190	Accumulated Deferred Income Taxes		62,769,828	77,773,886
46		Total Deferred Debits (Total of Lines 37-45)		385,816,525	390,141,068
47		TOTAL ASSETS AND OTHER DEBITS (TOTAL OF LINES 9, 14, 35 and 46)		2,290,832,362	2,236,469,266
48		**Proprietary Capital**			
49	201	Common Stock Issued	201	1	1
50	204	Preferred Stock Issued	201	0	0
51	211	Miscellaneous Paid-In-Capital	201	441,516,332	441,516,332
52	215	Appropriated Retained Earnings	201	0	0
53	216	Unappropriated Retained Earnings	201	173,012,604	168,003,944
54	219	Accumulated Other Comprehensive Income	201	(155,137)	(5,031,664)
55		Total Proprietary Capital (Total of Lines 49-54)		614,373,800	604,488,613
56		**Long-Term Debt**			
57	223	Advances From Associate Companies	202	499,500,000	499,500,000

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58	224	Other Long-Term Debt	202	0	0
59	225	Unamortized Premium on Long-Term Debt		0	0
60	226	Less: Unamortized Discount on Long-Term Debt-Debit		0	0
61		Total Long-Term Debt (Total of Lines 57-60)		499,500,000	499,500,000
62		**Other Non-current Liabilities**			
63	227	Obligations Under Capital Leases-Non-current		8,118,042	10,208,507
64	228.2	Accumulated Provision for Injuries and Damages		1,896,198	1,653,927
65	228.3	Accumulated Provision For Pensions and Benefits		126,068,745	125,265,275
66	230	Asset Retirement Obligations		0	0
67		Total Other Non-current Liabilities (Total of Lines 63-66)		136,082,985	137,127,709
68		**Current and Accrued Liabilities**			
69	231	Notes Payable		0	0
70	232	Accounts Payable		194,564,161	177,137,784
71	233	Notes Payable to Associate Companies	203	124,700,000	112,600,000
72	234	Accounts Payable to Associate Companies	203	105,023,398	98,954,008
73	236	Taxes Accrued		9,092,264	9,272,702
74	237	Interest Accrued		0	0
75	241	Tax Collections Payable		2,425,904	1,760,732
76	242	Miscellaneous Current and Accrued Liabilities	203	169,006,168	170,337,202
77	243	Obligations Under Capital Leases - Current		2,051,717	2,522,901
78	244	Derivative Instrument Liabilities		0	0
79	245	Derivative Instrument Liabilities - Hedges		0	0
80		Total Current and Accrued Liabilities (Total of Lines 69-79)		606,863,612	572,585,329
81		**Deferred Credits**			
82	253	Other Deferred Credits		50,478,356	47,473,149
83	254	Other Regulatory Liabilities		16,091,173	17,563,261
84	255	Accumulated Deferred Investment Tax Credits		0	0
85	257	Unamortized Gain on Reacquired Debt		0	0
86	282	Accumulated deferred income taxes-Other property		227,907,209	226,362,772
87	283	Accumulated deferred income taxes-Other		139,535,227	131,368,433
88				434,011,965	422,767,615

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		Total Deferred Credits (Total of Lines 82-87)			
89		TOTAL LIABILITIES AND PROPRIETARY CAPITAL (TOTAL OF LINES 55, 61, 67, 80, AND 88)		2,290,832,362	2,236,469,266

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FOOTNOTE DATA

(a) Concept: ConstructionWorkInProgress

0

(b) Concept: OtherRegulatoryAssets

Schedule Page: 101 Line No.: 38 Column: d

As of 12/31/2025, Other Regulatory Assets include:

DESCRIPTION	AMOUNT
Medvantage Regulatory Assets	—
Pension Regulatory Assets	318,238,043
SERP Regulatory Assets	—
OPEB Regulatory Assets	—
Non-SERP Regulatory Assets	4,400,668
Deferred Tax Regulatory Assets	—
TOTAL	322,638,711

(c) Concept: OtherRegulatoryAssets

Schedule Page: 101 Line No.: 38 Column: e

As of 12/31/2024, Other Regulatory Assets include:

DESCRIPTION	AMOUNT
Medvantage Regulatory Assets	—
Pension Regulatory Assets	308,179,691
SERP Regulatory Assets	—
OPEB Regulatory Assets	—
Non-SERP Regulatory Assets	3,802,935
Deferred Tax Regulatory Assets	77,901
TOTAL	312,060,527

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Schedule II - Service Company Property

1. Provide an explanation of Other Changes recorded in Column (f) considered material in a footnote.
2. Describe each construction work in progress on lines 18 through 30 in Column (b).

Line No.	Account # (a)	Title of Account (b)	Balance at Beginning of Year (c)	Additions (d)	Retirements or Sales (e)	Other Changes (f)	Balance at End of Year (g)
1	301	Organization	0				0
2	303	Miscellaneous Intangible Plant	1,578,465,602	234,688,687			1,813,154,289
3	306	Leasehold Improvements	4,302,152				4,302,152
4	389	Land and Land Rights	0				0
5	390	Structures and Improvements	0				0
6	391	Office Furniture and Equipment	31,145,556	2,533,525			33,679,081
7	392	Transportation Equipment	61,794,139	1,230,649	413,094	(142,172)	62,469,522
8	393	Stores Equipment	0				0
9	394	Tools, Shop and Garage Equipment	0				0
10	395	Laboratory Equipment	0				0
11	396	Power Operated Equipment	0				0
12	397	Communications Equipment	0				0
13	398	Miscellaneous Equipment	333,305,896	27,178,512	14,454,116		346,030,292
14	399	Other Tangible Property	6,872,779	128,884	0		7,001,663
15	399.1	Asset Retirement Costs	0				0
16		Total Service Company Property (Total of Lines 1-15)	2,015,886,124	265,760,257	14,867,210	(142,172)	2,266,636,999
17	107	Construction Work in Progress:					
18		IT24401 - 2024 LC Modern Desktop - EESCO	9,905,348	(9,905,348)			0
19		IT24404 - 2024 Lifecycle - Network	8,839,422	(8,839,422)			0
20		IT24406 - 2024 Lifecycle - Security	7,090,459	(7,090,459)			0
21		IT24422 - Digital Account & Content Management	6,428,349	(6,428,349)			0
22		IT24403 - 2024 Lifecycle - ITSM Tool and Proc	5,065,639	(5,065,639)			0
23		IT24402 - 2024 LC Annual Resiliency Plan	5,006,910	(5,006,910)			0
24		IT23434 - GTS Phase 3	3,230,901	(3,230,901)			0

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25		IT24427 - Customer Group Business Automations	3,090,245	(3,090,245)			0
26		IT24408 - Enterprise RPA (Robotic Process Automation)	3,021,330	(3,021,330)			0
27		IT24407 - Enterprise Monitoring Development	2,655,406	(2,655,406)			0
28		IT24413 - 2024 Disaster Recovery Project	2,410,640	(2,410,640)			0
29		IT23435 - FPS (Board) Upgrade to v11/replatform	2,191,244	(2,191,244)			0
30		IT23430 - 2023 OT Cyber Lifecycle	2,061,221	(2,061,221)			0
31		IT24409 - Cloud Services Enablement	2,030,451	(2,030,451)			0
32		IT23433 - Talent Acquisition and On-boarding	2,021,017	(2,021,017)			0
33		IT22453 - Oracle eBS Application Upgrade	1,431,251	(1,431,251)			0
34		IT23452 - Customer Data Privacy Report	1,244,590	(1,244,590)			0
35		IT24450 - 2024 Lifecycle - O365	704,650	(704,650)			0
36		IT23401 - 2023 Lifecycle Network Program	702,962	(702,962)			0
37		IT23429 - 2023 IT Security Operations - Lifecycle	686,073	(686,073)			0
38		IT24425 - Cisco VOIP and Teams Calling	610,295	(610,295)			0
39		IT23407 - MV90xi Electric/Gas Upgrade	520,358	(520,358)			0
40		IT23461 - Data Analytics - Greenhouse Gas	512,847	(512,847)			0
41		IT24411 - 2024 Enterprise Data Platform LC	424,412	(424,412)			0
42		IT24431 - EDP: Catalog & Governance	347,715	(347,715)			0
43		247111 - Berlin - Install 6x6 Workstations	207,981	(207,981)			0
44		DRONES - Drone Equipment Purchases	174,557	(174,557)			0
45		IT21449 - PowerPlan Upgrade 2021	160,111	(160,111)			0
46		IT21468 - Cascade Upgrade	136,087	(136,087)			0
47		IT23436 - 2023 Lifecycle: Annual Resiliency Plan	106,432	(106,432)			0
48		IT25020 - Berlin Data Center Remediation	0	20,053,558			20,053,558
49		IT22419 - Access Control System Replacement	10,527,056	1,110,613			11,637,669

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50		IT25018 - 2025 Network Lifecycle	0	9,075,827			9,075,827
51		IT24423 - Eversource.com IT Modernization	2,817,034	6,000,529			8,817,563
52		IT25013 - 2025 Modern Desktop - EESCO	0	7,003,342			7,003,342
53		IT25010 - ITSM Tools and Processes	0	6,329,852			6,329,852
54		IT24414 - 2024 Enterprise Hybrid Integration	2,380,314	2,925,999			5,306,313
55		IT25028 - Cyber Threat: Network Access Contro	0	4,678,428			4,678,428
56		IT25012 - App-Centric Cloud Enablement (ACCE)	0	4,664,166			4,664,166
57		IT23421 - Mobile Work Mgt - Application Upgrade	64,951,729	(60,375,177)			4,576,552
58		IT25014 - EDP Improvements & Enhancements	0	4,069,271			4,069,271
59		IT25048 - Generative AI Project	0	3,293,587			3,293,587
60		IT25024 - Work Order Lifecycle Phase 2	0	2,917,524			2,917,524
61		IT25015 - Platform Health Optimization	0	2,886,205			2,886,205
62		IT24443 - Hitachi Vegetation Management	2,692,867	28,212			2,721,079
63		IT25029 - 2025 Security Lifecycle	0	2,670,431			2,670,431
64		IT25011 - 2025 Lifecycle - Annual Resiliency	0	2,544,834			2,544,834
65		IT24405 - 2024 -2025 Compliance Tech	689,243	1,849,065			2,538,308
66		IT25070 - Gen AI Hub	0	1,831,173			1,831,173
67		IT26002 - Informatica Upgrade	0	1,757,382			1,757,382
68		IT24416 - Building Management Systems (BMS) 2024	1,448,453	158,201			1,606,654
69		IT25017 - Monitoring-ARCOS/ARCFM/Epoch Field	0	1,429,736			1,429,736
70		IT24463 - BizManager Upgrade	0	1,366,407			1,366,407
71		IT25023 - WAM Enhancements	0	1,080,574			1,080,574
72		IT24464 - Epoch Field Gas Upgrade	0	996,521			996,521
73		IT21453 - AldenOne for MA and NH-Phase 1	2,486,322	(1,520,730)			965,592
74			0	673,267			673,267

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		IT23415 - Improve ETR Tracking					
75		IT25046 - Audio Visual Confernce Room Upgrade	0	621,375			621,375
76		IT25047 - Office 365 Upgrades and CoPilot	0	545,769			545,769
77		IT22435 - Enhanced Automation to Power Clerk	0	494,475			494,475
78		IT25077 - NU.com Replacement	0	431,140			431,140
79		SVCOVH25 - Svc Co Fleet Capital Vehicles	0	356,426			356,426
80		DRONES25 - Drone purchases 2025	0	352,372			352,372
81		25705 - 2025 EESCO Facilities Emergency Capital Work	0	220,599			220,599
82		LGTRAIM - Compliance Training	103,028	57,482			160,510
83		PCCNTRLSVR24 - P&C Central Server	0	126,396			126,396
84		General Plant - General Plant Under $100K	2,290,254	(195,423)			2,094,831
31		Total Account 107 (Total of Lines 18-30)	163,405,203	(40,509,495)		0	122,895,708
32		Total (Lines 16 and Line 31)	2,179,291,327	225,250,762		(142,172)	2,389,532,707

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FOOTNOTE DATA
(a) Concept: ConstructionWorkInProgress
0

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Name of Respondent: Eversource Energy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 05/01/2026	Year/Period of Report: End of: 2025/ Q4

Schedule III - Accumulated Provision for Depreciation and Amortization of Service Company Property

1. Provide an explanation of Other Charges in Column (f) considered material in a footnote.

Line No.	Account Number (a)	Description (b)	Balance at Beginning of Year (c)	Additions Charged To Account 403-403.1 404-405 (d)	Retirements (e)	Other Changes Additions (Deductions) (f)	Balance at Close of Year (g)
1	301	Organization					0
2	303	Miscellaneous Intangible Plant	817,184,410	186,176,067	0	0	1,003,360,477
3	306	Leasehold Improvements	2,274,707	75,854	0	0	2,350,561
4	389	Land and Land Rights	0				0
5	390	Structures and Improvements	0				0
6	391	Office Furniture and Equipment	30,767,044	602,074	0	(15,440)	31,353,678
7	392	Transportation Equipment	15,727,929	0	413,094	320,080	15,634,915
8	393	Stores Equipment	0				0
9	394	Tools, Shop and Garage Equipment	0				0
10	395	Laboratory Equipment	0				0
11	396	Power Operated Equipment	0				0
12	397	Communications Equipment	0				0
13	398	Miscellaneous Equipment	111,864,471	33,164,948	14,368,279	(60,004)	130,601,136
14	399	Other Tangible Property	3,062,173	409,353	0	(145)	3,471,381
15	399.1	Asset Retirement Costs	0				0
16		Total	980,880,734	220,428,296	14,781,373	244,491	1,186,772,148

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FOOTNOTE DATA

(a) Concept: TransportationEquipmentAccumulatedProvisionForDepreciationAndAmortizationAdjustments

Vehicle depreciation is allocated via clearing accounts rather than directly to 403 / 403.1. A summary of those transactions is included below:

Vehicle Expense	4,089,684
Salvage	117,447
Transfer	(3,887,051)
Total Other Charges Additions(Deductions)	320,080

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Schedule IV - Investments

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with description including the name of issuing company, number of shares held or principal investment amount.
2. For Temporary Cash Investments (Account 136), list each investment separately .
3. Investments less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	123	Investment In Associate Companies	0	0
2	124	Other Investments	41,937,098	38,823,256
3	128	Other Special Funds	174,193,740	184,144,684
4	136	Temporary Cash Investments	0	0
5		(Total of Line 1-4)	216,130,838	222,967,940

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Schedule IV - Investments - Other Investments

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with description including the name of issuing company, number of shares held or principal investment amount.
2. For Temporary Cash Investments (Account 136), list each investment separately .
3. Investments less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Investment Description (a)	Name of Issuing Company (b)	Number of Shares Held (c)	Principal Investment Amount (d)
1	ACCRUED INCOME	BANK OF AMERICA	25	25
2	FIMM TRSY ONLY PRT INSTL	FIDELITY	7,921	7,921
3	BANK OF AMERICA TEMPORARY	BANK OF AMERICA	293	293
4		Total SERP Trust		8,239
5	New England Mutual Cash Surrender Value - Life Insurance	New England Mutual		36,784,723
6	New England Mutual loans against Life Insurance policies	New England Mutual		(2,687,621)
7	New York Life Cash Surrender Value - Life Insurance	New York Life		4,717,915
8		Total Other Investments		38,823,256
9	Post Employment Benefits-Prepaid Pension			129,535,360
10	Post Employment Benefits-Prepaid PBOP			54,609,324
11		Total Other Special Funds		184,144,684

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Schedule IV - Investments - Other Special Funds

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with description including the name of issuing company, number of shares held or principal investment amount.
2. For Temporary Cash Investments (Account 136), list each investment separately .
3. Investments less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Investment Description (a)	Name of Issuing Company (b)	Number of Shares Held (c)	Principal Investment Amount (d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
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19				
20				

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Schedule IV - Investments - Temporary Cash Investments

1. For Other Investments (Account 124) and Other Special Funds (Account 128), state each investment separately, with description including the name of issuing company, number of shares held or principal investment amount.
2. For Temporary Cash Investments (Account 136), list each investment separately .
3. Investments less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Investment Description (a)	Balance at Close of Year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		

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Schedule V - Accounts Receivable from Associate Companies

1. List the accounts receivable from each associate company.
2. If the service company has provided accommodation or convenience payments for associate companies, provide in a separate footnote a listing of total payments for each associate company.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)	Total Accommodation or Convenience Payments (e)
1	146	**Accounts Receivable From Associate Companies**			
2		**Associate Company:**			
3		The Connecticut Light and Power Company	111,777,879	120,289,169	514,613,344
4		Eversource Energy Parent	4,492,429	9,313,881	15,516,514
5		Eversource Energy Transmission Ventures, Inc.	246	159	(32)
6		Eversource Gas Company of Massachusetts	22,764,021	25,636,302	124,991,762
7		Eversource Gas Transmission II, LLC	(1,195)	(444)	(11,658)
8		Eversource HoldCo Corporation	17,290	2,172,589	
9		Eversource Investment, LLC	41,876	168	63,147
10		Eversource Investment Service Company	6,981,054	766,569	191,296
11		Eversource LNG Service Company, LLC	45	39	926
12		Eversource Water Ventures	1,647,158	517,067	
13		Harbor Electric Energy Company	11,474	10,805	985,090
14		Hopkinton LNG Corp	3,387,722	6,099,282	17,111,688
15		HWP Company	5,997	6,193	1,182
16		North Atlantic Energy Corporation	82	90	836
17		North Atlantic Energy Service Corporation	9,647	9,686	11,772
18		Northeast Generation Services Company	107	106	1,336
19		Northeast Nuclear Energy Company	29,660	116,626	
20		Eversource Energy Foundation, Inc.	0	0	25,000
21		NSTAR Electric Company	117,462,145	118,878,901	632,101,967
22		NSTAR Gas Company	19,425,633	23,002,711	95,789,022
23		NU Enterprises, Inc.	3,806	4,318	44,556
24		Properties, Inc.	59,839	54,335	77,002

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25		Public Service Company of New Hampshire	28,448,141	34,165,782	181,897,668
26		Renewable Properties, Inc.	485,527	485,527	
27		The Rocky River Realty Company	2,211,221	1,160,607	1,862,924
28		Yankee Energy System, Inc.	(806)	(186)	(9,132)
29		Yankee Gas Services Company	16,960,870	20,676,080	100,829,765
30		YES Clean Energy, LLC	999,797	1,011,069	1,495,766
31			0		
40	Total		337,221,665	364,377,431	

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Schedule VI - Fuel Stock Expenses Undistributed

1. List the amount of labor in Column (c) and expenses in Column (d) incurred with respect to fuel stock expenses during the year and indicate amount attributable to each associate company.
2. In a separate footnote, describe in a narrative the fuel functions performed by the service company.

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	152	**Fuel Stock Expenses Undistributed**			
2		**Associate Company:**			
3					0
4		None			0
40	Total		0	0	0

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Schedule VII - Stores Expense Undistributed

1. List the amount of labor in Column (c) and expenses in Column (d) incurred with respect to stores expense during the year and indicate amount attributable to each associate company.

Line No.	Account Number (a)	Title of Account (b)	Labor (c)	Expenses (d)	Total (e)
1	163	**Stores Expense Undistributed**			
2		**Associate Company:**			
3		The Connecticut Light & Power Company	2,436,457	2,618,737	5,055,194
4		Eversource Gas Company of Massachusetts	292,370	281,936	574,306
5		NSTAR Electric Company	8,129,798	7,042,110	15,171,908
6		NSTAR Gas Company	1,174,745	1,171,144	2,345,889
7		Public Service Company of New Hampshire	778,294	319,190	1,097,484
8		Yankee Gas Services Company	502,172	376,709	878,881
9					0
10		Total Distributed	(13,313,836)	(11,809,826)	(25,123,662)
40	**Total**		0	0	0

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Schedule VIII - Miscellaneous Current and Accrued Assets

1. Provide detail of items in this account. Items less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	174	**Miscellaneous Current and Accrued Assets**		
2		**Item List:**		
3		Delta Dental Deposit	139,000	139,000
40	Total		139,000	139,000

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Schedule IX - Miscellaneous Deferred Debits

1. Provide detail of items in this account. Items less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	186	**Miscellaneous Deferred Debits**		
2		**Item List:**		
3		Workers Compensation and Public Liability Recoverable Insurance	320,631	320,631
4		ISO-NE Transitional Cluster Study		87,355
5		Miscellaneous (1 item)	1,118	
40	Total		321,749	407,986

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Schedule X - Research, Development, or Demonstration Expenditures

1. Describe each material research, development, or demonstration project that incurred costs by the service company during the year. Items less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Amount (c)
1	188	**Research, Development, or Demonstration Expenditures**	
2		**Project List:**	
3		None	
40	Total		0

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Schedule XI - Proprietary Capital

1. For Miscellaneous Paid-In Capital (Account 211) and Appropriated Retained Earnings (Account 215), classify amounts in each account, with a brief explanation, disclosing the general nature of transactions which give rise to the reported amounts.
2. For Unappropriated Retained Earnings (Account 216), in a footnote, give particulars concerning net income or (loss) during the year, distinguishing between compensation for the use of capital owed or net loss remaining from servicing non-associates per the General Instructions of the Uniform System of Accounts. For dividends paid during the year in cash or otherwise, provide rate percentages, amount of dividend, date declared and date paid.

Line No.	Account Number (a)	Title of Account (b)	Description (c)	Amount (d)
1	201	Common Stock Issued	Number of Shares Authorized	5,000
2			Par or Stated Value per Share	1
3			Outstanding Number of Shares	1
4			Close of Period Amount	1
5	204	Preferred Stock Issued	Number of Shares Authorized	
6			Par or Stated Value per Share	
7			Outstanding Number of Shares	
8			Close of Period Amount	
9	211	Miscellaneous Paid-In Capital		441,516,332
10	215	Appropriated Retained Earnings		0
11	219	Accumulated Other Comprehensive Income		(155,137)
12	216	Unappropriated Retained Earnings	Balance at Beginning of Year	168,003,944
13			Net Income or (Loss)	59,008,660
14			Dividend Paid	54,000,000
15			Balance at Close of Year	173,012,604

	Dividends paid during the year				
Line No.	Dividend Paid Description (a)	Dividend Rate (b)	Dividend Paid Amount (c)	Dividend Declared Date (d)	Dividend Paid Date (e)
1	EESCO Q1 Dividend		13,500,000.00	03/18/2025	03/31/2025
2	EESCO Q2 Dividend		13,500,000.00	06/17/2025	06/30/2025
3	EESCO Q3 Dividend		13,500,000.00	09/15/2025	09/30/2025
4	EESCO Q4 Dividend		13,500,000.00	12/16/2025	12/31/2025

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Schedule XII - Long-Term Debt

1. For Advances from Associate Companies (Account 223), describe in a footnote the advances on notes and advances on open accounts. Names of associate companies from which advances were received shall be shown under the class and series of obligation in Column (d).
2. For the deductions in Column (i), give an explanation in a footnote.
3. For Other Long-Term Debt (Account 224), list the name of the creditor company or organization in Column (b).

Line No.	Account Number (a)	Title of Account (b)	Term of Obligation (c)	Class & Series of Obligation (d)	Date of Maturity (e)	Interest Rate (f)	Amount Authorized (g)	Balance at Beginning of Year (h)	Additions Deductions (i)	Balance Close o Year (j)
1	223	**Advances from Associate Companies**								
2		**Associate Company:**								
3		Eversource Energy Parent 06-03-23	10 Years	EE Parent	06/03/2033	5.145	29,500,000	29,500,000	0	29,500,0
4		Eversource Energy Parent 09-29-24	7 Years	EE Parent	09/29/2031	5.85	70,000,000	70,000,000	0	70,000,0
5		Eversource Energy Parent 12-29-23	10 Years	EE Parent	12/29/2033	5.125	400,000,000	400,000,000	0	400,000,0
13		Total						499,500,000	0	499,500,0
14	224	**Other Long Term Debt**								
15		**List Creditor:**								
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										

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28		Total						0	0

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Schedule XIII - Current and Accrued Liabilities

1. Provide the balance of notes and accounts payable to each associate company (Accounts 233 and 234).
2. Give description and amount of Miscellaneous Current and Accrued Liabilities (Account 242). Items less than $50,000 may be grouped, showing the number of items in each group.

Line No.	Account Number (a)	Title of Account (b)	Balance at Beginning of Year (c)	Balance at Close of Year (d)
1	233	**Notes Payable to Associate Companies**		
2		**Associate Company:**		
3		Eversource Energy Parent	112,600,000	124,700,000
23		Subtotal (Total of Lines 3-22)	112,600,000	124,700,000
24	234	**Accounts Payable to Associate Companies**		
25		**Associate Company:**		
26		The Connecticut Light and Power Company	47,218,803	42,762,245
27		Eversource Energy Parent	6,996,287	13,238,533
28		Eversource Energy Transmission Ventures, Inc.	1,603	0
29		Eversource HoldCo Corporation	0	639,725
30		Eversource Investment Service Company	3,057,411	118,152
31		Eversource Water Ventures	171	171
32		Eversource Gas Company of Massachusetts	4,561,575	1,956,984
33		Hopkinton LNG Corp	233,580	369,375
34		Northeast Nuclear Energy Company	73,837	87,988
35		NSTAR Electric Company	17,018,364	25,071,568
36		NSTAR Gas Company	1,245,574	1,601,811
37		NU Enterprises	524	0
38		Properties, Inc.	9,901	0
39		Public Service Company of New Hampshire	14,868,030	16,655,253
40		The Rocky River Realty Company	2,442,228	1,809,276
41		Yankee Gas Services Company	1,226,120	712,317
40		Subtotal (Total of Lines 26-39)	98,954,008	105,023,398
41	242	**Miscellaneous Current and Accrued Liabilities**		
42		**Items List:**		
43		Accrued Audit Fees		559,047
44		Accrued Pension Cost	25,971,154	15,445,299
45		DEMHS Reserve	7,784,097	9,838,321

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46		Payroll Accrual	12,938,599	16,498,317
47		Payroll Deductions	8,839,931	6,393,136
48		Performance Reward Programs	113,796,003	119,269,052
49		Security Deposit - Real Estate	7,418	2,996
50		Stray Voltage Vehicle	1,000,000	1,000,000
49		Subtotal (Total of Lines 43-48)	170,337,202	169,006,168
50		TOTAL (LINES 23, 40, AND 49)	381,891,210	398,729,566

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Schedule XIV - Notes to Financial Statements

1. Use the space below for important notes regarding the financial statements or any account thereof.
2. Furnish particulars as to any significant contingent assets or liabilities existing at the end of the year.
3. Furnish particulars as to any significant increase in services rendered or expenses incurred during the year.
4. Furnish particulars as to any amounts recorded in Extraordinary Income (Account 434) or Extraordinary Deductions (Account 435).
5. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.
6. Describe the annual statement supplied to each associate company in support of the amount of interest on borrowed capital and compensation for use of capital billed during the calendar year. State the basis for billing of interest to each associate company. If a ratio, describe in detail how ratio is computed. If more than one ratio, explain the calculation. Report the amount of interest borrowed and/or compensation for use of capital billed to each associate company.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General
Eversource Energy Service Company (Eversource Service or the Company) is a wholly-owned subsidiary of Eversource Energy (Eversource) and provides centralized accounting, administrative, engineering, financial, information technology, legal, operational, planning, purchasing, tax and other services to Eversource's companies. Eversource Service is subject to regulation by the Federal Energy Regulatory Commission (FERC).

The Connecticut Light and Power Company (CL&P), NSTAR Electric Company (NSTAR Electric), Public Service Company of New Hampshire (PSNH), Harbor Electric Energy Company (HEEC), NSTAR Gas Company (NSTAR Gas), Yankee Gas Services Company (Yankee Gas), Eversource Gas Company of Massachusetts (EGMA), Aquarion Water Company of Connecticut, Aquarion Water Company of Massachusetts, Aquarion Water Company of New Hampshire, Abenaki Water Company, and Torrington Water Company are regulated companies wholly-owned by Eversource or its subsidiaries. CL&P, NSTAR Electric, PSNH, NSTAR Gas, Yankee Gas and EGMA are each doing business as Eversource Energy.

Basis of Presentation
The financial statements have been prepared in accordance with the accounting requirements of the FERC as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). Eversource Service's Notes to Financial Statements are prepared in conformity with GAAP. The differences between the Uniform System of Accounts and GAAP relate primarily to gross versus net presentation of certain FERC balance sheet accounts and the presentation of current and long-term assets and liabilities as compared to general purpose financial statements prepared in accordance with GAAP. Other differences between the Uniform System of Accounts and GAAP relate to the presentation of capitalized implementation costs related to cloud computing arrangements and operating lease right-of-use assets that are recorded in utility plant for FERC and reported in other long-term assets for GAAP, the presentation of the capitalized portion of the nonservice components of pension, SERP and PBOP costs that are reported in utility plant for FERC and reported as a regulatory asset or liability for GAAP, and the presentation of certain expenses that are recorded in other deductions for FERC and reported in operating expenses for GAAP. The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities as of the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Eversource Service evaluates events and transactions that occur after the balance sheet date but before financial statements are available to be issued and recognizes in the financial statements the effects of all subsequent events that provide additional information about conditions that existed as of the balance sheet date. Eversource Service discloses, but does not recognize, in the financial statements subsequent events that provide information about the conditions that arose after the balance sheet date but before the financial statements are available to be issued. In preparing the financial statements, Eversource Service has evaluated events subsequent to December
31, 2025 through the date the financial statements were available to be issued on May 1, 2026, and did not identify any such events that required disclosure under this guidance.

Revenues
The Company's revenues are derived from the services it provides to the associated Eversource regulated companies on a recovery of cost basis including an applicable return on investment. The recovery of these costs by the associated Eversource regulated companies is subject to approval by various federal and state regulatory commissions having jurisdiction over those companies.

Property, Plant and Equipment and Depreciation
Property, plant and equipment is recorded at original cost. The cost of repairs and maintenance is charged to Operating Expenses as incurred. Eversource Service's property, plant and equipment is primarily comprised of computer software, hardware and equipment as of both December 31, 2025 and 2024.

The provision for depreciation is calculated using the straight-line method based on the estimated remaining useful lives of depreciable property, adjusted for salvage value and removal costs, as approved by the appropriate state regulatory agency where applicable. Depreciation rates are applied to property from the time it is placed in service. When property is retired from service, the original cost is charged to the accumulated provision for depreciation, which includes cost of removal less salvage.

Regulatory Accounting
Eversource Service's Pension, Supplemental Executive Retirement Plan (SERP) and Postretirement Benefits Other than Pension (PBOP) Plans are accounted for in accordance with accounting guidance on defined benefit pension and other PBOP plans. Regulatory accounting is applied to the portions of the Eversource Service costs that support the Eversource regulated companies, as these amounts are recoverable from the customers of the Eversource regulated companies. Deferred benefit costs represent unrecognized actuarial losses and gains and unrecognized prior service costs and credits attributable to Eversource's Pension, SERP and PBOP Plans. Eversource Service records actuarial losses and gains and prior service costs and credits arising at the December 31st remeasurement date of the funded status of the benefit plans as a regulatory asset or regulatory liability in lieu of a charge to Accumulated Other Comprehensive Income/(Loss), reflecting ultimate recovery from the customers of the Eversource regulated companies. The regulatory asset or regulatory liability is amortized with the recognition of actuarial losses and gains and prior service costs and credits to net periodic benefit expense/income over the estimated average future employee service period using the corridor approach. See Note 3, "Pension Benefits and Postretirement Benefits Other Than Pension," for further information.

Fair Value Measurements
Fair value measurement guidance is applied to valuations of the investments used to calculate the funded status of pension and PBOP plans.

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Fair Value Hierarchy: In measuring fair value, the Company uses observable market data when available in order to minimize the use of unobservable inputs. Inputs used in fair value measurements are categorized into three fair value hierarchy levels for disclosure purposes. The entire fair value measurement is categorized based on the lowest level of input that is significant to the fair value measurement. The Company evaluates the classification of assets and liabilities measured at fair value on a quarterly basis. The levels of the fair value hierarchy are described below:

Level 1 - Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities as of the reporting date. Active markets are those in which transactions for the asset or liability occur in sufficient frequency and volume to provide pricing information on an ongoing basis.

Level 2 - Inputs are quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-derived valuations in which all significant inputs are observable.

Level 3 - Quoted market prices are not available. Fair value is derived from valuation techniques in which one or more significant inputs or assumptions are unobservable. Where possible, valuation techniques
incorporate observable market inputs that can be validated to external sources such as industry exchanges.

Uncategorized - Investments that are measured at net asset value are not categorized within the fair value hierarchy.

Income Taxes
The process of estimating income tax expense involves estimating current and deferred income tax expense or benefit and the impact of temporary differences resulting from differing treatment of items for financial reporting and income tax return reporting purposes. Such differences are the result of timing of the deduction for expenses, as well as any impact of permanent differences, including non-tax deductible expenses. The temporary differences result in deferred tax assets and liabilities that are included in the balance sheets. Income tax expense is recorded each quarter using an estimated annualized effective tax rate.

Eversource Service is a member of an affiliated group, Eversource, and files a consolidated federal income tax return with Eversource and also files state income tax returns. Members of this affiliated group are also parties to a tax allocation agreement under which taxable subsidiaries do not pay any more taxes than they would have otherwise paid had they filed a separate company tax return, and subsidiaries generating tax losses, if any, are paid for their losses when utilized.

Related Parties
Included in the Eversource Service balance sheets as of December 31, 2025 and 2024 were Accounts Receivable from Affiliated Companies and Accounts Payable to Affiliated Companies relating to transactions between Eversource Service and other subsidiaries that are wholly-owned by Eversource, as well as a long-term advance from Eversource parent to Eversource Service. Included in the Eversource Service balance sheet as of December 31, 2025 and 2024 were Notes Payable to Eversource Parent.

2. SHORT-TERM DEBT

Commercial Paper Program and Notes Payable: The Eversource Energy holding company (Eversource parent) has a $2.00 billion commercial paper program. The commercial paper program allows Eversource parent to issue commercial paper as a form of short-term debt.
As of December 31, 2025 and 2024, there were $124.7 million and $112.6 million, respectively, of intercompany loans from Eversource parent to Eversource Service, which were included in Notes Payable to Eversource Parent and classified in current liabilities on the balance sheets as all borrowings are outstanding for no more than 364 days at one time. The weighted-average interest rate on these borrowings as of December 31, 2025 and 2024 was 3.98 percent and 4.76 percent, respectively.

3. PENSION BENEFITS AND POSTRETIREMENT BENEFITS OTHER THAN PENSION

Eversource Service sponsors a defined benefit retirement plan (Pension Plan) that covers eligible employees and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended by the Pension Protection Act of 2006. Eversource Service's Employer Identification Number is 06-0810627. Eversource's policy is to annually fund, as necessary, the Pension Plan in an amount at least equal to an amount that will satisfy all federal funding requirements. In addition to the Pension Plan, Eversource Service sponsors non-qualified defined benefit retirement plans (SERP Plans), which provide benefits in excess of Internal Revenue Code limitations to eligible participants consisting of current and retired employees.

Eversource Service also sponsors a defined benefit postretirement plan (PBOP Plan) that provides life insurance and a health reimbursement arrangement created for the purpose of reimbursing retirees and dependents for health insurance premiums and certain medical expenses to eligible employees that meet certain age and service eligibility requirements. The benefits provided under the PBOP Plan are not vested, and Eversource has the right to modify any benefit provision subject to applicable laws at that time. Eversource annually funds, as necessary, postretirement costs through tax deductible contributions to external trusts.
Plan sponsor information is included in the Eversource 2025 Annual Report on Form 10-K filed on February 17, 2026 with the U.S. Securities and Exchange Commission. The Pension, SERP and PBOP Plans cover eligible employees, including, among others, employees of Eversource Service. Regulatory accounting is applied to the portions of the Eversource Service costs that support the Eversource regulated companies, as these costs are recovered from the customers of the Eversource regulated companies. Because the regulated companies recover the retiree benefit costs from customers through rates, regulatory assets are recorded in lieu of recording an adjustment to Accumulated Other Comprehensive Income/(Loss) as an offset to the funded status of the Pension, SERP and PBOP Plans. Eversource Service records actuarial losses and gains and prior service costs and credits arising at the December 31st remeasurement date of the funded status of the benefit plans as a regulatory asset or regulatory liability in lieu of a charge to Accumulated Other Comprehensive Income/(Loss), reflecting ultimate recovery from customers through rates. Adjustments to the Pension, SERP and PBOP Plans' funded status for the unregulated companies are recorded on an after-tax basis to Accumulated Other Comprehensive Income/(Loss).

Effective January 1, 2025, a Cash Balance Pension Plan was established, which replaced employer K-Vantage contributions. Eversource transferred into the Cash Balance Pension Plan employees who were participants in the K-Vantage plan, with the exception of one union group that voted to enter effective January 1, 2026, and will credit employees a set percentage of an employee's eligible pay based on age and years of service on the employee's behalf. This benefit is an additional obligation of the existing Pension Plan and will be funded through the existing assets of the Eversource Service Pension Plan. The liability began accruing benefits upon the effective date of January 1, 2025.

Funded Status: Eversource Service Pension, SERP and PBOP Plans are accounted for under the multiple-employer approach, with its share of the funded status of the plans reflected on its balance sheets. The following table provides information on the plan benefit obligations, fair value of plan assets, and funded status attributable to Eversource Service in the Pension, SERP and PBOP Plans:

	Pension and SERP		PBOP	
	As of December 31,		As of December 31,	
(Millions of Dollars)	2025	2024	2025	2024
Benefit Obligation	$ (1,625.5)	$ (1,581.1)	$ (164.2)	$ (160.6)
Fair Value of Plan Assets	1,663.1	1,605.9	218.8	206.2
Funded Status	$ 37.6	$ 24.8	$ 54.6	$ 45.6
Benefits Paid	$ 96.8	$ 87.5	$ 11.5	$ 11.6
Benefits Paid – Lump Sum	12.7	13.1	—	—
Benefits Paid – SERP	17.2	17.8	N/A	N/A

The Pension and SERP Plans' funded status includes the current portion of the SERP liability, which is included in Other Current Liabilities on the balance sheets.

Eversource Service's accumulated benefit obligation for the Pension and SERP Plans was $1,579.0 million and $1,539.3 million as of December 31, 2025 and 2024, respectively.

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The following actuarial assumptions were used in calculating the Pension, SERP and PBOP Plans' year end funded status:

	Pension and SERP As of December 31,		PBOP As of December 31,	
	2024	2025	2024	
Discount Rate	5.6%	5.7%	5.6%	5.7%
Compensation/Progression Rate	3.5%	3.5%	N/A	N/A
Cash Balance Interest Crediting Rate	4.8%	N/A	N/A	N/A

Expense: Eversource charges net periodic benefit plan expense/(income) for the Pension, SERP and PBOP Plans to its subsidiaries based on the actual participant demographic data for each subsidiary's participants. The actual investment return in the trust is allocated to each of the subsidiaries annually in proportion to the investment return expected to be earned during the year. Eversource utilizes the spot rate methodology to estimate the discount rate for the service and interest cost components of benefit plan expense/(income), which provides a relatively precise measurement by matching projected cash flows to the corresponding spot rates on the yield curve.

Eversource Service's net periodic benefit plan expense/(income) for the Pension, SERP and PBOP Plans, prior to amounts capitalized as Property, Plant and Equipment or deferred as regulatory assets/(liabilities) for future recovery or returns, is shown below. The service cost component of net periodic benefit plan expense/(income), less the capitalized portion, is included in Operations and Maintenance expense/(income) on the statements of income. The remaining components of net periodic benefit plan expense/(income), less the deferred portion, are included in Other Income, Net on the statements of income.

	Pension and SERP For the Years Ended December 31,		PBOP For the Years Ended December 31,	
(Millions of Dollars)	2025	2024	2025	2024
Total Net Periodic Benefit Plan Income	$ (0.7)	$ (3.8)	$ (8.6)	$ (8.5)

Total net periodic benefit plan income for the Pension and SERP Plans for the years ended December 31, 2025 and 2024 included a settlement loss of $3.3 million and $4.3 million, respectively.

The following actuarial assumptions were used to calculate Pension, SERP and PBOP expense amounts:

	Pension and SERP For the Years Ended December 31,				PBOP For the Years Ended December 31,			
	2025		2024		2025		2024	
Discount Rate	5.2% —	5.8%	4.7% —	5.1%	5.4% —	5.9%	4.9% —	5.2%
Expected Long-Term Rate of Return	8.25%		8.25%		8.25%		8.25%	
Compensation/Progression Rate	3.5%		3.5%		N/A		N/A	

Contributions:

4. LEASES

Eversource Service has entered into lease agreements as a lessee for the use of office space, information technology and vehicles. These lease agreements include the use of office buildings leased from Hilltop Nivel Realty Company, a wholly-owned subsidiary of Eversource. These lease agreements are classified as either finance or operating leases and the liability and right-of-use asset are recognized on the balance sheet at lease commencement. Leases with an initial term of 12 months or less are not recorded on the balance sheet and are recognized as lease expense on a straight-line basis over the lease term.

Eversource Service determines whether or not a contract contains a lease based on whether or not it provides Eversource Service with the use of a specifically identified asset for a period of time, as well as both the right to direct the use of that asset and receive the significant economic benefits of the asset. Eversource Service has elected the practical expedient to not separate non-lease components from lease components and instead to account for both as a single lease component, with the exception of the information technology asset class where the lease and non-lease components are separated.

The provisions of Eversource Service lease agreements contain renewal options ranging up to one year. The renewal period is included in the measurement of the lease liability if it is reasonably certain that Eversource Service will exercise these renewal options.

The components of lease cost, prior to amounts capitalized, are as follows:

	For the Years Ended December 31,	
	2025	2024
Finance Lease Cost:		
Amortization of Right-of-use-Assets	$ 1.3	$ 1.3
Interest on Lease Liabilities	0.1	0.1
Total Finance Lease Cost	1.4	1.4
Operating Lease Cost	1.6	2.2
Variable Lease Cost	25.0	25.0
Total Lease Cost	$ 28.0	$ 28.6

Finance lease cost and operating lease cost, less the capitalized portion, are included in the Operations Expense account on the income statements.

Supplemental balance sheet information related to leases is as follows:

Schedule XV. Comparative Income Statement

Line No.	Account Number (a)	Title of Account (b)	Current Year (c)	Prior Year (d)
1		SERVICE COMPANY OPERATING REVENUES		
2	400	Service Company Operating Revenues	1,687,636,746	1,622,819,432
3		SERVICE COMPANY OPERATING EXPENSES		
4	401	Operation Expenses	841,120,808	959,303,261
5	402	Maintenance Expenses	197,047,708	50,446,771
6	403	Depreciation Expenses	100,738,373	91,884,905
7	403.1	Depreciation Expense for Asset Retirement Costs		
8	404	Amortization of Limited-Term Property		
9	405	Amortization of Other Property		
10	407.3	Regulatory Debits		
11	407.4	Regulatory Credits		
12	408.1	Taxes Other Than Income Taxes, Operating Income	4,699,181	7,069,514
13	409.1	Income Taxes, Operating Income	2,107,915	6,365,703
14	410.1	Provision for Deferred Income Taxes, Operating Income	41,532,635	54,980,183
15	411.1	Provision for Deferred Income Taxes - Credit, Operating Income	(18,141,401)	(27,555,866)
16	411.4	Investment Tax Credit, Service Company Property		
17	411.6	Gains from Disposition of Service Company Plant		
18	411.7	Losses from Disposition of Service Company Plant		
19	411.10	Accretion Expense		
20	412	Costs and Expenses of Construction or Other Services	411,926,622	432,269,015
21	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work		
22		TOTAL SERVICE COMPANY OPERATING EXPENSES (Total of Lines 4-21)	1,581,031,901	1,574,764,486
23		NET SERVICE COMPANY OPERATING INCOME (Total of Lines 2 less 22)	106,604,815	98,054,946
24		OTHER INCOME		
25	418.1	Equity in Earnings of Subsidiary Companies		
26	419	Interest and Dividend Income	474,224	522,614
27	419.1			

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		Allowance for Other Funds Used During Construction				
28	421	Miscellaneous Income or Loss	$ 8.4	$ (5,479,398)		(4,197,127)
29	421.1	Gain on Disposition of Property	$ 1.2 7.2	$ 1.2 8.3		
30		TOTAL OTHER INCOME (Total of Lines 25-29)	$ 8.4	$ (5,065,174)		(3,674,513)
31		OTHER INCOME DEDUCTIONS	$ 1.9	$ 3.2		
32	421.2	Loss on Disposition of Property	$ 0.8 1.0	$ 1.3 1.8		
33	425	Miscellaneous Amortization	$ 1.8	$ 3.1		
34	426.1	Donations		541,677		392,214
35	426.2	Life Insurance		(27,633)		(3,652,108)
36	426.3	Penalties		2,200		100,000
37	426.4	Expenditures for Certain Civic, Political and Related Activities		2,661,363		2,668,170
38	426.5	Other Deductions		6,349,995		4,330,939
39		TOTAL OTHER INCOME DEDUCTIONS (Total of Lines 32-38)		$ 9,526,602		3,839,215
40		TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS				
41	408.2	Taxes Other Than Income Taxes, Other Income and Deductions				
42	409.2	Income Taxes, Other Income and Deductions				
43	410.2	Provision for Deferred Income Taxes, Other Income and Deductions				
44	411.2	Provision for Deferred Income Taxes - Credit, Other Income and Deductions				
45	411.5	Investment Tax Credit, Other Income Deductions				
46		TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS (Total of Lines 41-45)		0		0
47		INTEREST CHARGES				
48	427	Interest on Long-Term Debt				
49	428	Amortization of Debt Discount and Expense				
50	429	(less) Amortization of Premium on Debt- Credit				
51	430	Interest on Debt to Associate Companies		34,546,187		34,755,260
52	431	Other Interest Expense		324,472		291,550
53	432	(less) Allowance for Borrowed Funds Used During Construction-Credit		1,806,280		3,366,922
54		TOTAL INTEREST CHARGES (Total of Lines 48-52)		33,064,379		31,679,888
55		NET INCOME BEFORE EXTRAORDINARY ITEMS (Total of Lines 23, 30, minus 39, 46, and 53)		59,008,660		58,861,330
56		EXTRAORDINARY ITEMS				

Other information related to leases is as follows:

(Millions of Dollars)	As of December 31, 2025	2024
Operating Leases:		
Right-of-use-Assets, Net	$ 8.4	$ 8.5
Operating Lease Liabilities		
Current Portion	$ 1.2	$ 1.2
Long-Term	7.2	8.3
Total Operating Lease Liabilities	$ 8.4	$ 9.5
Finance Leases:		
Right-of-use-Assets, Net	$ 1.9	$ 3.2
Finance Lease Liabilities		
Current Portion	$ 0.8	$ 1.3
Long-Term	1.0	1.8
Total Finance Lease Liabilities	$ 1.8	$ 3.1

Weighted-Average Remaining Lease Term (Years):

Operating Leases	6	7
Finance Leases	2	3

Weighted-Average Discount Rate (Percentage):

Operating Leases	3.4 %	3.5 %
Finance Leases	3.4 %	3.1 %

(Millions of Dollars)	For the Years Ended December 31, 2025	2024
Cash Paid for Amounts Included in the Measurement of Lease Liabilities:		
Operating Cash Flows from Operating Leases	$ 1.5	$ 2.0
Operating Cash Flows from Finance Leases	0.1	0.1
Finance Cash Flows from Finance Leases	1.3	1.3
Supplemental Non-Cash Information on Lease Liabilities:		
Right-of-use-Assets Obtained in Exchange for New Operating Lease Liabilities	—	1.4
Right-of-use-Assets Obtained in Exchange for New Finance Lease Liabilities	—	0.3

Future minimum lease payments, excluding variable costs, under long-term leases, as of December 31, 2025 are as follows:

(Millions of Dollars)	Operating Leases	Finance Leases
Year Ending December 31,		
2026	$ 1.5	$ 0.9
2027	1.5	0.9
2028	1.4	0.1
2029	1.4	—
2030	1.3	—
Thereafter	2.3	—
Future lease payments	9.4	1.9
Less amount representing interest	1.0	0.1
Present value of future minimum lease payments	$ 8.4	$ 1.8

Schedule XX - Organization Chart

EVERSOURCE ENERGY SERVICE COMPANY
ORGANIZATION CHART
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

- Chairman, President and Chief Executive Officer
- Executive Vice President and General Counsel
- Vice President-Energy Supply
- Vice President-Internal Audit and Security
- Executive Vice President and Chief Operating Officer
- Vice President-Safety, Training and Fleet Operations
- Senior Vice President-Electric Engineering
- Vice President-Substation and Transmission Line Engineering
- Vice President-Distribution Engineering
- Vice President-Transmission System Planning
- Vice President-Grid Modernization
- Vice President-Asset Management and Process Improvement
- Vice President-Distribution System Planning
- Vice President-Emergency Preparedness
- Vice President-Substation Operations and Field Engineering/ Communications-MA
- Vice President-Gas System Operations
- Vice President-Gas Field Operations
- Vice President-Thermal Solutions and Operational Services

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57	Vice President-Gas Engineering Vice President-Station Operations and Field Engineering/Communications	434	Extraordinary Income			
58	President-Transmission and Offshore Wind Projects Vice President-Transmission Project Development, Siting & Project Services	435	(less) Extraordinary Deductions			
59	Vice President-Transmission Performance and Controls Vice President-Major Project Management and Construction		Net Extraordinary Items (Line 57 less Line 58)	0		0
60	Vice President-Project Management and Construction Vice President-Transmission Engineering	409.4	(less) Income Taxes, Extraordinary			
61	Executive Vice President-Customer Experience and Energy Strategy Vice President-Renewable Programs and Strategy Senior Vice President-Customer Operations and Digital Strategy and Chief Customer Officer Vice President-Customer Operation and Assistance Programs		Extraordinary Items After Taxes (Line 59 less Line 60)	0		0
62	Vice President-Energy Efficiency Vice President-Customer Grid Electrification Solutions and Experience Executive Vice President-Corporate Relations and Sustainability		NET INCOME OR LOSS/COST OF SERVICE (Total of Lines 55 and 61)	59,008,660		58,861,330

Vice President-Regulatory Affairs
Vice President-Sustainability and Environmental Affairs
Vice President-Strategic Communication and Chief Communication Officer
Vice President-Community Partnership and Engagement
Vice President-Government Affairs and Community Relations
Executive Vice President-Human Resources and Information Technology
Vice President-Compensation, Benefits Strategy and HR Shared Services
Vice President-Human Resources Consulting, Employee and Labor Relations
Senior Vice President and Chief Information Officer
Vice President-Chief Information Security Officer, Compliance and Networking
Vice President-Project Management Office and NexGen Delivery
Vice President-Talent and Culture
Executive Vice President, Chief Financial Officer and Treasurer
Vice President-Supply Chain and Property Management
Senior Vice President-Regulatory and Strategic Financial Planning
Vice President-Transmission Rates and Regulatory Requirements
Vice President-Distribution Rates and Revenue Requirements
Vice President- Financial Planning and Analysis
Vice President, Controller and Chief Accounting Officer
Vice President-Investor Relations

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Name of Respondent: Eversource Energy Service Company	This Report Is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report 05/01/2026	Year/Period of Report: End of: 2025/ Q4

Schedule XVI - Analysis of Charges for Service - Associate and Nonassociate Companies

1. Total cost of service will equal for associate and non-associate companies the total amount billed under their separate analysis of billing sch

Line No.	Account Number (a)	Title of Account (b)	Associate Company Direct Cost (c)	Associate Company Indirect Cost (d)	Associate Company Total Cost (e)	Nonassociate Company Direct Cost (f)	Nonassociate Company Indirect Cost (g)	Nonassociate Company Total Cost (h)
1	403-403.1	Depreciation Expense	3,824,559	96,913,814	100,738,373			
2	404-405	Amortization Expense						
3	407.3-407.4	Regulatory Debits/Credits - Net						
4	408.1-408.2	Taxes Other Than Income Taxes		4,699,181	4,699,181			
5	409.1-409.3	Income Taxes	2,107,915		2,107,915			
6	410.1-410.2	Provision for Deferred Taxes	41,532,635		41,532,635			
7	411.1-411.2	Provision for Deferred Taxes - Credit	18,141,401		18,141,401			
8	411.6	Gain from Disposition of Service Company Plant						
9	411.7	Losses from Disposition of Service Company Plant						
10	411.4-411.5	Investment Tax Credit Adjustment						
11	411.10	Accretion Expense						
12	412	Costs and Expenses of Construction or Other Services	294,106,340	117,820,282	411,926,622			
13	416	Costs and Expenses of Merchandising, Jobbing, and Contract Work for Associated Companies						
14	418	Non-operating Rental Income						

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15	418.1	Equity in Earnings of Subsidiary Companies						
16	419	Interest and Dividend Income		474,224	474,224			
17	419.1	Allowance for Other Funds Used During Construction						
18	421	Miscellaneous Income or Loss		(5,479,398)	(5,479,398)			
19	421.1	Gain on Disposition of Property						
20	421.2	Loss on Disposition Of Property						
21	425	Miscellaneous Amortization						
22	426.1	Donations	85,500	456,177	541,677			
23	426.2	Life Insurance	(27,633)		(27,633)			
24	426.3	Penalties	2,200		2,200			
25	426.4	Expenditures for Certain Civic, Political and Related Activities	54,677	2,606,686	2,661,363			
26	426.5	Other Deductions	2,667,268	3,681,727	6,348,995			
27	427	Interest On Long-Term Debt						
28	428	Amortization of Debt Discount and Expense						
29	429	Amortization of Premium on Debt - Credit						
30	430	Interest on Debt to Associate Companies	34,546,187		34,546,187			
31	431	Other Interest Expense	262,030	62,442	324,472			
32	432	Allowance for Borrowed Funds Used During Construction		1,806,280	1,806,280			
33	500-509	Total Steam Power Generation Operation Expenses						

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34	510-515	Total Steam Power Generation Maintenance Expenses							
35	517-525	Total Nuclear Power Generation Operation Expenses							
36	528-532	Total Nuclear Power Generation Maintenance Expenses							
37	535-540.1	Total Hydraulic Power Generation Operation Expenses							
38	541-545.1	Total Hydraulic Power Generation Maintenance Expenses							
39	546-550.1	Total Other Power Generation Operation Expenses	54,715		54,715				
40	551-554.1	Total Other Power Generation Maintenance Expenses							
41	555-557	Total Other Power Supply Operation Expenses	1,504,481		1,504,481				
41.1	558.1-558.5	Total Solar Power Generation Operation Expenses							
41.2	558.6-558.12	Total Solar Power Generation Maintenance Expenses							
41.3	558.13-558.17	Total Wind Power Generation Operation Expenses							
41.4	558.18-558.24	Total Wind Power Generation Maintenance Expenses							
41.5	559.1-559.5								

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		Total Other Renewable Power Generation Operation Expenses						
41.6	559.6-559.16	Total Other Renewable Power Generation Maintenance Expenses						
42	560	Operation Supervision and Engineering	8,305,105	8,166,254	16,471,359			
43	561.1	Load Dispatch-Reliability	3,566,458	1,390	3,567,848			
44	561.2	Load Dispatch-Monitor and Operate Transmission System	2,374,802	596	2,375,398			
45	561.3	Load Dispatch-Transmission Service and Scheduling	4,737,742	1,986	4,739,728			
46	561.4	Scheduling, System Control and Dispatch Services						
47	561.5	Reliability Planning and Standards Development	436,317	5,152,413	5,588,730			
48	561.6	Transmission Service Studies	4,193	3,780,870	3,785,063			
49	561.7	Generation Interconnection Studies						
50	561.8	Reliability Planning and Standards Development Services						
51	562	Station Expenses (Major Only)	875,657	184	875,841			
52	563	Overhead Line Expenses (Major Only)	309,753	1,094	310,847			
53	564	Underground Line Expenses (Major Only)	174,288	909	175,197			
54	565	Transmission of Electricity by Others (Major Only)						
55	566		40,356	208,854	249,210			

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		Miscellaneous Transmission Expenses (Major Only)						
56	567	Rents						
57	567.1	Operation Supplies and Expenses (Nonmajor Only)						
58		Total Transmission Operation Expenses	20,824,671	17,314,550	38,139,221			
59	568	Maintenance Supervision and Engineering (Major Only)	2,451,004	49,126	2,500,130			
60	569	Maintenance of Structures (Major Only)	19,038	371	19,409			
61	569.1	Maintenance of Computer Hardware		8,940,088	8,940,088			
62	569.2	Maintenance of Computer Software	1,389,513	24,145,839	25,535,352			
63	569.3	Maintenance of Communication Equipment	(6,900)	1,392,884	1,385,984			
64	569.4	Maintenance of Miscellaneous Regional Transmission Plant						
65	570	Maintenance of Station Equipment (Major Only)	1,848,818	19,924	1,868,742			
66	571	Maintenance of Overhead Lines (Major Only)	1,616,928	688,168	2,305,096			
67	572	Maintenance of Underground Lines (Major Only)	124,070	909	124,979			
68	573	Maintenance of Miscellaneous Transmission Plant (Major Only)	4,932		4,932			
69	574	Maintenance of Transmission Plant (Nonmajor Only)						
70			7,447,403	35,237,309	42,684,712			

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		Total Transmission Maintenance Expenses							
71	575.1-575.8	Total Regional Market Operation Expenses							
72	576.1-576.5	Total Regional Market Maintenance Expenses							
72.1	577.1-577.5	Total Energy Storage Operation Expenses							
72.2	578.1-578.7	Total Energy Storage Maintenance Expenses							
73	580-589	Total Distribution Operation Expenses	14,315,869	8,842,602	23,158,471				
74	590-598	Total Distribution Maintenance Expenses	18,616,923	87,807,390	106,424,313				
75		Total Electric Operation and Maintenance Expenses	423,784,339	378,641,054	802,425,393				
76	700-798	Production Expenses (Provide selected accounts in a footnote)							
77	800-813	Total Other Gas Supply Operation Expenses	7,538		7,538				
78	814-826	Total Underground Storage Operation Expenses							
79	830-837	Total Underground Storage Maintenance Expenses							
80	840-842.3	Total Other Storage Operation Expenses	3,217,318		3,217,318				
81	843.1-843.9	Total Other Storage Maintenance Expenses							
82	844.1-846.2								

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		Total Liquefied Natural Gas Terminaling and Processing Operation Expenses						
83	847.1-847.8	Total Liquefied Natural Gas Terminaling and Processing Maintenance Expenses						
84	850	Operation Supervision and Engineering	4,323,258		4,323,258			
85	851	System Control and Load Dispatching	1,265,217	4,496,264	5,761,481			
86	852	Communication System Expenses						
87	853	Compressor Station Labor and Expenses						
88	854	Gas for Compressor Station Fuel						
89	855	Other Fuel and Power for Compressor Stations						
90	856	Mains Expenses						
91	857	Measuring and Regulating Station Expenses	535,741		535,741			
92	858	Transmission and Compression of Gas By Others						
93	859	Other Expenses						
94	860	Rents						
95		Total Gas Transmission Operation Expenses	6,124,216	4,496,264	10,620,480			
96	861	Maintenance Supervision and Engineering						
97	862	Maintenance of Structures and Improvements						
98	863	Maintenance of Mains						

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99	864	Maintenance of Compressor Station Equipment						
100	865	Maintenance of Measuring And Regulating Station Equipment						
101	866	Maintenance of Communication Equipment						
102	867	Maintenance of Other Equipment						
103		Total Gas Transmission Maintenance Expenses						
104	871-881	Total Distribution Operation Expenses	8,395,103	17,687,628	26,082,731			
105	885-894	Total Distribution Maintenance Expenses	290,277		290,277			
106		Total Natural Gas Operation and Maintenance Expenses	18,034,452	22,183,892	40,218,344			
107	901	Supervision						
108	902	Meter reading expenses	1,022,315	12,268,466	13,290,781			
109	903	Customer records and collection expenses	25,056,945	108,449,583	133,506,528			
110	904	Uncollectible accounts	685		685			
111	905	Miscellaneous customer accounts expenses	71,426	92,397	163,823			
112		Total Customer Accounts Operation Expenses	26,151,371	120,810,446	146,961,817			
113	907	Supervision						
114	908	Customer assistance expenses	50,314,642	2,002,238	52,316,880			
115	909	Informational And Instructional Advertising Expenses						

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116	910	Miscellaneous Customer Service And Informational Expenses		1,562,641	1,562,641				
117		Total Service and Informational Operation Accounts	50,314,642	3,564,879	53,879,521				
118	911	Supervision							
119	912	Demonstrating and Selling Expenses	220,562	355,156	575,718				
120	913	Advertising Expenses							
121	916	Miscellaneous Sales Expenses	411,296	663,142	1,074,438				
122		Total Sales Operation Expenses	631,858	1,018,298	1,650,156				
123	920	Administrative and General Salaries	63,267,861	190,293,205	253,561,066				
124	921	Office Supplies and Expenses	712,089	13,902,888	14,614,977				
125	923	Outside Services Employed	7,939,169	28,213,421	36,152,590				
126	924	Property Insurance	7,398		7,398				
127	925	Injuries and Damages	1,906,305	1,836,494	3,742,799				
128	926	Employee Pensions and Benefits	159,155,184	3,605,861	162,761,045				
129	928	Regulatory Commission Expenses	15,215,027	3,835,805	19,050,832				
130	930.1	General Advertising Expenses	74,660	3,899	78,559				
131	930.2	Miscellaneous General Expenses	(2,388,870)	60,517,455	58,128,585				
132	931	Rents	35,074	5,198,247	5,233,321				
133		Total Administrative and General Operation Expenses	245,923,897	307,407,275	553,331,172				
134	935	Maintenance of Structures and Equipment	150,329	121,076	271,405				
135	935.1			8,906,054	8,906,054				

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		Maintenance of Computer Hardware							
136	935.2	Maintenance of Computer Software	1,733,467	18,247,088	19,980,555				
137	935.3	Maintenance of Communication Equipment		1,003,639	1,003,639				
138		Total Administrative and General Maintenance Expenses	1,883,796	28,277,857	30,161,653				
139		Total Administrative and General Operation and Maintenance, Customer Accounts, Service and Information, and Sales Expenses	324,905,564	461,078,755	785,984,319				
140		Total Cost of Service	766,724,355	861,903,701	1,628,628,056				

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FOOTNOTE DATA

(a) Concept: IncomeTaxesAssociateCompanyDirectCost

Reconciliation between Page 303 and 307

Page 303 Total Cost of Services Expenses $1,628,628,056
Page 307 Total Amount Billed $1,568,363,061
Difference $ 60,264,995

Total Not Billed or Billed through Return on Equity expenses included on Page 303

		Amount
Taxes Other Than Income Tax	$	—
Income Taxes Util Operating Income	$	2,107,915
Deferred Inc Tax + Util Op Inc	$	41,532,635
Provision for Deferred Inc Tax Credit	$	(18,141,401)
Interest on Debt To Assoc Co	$	34,546,187
Interest - Commitment Fees	$	219,659
Total	$	60,264,995

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Schedule XVII - Analysis of Billing - Associate Companies (Account 457)

1. For Services Rendered to Associate Companies (Account 457), list all of the associate companies.

Line No.	Name of Associate Company (a)	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation for Use of Capital (d)	Total Amount Billed (e)
1	The Connecticut Light and Power Company	200,101,613	239,131,786	39,261,019	478,494,418
2	Eversource Energy Parent	11,392,930	(97,462)	3,089,424	14,384,892
3	Eversource Gas Company of Massachusetts	46,448,819	46,440,839	4,999,250	97,888,908
4	Eversource Gas Transmission II, LLC	(11,659)			(11,659)
5	Eversource Investment, LLC	361			361
6	Eversource Investment Service Company	5,183,089			5,183,089
7	Eversource LNG Service Company, LLC	907			907
8	Eversource Water Ventures	960,431			960,431
9	Harbor Electric Energy Company	1,458			1,458
10	Hopkinton LNG Corp	6,310,541	1,672,014	294,038	8,276,593
11	HWP Company	3,209			3,209
12	North Atlantic Energy Corporation	832			832
13	North Atlantic Energy Service Corporation	6,263			6,263
14	Northeast Generation Services Company	1,340			1,340
15	NSTAR Electric Company	259,975,133	261,707,713	38,405,193	560,088,039
16	NSTAR Gas Company	43,128,127	60,112,882	8,459,204	111,700,213
17	NU Enterprises	9,714			9,714
18	Properties, Inc.	11,547	133		11,680
19	Public Service Company of New Hampshire	83,635,746	86,881,288	12,684,360	183,201,394
20	The Rocky River Realty Company	426,558	879,168	68,382	1,374,108
21	Yankee Energy System, Inc.	(9,132)			(9,132)
22	Yankee Gas Services Company	48,870,261	49,663,535	8,250,935	106,784,731
23	Yes Clean Energy, LLC	11,272			11,272
24					0
40	Total	706,459,360	746,391,896	115,511,805	1,568,363,061

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Schedule XVIII - Analysis of Billing - Non-Associate Companies (Account 458)

1. For Services Rendered to Non-Associate Companies (Account 458), list all of the non-associate companies. In a footnote, describe the services rendered to each respective non-associate company.

Line No.	Name of Non-associate Company (a)	Account 458.1 Direct Costs Charged (b)	Account 458.2 Indirect Costs Charged (c)	Account 458.3 Compensation for Use of Capital (d)	Account 458.4 Excess or Deficiency on Servicing Non-associate Utility Companies (e)	Total Amount Billed (f)
1	None					
40	Total	0	0	0	0	0

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Schedule XIX - Miscellaneous General Expenses - Account 930.2

1. Provide a listing of the amount included in Miscellaneous General Expenses (Account 930.2), classifying such expenses according to their nature. Amounts less than $50,000 may be grouped showing the number of items and the total for the group.
2. Payments and expenses permitted by Section 321 (b)(2) of the Federal Election Campaign Act, as amended by Public Law 94-283 in 1976 (2 U.S.C. 441(b)(2)) shall be separately classified.

Line No.	Title of Account (a)	Amount (b)
1	Benefits Loader	(66,716,389)
2	Corporate Relations	4,870,934
3	Customer Group	159,100
4	Electric Distribution	23,420
5	Energy Supply	28,661
6	Engineering	350,212
7	Enterprise Risk Management	10,000
8	Finance and Accounting	175,047
9	General Administration	169,756
10	Human Resources	335,703
11	Information Technology	536,201
12	Internal Audit + Security	(160)
13	Investor Relations	1,297,416
14	Legal	9,106
15	Miscellaneous	(2,640,382)
16	Operations Administration	268,775
17	Rate of Return	115,511,805
18	Supply Chain+Real Estate+Materials	(82,505)
19	Taxes	3,761,851
20	Transmission	60,034
40	Total	58,128,585

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Schedule XX - Organization Chart

1. Provide a graphical presentation of the relationships and inter relationships within the service company that identifies lines of authority and responsibility in the organization.

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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.

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

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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

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