EVERSOURCE GAS COMPANY OF MASSACHUSETTS
BALANCE SHEETS
(Unaudited)

(Thousands of Dollars)	As of September 30, 2026	As of December 31, 2025
ASSETS		
Current Assets:		
Cash and Cash Equivalents	$ 113,257	$ 47
Receivables, Net (net of allowance for uncollectible accounts of $60,514 and $54,606 as of September 30, 2026 and December 31, 2025, respectively)	20,318	90,552
Accounts Receivable from Affiliated Companies	11,111	12,716
Unbilled Revenues	7,822	39,664
Natural Gas, Materials and Supplies Inventory	22,743	25,984
Regulatory Assets	190,888	249,435
Restricted Cash	7,209	21,376
Prepayments and Other Current Assets	3,869	15,192
Total Current Assets	377,217	454,966
Property, Plant and Equipment, Net	2,381,502	2,218,190
Deferred Debits and Other Assets:		
Regulatory Assets	167,276	166,694
Goodwill	51,932	51,932
Prepaid Pension	44,057	40,368
Other Long-Term Assets	48,992	38,950
Total Deferred Debits and Other Assets	312,257	297,944
Total Assets	$ 3,070,976	$ 2,971,100
LIABILITIES AND CAPITALIZATION		
Current Liabilities:		
Notes Payable to Eversource Parent	$ —	$ 88,000
Accounts Payable	90,308	78,202
Accounts Payable to Affiliated Companies	30,452	128,699
Accrued Taxes	13,069	5,037
Accrued Interest	15,920	6,856
Regulatory Liabilities	36,479	20,996
Energy Relief Fund Obligations	7,207	21,419
Finance Lease Obligations	21,916	21,955
Other Current Liabilities	10,127	11,929
Total Current Liabilities	225,478	383,093
Deferred Credits and Other Liabilities:		
Regulatory Liabilities	125,134	125,856
Accumulated Deferred Income Taxes	233,691	224,180
Finance Lease Obligations	34,711	36,927
Other Long-Term Liabilities	61,097	54,116
Total Deferred Credits and Other Liabilities	454,633	441,079
Long-Term Debt	1,030,370	930,452
Common Stockholder's Equity:		
Common Stock	—	—
Capital Surplus, Paid In	1,072,382	972,382
Retained Earnings	288,113	244,094
Common Stockholder's Equity	1,360,495	1,216,476
Total Liabilities and Capitalization	$ 3,070,976	$ 2,971,100

Note: In the opinion of the Company, all adjustments for a fair presentation of these financial statements for the periods shown have been made.

EVERSOURCE GAS COMPANY OF MASSACHUSETTS
STATEMENTS OF INCOME/(LOSS)
(Unaudited)

(Thousands of Dollars)	For the Three Months Ended September 30, 2026	2025	For the Nine Months Ended September 30, 2026	2025
Operating Revenues	$ 76,372	$ 92,389	$ 802,033	$ 713,786
Operating Expenses:				
Cost of Natural Gas	18,461	20,379	313,799	264,709
Operations and Maintenance	35,031	35,037	109,205	116,013
Depreciation	(13,580)	24,692	38,132	73,936
Amortization of Regulatory (Liabilities)/Assets, Net	(4,126)	(1,034)	28,829	27,385
Energy Efficiency Programs	8,798	10,030	99,186	74,178
Taxes Other Than Income Taxes	14,454	14,183	39,495	37,264
Total Operating Expenses	59,038	103,287	628,646	593,485
Operating Income/(Loss)	17,334	(10,898)	173,387	120,301
Interest Expense	7,440	6,805	25,303	21,261
Other Income, Net	4,724	4,455	18,869	13,348
Income/(Loss) Before Income Tax Expense/(Benefit)	14,618	(13,248)	166,953	112,388
Income Tax Expense/(Benefit)	3,416	(4,978)	45,334	29,610
Net Income/(Loss)	$ 11,202	$ (8,270)	$ 121,619	$ 82,778

Note: In the opinion of the Company, all adjustments for a fair presentation of these financial statements for the periods shown have been made.

EVERSOURCE GAS COMPANY OF MASSACHUSETTS
STATEMENTS OF COMMON STOCKHOLDER'S EQUITY
(Unaudited)

	For the Nine Months Ended September 30, 2026				
	Common Stock				
(Thousands of Dollars, Except Stock Information)	Stock	Amount	Capital Surplus, Paid In	Retained Earnings	Total Common Stockholder's Equity
Balance as of January 1, 2026	100	$ —	$ 972,382	$ 244,094	$ 1,216,476
Net Income				98,900	98,900
Dividends on Common Stock				(77,600)	(77,600)
Balance as of March 31, 2026	100	—	972,382	265,394	1,237,776
Net Income				11,517	11,517
Balance as of June 30, 2026	100	—	972,382	276,911	1,249,293
Net Income				11,202	11,202
Capital Contributions from Parent			100,000		100,000
Balance as of September 30, 2026	100	$ —	$ 1,072,382	$ 288,113	$ 1,360,495

	For the Nine Months Ended September 30, 2025				
	Common Stock				
(Thousands of Dollars, Except Stock Information)	Stock	Amount	Capital Surplus, Paid In	Retained Earnings	Total Common Stockholder's Equity
Balance as of January 1, 2025	100	$ —	$ 922,382	$ 174,124	$ 1,096,506
Net Income				82,820	82,820
Dividends on Common Stock				(15,500)	(15,500)
Balance as of March 31, 2025	100	—	922,382	241,444	1,163,826
Net Income				8,228	8,228
Dividends on Common Stock				(15,500)	(15,500)
Capital Contributions from Parent			50,000		50,000
Balance as of June 30, 2025	100	—	972,382	234,172	1,206,554
Net Loss				(8,270)	(8,270)
Dividends on Common Stock				(15,500)	(15,500)
Balance as of September 30, 2025	100	$ —	$ 972,382	$ 210,402	$ 1,182,784

Note: In the opinion of the Company, all adjustments for a fair presentation of these financial statements for the periods shown have been made.

EVERSOURCE GAS COMPANY OF MASSACHUSETTS
STATEMENTS OF CASH FLOWS
(Unaudited)

(Thousands of Dollars)	For the Nine Months Ended September 30, 2026	2025
Operating Activities:		
Net Income	$ 121,619	$ 82,778
Adjustments to Reconcile Net Income to Net Cash Flows Provided by Operating Activities:		
Depreciation	38,132	73,936
Deferred Income Taxes	9,569	26,431
Pension and PBOP Income, Net	(1,139)	(772)
Amortization of Regulatory Assets, Net	28,829	27,385
Regulatory Over/(Under) Recoveries, Net	43,810	(35,109)
Uncollectible Expense	11,145	10,906
Cost of Removal Expenditures	(19,544)	(20,315)
Other	8,033	(1,238)
Changes in Current Assets and Liabilities:		
Receivables and Unbilled Revenues, Net	112,047	68,450
Taxes Receivable/Accrued, Net	22,331	14,966
Accounts Payable	(127,713)	(27,132)
Other Current Assets and Liabilities, Net	(7,206)	1,344
Net Cash Flows Provided by Operating Activities	239,913	221,630
Investing Activities:		
Investments in Property, Plant and Equipment	(172,685)	(185,118)
Net Cash Flows Used in Investing Activities	(172,685)	(185,118)
Financing Activities:		
Cash Dividends on Common Stock	(77,600)	(46,500)
Capital Contributions from Parent	100,000	50,000
Issuance of Long-Term Debt	100,000	125,000
Decrease in Notes Payable to Eversource Parent	(88,000)	(162,000)
Other Financing Expenses	(2,585)	(2,558)
Net Cash Flows Provided by/(Used in) Financing Activities	31,815	(36,058)
Net Increase in Cash and Restricted Cash	99,043	454
Cash and Restricted Cash - Beginning of Period	21,423	29,036
Cash and Restricted Cash - End of Period	$ 120,466	$ 29,490

Note: In the opinion of the Company, all adjustments for a fair representation of these financial statements for the periods shown have been made.