EVERSOURCE GAS COMPANY OF MASSACHUSETTS
BALANCE SHEETS
(Unaudited)

(Thousands of Dollars)	As of June 30, 2026	As of December 31, 2025
ASSETS		
Current Assets:		
Cash	$ 2,805	$ 47
Receivables, Net (net of allowance for uncollectible accounts of $68,967 and $54,606 as of June 30, 2026 and December 31, 2025, respectively)	45,532	90,552
Accounts Receivable from Affiliated Companies	9,036	12,716
Unbilled Revenues	5,561	39,664
Natural Gas, Materials and Supplies Inventory	19,416	25,984
Regulatory Assets	166,876	249,435
Restricted Cash	7,521	21,376
Prepayments and Other Current Assets	2,904	15,192
Total Current Assets	259,651	454,966
Property, Plant and Equipment, Net	2,285,055	2,218,190
Deferred Debits and Other Assets:		
Regulatory Assets	167,692	166,694
Goodwill	51,932	51,932
Prepaid Pension	43,086	40,368
Other Long-Term Assets	47,067	38,950
Total Deferred Debits and Other Assets	309,777	297,944
Total Assets	$ 2,854,483	$ 2,971,100
LIABILITIES AND CAPITALIZATION		
Current Liabilities:		
Notes Payable to Eversource Parent	$ —	$ 88,000
Accounts Payable	49,268	78,202
Accounts Payable to Affiliated Companies	32,346	128,699
Accrued Taxes	36,613	5,037
Regulatory Liabilities	47,436	20,996
Energy Relief Fund Obligations	7,518	21,419
Finance Lease Obligations	21,960	21,955
Other Current Liabilities	15,796	18,785
Total Current Liabilities	210,937	383,093
Deferred Credits and Other Liabilities:		
Regulatory Liabilities	125,528	125,856
Accumulated Deferred Income Taxes	208,887	224,180
Finance Lease Obligations	35,455	36,927
Other Long-Term Liabilities	54,762	54,116
Total Deferred Credits and Other Liabilities	424,632	441,079
Long-Term Debt	969,621	930,452
Common Stockholder's Equity:		
Common Stock	—	—
Capital Surplus, Paid In	972,382	972,382
Retained Earnings	276,911	244,094
Common Stockholder's Equity	1,249,293	1,216,476
Total Liabilities and Capitalization	$ 2,854,483	$ 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
(Unaudited)

(Thousands of Dollars)	For the Three Months Ended June 30, 2026	For the Three Months Ended June 30, 2025	For the Six Months Ended June 30, 2026	For the Six Months Ended June 30, 2025
Operating Revenues	$ 191,933	$ 169,960	$ 725,661	$ 621,398
Operating Expenses:				
Cost of Natural Gas	77,602	64,560	295,338	244,330
Operations and Maintenance	30,180	34,798	74,174	80,976
Depreciation	25,964	24,475	51,712	49,244
Amortization of Regulatory Assets, Net	6,384	6,714	32,955	28,420
Energy Efficiency Programs	23,506	13,425	90,388	64,148
Taxes Other Than Income Taxes	13,050	12,233	25,041	23,081
Total Operating Expenses	176,686	156,205	569,608	490,199
Operating Income	15,247	13,755	156,053	131,199
Interest Expense	8,859	6,663	17,864	14,456
Other Income, Net	9,515	4,256	14,146	8,893
Income Before Income Tax Expense	15,903	11,348	152,335	125,636
Income Tax Expense	4,386	3,120	41,918	34,588
Net Income	$ 11,517	$ 8,228	$ 110,417	$ 91,048

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 Six Months Ended June 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

	For the Six Months Ended June 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

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 Six Months Ended June 30, 2026	2025
Operating Activities:		
Net Income	$ 110,417	$ 91,048
Adjustments to Reconcile Net Income to Net Cash Flows Provided by Operating Activities:		
Depreciation	51,712	49,244
Deferred Income Taxes	(15,208)	1,886
Pension and PBOP Income, Net	(687)	(507)
Amortization of Regulatory Assets, Net	32,955	28,420
Regulatory Over Recoveries, Net	75,403	18,349
Uncollectible Expense	10,030	9,856
Cost of Removal Expenditures	(14,487)	(23,338)
Other	4,733	1,895
Changes in Current Assets and Liabilities:		
Receivables and Unbilled Revenues, Net	63,266	27,516
Taxes Receivable/Accrued, Net	50,521	66,495
Accounts Payable	(129,001)	(32,992)
Other Current Assets and Liabilities, Net	(16,980)	(4,232)
Net Cash Flows Provided by Operating Activities	222,674	233,640
Investing Activities:		
Investments in Property, Plant and Equipment	(105,704)	(103,597)
Net Cash Flows Used in Investing Activities	(105,704)	(103,597)
Financing Activities:		
Cash Dividends on Common Stock	(77,600)	(31,000)
Capital Contributions from Parent	—	50,000
Decrease in Notes Payable to Eversource Parent	(49,000)	(151,000)
Other Financing Expenses	(1,467)	(1,398)
Net Cash Flows Used in Financing Activities	(128,067)	(133,398)
Net Decrease in Cash and Restricted Cash	(11,097)	(3,355)
Cash and Restricted Cash - Beginning of Period	21,423	29,036
Cash and Restricted Cash - End of Period	$ 10,326	$ 25,681

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