

Audit Committee Charter

Purpose

The Audit Committee of the Board of Trustees (the Board) of Eversource Energy (the Company) provides assistance to the Board in carrying out the Board's oversight responsibilities with respect to the integrity of the Company's financial statements, the independent registered public accountants' qualifications and independence, the performance of the Company's internal audit function and the independent registered public accountants and the compliance by the Company with legal and regulatory requirements.

Membership and Meetings

The Audit Committee shall consist of no fewer than three members. The members of the Audit Committee shall meet the independence and financial literacy requirements of the New York Stock Exchange, Section 10A(m)(3) of the Securities Exchange Act of 1934 (the "Exchange Act") and the rules and regulations of the Securities and Exchange Commission ("Commission"). The Company shall use all reasonable and prudent efforts to have at least one member of the Audit Committee who is an audit committee financial expert as defined by the Commission. Audit Committee members shall not simultaneously serve on the audit committees of more than two other public companies unless the Board determines that such service does not impair the member's ability to effectively serve on the Audit Committee.

The members of the Audit Committee shall be appointed annually by the Board on the recommendation of the Governance, Environmental and Social Responsibility Committee (GESRC). One of the members of the Audit Committee shall be designated by the Board to be Chair.

The Audit Committee shall meet as often as it determines, but not less frequently than four times a year. The Audit Committee shall meet quarterly with management, the internal auditors, and the independent registered public accountants in separate executive sessions. The Audit Committee may request any officer or employee of the Company or the Company's outside counsel or independent registered public accountants to attend a meeting of the Audit Committee or to meet with any members of, or consultants to, the Audit Committee.

Committee Authority and Responsibilities

The Audit Committee shall have the sole authority to appoint or replace the independent registered public accountants (subject, if applicable, to shareholder ratification), and any other registered public accountants engaged for the purpose of preparing or issuing an audit report or performing other audit, review, or attest services for the Company. The Audit Committee shall be directly responsible for establishing the compensation and for oversight of the work of the independent registered public accountants (including resolution of disagreements between management and the independent registered public accountants regarding financial reporting) for the purpose of preparing or issuing an audit report or related work. The independent registered public accountants shall report directly to the Audit Committee.

The Audit Committee shall pre-approve all auditing services and permitted non-audit services (including the fees and terms thereof) to be performed for the Company by its independent registered public

accountants (or other independent registered public accountants), subject to the de minimis exceptions for non-audit services described in Section 10A(i)(1)(ii) of the Exchange Act.

The Audit Committee shall have the authority to delegate its responsibilities to subcommittees (consisting of one or more of its members), including the authority to grant (a) pre-approvals of audit and permitted non-audit services, provided that decisions to grant pre-approvals shall be presented to the full Audit Committee at its next scheduled meeting; and (b) approvals of any other services falling within the de minimis exceptions of the Exchange Act, provided such approvals are granted prior to the conclusion of the current audit and such services are promptly brought to the attention of the full Audit Committee.

The Audit Committee shall have the authority, to the extent it deems necessary or appropriate, to retain independent legal, accounting, and other advisors. The Company shall provide for appropriate funding, as determined by the Audit Committee, for payment of compensation to the independent registered public accountants for the purpose of rendering or issuing an audit report and to any advisors employed by the Audit Committee.

The Audit Committee shall make regular reports to the Board. The Audit Committee shall maintain minutes of its meetings and provide copies of the minutes to the Board. The Audit Committee shall review and reassess the adequacy of this Charter annually and recommend any proposed changes to the GESRC for recommendation to the Board for approval. The Audit Committee shall annually review its own performance and report its findings to the GESRC.

The Audit Committee, as necessary or appropriate, shall:

Financial Statement and Disclosure Matters

1. Review and discuss with management and the independent registered public accountants the Company's annual audited financial statements, including disclosures made in management's discussion and analysis, and recommend to the Board whether the audited financial statements should be included in the Company's Form 10-K.
2. Review and discuss with management and the independent registered public accountants the Company's quarterly financial statements, including disclosures made in the management's discussion and analysis and the results of the independent registered public accountants review of the quarterly financial statements, prior to the filing of the Company's Form 10-Q.
3. Discuss with management and the independent registered public accountants significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including any significant changes in the Company's selection or application of accounting principles, any major issues as to the adequacy of the Company's internal controls and any corrective actions taken in light of material control deficiencies.
4. Review and discuss as required reports from the independent registered public accountants on:
 - a. All critical accounting policies and practices to be used.
 - b. All alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, ramifications of the use of such

- alternative disclosures and treatments, and the treatment preferred by the independent registered public accountants.
- c. Other material written communications between the independent registered public accountants and management, such as any management letter or schedule of unadjusted differences.
 - d. All other matters required by the applicable Statements of Auditing Standards.
5. Discuss with management the Company's earnings press releases, including the use of "pro forma" or "adjusted" non-GAAP information, as well as financial information and earnings guidance provided to analysts and rating agencies. Such discussion may be done generally (consisting of discussing the types of information to be disclosed and the types of presentations to be made). The Audit Committee need not discuss in advance each instance in which the Company may provide financial information or earnings guidance.
6. Discuss with management and the independent registered public accountants the financial accounting and reporting effects of regulatory and accounting initiatives and any off-balance sheet structures.
7. Discuss with management the Company's major financial risk exposures, including, but not limited to, financial exposure on material derivative transactions, and the steps management has taken to monitor and control such exposures, including a discussion of the guidelines and policies governing risk assessment and risk management reviewed by the Finance Committee.
8. Review with the independent registered public accountants (a) any audit problems or difficulties, including difficulties encountered by the independent registered public accountants during their audit work (such as restrictions on the scope of their activities or their access to information), (b) any significant disagreements with management and (c) management's response to these problems, difficulties, or disagreements.
9. Review disclosures made to the Audit Committee by the Company's Chief Executive Officer and Chief Financial Officer during their certification process for the Form 10-K and Form 10-Q about any significant deficiencies in the design or operation of internal controls or material weaknesses therein and any fraud involving management or other employees who have a significant role in the Company's internal controls.
10. Prepare the report required by the rules of the Commission to be included in the Company's annual proxy statement.

Oversight of the Company's Relationship with the Independent Registered Public Accountants

11. Review and evaluate the performance of the independent registered public accounting firm and of the partners and staff assigned to the Company's audit.
12. Obtain and review a report from the independent registered public accountants at least annually regarding (a) the independent registered public accountants' internal quality-control procedures, (b) any material issues raised by the most recent internal quality-control, peer or Public Company Accounting Oversight Board review of the firm, or by any inquiry or investigation by governmental or professional authorities within the preceding five years

respecting one or more independent audits carried out by the firm, (c) any steps taken to deal with any such issues, and (d) all relationships between the independent registered public accountants and the Company. Evaluate the qualifications, performance, and independence of the independent registered public accountants, including considering whether the independent registered public accountants' quality controls are adequate and the provision of permitted non-audit services is compatible with maintaining the independent registered public accountants' independence, and taking into account the opinions of management and internal auditors. The Audit Committee shall present its conclusions with respect to the independent registered public accountants to the Board.

13. Annually review and evaluate whether to replace the independent registered public accounting firm.

14. Monitor the rotation of the lead (or coordinating) partner of the independent registered public accountants having primary responsibility for the audit and the independent registered public accountants' partner responsible for reviewing the audit as required by law.

15. Delegate to the Chair of the Audit Committee a review of any proposed hiring of employees or former employees of the independent registered public accounting firm who participated in any capacity in the audit of the Company within the last five years.

16. Meet with the independent registered public accountants prior to the annual audit to discuss the planning and staffing of the audit.

Oversight of the Company's Internal Audit Function

17. Collaborate with the Chief Audit Executive and senior management to support an effective internal audit function, including: the evaluation of internal audit resources, assessment of the internal audit function, and evaluation of the external quality assessment.

18. Approve the appointment, replacement, reassignment, or dismissal of the senior internal auditing executive.

19. Review the significant reports to management prepared by the internal auditing department and management's responses.

20. Approve the annual internal audit plan and significant changes to that plan.

21. Review with the internal auditing department, management and independent registered public accountants the internal audit department responsibilities, budget and staffing and any recommended changes in the planned scope of the internal audit and ensure that there are no restrictions placed on the internal audit process.

22. Review and approve the Internal Audit Charter annually, ensuring it clearly defines the internal audit mandate, scope, and types of services provided.

Compliance Oversight Responsibilities

23. Obtain from the independent registered public accountants assurance that Section 10A(b) of the Exchange Act has not been implicated.

24. Establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

25. Discuss with the Company's General Counsel legal matters that may have a material impact on the financial statements or the Company's compliance policies.

Limitation of Audit Committee's Role

While the Audit Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Audit Committee to plan or conduct audits or investigations or to determine that the Company's financial statements and disclosures are complete and accurate and are in accordance with generally accepted accounting principles and applicable rules and regulations.

Management is responsible for preparing complete and accurate consolidated financial statements for the Company in accordance with generally accepted accounting principles. The independent registered public accountants are responsible for performing independent audits of the Company's consolidated financial statements in accordance with generally accepted auditing standards and for issuing reports thereon and are accountable to the Board and to the Audit Committee. The Audit Committee's role is to provide independent review and oversight of the Company's financial reporting processes, internal controls, and independent registered public accountants. Each member of the Audit Committee shall be entitled to rely on the integrity of those persons and organizations within and outside the Company from which it receives information and the accuracy of the financial and other information provided to the Audit Committee by such persons or organizations, absent actual knowledge to the contrary. In the event of such knowledge, this shall be reported promptly to the Board.

Effective: December 3, 2025