

Exhibit No. 6-A, Part 3
Docket No. R-2024-3047822
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.

BRYN MAWR, PENNSYLVANIA

WATER BASE OPERATIONS

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO WATER PLANT

AS OF DECEMBER 31, 2025

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

Exhibit No. 6-A, Part 3
Docket No. R-2024-3047822
Witness: J. J. Spanos

AQUA PENNSYLVANIA, INC.
Bryn Mawr, Pennsylvania

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO WATER PLANT
AS OF DECEMBER 31, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Gannett Fleming
Valuation and Rate Consultants, LLC

Corporate Headquarters
207 Senate Avenue
Camp Hill, PA 17011
P 717.763.7211 | F 717.763.8150

gannettfleming.com

May 10, 2024

Aqua Pennsylvania, Inc.
762 Lancaster Avenue
Bryn Mawr, PA 19010

Attention: William C. Packer
Vice President, Regulatory Accounting & Regional Controller

Ladies and Gentlemen:

Pursuant to your request, we have determined the annual depreciation accruals applicable to water plant as of December 31, 2025. The results of our study as of December 31, 2024 are presented in our report titled "2024 Depreciation Study - Calculated Annual Depreciation Accruals Related to Water Plant as of December 31, 2024". The same methods, procedures and estimates are used in both studies.

Summaries of the original cost, annual accruals, book depreciation reserve and amortization of net salvage are presented in Tables 1 through 4, beginning on page I-3 of the attached report.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John J. Spanos".

JOHN J. SPANOS
President

A handwritten signature in blue ink that reads "Melissa M. Howard".

MELISSA M. HOWARD
Assistant Project Manager

JJS:mle

077367.100

TABLE OF CONTENTS

| | |
|---|-----------|
| PART I. RESULTS OF STUDY | I-1 |
| Description of Summary Tabulations..... | I-2 |
| Description of Detailed Tabulations..... | I-2 |
| Table 1. Summary of Estimated Survivor Curve, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Water Plant as of December 31, 2025 | I-3 |
| Table 2. Bringforward to December 31, 2025, of the Book Reserve as of December 31, 2024 | I-7 |
| Table 3. Calculation of Depreciation Accruals for the Twelve Months Ended December 31, 2025..... | I-9 |
| Table 4. Amortization of Experienced and Estimated Net Salvage | I-11 |
| PART II. DETAILED DEPRECIATION CALCULATIONS | II-1 |
| Cumulative Depreciated Original Cost..... | II-2 |
| Utility Plant in Service..... | II-9 |
| Customers' Advances and Contributions in Aid of Construction..... | II-148 |
| PART III. EXPERIENCED AND ESTIMATED NET SALVAGE | III-1 |

PART I. RESULTS OF STUDY

AQUA PENNSYLVANIA, INC.
DEPRECIATION STUDY
PART I. RESULTS OF STUDY

DESCRIPTION OF SUMMARY TABULATIONS

Tables 1 through 4 presented on pages I-3 through I-11 summarize the results of the depreciation study as of December 31, 2025. Table 1 sets forth, by depreciable group, the estimated survivor curve, original cost, book depreciation reserve as of December 31, 2025, future book accruals, calculated annual accrual amount and rate, and composite remaining life for plant in service. Table 2 presents the bringforward of the book reserve to December 31, 2025. Table 3 sets forth the calculation of the depreciation accruals for the twelve months ended December 31, 2025. Table 4 presents the annual amortization of experienced and estimated net salvage based on the period 2021 through 2025.

DESCRIPTION OF DETAILED TABULATIONS

The supporting data for the depreciation calculations are presented in account sequence in the section beginning on page II-9. The original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual are shown for each vintage of each account or subaccount. The amounts of regular retirements, gross salvage and cost of removal are set forth by account for the years 2021 through 2025, beginning on pages III-2 through III-6.

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2025

| | (1) | (2) | (3) | (4) | (5) | (6) | (7)=(6)/(3) | (8)=(5)/(6) |
|--------|--|----------------|---------------------------------------|---------------------------|-----------------|-----------------------|-------------|--------------------------|
| | ACCOUNT | SURVIVOR CURVE | ORIGINAL COST AS OF DECEMBER 31, 2025 | BOOK DEPRECIATION RESERVE | FUTURE ACCRUALS | ANNUAL ACCRUAL AMOUNT | PERCENT | COMPOSITE REMAINING LIFE |
| | | (2) | (3) | (4) | (5) | (6) | (7)=(6)/(3) | (8)=(5)/(6) |
| | WATER PLANT | | | | | | | |
| | INTANGIBLE PLANT | | | | | | | |
| 301 | ORGANIZATION | NONDEPR. | 7,076,059.95 | | | | | |
| 302 | FRANCHISES AND CONSENTS | NONDEPR. | 2,944,957.32 | | | | | |
| 303 | MISCELLANEOUS INTANGIBLE PLANT | NONDEPR. | 4,382,344.75 | | | | | |
| | TOTAL INTANGIBLE PLANT | | 14,403,362.02 | | | | | |
| | NONDEPRECIABLE PLANT | | | | | | | |
| 303.11 | WATER RIGHTS | NONDEPR. | 1,703,879.22 | | | | | |
| 303.12 | RESERVOIR LAND | NONDEPR. | 2,826,590.02 | | | | | |
| 303.13 | OTHER SOURCE OF SUPPLY LAND | NONDEPR. | 6,878,759.36 | | | | | |
| 303.2 | POWER AND PUMPING LAND | NONDEPR. | 1,577,342.01 | | | | | |
| 303.3 | PURIFICATION LAND | NONDEPR. | 1,408,637.63 | | | | | |
| 303.4 | TRANSMISSION AND DISTRIBUTION - LAND AND LAND RIGHTS | NONDEPR. | 1,431,041.39 | | | | | |
| 303.5 | DISTRIBUTION RESERVOIRS AND STANDPIPES LAND | NONDEPR. | 1,323,147.51 | | | | | |
| 303.61 | OFFICE LAND | NONDEPR. | 3,128,180.15 | | | | | |
| 303.62 | STORES, SHOP AND GARAGE LAND | NONDEPR. | 1,002,954.67 | | | | | |
| 303.63 | MISCELLANEOUS LAND | NONDEPR. | 1,066,770.08 | | | | | |
| | TOTAL NONDEPRECIABLE PLANT | | 22,347,302.04 | | | | | |
| | DEPRECIABLE PLANT | | | | | | | |
| 304.2 | POWER AND PUMPING STRUCTURES | | | | | | | |
| | MAJOR TREATMENT PLANTS | 85-S0.5 * | 23,625,022.72 | 7,782,433 | 15,842,590 | 656,405 | 2.78 | 24.1 |
| | OTHER STRUCTURES | 50-R3 | 57,146,972.71 | 15,642,724 | 41,504,248 | 1,241,434 | 2.17 | 33.4 |
| | TOTAL ACCOUNT 304.2 | | 80,771,995.43 | 23,425,157 | 57,346,838 | 1,897,839 | | |
| 304.3 | PURIFICATION BUILDINGS | | | | | | | |
| | MAJOR TREATMENT PLANTS | 95-S0.5 * | 203,155,039.53 | 73,559,984 | 129,595,054 | 5,218,998 | 2.57 | 24.8 |
| | OTHER STRUCTURES | 50-S0 | 78,319,125.72 | 13,716,820 | 64,602,306 | 2,167,685 | 2.77 | 29.8 |
| | TOTAL ACCOUNT 304.3 | | 281,474,165.25 | 87,276,804 | 194,197,360 | 7,386,683 | | |
| 304.61 | OFFICE BUILDINGS | | | | | | | |
| | OFFICES | 55-R3 * | 76,985,229.49 | 29,518,059 | 47,467,171 | 2,259,376 | 2.93 | 21.0 |
| | OTHER STRUCTURES | 50-R3 | 6,900,178.58 | 906,323 | 5,993,856 | 152,529 | 2.21 | 39.3 |
| | TOTAL ACCOUNT 304.61 | | 83,885,408.07 | 30,424,382 | 53,461,027 | 2,411,905 | | |
| 304.62 | STORES, SHOP AND GARAGE BUILDINGS | 60-R3 * | 8,151,790.12 | 5,743,800 | 2,407,991 | 147,672 | 1.81 | 16.3 |
| 304.63 | MISCELLANEOUS STRUCTURES AND IMPROVEMENTS | 45-S1.5 * | 53,811,422.38 | 20,383,461 | 33,427,961 | 2,173,305 | 4.04 | 15.4 |
| 305 | COLLECTING AND IMPOUNDING RESERVOIRS | 120-R2 * | 47,725,712.85 | 15,642,053 | 32,083,661 | 921,084 | 1.93 | 34.8 |
| 306 | LAKE, RIVER AND OTHER INTAKES | 80-R3 * | 24,866,568.97 | 10,880,666 | 13,985,903 | 736,266 | 2.97 | 18.9 |
| 307 | WELLS AND SPRINGS | 50-R2.5 | 81,386,762.20 | 21,446,598 | 59,940,164 | 1,865,670 | 2.29 | 32.1 |
| 310.4 | OTHER POWER PRODUCTION EQUIPMENT | 40-R1.5 * | 39,853,182.79 | 17,964,554 | 21,888,629 | 1,902,397 | 4.77 | 11.5 |
| 311 | ELECTRIC PUMPING EQUIPMENT | 36-S2.5 | 115,220,987.87 | 54,560,505 | 60,660,483 | 3,120,708 | 2.71 | 19.4 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2025

| | (1) | (2) | (3) | (4) | (5) | (6) | (7)=(6)/(3) | (8)=(5)/(6) |
|-----|---|----------------|---------------------------------------|---------------------------|-----------------|-----------------------|-------------|--------------------------|
| | ACCOUNT | SURVIVOR CURVE | ORIGINAL COST AS OF DECEMBER 31, 2025 | BOOK DEPRECIATION RESERVE | FUTURE ACCRUALS | ANNUAL ACCRUAL AMOUNT | PERCENT | COMPOSITE REMAINING LIFE |
| 320 | PURIFICATION SYSTEM | | | | | | | |
| | STRUCTURES | 80-S0 * | 98,973,591.77 | 50,293,118 | 48,680,474 | 2,446,604 | 2.47 | 19.9 |
| | WELLS AND BOOSTERS | 50-R3 | 16,766,011.42 | 4,981,497 | 11,784,514 | 359,929 | 2.15 | 32.7 |
| | SUBTOTAL | | 115,739,603.19 | 55,274,615 | 60,464,988 | 2,806,533 | | |
| | EQUIPMENT | 52-R2.5 | 244,330,145.84 | 47,890,410 | 196,439,736 | 5,506,004 | 2.25 | 35.7 |
| | COMPUTERS | 10-SQ | 7,360,610.22 | 6,743,446 | 617,164 | 66,337 | 0.90 | 9.3 |
| | PAINTING | 10-SQ | 296,911.27 | 261,753 | 35,159 | 8,263 | 2.78 | 4.3 |
| | FILTER MEDIA | 10-S3 | 5,955,248.05 | 3,943,068 | 2,012,180 | 290,626 | 4.88 | 6.9 |
| | FILTER MEDIA - PFAS | 10-S3 | 1,000,000.00 | 61,479 | 938,521 | 106,529 | 10.65 | 8.8 |
| | TOTAL ACCOUNT 320 | | 374,682,518.57 | 114,174,771 | 260,507,748 | 8,784,292 | | |
| 330 | DISTRIBUTION RESERVOIRS AND STANDPIPES | | | | | | | |
| | TANKS | 70-S1 | 98,417,090.11 | 29,941,452 | 68,475,638 | 1,612,302 | 1.64 | 42.5 |
| | TANK PAINTING | 10-SQ | 82,098,657.34 | 65,562,497 | 16,536,160 | 4,270,162 | 5.20 | 3.9 |
| | TOTAL ACCOUNT 330 | | 180,515,747.45 | 95,503,949 | 85,011,798 | 5,882,464 | | |
| 331 | MAINS AND ACCESSORIES | | | | | | | |
| | CAST IRON - 4 INCH AND UNDER | 50-L1.5 | 50,914,639.58 | 10,387,078 | 40,527,562 | 1,377,245 | 2.71 | 29.4 |
| | CAST IRON - 6 AND 10 INCH | 65-S2.5 | 2,446,532,176.52 | 371,407,682 | 2,075,124,495 | 44,475,431 | 1.82 | 46.7 |
| | CAST IRON - 12 INCH AND OVER | 95-S3 | 806,938,943.87 | 93,143,261 | 713,795,683 | 9,691,765 | 1.20 | 73.6 |
| | STEEL | 75-R3 | 5,495,288.91 | 2,040,889 | 3,454,400 | 105,640 | 1.92 | 32.7 |
| | LOCK JOINT | 75-R5 | 13,909,671.40 | 2,562,026 | 11,347,645 | 266,040 | 1.91 | 42.7 |
| | VALVES | 90-R3 | 91,774,861.27 | 12,568,980 | 79,205,881 | 1,210,042 | 1.32 | 65.5 |
| | SPECIAL CONSTRUCTION | 58-R4 | 26,470,940.91 | 8,640,370 | 17,830,571 | 586,182 | 2.21 | 30.4 |
| | CEMENT WROUGHT IRON | 90-R3 | 218,829.49 | 29,336 | 189,493 | 3,198 | 1.46 | 59.3 |
| | COPPER | 50-S0.5 | 1,933,353.51 | 276,872 | 1,656,481 | 52,590 | 2.72 | 31.5 |
| | ASBESTOS CEMENT | 50-S5 | 3,283,203.35 | 1,689,170 | 1,594,033 | 74,115 | 2.26 | 21.5 |
| | PLASTIC | 45-R2.5 | 47,013,884.78 | 9,528,863 | 37,485,021 | 1,325,230 | 2.82 | 28.3 |
| | MAIN CLEANING AND LINING | 50-L4 | 124,697,136.96 | 39,140,172 | 85,556,965 | 3,163,172 | 2.54 | 27.0 |
| | TOTAL ACCOUNT 331 | | 3,619,182,930.55 | 551,414,699 | 3,067,768,230 | 62,330,650 | | |
| 333 | SERVICES | 70-R4 | 648,002,000.30 | 142,781,016 | 505,220,984 | 9,610,950 | 1.48 | 52.6 |
| 334 | METERS | | | | | | | |
| | REMOTE | 22-R2.5 | 160,572,977.07 | 95,901,219 | 64,671,758 | 4,877,256 | 3.04 | 13.3 |
| | ERTS | 18-S2 | 64,707,281.07 | 45,785,312 | 18,921,969 | 1,918,938 | 2.97 | 9.9 |
| | TOTAL ACCOUNT 334 | | 225,280,258.14 | 141,686,531 | 83,593,727 | 6,796,194 | | |
| 335 | FIRE HYDRANTS | 60-R4 | 125,626,999.61 | 30,455,243 | 95,171,757 | 2,222,470 | 1.77 | 42.8 |
| 336 | BACKFLOW PREVENTION DEVICES | 35-R2.5 | 386,014.90 | 108,157 | 277,858 | 12,401 | 3.21 | 22.4 |
| 339 | OTHER PLANT AND MISCELLANEOUS EQUIPMENT | 20-R3 | 65,814.77 | 5,815 | 60,000 | 3,741 | 5.68 | 16.0 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2025

| | (1) | (2) | (3) | (4) | (5) | (6) | (7)=(6)/(3) | (8)=(5)/(6) |
|-------|--|----------------|---------------------------------------|---------------------------|-----------------|-----------------------|-------------|--------------------------|
| | ACCOUNT | SURVIVOR CURVE | ORIGINAL COST AS OF DECEMBER 31, 2025 | BOOK DEPRECIATION RESERVE | FUTURE ACCRUALS | ANNUAL ACCRUAL AMOUNT | PERCENT | COMPOSITE REMAINING LIFE |
| 340 | OFFICE FURNITURE AND EQUIPMENT | 20-SQ | 9,323,803.30 | 4,349,470 | 4,974,333 | 510,294 | ** | 9.7 |
| | FURNITURE | 10-SQ | 1,000,191.53 | 586,124 | 414,068 | 117,797 | ** | 3.5 |
| | MECHANICAL EQUIPMENT | 5-SQ | 11,321,979.64 | 70,590 | 11,251,390 | 4,565,505 | ** | 2.5 |
| | COMPUTER HARDWARE | 10-SQ | 40,944,634.41 | 12,029,735 | 28,914,899 | 6,978,214 | ** | 4.1 |
| | COMPUTER SOFTWARE - 10-YEAR | 15-SQ | 81,171,088.85 | 24,386,133 | 56,784,956 | 5,406,567 | ** | 10.5 |
| | COMPUTER SOFTWARE - 15-YEAR | | | | 102,339,646 | 17,578,377 | | |
| | TOTAL ACCOUNT 340 | | 143,761,697.73 | 41,422,052 | | | | |
| 341 | TRANSPORTATION EQUIPMENT | 9-L2.5 | 30,506,717.87 | 20,517,091 | 9,989,627 | 2,211,533 | 7.25 | 4.5 |
| | VEHICLES | 20-SQ | 2,997,334.99 | 965,340 | 2,031,995 | 204,186 | ** | 10.0 |
| | OTHER | | | | | | | |
| | TOTAL ACCOUNT 341 | | 33,504,052.86 | 21,482,432 | 12,021,622 | 2,415,719 | | |
| 342 | STORES EQUIPMENT | 20-SQ | 3,499,982.19 | 1,712,908 | 1,787,074 | 173,708 | ** | 10.3 |
| 343.1 | SHOP EQUIPMENT | 25-SQ | 3,793,864.35 | 1,215,019 | 2,578,845 | 150,225 | ** | 17.2 |
| 343.2 | TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT | 20-SQ | 18,575,825.94 | 9,797,036 | 8,778,790 | 939,743 | ** | 9.3 |
| 344 | LABORATORY EQUIPMENT | 38-R3 | 1,303,708.29 | 890,555 | 413,153 | 23,809 | 1.83 | 17.4 |
| | CONVENTIONAL | 25-R2.5 | 7,757,817.62 | 3,268,057 | 4,489,760 | 288,639 | 3.72 | 15.6 |
| | ELECTRONIC | | | | | | | |
| | TOTAL ACCOUNT 344 | | 9,061,525.91 | 4,158,612 | 4,902,913 | 312,448 | | |
| 345 | POWER OPERATED EQUIPMENT | 20-R2 | 131,411.12 | 14,133 | 117,278 | 8,318 | 6.33 | 14.1 |
| 346 | COMMUNICATION EQUIPMENT | 15-SQ | 10,051,956.76 | 3,763,099 | 6,288,858 | 644,951 | ** | 9.8 |
| | EQUIPMENT | 10-SQ | 30,382,736.63 | 12,184,516 | 18,198,220 | 3,632,921 | ** | 5.0 |
| | SCADA | | | | | | | |
| | TOTAL ACCOUNT 346 | | 40,434,693.39 | 15,947,615 | 24,487,078 | 4,277,872 | | |
| 347 | MISCELLANEOUS EQUIPMENT | 25-SQ | 2,782,358.38 | 1,738,459 | 1,043,899 | 116,534 | ** | 9.0 |
| 348 | OTHER TANGIBLE PLANT | 25-SQ | 59,497.10 | 22,896 | 36,601 | 2,456 | ** | 14.9 |
| | TOTAL DEPRECIABLE PLANT | | 6,246,495,189.19 | 1,461,389,326 | 4,785,105,865 | 144,184,091 | | |
| | TOTAL WATER PLANT IN SERVICE | | 6,283,245,853.25 | 1,461,389,326 | 4,785,105,865 | 144,184,091 | | |
| | CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | | | | |
| | NONDEPRECIABLE PLANT | | | | | | | |
| 302 | FRANCHISES AND CONSENTS | NONDEPR. | 61,668.00 | | | | | |
| 303.2 | POWER AND PUMPING LAND | NONDEPR. | 10,616.04 | | | | | |
| 303.4 | TRANSMISSION AND DISTRIBUTION - LAND AND LAND RIGHTS | NONDEPR. | 4,505.75 | | | | | |
| 303.5 | DISTRIBUTION RESERVOIRS AND STANDPIPES LAND | NONDEPR. | 8,199.00 | | | | | |
| | TOTAL NONDEPRECIABLE PLANT | | 84,988.79 | | | | | |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO WATER PLANT AS OF DECEMBER 31, 2025

| | ACCOUNT (1) | SURVIVOR CURVE (2) | ORIGINAL COST AS OF DECEMBER 31, 2025 (3) | BOOK DEPRECIATION RESERVE (4) | FUTURE ACCRUALS (5) | CALCULATED | | COMPOSITE REMAINING LIFE (8)=(5)/(6) |
|--------------------------|---|--------------------------|--|--|---------------------------|----------------------|---------------------------------|---|
| | | | | | | ANNUAL AMOUNT (6) | ACCURUAL PERCENT (7)=(6)/(3) | |
| DEPRECIABLE PLANT | | | | | | | | |
| 304.2 | POWER AND PUMPING STRUCTURES | 50-R3 | 409,302.95 | 330,269 | 79,034 | 4,402 | 1.08 | 18.0 |
| 304.3 | PURIFICATION BUILDINGS | 50-S0 | 3,388,656.78 | 248,947 | 3,139,710 | 102,903 | 3.04 | 30.5 |
| 304.63 | MISCELLANEOUS STRUCTURES AND IMPROVEMENTS | 45-S1.5 | 175,454.91 | 41,574 | 133,880 | 4,597 | 2.62 | 29.1 |
| 307 | WELLS AND SPRINGS | 50-R2.5 | 2,745,810.67 | 1,154,194 | 1,591,617 | 52,989 | 1.93 | 30.0 |
| 310.4 | OTHER POWER PRODUCTION EQUIPMENT | 40-R1.5 | 1,500,000.00 | 819,829 | 680,171 | 28,736 | 1.92 | 23.7 |
| 311 | ELECTRIC PUMPING EQUIPMENT | 36-S2.5 | 1,822,526.01 | 1,211,657 | 610,869 | 46,079 | 2.53 | 13.3 |
| 320 | PURIFICATION SYSTEM - EQUIPMENT | 52-R2.5 | 9,721,907.47 | 537,004 | 9,184,903 | 233,127 | 2.40 | 39.4 |
| 330 | DISTRIBUTION RESERVOIRS AND STANDPIPES - TANKS | 70-S1 | 2,921,180.43 | 1,467,356 | 1,453,825 | 37,131 | 1.27 | 39.2 |
| 331 | MAINS AND ACCESSORIES | | | | | | | |
| | CAST IRON - 4 INCH AND UNDER | 50-L1.5 | 977,986.06 | 144,325 | 833,661 | 26,126 | 2.67 | 31.9 |
| | CAST IRON - 6, 8 AND 10 INCH | 65-S2.5 | 168,109,463.19 | 46,392,241 | 121,717,222 | 3,035,643 | 1.81 | 40.1 |
| | CAST IRON - 12 INCH AND OVER | 95-S3 | 21,556,748.58 | 2,495,558 | 19,061,191 | 249,449 | 1.16 | 76.4 |
| | STEEL | 75-R3 | 33,299.45 | 917 | 32,382 | 518 | 1.56 | 62.5 |
| | VALVES | 90-R3 | 7,532,577.64 | 665,442 | 6,867,136 | 96,536 | 1.28 | 71.1 |
| | ASBESTOS CEMENT | 50-S5 | 3,814,630.11 | 3,049,502 | 765,128 | 139,651 | 3.66 | 5.5 |
| | PLASTIC | 45-R2.5 | 7,271,034.08 | 1,892,461 | 5,378,573 | 191,663 | 2.64 | 28.1 |
| | TOTAL ACCOUNT 331 | | 209,295,739.11 | 54,640,448 | 154,655,293 | 3,739,586 | | |
| 333 | SERVICES | 70-R4 | 22,228,245.36 | 3,979,216 | 18,249,029 | 326,537 | 1.47 | 55.9 |
| 334 | METERS | 22-R2.5 | 75,740.42 | 75,740 | 0 | 0 | - | - |
| 335 | FIRE HYDRANTS | 60-R4 | 15,406,832.51 | 4,089,456 | 11,317,377 | 256,915 | 1.67 | 44.1 |
| 343.2 | TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT | 20-SQ | 84.00 | 84 | 0 | 0 | - | - |
| 344.2 | LABORATORY EQUIPMENT - ELECTRONIC | 25-R2.5 | 1,662.00 | 1,662 | 0 | 0 | - | - |
| | TOTAL DEPRECIABLE PLANT | | 269,693,142.62 | 68,597,435 | 201,095,708 | 4,833,002 | | |
| | TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION | | 269,778,131.41 | 68,597,435 | 201,095,708 | 4,833,002 | | |
| | AMORTIZATION OF NET SALVAGE | | | | | 2,911,867 | | |
| | TOTAL WATER PLANT | | 6,013,467,721.84 | 1,392,791,891 | 4,584,010,157 | 142,262,956 | | |

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

** ACCRUALS CALCULATED FOR EACH ASSET BY THE COMPANY'S PROPERTY RECORD SYSTEM USING THE AMORTIZATION PERIOD SET FORTH IN COLUMN 2.

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2025 OF THE BOOK RESERVE AS OF DECEMBER 31, 2024

| ACCOUNT (1) | BOOK RESERVE AS OF | | DEPRECIATION ACCRUALS (3) | AMORTIZATION OF NET SALVAGE (4) | PROJECTED RETIREMENTS (5) | PROJECTED GROSS SALVAGE (6) | PROJECTED COST OF REMOVAL (7) | ACQUISITIONS AND ADJUSTMENTS (8) | RESERVE AT END OF PERIOD (9) | BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10) |
|-------------------------------|--------------------------|-------------------|---------------------------------|--|---------------------------------|--------------------------------------|--|---|---------------------------------------|--|
| | DECEMBER 31, 2024 (2) | DECEMBER 31, 2025 | | | | | | | | |
| WATER PLANT IN SERVICE | | | | | | | | | | |
| 304.2 | 21,824,449 | 21,824,449 | 1,825,894 | 18,631 | 208,873 | 34,944 | 23,425,157 | 29.00 | 23,425,157 | 29.00 |
| 304.3 | 80,780,416 | 80,780,416 | 7,108,389 | 23,247 | 615,014 | 20,234 | 87,276,804 | 31.01 | 87,276,804 | 31.01 |
| 304.61 | 28,396,566 | 28,396,566 | 2,178,669 | | 150,852 | | 30,424,382 | 36.27 | 30,424,382 | 36.27 |
| 304.62 | 5,595,437 | 5,595,437 | 148,363 | | | | 5,743,800 | 70.46 | 5,743,800 | 70.46 |
| 304.63 | 18,753,357 | 18,753,357 | 1,870,007 | 94,294 | 185,665 | 148,532 | 20,383,461 | 37.88 | 20,383,461 | 37.88 |
| 305 | 14,829,579 | 14,829,579 | 771,157 | 72,487 | 22,264 | 8,906 | 15,642,053 | 32.77 | 15,642,053 | 32.77 |
| 306 | 10,140,067 | 10,140,067 | 740,652 | | 53 | | 10,880,666 | 43.76 | 10,880,666 | 43.76 |
| 307 | 19,987,739 | 19,987,739 | 1,879,919 | 137,979 | 476,265 | 82,775 | 21,446,598 | 26.35 | 21,446,598 | 26.35 |
| 310.4 | 16,091,129 | 16,091,129 | 1,885,376 | | 11,950 | | 17,964,554 | 45.08 | 17,964,554 | 45.08 |
| 311 | 51,629,436 | 51,629,436 | 3,135,664 | 145 | 204,536 | 204 | 54,960,505 | 47.35 | 54,960,505 | 47.35 |
| 320.1 | 52,663,175 | 52,663,175 | 2,773,237 | 517 | 161,619 | 857 | 55,274,615 | 47.76 | 55,274,615 | 47.76 |
| 320.2 | 44,689,744 | 44,689,744 | 5,020,877 | 5,820 | 1,818 | 9,636 | 47,890,410 | 19.60 | 47,890,410 | 19.60 |
| 320.3 | 6,738,733 | 6,738,733 | 12,794 | | 8,081 | | 6,743,446 | 91.62 | 6,743,446 | 91.62 |
| 320.4 | 257,793 | 257,793 | 5,980 | | 2,020 | | 261,753 | 88.16 | 261,753 | 88.16 |
| 320.5 | 3,711,875 | 3,711,875 | 261,627 | | 30,304 | 161 | 3,943,068 | 66.21 | 3,943,068 | 66.21 |
| 320.51 | 0 | 0 | 61,479 | | | | 61,479 | 6.15 | 61,479 | 6.15 |
| 330.01 | 28,882,931 | 28,882,931 | 1,586,240 | 5,665 | 493,052 | 40,332 | 29,941,452 | 30.42 | 29,941,452 | 30.42 |
| 330.02 | 61,188,888 | 61,188,888 | 4,823,147 | 4,826 | 420,007 | 34,357 | 65,562,497 | 79.86 | 65,562,497 | 79.86 |
| 331.01 | 9,182,301 | 9,182,301 | 1,361,523 | 42,371 | 153,167 | 45,950 | 10,387,078 | 20.40 | 10,387,078 | 20.40 |
| 331.02 | 332,825,823 | 332,825,823 | 43,899,466 | 1,437,450 | 5,196,198 | 1,598,860 | 371,407,882 | 15.18 | 371,407,882 | 15.18 |
| 331.03 | 85,645,646 | 85,645,646 | 9,471,046 | 533,456 | 1,928,375 | 578,513 | 93,143,261 | 11.54 | 93,143,261 | 11.54 |
| 331.04 | 1,938,301 | 1,938,301 | 107,565 | | 3,829 | 1,149 | 2,040,889 | 37.14 | 2,040,889 | 37.14 |
| 331.05 | 2,539,848 | 2,539,848 | 257,297 | 63,557 | 229,751 | 68,925 | 2,562,026 | 18.42 | 2,562,026 | 18.42 |
| 331.06 | 11,357,087 | 11,357,087 | 1,219,858 | | 6,127 | 1,838 | 12,568,880 | 13.70 | 12,568,880 | 13.70 |
| 331.07 | 8,050,068 | 8,050,068 | 590,302 | | | | 8,640,370 | 32.64 | 8,640,370 | 32.64 |
| 331.08 | 27,705 | 27,705 | 3,124 | | 1,149 | 345 | 29,336 | 13.41 | 29,336 | 13.41 |
| 331.10 | 222,932 | 222,932 | 53,941 | | | | 276,872 | 14.32 | 276,872 | 14.32 |
| 331.11 | 1,615,570 | 1,615,570 | 76,090 | | 1,915 | 574 | 1,689,170 | 51.45 | 1,689,170 | 51.45 |
| 331.13 | 8,352,345 | 8,352,345 | 1,317,590 | 38,134 | 137,851 | 41,355 | 9,528,863 | 20.27 | 9,528,863 | 20.27 |
| 331.99 | 35,960,395 | 35,960,395 | 3,179,777 | | | | 39,140,172 | 31.39 | 39,140,172 | 31.39 |
| 333 | 133,894,052 | 133,894,052 | 9,308,624 | 377,438 | 456,132 | 342,966 | 142,781,016 | 22.03 | 142,781,016 | 22.03 |
| 334.02 | 92,651,192 | 92,651,192 | 4,721,874 | (52,121) | 1,448,700 | 28,974 | 95,901,219 | 59.72 | 95,901,219 | 59.72 |
| 334.03 | 44,364,579 | 44,364,579 | 1,879,115 | 39,256 | 432,728 | 64,909 | 45,785,312 | 70.76 | 45,785,312 | 70.76 |
| 335 | 28,472,525 | 28,472,525 | 2,189,456 | 40,533 | 217,266 | 30,004 | 30,455,243 | 24.24 | 30,455,243 | 24.24 |
| 336 | 95,730 | 95,730 | 12,593 | | 166 | | 108,157 | 28.02 | 108,157 | 28.02 |
| 339 | 1,978 | 1,978 | 3,837 | | | | 5,815 | 8.83 | 5,815 | 8.83 |
| 340.1 | 4,620,266 | 4,620,266 | 456,973 | | 423,068 | | 4,349,470 | 46.65 | 4,349,470 | 46.65 |
| 340.2 | 681,546 | 681,546 | 96,044 | | 15,567 | | 586,124 | 58.60 | 586,124 | 58.60 |
| 340.3 | 1,578,941 | 1,578,941 | 2,477,169 | | 5,848,620 | | 70,590 | 0.62 | 70,590 | 0.62 |
| 340.4 | 13,235,764 | 13,235,764 | 3,873,252 | | 5,079,280 | | 12,029,735 | 29.38 | 12,029,735 | 29.38 |
| 340.41 | 20,605,796 | 20,605,796 | 5,160,837 | | | | 24,386,133 | 30.04 | 24,386,133 | 30.04 |
| 341.1 | 18,469,532 | 18,469,532 | 2,294,210 | (24,134) | 225,060 | 2,543 | 20,517,091 | 67.25 | 20,517,091 | 67.25 |
| 341.2 | 843,192 | 843,192 | 148,156 | | 25,008 | | 965,340 | 32.21 | 965,340 | 32.21 |
| 342 | 1,585,356 | 1,585,356 | 174,414 | | 46,862 | | 1,712,908 | 48.94 | 1,712,908 | 48.94 |
| 343.1 | 1,150,046 | 1,150,046 | 147,874 | (3,274) | 93,678 | 14,052 | 1,215,019 | 32.03 | 1,215,019 | 32.03 |
| 343.2 | 9,846,213 | 9,846,213 | 921,442 | | 970,619 | | 9,797,036 | 52.74 | 9,797,036 | 52.74 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

TABLE 2. BRINGFORWARD TO DECEMBER 31, 2025 OF THE BOOK RESERVE AS OF DECEMBER 31, 2024

| ACCOUNT (1) | BOOK RESERVE AS OF DECEMBER 31, 2024 (2) | DEPRECIATION ACCURALS (3) | AMORTIZATION OF NET SALVAGE (4) | PROJECTED RETIREMENTS (5) | PROJECTED GROSS SALVAGE (6) | PROJECTED COST OF REMOVAL (7) | ACQUISITIONS AND ADJUSTMENTS (8) | RESERVE AT END OF PERIOD (9) | BOOK RESERVE AS A PERCENT OF ORIGINAL COST (10) |
|---|---|---------------------------------|--|---------------------------------|--------------------------------------|--|---|---------------------------------------|--|
| 344.1 | 869,213 | 24,185 | | 2,843 | | | | 890,555 | 68.31 |
| 344.2 | 3,128,831 | 278,538 | | 139,311 | | | | 3,268,057 | 42.13 |
| 345 | 4,829 | 9,304 | | | | | | 14,133 | 10.76 |
| 346.01 | 3,118,906 | 643,227 | 966 | | | | | 3,763,099 | 37.44 |
| 346.02 | 12,467,082 | 2,888,119 | 2,312 | 3,166,980 | 6,017 | | | 12,184,516 | 40.10 |
| 347 | 1,648,099 | 109,493 | | 19,133 | | | | 1,738,459 | 62.48 |
| 348 | 20,700 | 2,197 | | | | | | 22,896 | 38.48 |
| TOTAL WATER PLANT IN SERVICE | 1,357,233,703 | 135,447,983 | 2,859,555 | 31,077,152 | 47,579 | 3,122,342 | 0 | 1,461,389,326 | |
| CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | | | | | | |
| 304.2 | (325,767) | (4,502.28) | | | | | | (330,269) | 80.69 |
| 304.3 | (142,204) | (106,742.64) | | | | | | (248,947) | 7.35 |
| 304.63 | (36,960) | (4,614.48) | | | | | | (41,574) | 23.70 |
| 307 | (1,100,376) | (53,817.84) | | | | | | (1,154,194) | 42.03 |
| 310.4 | (790,429) | (29,400.00) | | | | | | (819,829) | 54.66 |
| 311 | (1,163,907) | (47,750.16) | | | | | | (1,211,657) | 66.48 |
| 320.2 | (297,845) | (239,158.92) | | | | | | (537,004) | 5.52 |
| 330.01 | (1,429,672) | (37,683.24) | | | | | | (1,467,356) | 50.23 |
| 331.01 | (117,724) | (26,601.24) | | | | | | (144,325) | 14.76 |
| 331.02 | (43,332,649) | (3,059,592.24) | | | | | | (46,392,241) | 27.60 |
| 331.03 | (2,245,499) | (250,058.28) | | | | | | (2,495,558) | 11.58 |
| 331.04 | (391) | (526.08) | | | | | | (917) | 2.76 |
| 331.06 | (568,272) | (97,170.24) | | | | | | (665,442) | 8.83 |
| 331.11 | (2,888,525) | (160,977.36) | | | | | | (3,049,502) | 79.94 |
| 331.13 | (1,696,871) | (195,590.76) | | | | | | (1,892,461) | 26.03 |
| 333 | (3,652,461) | (326,755.20) | | | | | | (3,979,216) | 17.90 |
| 334 | (75,740) | (257,294.16) | | | | | | (75,740) | 100.00 |
| 335 | (3,832,162) | | | | | | | (4,089,456) | 26.54 |
| 343.2 | (84) | | | | | | | (84) | 100.00 |
| 344.2 | (1,662) | | | | | | | (1,662) | 100.00 |
| TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS | (63,699,200) | (4,898,235) | 0 | 0 | 0 | 0 | 0 | (68,597,435) | |
| TOTAL PLANT IN SERVICE | 1,293,534,503 | 130,549,748 | 2,859,555 | 31,077,152 | 47,579 | 3,122,342 | 0 | 1,392,791,891 | |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

| DEPRECIABLE GROUP (1) | ORIGINAL COST AS OF DECEMBER 31, 2024 (2) | ORIGINAL COST AS OF DECEMBER 31, 2025 (3) | COMPOSITE ACCRUAL RATE (4) | ANNUAL ACCRUAL AMOUNT * (5) | |
|-------------------------------------|---|--|-------------------------------------|--------------------------------------|--------------------|
| WATER PLANT IN SERVICE | | | | | |
| 304.2 | POWER AND PUMPING STRUCTURES | 75,287,358.62 | 80,771,995.43 | 2.34 | 1,825,894 |
| 304.3 | PURIFICATION BUILDINGS | 265,324,956.86 | 281,474,165.25 | 2.60 | 7,108,389 |
| 304.61 | OFFICE BUILDINGS | 79,924,281.48 | 83,885,408.07 | 2.66 | 2,178,669 |
| 304.62 | STORES, SHOP AND GARAGE BUILDINGS | 8,151,790.12 | 8,151,790.12 | 1.82 | 148,363 |
| 304.63 | MISCELLANEOUS STRUCTURES AND IMPROVEMENTS | 48,936,189.67 | 53,811,422.38 | 3.64 | 1,870,007 |
| 305 | COLLECTING AND IMPOUNDING RESERVOIRS | 37,958,370.39 | 47,725,712.85 | 1.80 | 771,157 |
| 306 | LAKE, RIVER AND OTHER INTAKES | 24,841,621.47 | 24,866,568.97 | 2.98 | 740,652 |
| 307 | WELLS AND SPRINGS | 79,979,712.71 | 81,386,762.20 | 2.33 | 1,879,919 |
| 310.4 | OTHER POWER PRODUCTION EQUIPMENT | 38,704,132.93 | 39,853,182.79 | 4.80 | 1,885,376 |
| 311 | ELECTRIC PUMPING EQUIPMENT | 112,827,320.88 | 115,220,987.87 | 2.75 | 3,135,664 |
| 320 | PURIFICATION SYSTEM STRUCTURES | 112,510,354.23 | 115,739,603.19 | 2.48 | 2,773,237 |
| | EQUIPMENT | 208,001,095.04 | 244,330,145.84 | 2.16 | 5,020,877 |
| | COMPUTERS | 6,854,755.79 | 7,360,610.22 | 2.22 | 12,794 |
| | PAINTING | 278,070.16 | 296,911.27 | 0.18 | 5,980 |
| | FILTER MEDIA | 5,672,631.36 | 5,955,248.05 | 2.08 | 261,627 |
| | FILTER MEDIA - PFAS | 0.00 | 1,000,000.00 | 4.50 | 61,479 |
| | TOTAL ACCOUNT 320 | 333,316,906.58 | 374,682,518.57 | | 8,135,994 |
| 330 | DISTRIBUTION RESERVOIRS AND STANDPIPES TANKS | 95,026,777.44 | 98,417,090.11 | 1.64 | 1,586,240 |
| | TANK PAINTING | 79,210,613.21 | 82,098,657.34 | 5.98 | 4,823,147 |
| | TOTAL ACCOUNT 330 | 174,237,390.65 | 180,515,747.45 | | 6,409,387 |
| 331 | MAINS AND ACCESSORIES CAST IRON - 4 INCH AND UNDER | 48,105,251.77 | 50,914,639.58 | 2.75 | 1,361,523 |
| | CAST IRON - 6, 8 AND 10 INCH | 2,351,223,695.28 | 2,446,532,176.52 | 1.83 | 43,899,466 |
| | CAST IRON - 12 INCH AND OVER | 771,568,751.42 | 806,938,943.87 | 1.20 | 9,471,046 |
| | STEEL | 5,425,054.21 | 5,495,288.91 | 1.97 | 107,565 |
| | LOCK JOINT | 9,695,589.70 | 13,909,671.40 | 2.18 | 257,297 |
| | VALVES | 91,662,485.76 | 91,774,861.27 | 1.33 | 1,219,858 |
| | SPECIAL CONSTRUCTION | 26,470,940.91 | 26,470,940.91 | 2.23 | 590,302 |
| | CEMENT WROUGHT IRON | 197,759.08 | 218,829.49 | 1.50 | 3,124 |
| | COPPER | 1,933,353.51 | 1,933,353.51 | 2.79 | 53,941 |
| | ASBESTOS CEMENT | 3,248,086.00 | 3,283,203.35 | 2.33 | 76,090 |
| | PLASTIC | 44,485,435.76 | 47,013,884.78 | 2.88 | 1,317,590 |
| | MAIN CLEANING AND LINING | 124,697,136.96 | 124,697,136.96 | 2.55 | 3,179,777 |
| | TOTAL ACCOUNT 331 | 3,478,713,540.36 | 3,619,182,930.55 | | 61,537,581 |
| 333 | SERVICES | 609,920,143.08 | 648,002,000.30 | 1.48 | 9,308,624 |
| 334 | METERS REMOTE | 155,271,415.54 | 160,572,977.07 | 2.99 | 4,721,874 |
| | ERTS | 63,123,697.76 | 64,707,281.07 | 2.94 | 1,879,115 |
| | TOTAL ACCOUNT 334 | 218,395,113.30 | 225,280,258.14 | | 6,600,989 |
| 335 | FIRE HYDRANTS | 121,769,109.94 | 125,626,999.61 | 1.77 | 2,189,456 |
| 336 | BACKFLOW PREVENTION DEVICES | 384,180.50 | 386,014.90 | 3.27 | 12,593 |
| 339 | OTHER PLANT AND MISCELLANEOUS EQUIPMENT | 65,814.77 | 65,814.77 | 5.83 | 3,837 |
| 340 | OFFICE FURNITURE AND EQUIPMENT FURNITURE | 9,306,189.19 | 9,323,803.30 | 5.00 ** | 456,973 |
| | MECHANICAL EQUIPMENT | 927,622.15 | 1,000,191.53 | 10.00 ** | 96,044 |
| | COMPUTER HARDWARE | 13,643,138.59 | 11,321,979.64 | 20.00 ** | 2,477,169 |
| | COMPUTER SOFTWARE - 10-YEAR | 40,735,723.57 | 40,944,634.41 | 10.00 ** | 3,873,252 |
| | COMPUTER SOFTWARE - 15-YEAR | 72,886,255.97 | 81,171,088.85 | 6.67 ** | 5,160,837 |
| | TOTAL ACCOUNT 340 | 137,498,929.47 | 143,761,697.73 | | 12,064,275 |
| 341 | TRANSPORTATION EQUIPMENT VEHICLES | 29,708,777.87 | 30,506,717.87 | 7.62 | 2,294,210 |
| | OTHER | 2,946,343.45 | 2,997,334.99 | 5.00 ** | 148,156 |
| | TOTAL ACCOUNT 341 | 32,655,121.32 | 33,504,052.86 | | 2,442,367 |
| 342 | STORES EQUIPMENT | 3,517,043.76 | 3,499,982.19 | 5.00 ** | 174,414 |
| 343.1 | SHOP EQUIPMENT | 3,667,357.45 | 3,793,864.35 | 4.00 ** | 147,874 |
| 343.2 | TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT | 19,137,530.03 | 18,575,825.94 | 5.00 ** | 921,442 |
| 344 | LABORATORY EQUIPMENT CONVENTIONAL | 1,296,841.38 | 1,303,708.29 | 1.86 | 24,185 |
| | ELECTRONIC | 7,421,338.93 | 7,757,817.62 | 3.67 | 278,538 |
| | TOTAL ACCOUNT 344 | 8,718,180.31 | 9,061,525.91 | | 302,723 |
| 345 | POWER OPERATED EQUIPMENT | 131,411.12 | 131,411.12 | 7.08 | 9,304 |
| 346 | COMMUNICATION EQUIPMENT EQUIPMENT | 9,160,956.76 | 10,051,956.76 | 6.67 ** | 643,227 |
| | SCADA | 29,985,717.01 | 30,382,736.63 | 10.00 ** | 2,888,119 |
| | TOTAL ACCOUNT 346 | 39,146,673.77 | 40,434,693.39 | | 3,531,346 |
| 347 | MISCELLANEOUS EQUIPMENT | 2,701,491.30 | 2,782,358.38 | 4.00 ** | 109,493 |
| 348 | OTHER TANGIBLE PLANT | 49,497.10 | 59,497.10 | 4.00 ** | 2,197 |
| TOTAL WATER PLANT IN SERVICE | | 5,955,961,169.94 | 6,246,495,189.19 | | 135,447,983 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

TABLE 3. CALCULATION OF DEPRECIATION ACCRUALS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025

| DEPRECIABLE GROUP (1) | ORIGINAL COST AS OF DECEMBER 31, 2024 (2) | ORIGINAL COST AS OF DECEMBER 31, 2025 (3) | COMPOSITE ACCRUAL RATE (4) | ANNUAL ACCRUAL AMOUNT * (5) | |
|---|---|--|-------------------------------------|--------------------------------------|---------------------------|
| CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | | |
| 304.2 | POWER AND PUMPING STRUCTURES | 409,302.95 | 409,302.95 | 1.10 | 4,502 |
| 304.3 | PURIFICATION BUILDINGS | 3,388,656.78 | 3,388,656.78 | 3.15 | 106,743 |
| 304.63 | MISCELLANEOUS STRUCTURES AND IMPROVEMENTS | 175,454.91 | 175,454.91 | 2.63 | 4,614 |
| 307 | WELLS AND SPRINGS | 2,745,810.67 | 2,745,810.67 | 1.96 | 53,818 |
| 310.4 | OTHER POWER PRODUCTION EQUIPMENT | 1,500,000.00 | 1,500,000.00 | 1.96 | 29,400 |
| 311 | ELECTRIC PUMPING EQUIPMENT | 1,822,526.01 | 1,822,526.01 | 2.62 | 47,750 |
| 320 | PURIFICATION SYSTEM - EQUIPMENT | 9,721,907.47 | 9,721,907.47 | 2.46 | 239,159 |
| 330 | DISTRIBUTION RESERVOIRS AND STANDPIPES - TANKS | 2,921,180.43 | 2,921,180.43 | 1.29 | 37,683 |
| 331 | MAINS AND ACCESSORIES | | | | |
| | CAST IRON - 4 INCH AND UNDER | 977,986.06 | 977,986.06 | 2.72 | 26,601 |
| | CAST IRON - 6, 8 AND 10 INCH | 168,109,463.19 | 168,109,463.19 | 1.82 | 3,059,592 |
| | CAST IRON - 12 INCH AND OVER | 21,556,748.58 | 21,556,748.58 | 1.16 | 250,058 |
| | STEEL | 33,299.45 | 33,299.45 | 1.58 | 526 |
| | VALVES | 7,532,577.64 | 7,532,577.64 | 1.29 | 97,170 |
| | ASBESTOS CEMENT | 3,814,630.11 | 3,814,630.11 | 4.22 | 160,977 |
| | PLASTIC | 7,271,034.08 | 7,271,034.08 | 2.69 | 195,591 |
| | TOTAL ACCOUNT 331 | <u>209,295,739.11</u> | <u>209,295,739.11</u> | | <u>3,790,516</u> |
| 333 | SERVICES | 22,228,245.36 | 22,228,245.36 | 1.47 | 326,755 |
| 334 | METERS | 75,740.42 | 75,740.42 | - | 0 |
| 335 | FIRE HYDRANTS | 15,406,832.51 | 15,406,832.51 | 1.67 | 257,294 |
| 343.2 | TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT | 84.00 | 84.00 | - | 0 |
| 344.2 | LABORATORY EQUIPMENT - ELECTRONIC | <u>1,662.00</u> | <u>1,662.00</u> | - | <u>0</u> |
| | TOTAL CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION | <u>269,693,142.62</u> | <u>269,693,142.62</u> | | <u>4,898,235</u> |
| | TOTAL WATER PLANT | <u>5,686,268,027.32</u> | <u>5,976,802,046.57</u> | | <u>130,549,748</u> |

* ACCRUALS CALCULATED BASED ON MONTHLY AVERAGES

** ACCRUAL RATE BASED ON AMORTIZATION PERIOD

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

TABLE 4. AMORTIZATION OF EXPERIENCED AND ESTIMATED NET SALVAGE

| ACCOUNT (1) | 2021 | | 2022 | | 2023 | | 2024 | | 2025 | | NET SALVAGE (12)* | SALVAGE ACCURAL (13)=(12)/5 |
|----------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|--------------------------|----------------------------|-------------------------|-----------------------------------|
| | GROSS SALVAGE (2) | COST OF REMOVAL (3) | GROSS SALVAGE (4) | COST OF REMOVAL (5) | GROSS SALVAGE (6) | COST OF REMOVAL (7) | GROSS SALVAGE (8) | COST OF REMOVAL (9) | GROSS SALVAGE (10) | COST OF REMOVAL (11) | | |
| 304.20 | | | | | | | 12,089.30 | | | 34,944.37 | (47,033.67) | (9,407) |
| 304.30 | | 57,476.44 | | 46,017.15 | 3,058.55 | | 4,690.83 | | | 20,233.92 | (125,359.79) | (25,072) |
| 304.63 | | | | 308,833.47 | | 55,131.82 | 93,876.48 | | | 148,531.66 | (297,539.96) | (59,508) |
| 305.00 | | | | | | | 53,600.79 | | | 8,905.58 | (371,339.84) | (74,268) |
| 307.00 | | 149,453.60 | 100.93 | | | 29,417.81 | 501,664.73 | | | 82,774.80 | (763,210.01) | (152,642) |
| 311.00 | | | | 113.48 | | 245.30 | 227.33 | | | 204.48 | (790.59) | (158) |
| 320.00 | | 3,455.34 | | 23,944.67 | | | 11,287.59 | | 2,010.24 | 10,653.60 | (40,328.07) | (8,066) |
| 330.00 | | | 3.67 | | 5,680.16 | | 4,269.07 | | | 74,688.24 | (78,953.64) | (15,791) |
| 331.00 | | 2,099,925.97 | | 2,376,180.25 | | 2,538,533.32 | 1,742,940.81 | | | 2,297,508.59 | (11,055,088.94) | (2,211,018) |
| 333.00 | | 479,667.07 | | 18,065.68 | | 603,176.26 | 312,090.18 | | | 342,965.92 | (1,755,965.11) | (351,193) |
| 334.02 | | | | | | | | | | | 284,976.83 | 56,995 |
| 334.03 | | 53,731.71 | | | 40,428.69 | | | | 28,974.00 | 64,909.31 | (256,866.00) | (51,373) |
| 335.00 | | | | 164.71 | | 11,549.23 | 160,919.42 | | | 30,004.44 | (166,499.35) | (33,300) |
| 341.10 | | 97,325.00 | | | | 29,130.51 | 31,869.81 | | | | 106,711.27 | 21,342 |
| 343.10 | | 2,950.00 | | | | 6,843.11 | | | 2,543.16 | | 30,371.20 | 6,074 |
| 346.00 | | | | 14,017.34 | | 13,369.48 | 2,373.60 | | | 6,017.26 | (22,408.20) | (4,482) |
| TOTAL | 154,006.71 | 2,884,796.34 | 106,382.80 | 2,787,336.75 | 49,167.40 | 3,267,184.25 | 2,931,899.94 | 77,099.55 | 47,579.12 | 3,122,342.17 | (14,559,323.87) | (2,911,867) |

* COLUMN (12) EQUALS THE SUMMATION OF COLUMNS (2) THROUGH (11).

PART II. DETAILED DEPRECIATION CALCULATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR INST (1) | ORIGINAL COST (2) | ACCRUED DEPRECIATION (3) | AMOUNT | | DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5) | PCT OF COL 4 TOTAL (6) |
|---------------------|-------------------------|--------------------------------|--------|---------|--|---------------------------------|
| | | | (2) | (3) | | |
| 1882 | 26,165 | 24,076 | | 2,089 | 2,089 | 0.0 |
| 1885 | 11,956 | 11,956 | | | 2,089 | 0.0 |
| 1886 | 6,473 | 5,262 | | 1,211 | 3,300 | 0.0 |
| 1887 | 9,511 | 9,027 | | 484 | 3,784 | 0.0 |
| 1891 | 7,531 | 6,092 | | 1,439 | 5,223 | 0.0 |
| 1892 | 1,206 | 1,206 | | | 5,223 | 0.0 |
| 1896 | 115,492 | 96,985 | | 18,507 | 23,730 | 0.0 |
| 1899 | 346 | 334 | | 12 | 23,742 | 0.0 |
| 1900 | 749 | 584 | | 165 | 23,907 | 0.0 |
| 1902 | 21,655 | 18,102 | | 3,553 | 27,460 | 0.0 |
| 1904 | 17,216 | 14,172 | | 3,044 | 30,504 | 0.0 |
| 1905 | 550 | 396 | | 154 | 30,658 | 0.0 |
| 1906 | 4,862 | 3,459 | | 1,403 | 32,061 | 0.0 |
| 1907 | 10,650 | 8,154 | | 2,496 | 34,557 | 0.0 |
| 1908 | 17,201 | 12,130 | | 5,071 | 39,628 | 0.0 |
| 1909 | 193,536 | 170,410 | | 23,126 | 62,754 | 0.0 |
| 1910 | 57,857 | 53,800 | | 4,057 | 66,811 | 0.0 |
| 1911 | 1,969 | 1,410 | | 559 | 67,370 | 0.0 |
| 1912 | 56,396 | 45,502 | | 10,894 | 78,264 | 0.0 |
| 1913 | 15,333 | 10,626 | | 4,707 | 82,971 | 0.0 |
| 1914 | 1,958 | 1,290 | | 668 | 83,639 | 0.0 |
| 1915 | 3 | 2 | | 1 | 83,640 | 0.0 |
| 1916 | 33,430 | 24,837 | | 8,593 | 92,233 | 0.0 |
| 1918 | 11,970 | 7,823 | | 4,147 | 96,380 | 0.0 |
| 1919 | 8,365 | 6,101 | | 2,264 | 98,644 | 0.0 |
| 1920 | 57,839 | 46,394 | | 11,445 | 110,089 | 0.0 |
| 1921 | 23,841 | 21,563 | | 2,278 | 112,367 | 0.0 |
| 1922 | 4,549 | 3,821 | | 728 | 113,095 | 0.0 |
| 1923 | 390,370 | 275,940 | | 114,430 | 227,525 | 0.0 |
| 1924 | 598,020 | 487,275 | | 110,745 | 338,270 | 0.0 |
| 1925 | 77,506 | 51,002 | | 26,504 | 364,774 | 0.0 |
| 1926 | 162,191 | 114,641 | | 47,550 | 412,324 | 0.0 |
| 1927 | 91,984 | 71,659 | | 20,325 | 432,649 | 0.0 |
| 1928 | 54,767 | 43,101 | | 11,666 | 444,315 | 0.0 |
| 1929 | 36,213 | 23,672 | | 12,541 | 456,856 | 0.0 |
| 1930 | 22,257 | 14,728 | | 7,529 | 464,385 | 0.0 |
| 1931 | 72,835 | 54,006 | | 18,829 | 483,214 | 0.0 |
| 1932 | 1,689,734 | 1,247,486 | | 442,248 | 925,462 | 0.0 |
| 1933 | 20,261 | 12,576 | | 7,685 | 933,147 | 0.0 |
| 1934 | 72,102 | 47,319 | | 24,783 | 957,930 | 0.0 |
| 1935 | 66,665 | 50,105 | | 16,560 | 974,490 | 0.0 |
| 1936 | 45,975 | 32,053 | | 13,922 | 988,412 | 0.0 |
| 1937 | 52,036 | 38,712 | | 13,324 | 1,001,736 | 0.0 |
| 1938 | 40,450 | 30,664 | | 9,786 | 1,011,522 | 0.0 |
| 1939 | 43,629 | 31,293 | | 12,336 | 1,023,858 | 0.0 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR INST (1) | ORIGINAL COST (2) | ACCRUED DEPRECIATION (3) | AMOUNT | | DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5) | PCT OF COL 4 TOTAL (6) |
|---------------------|-------------------------|--------------------------------|--------|-----------|--|---------------------------------|
| | | | (2) | (3) | | |
| 1940 | 109,539 | 73,338 | | 36,201 | 1,060,059 | 0.0 |
| 1941 | 69,773 | 47,761 | | 22,012 | 1,082,071 | 0.0 |
| 1942 | 213,593 | 150,249 | | 63,344 | 1,145,415 | 0.0 |
| 1943 | 863,303 | 577,901 | | 285,402 | 1,430,817 | 0.0 |
| 1944 | 41,752 | 34,783 | | 6,969 | 1,437,786 | 0.0 |
| 1945 | 104,326 | 74,292 | | 30,034 | 1,467,820 | 0.0 |
| 1946 | 91,049 | 79,848 | | 11,201 | 1,479,021 | 0.0 |
| 1947 | 469,885 | 342,430 | | 127,455 | 1,606,476 | 0.0 |
| 1948 | 1,247,343 | 990,791 | | 256,552 | 1,863,028 | 0.0 |
| 1949 | 530,044 | 413,380 | | 116,664 | 1,979,692 | 0.0 |
| 1950 | 1,129,091 | 869,848 | | 259,243 | 2,238,935 | 0.0 |
| 1951 | 1,173,635 | 931,463 | | 242,172 | 2,481,107 | 0.1 |
| 1952 | 932,513 | 715,912 | | 216,601 | 2,697,708 | 0.1 |
| 1953 | 2,771,773 | 1,838,096 | | 933,677 | 3,631,385 | 0.1 |
| 1954 | 2,152,832 | 1,557,656 | | 595,176 | 4,226,561 | 0.1 |
| 1955 | 2,113,106 | 1,561,847 | | 551,259 | 4,777,820 | 0.1 |
| 1956 | 2,173,379 | 1,631,453 | | 541,926 | 5,319,746 | 0.1 |
| 1957 | 7,139,275 | 4,397,318 | | 2,741,957 | 8,061,703 | 0.2 |
| 1958 | 2,690,301 | 1,812,580 | | 877,721 | 8,939,424 | 0.2 |
| 1959 | 2,335,097 | 1,515,315 | | 819,782 | 9,759,206 | 0.2 |
| 1960 | 2,589,333 | 1,717,793 | | 871,540 | 10,630,746 | 0.2 |
| 1961 | 2,484,211 | 1,765,726 | | 718,485 | 11,349,231 | 0.2 |
| 1962 | 2,642,484 | 1,757,271 | | 885,213 | 12,234,444 | 0.3 |
| 1963 | 2,271,401 | 1,525,747 | | 745,654 | 12,980,098 | 0.3 |
| 1964 | 3,583,427 | 2,400,600 | | 1,182,827 | 14,162,925 | 0.3 |
| 1965 | 2,626,959 | 1,626,449 | | 1,000,510 | 15,163,435 | 0.3 |
| 1966 | 3,980,698 | 2,407,941 | | 1,572,757 | 16,736,192 | 0.3 |
| 1967 | 3,237,293 | 1,897,598 | | 1,339,695 | 18,075,887 | 0.4 |
| 1968 | 2,135,253 | 1,353,891 | | 781,362 | 18,857,249 | 0.4 |
| 1969 | 3,266,461 | 2,036,479 | | 1,229,982 | 20,087,231 | 0.4 |
| 1970 | 2,790,278 | 1,717,164 | | 1,073,114 | 21,160,345 | 0.4 |
| 1971 | 4,318,735 | 2,701,603 | | 1,617,132 | 22,777,477 | 0.5 |
| 1972 | 8,478,873 | 5,985,829 | | 2,493,044 | 25,270,521 | 0.5 |
| 1973 | 7,293,464 | 4,446,907 | | 2,846,557 | 28,117,078 | 0.6 |
| 1974 | 11,942,213 | 6,759,726 | | 5,182,487 | 33,299,565 | 0.7 |
| 1975 | 9,037,277 | 4,763,768 | | 4,273,509 | 37,573,074 | 0.8 |
| 1976 | 6,763,684 | 4,474,407 | | 2,289,277 | 39,862,351 | 0.8 |
| 1977 | 5,255,853 | 2,989,124 | | 2,266,729 | 42,129,080 | 0.9 |
| 1978 | 8,508,561 | 4,864,879 | | 3,643,682 | 45,772,762 | 1.0 |
| 1979 | 10,086,280 | 5,345,874 | | 4,740,406 | 50,513,168 | 1.1 |
| 1980 | 9,458,758 | 5,203,438 | | 4,255,320 | 54,768,488 | 1.1 |
| 1981 | 7,771,767 | 4,156,767 | | 3,615,000 | 58,383,488 | 1.2 |
| 1982 | 6,870,976 | 3,572,966 | | 3,298,010 | 61,681,498 | 1.3 |
| 1983 | 6,900,015 | 3,762,726 | | 3,137,289 | 64,818,787 | 1.4 |
| 1984 | 15,493,996 | 8,759,881 | | 6,734,115 | 71,552,902 | 1.5 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR INST (1) | ORIGINAL COST (2) | ACCRUED DEPRECIATION (3) | AMOUNT | | DEPRECIATED ORIGINAL COST CUMULATIVE AMOUNT (5) | PCT OF COL 4 TOTAL (6) |
|---------------------|-------------------------|--------------------------------|---------------|---------------|--|---------------------------------|
| | | | (2) | (3) | | |
| 1985 | 18,418,236 | 9,735,084 | 8,683,152 | | 80,236,054 | 1.7 |
| 1986 | 18,356,130 | 9,777,620 | 8,578,510 | | 88,814,564 | 1.9 |
| 1987 | 19,806,309 | 10,797,291 | 9,009,018 | | 97,823,582 | 2.0 |
| 1988 | 27,071,369 | 14,494,137 | 12,577,232 | | 110,400,814 | 2.3 |
| 1989 | 32,934,114 | 16,342,862 | 16,591,252 | | 126,992,066 | 2.7 |
| 1990 | 26,688,583 | 13,331,806 | 13,356,777 | | 140,348,843 | 2.9 |
| 1991 | 44,819,214 | 24,762,512 | 20,056,702 | | 160,405,545 | 3.4 |
| 1992 | 22,228,643 | 10,521,526 | 11,707,117 | | 172,112,662 | 3.6 |
| 1993 | 44,353,228 | 21,314,967 | 23,038,261 | | 195,150,923 | 4.1 |
| 1994 | 28,635,409 | 11,968,729 | 16,666,680 | | 211,817,603 | 4.4 |
| 1995 | 47,816,944 | 23,886,408 | 23,930,536 | | 235,748,139 | 4.9 |
| 1996 | 25,581,114 | 11,288,974 | 14,292,140 | | 250,040,279 | 5.2 |
| 1997 | 37,602,281 | 16,772,188 | 20,830,093 | | 270,870,372 | 5.7 |
| 1998 | 80,763,721 | 33,856,298 | 46,907,423 | | 317,777,795 | 6.6 |
| 1999 | 57,926,686 | 25,585,265 | 32,341,421 | | 350,119,216 | 7.3 |
| 2000 | 103,526,033 | 42,007,481 | 61,518,552 | | 411,637,768 | 8.6 |
| 2001 | 71,558,211 | 27,813,262 | 43,744,949 | | 455,382,717 | 9.5 |
| 2002 | 129,493,580 | 51,627,036 | 77,866,544 | | 533,249,261 | 11.1 |
| 2003 | 68,489,656 | 28,983,240 | 39,506,416 | | 572,755,677 | 12.0 |
| 2004 | 111,687,614 | 51,809,339 | 59,878,275 | | 632,633,952 | 13.2 |
| 2005 | 111,730,185 | 45,083,227 | 66,646,958 | | 699,280,910 | 14.6 |
| 2006 | 142,446,707 | 48,735,977 | 93,710,730 | | 792,991,640 | 16.6 |
| 2007 | 131,595,998 | 43,209,617 | 88,386,382 | | 881,378,021 | 18.4 |
| 2008 | 174,760,828 | 53,433,998 | 121,326,831 | 1,002,704,851 | 1,002,704,851 | 21.0 |
| 2009 | 182,748,397 | 54,541,931 | 128,206,466 | 1,130,911,317 | 1,130,911,317 | 23.6 |
| 2010 | 264,093,438 | 74,337,454 | 189,755,984 | 1,320,667,301 | 1,320,667,301 | 27.6 |
| 2011 | 232,538,053 | 59,899,613 | 172,638,440 | 1,493,305,741 | 1,493,305,741 | 31.2 |
| 2012 | 221,764,088 | 57,451,173 | 164,312,915 | 1,657,618,656 | 1,657,618,656 | 34.6 |
| 2013 | 193,626,159 | 43,121,230 | 150,504,929 | 1,808,123,585 | 1,808,123,585 | 37.8 |
| 2014 | 190,760,224 | 37,466,149 | 153,294,075 | 1,961,417,660 | 1,961,417,660 | 41.0 |
| 2015 | 216,957,857 | 46,434,876 | 170,522,981 | 2,131,940,641 | 2,131,940,641 | 44.6 |
| 2016 | 233,140,567 | 46,030,832 | 187,109,735 | 2,319,050,376 | 2,319,050,376 | 48.5 |
| 2017 | 296,964,379 | 54,338,951 | 242,625,428 | 2,561,675,804 | 2,561,675,804 | 53.5 |
| 2018 | 306,774,698 | 54,166,677 | 252,608,021 | 2,814,283,825 | 2,814,283,825 | 58.8 |
| 2019 | 333,377,407 | 49,287,608 | 284,089,799 | 3,098,373,624 | 3,098,373,624 | 64.8 |
| 2020 | 272,363,451 | 32,243,638 | 240,119,813 | 3,338,493,437 | 3,338,493,437 | 69.8 |
| 2021 | 305,301,810 | 35,375,370 | 269,926,440 | 3,608,419,877 | 3,608,419,877 | 75.4 |
| 2022 | 257,648,272 | 23,692,011 | 233,956,261 | 3,842,376,138 | 3,842,376,138 | 80.3 |
| 2023 | 343,582,032 | 19,574,150 | 324,007,882 | 4,166,384,020 | 4,166,384,020 | 87.1 |
| 2024 | 312,556,930 | 11,266,602 | 301,290,328 | 4,467,674,348 | 4,467,674,348 | 93.4 |
| 2025 | 321,611,171 | 4,179,656 | 317,431,515 | 4,785,105,863 | 4,785,105,863 | 100.0 |
| TOTAL | 6,246,495,189 | 1,461,389,326 | 4,785,105,865 | | | |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR INST (1) | ORIGINAL COST (2) | ACCRUED DEPRECIATION (3) | AMOUNT | | DEPRECIATED ORIGINAL COST | |
|---------------------|-------------------------|--------------------------------|--------|---------|-----------------------------|---------------------------------|
| | | | (2) - | (3) | CUMULATIVE AMOUNT (5) | PCT OF COL 4 TOTAL (6) |
| | | | (4) | | | |
| 1914 | 3,500 | 2,985 | | 515 | 515 | 0.0 |
| 1916 | 2,062 | 1,747 | | 315 | 830 | 0.0 |
| 1919 | 3,453 | 2,852 | | 601 | 1,431 | 0.0 |
| 1924 | 400 | 329 | | 71 | 1,502 | 0.0 |
| 1925 | 36,834 | 32,884 | | 3,950 | 5,452 | 0.0 |
| 1926 | 63,183 | 54,896 | | 8,287 | 13,739 | 0.0 |
| 1927 | 34,913 | 31,602 | | 3,311 | 17,050 | 0.0 |
| 1928 | 44,244 | 38,322 | | 5,922 | 22,972 | 0.0 |
| 1929 | 43,378 | 37,924 | | 5,454 | 28,426 | 0.0 |
| 1930 | 36,660 | 30,942 | | 5,718 | 34,144 | 0.0 |
| 1931 | 24,312 | 19,730 | | 4,582 | 38,726 | 0.0 |
| 1932 | 2,996 | 2,470 | | 526 | 39,252 | 0.0 |
| 1933 | 2,748 | 2,211 | | 537 | 39,789 | 0.0 |
| 1934 | 5,941 | 4,853 | | 1,088 | 40,877 | 0.0 |
| 1935 | 5,210 | 4,194 | | 1,016 | 41,893 | 0.0 |
| 1936 | 13,211 | 10,562 | | 2,649 | 44,542 | 0.0 |
| 1937 | 15,552 | 12,396 | | 3,156 | 47,698 | 0.0 |
| 1938 | 26,948 | 21,350 | | 5,598 | 53,296 | 0.0 |
| 1939 | 9,228 | 7,446 | | 1,782 | 55,078 | 0.0 |
| 1940 | 11,910 | 9,479 | | 2,431 | 57,509 | 0.0 |
| 1941 | 7,064 | 5,667 | | 1,397 | 58,906 | 0.0 |
| 1942 | 3,887 | 3,061 | | 826 | 59,732 | 0.0 |
| 1943 | 1,211 | 947 | | 264 | 59,996 | 0.0 |
| 1944 | 5,673 | 4,420 | | 1,253 | 61,249 | 0.0 |
| 1945 | 14,230 | 11,060 | | 3,170 | 64,419 | 0.0 |
| 1946 | 49,701 | 38,159 | | 11,542 | 75,961 | 0.0 |
| 1947 | 124,210 | 95,394 | | 28,816 | 104,777 | 0.1 |
| 1948 | 201,043 | 153,348 | | 47,695 | 152,472 | 0.1 |
| 1949 | 185,141 | 140,369 | | 44,772 | 197,244 | 0.1 |
| 1950 | 514,987 | 388,631 | | 126,356 | 323,600 | 0.2 |
| 1951 | 362,549 | 272,456 | | 90,093 | 413,693 | 0.2 |
| 1952 | 366,976 | 276,792 | | 90,184 | 503,877 | 0.3 |
| 1953 | 577,452 | 433,204 | | 144,248 | 648,125 | 0.3 |
| 1954 | 539,897 | 403,270 | | 136,627 | 784,752 | 0.4 |
| 1955 | 498,903 | 371,727 | | 127,176 | 911,928 | 0.5 |
| 1956 | 347,346 | 258,195 | | 89,151 | 1,001,079 | 0.5 |
| 1957 | 279,212 | 206,015 | | 73,197 | 1,074,276 | 0.5 |
| 1958 | 242,550 | 177,318 | | 65,232 | 1,139,508 | 0.6 |
| 1959 | 273,239 | 199,079 | | 74,160 | 1,213,668 | 0.6 |
| 1960 | 234,311 | 169,210 | | 65,101 | 1,278,769 | 0.6 |
| 1961 | 210,686 | 150,717 | | 59,969 | 1,338,738 | 0.7 |
| 1962 | 138,522 | 98,505 | | 40,017 | 1,378,755 | 0.7 |
| 1963 | 232,324 | 177,021 | | 55,303 | 1,434,058 | 0.7 |
| 1964 | 339,275 | 255,235 | | 84,040 | 1,518,098 | 0.8 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR INST (1) | ORIGINAL COST (2) | ACCRUED DEPRECIATION (3) | AMOUNT | | DEPRECIATED ORIGINAL COST | PCT OF |
|---------------------|-------------------------|--------------------------------|-----------|---------|-----------------------------|-----------------------|
| | | | (2) | (3) | CUMULATIVE AMOUNT (5) | COL 4 TOTAL (6) |
| 1965 | 314,368 | 246,894 | | 67,474 | 1,585,572 | 0.8 |
| 1966 | 259,442 | 195,630 | | 63,812 | 1,649,384 | 0.8 |
| 1967 | 288,796 | 209,072 | | 79,724 | 1,729,108 | 0.9 |
| 1968 | 328,393 | 242,530 | | 85,863 | 1,814,971 | 0.9 |
| 1969 | 262,158 | 199,601 | | 62,557 | 1,877,528 | 0.9 |
| 1970 | 471,490 | 349,335 | | 122,155 | 1,999,683 | 1.0 |
| 1971 | 240,215 | 166,743 | | 73,472 | 2,073,155 | 1.0 |
| 1972 | 710,944 | 488,637 | | 222,307 | 2,295,462 | 1.1 |
| 1973 | 910,501 | 658,552 | | 251,949 | 2,547,411 | 1.3 |
| 1974 | 810,604 | 588,246 | | 222,358 | 2,769,769 | 1.4 |
| 1975 | 689,331 | 476,429 | | 212,902 | 2,982,671 | 1.5 |
| 1976 | 606,995 | 424,037 | | 182,958 | 3,165,629 | 1.6 |
| 1977 | 350,135 | 252,119 | | 98,016 | 3,263,645 | 1.6 |
| 1978 | 1,616,124 | 1,045,548 | | 570,576 | 3,834,221 | 1.9 |
| 1979 | 1,165,626 | 789,542 | | 376,084 | 4,210,305 | 2.1 |
| 1980 | 1,041,829 | 694,705 | | 347,124 | 4,557,429 | 2.3 |
| 1981 | 935,003 | 609,483 | | 325,520 | 4,882,949 | 2.4 |
| 1982 | 803,613 | 518,357 | | 285,256 | 5,168,205 | 2.6 |
| 1983 | 1,339,833 | 840,677 | | 499,156 | 5,667,361 | 2.8 |
| 1984 | 2,028,941 | 1,231,687 | | 797,254 | 6,464,615 | 3.2 |
| 1985 | 1,094,262 | 712,911 | | 381,351 | 6,845,966 | 3.4 |
| 1986 | 2,348,701 | 1,440,690 | | 908,011 | 7,753,977 | 3.9 |
| 1987 | 1,826,205 | 972,386 | | 853,819 | 8,607,796 | 4.3 |
| 1988 | 1,839,302 | 987,592 | | 851,710 | 9,459,506 | 4.7 |
| 1989 | 3,845,482 | 1,897,222 | 1,948,260 | | 11,407,766 | 5.7 |
| 1990 | 3,163,679 | 1,584,646 | 1,579,033 | | 12,986,799 | 6.5 |
| 1991 | 2,709,970 | 1,358,493 | 1,351,477 | | 14,338,276 | 7.1 |
| 1992 | 3,169,879 | 1,545,890 | 1,623,989 | | 15,962,265 | 7.9 |
| 1993 | 1,567,559 | 727,058 | 840,501 | | 16,802,766 | 8.4 |
| 1994 | 1,063,142 | 469,087 | 594,055 | | 17,396,821 | 8.7 |
| 1995 | 652,155 | 288,852 | 363,303 | | 17,760,124 | 8.8 |
| 1996 | 896,838 | 377,748 | 519,090 | | 18,279,214 | 9.1 |
| 1997 | 2,165,348 | 983,556 | 1,181,792 | | 19,461,006 | 9.7 |
| 1998 | 5,927,124 | 2,359,650 | 3,567,474 | | 23,028,480 | 11.5 |
| 1999 | 2,330,278 | 953,609 | 1,376,669 | | 24,405,149 | 12.1 |
| 2000 | 2,559,392 | 970,846 | 1,588,546 | | 25,993,695 | 12.9 |
| 2001 | 3,205,101 | 1,215,352 | 1,989,749 | | 27,983,444 | 13.9 |
| 2002 | 10,501,657 | 3,622,016 | 6,879,641 | | 34,863,085 | 17.3 |
| 2003 | 9,879,718 | 3,315,761 | 6,563,957 | | 41,427,042 | 20.6 |
| 2004 | 2,422,274 | 698,733 | 1,723,541 | | 43,150,583 | 21.5 |
| 2005 | 4,641,006 | 1,398,487 | 3,242,519 | | 46,393,102 | 23.1 |
| 2006 | 3,589,279 | 1,015,883 | 2,573,396 | | 48,966,498 | 24.3 |
| 2007 | 9,721,433 | 2,705,595 | 7,015,838 | | 55,982,336 | 27.8 |
| 2008 | 1,253,222 | 331,080 | 922,142 | | 56,904,478 | 28.3 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

CUMULATIVE DEPRECIATED ORIGINAL COST BY YEAR INSTALLED
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR INST (1) | ORIGINAL COST (2) | ACCRUED DEPRECIATION (3) | AMOUNT | | DEPRECIATED ORIGINAL COST | PCT OF |
|---------------------|-------------------------|--------------------------------|--------|-------------|-----------------------------|-----------------------|
| | | | (2) | (3) | CUMULATIVE AMOUNT (5) | COL 4 TOTAL (6) |
| 2009 | 1,026,722 | 219,582 | | 807,140 | 57,711,618 | 28.7 |
| 2010 | 2,519,558 | 565,441 | | 1,954,117 | 59,665,735 | 29.7 |
| 2011 | 5,739,512 | 1,192,069 | | 4,547,443 | 64,213,178 | 31.9 |
| 2012 | 20,812,189 | 4,794,324 | | 16,017,865 | 80,231,043 | 39.9 |
| 2013 | 8,333,561 | 1,576,861 | | 6,756,700 | 86,987,743 | 43.3 |
| 2014 | 8,967,895 | 1,478,992 | | 7,488,903 | 94,476,646 | 47.0 |
| 2015 | 13,989,530 | 2,208,568 | | 11,780,961 | 106,257,608 | 52.8 |
| 2016 | 11,263,528 | 1,611,087 | | 9,652,441 | 115,910,050 | 57.6 |
| 2017 | 19,366,581 | 2,847,184 | | 16,519,396 | 132,429,447 | 65.9 |
| 2018 | 10,830,989 | 1,258,250 | | 9,572,668 | 142,002,116 | 70.6 |
| 2019 | 14,254,105 | 1,340,217 | | 12,913,888 | 154,916,005 | 77.0 |
| 2020 | 15,094,486 | 1,217,487 | | 13,876,999 | 168,793,004 | 83.9 |
| 2021 | 3,824,002 | 257,509 | | 3,566,493 | 172,359,497 | 85.7 |
| 2022 | 777,962 | 42,856 | | 735,106 | 173,094,603 | 86.1 |
| 2023 | 23,108,176 | 1,082,052 | | 22,026,124 | 195,120,727 | 97.0 |
| 2024 | 6,100,000 | 125,015 | | 5,974,985 | 201,095,712 | 100.0 |
| TOTAL | 269,693,143 | 68,597,435 | | 201,095,708 | | |

UTILITY PLANT IN SERVICE

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CRUM CREEK PUMPING STATION | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 85-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2035 | | | | | | |
| 1999 | 34,593.83 | 25,669 | 25,793 | 8,801 | 9.21 | 956 |
| 2000 | 29,929.63 | 21,980 | 22,086 | 7,844 | 9.22 | 851 |
| 2001 | 10,860.59 | 7,876 | 7,914 | 2,947 | 9.28 | 318 |
| 2006 | 3,047.86 | 2,062 | 2,072 | 976 | 9.32 | 105 |
| 2011 | 5,123.70 | 3,120 | 3,135 | 1,989 | 9.31 | 214 |
| 2012 | 171,273.42 | 101,274 | 101,761 | 69,512 | 9.33 | 7,450 |
| 2013 | 229,144.31 | 131,185 | 131,816 | 97,328 | 9.33 | 10,432 |
| 2014 | 27,559.71 | 15,213 | 15,286 | 12,274 | 9.33 | 1,316 |
| 2016 | 22,323.35 | 11,240 | 11,294 | 11,029 | 9.37 | 1,177 |
| 2017 | 4,408.24 | 2,098 | 2,108 | 2,300 | 9.36 | 246 |
| 2023 | 605,553.94 | 127,166 | 127,778 | 477,776 | 9.40 | 50,827 |
| | 1,143,818.58 | 448,883 | 451,043 | 692,776 | | 73,892 |
| PICKERING CREEK PUMPING STATION | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 85-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2033 | | | | | | |
| 2000 | 12,406.42 | 9,617 | 9,663 | 2,743 | 7.39 | 371 |
| 2002 | 26,605.00 | 20,257 | 20,354 | 6,251 | 7.36 | 849 |
| 2004 | 50,625.93 | 37,661 | 37,842 | 12,784 | 7.40 | 1,728 |
| 2008 | 4,181.56 | 2,942 | 2,956 | 1,225 | 7.38 | 166 |
| 2011 | 104,118.31 | 68,989 | 69,321 | 34,797 | 7.38 | 4,715 |
| 2012 | 86,411.03 | 55,761 | 56,029 | 30,382 | 7.42 | 4,095 |
| 2013 | 63,063.82 | 39,573 | 39,763 | 23,300 | 7.42 | 3,140 |
| 2014 | 159,059.78 | 96,772 | 97,238 | 61,822 | 7.40 | 8,354 |
| 2017 | 13,060.67 | 6,972 | 7,006 | 6,055 | 7.42 | 816 |
| 2018 | 4,105.34 | 2,063 | 2,073 | 2,032 | 7.43 | 273 |
| 2025 | 113,870.19 | 7,162 | 7,196 | 106,674 | 7.45 | 14,319 |
| | 637,508.05 | 347,769 | 349,442 | 288,066 | | 38,826 |
| NESHAMINY CREEK PUMPING STATION | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 85-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2034 | | | | | | |
| 1909 | 49,095.04 | 46,326 | 46,549 | 2,546 | 6.96 | 366 |
| 1926 | 294.63 | 273 | 274 | 20 | 8.02 | 2 |
| 1931 | 10,578.47 | 9,797 | 9,844 | 734 | 7.54 | 97 |
| 1932 | 8,494.38 | 7,862 | 7,900 | 595 | 7.52 | 79 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| NESHAMINY CREEK PUMPING STATION | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 85-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2034 | | | | | | |
| 1933 | 7.78 | 7 | 7 | 1 | 7.50 | |
| 1935 | 88.39 | 82 | 82 | 6 | 7.54 | 1 |
| 1937 | 1,718.62 | 1,582 | 1,590 | 129 | 7.65 | 17 |
| 1938 | 1,973.05 | 1,813 | 1,822 | 151 | 7.73 | 20 |
| 1940 | 348.33 | 319 | 321 | 28 | 7.96 | 4 |
| 1943 | 89.02 | 82 | 82 | 7 | 7.59 | 1 |
| 1946 | 326.31 | 296 | 297 | 29 | 8.22 | 4 |
| 1948 | 1,695.95 | 1,538 | 1,545 | 151 | 7.97 | 19 |
| 1949 | 576.21 | 525 | 528 | 49 | 7.53 | 7 |
| 1956 | 5,253.33 | 4,710 | 4,733 | 521 | 8.02 | 65 |
| 1965 | 543.47 | 480 | 482 | 61 | 7.99 | 8 |
| 1970 | 6,870.80 | 5,987 | 6,016 | 855 | 8.19 | 104 |
| 1971 | 386.64 | 337 | 339 | 48 | 8.00 | 6 |
| 1972 | 34,434.97 | 29,845 | 29,989 | 4,446 | 8.23 | 540 |
| 1973 | 3,708.60 | 3,212 | 3,227 | 481 | 8.11 | 59 |
| 1975 | 19,785.20 | 17,086 | 17,168 | 2,617 | 7.98 | 328 |
| 1976 | 1,004.27 | 865 | 869 | 135 | 7.97 | 17 |
| 1977 | 36,425.51 | 31,268 | 31,418 | 5,007 | 8.00 | 626 |
| 1978 | 5,978.89 | 5,112 | 5,137 | 842 | 8.06 | 104 |
| 1979 | 65,345.44 | 55,609 | 55,877 | 9,469 | 8.14 | 1,163 |
| 1980 | 4,858.87 | 4,112 | 4,132 | 727 | 8.26 | 88 |
| 1981 | 15,647.09 | 13,230 | 13,294 | 2,353 | 8.13 | 289 |
| 1982 | 10,836.43 | 9,145 | 9,189 | 1,647 | 8.05 | 205 |
| 1983 | 12,442.51 | 10,417 | 10,467 | 1,975 | 8.26 | 239 |
| 1984 | 5,128.45 | 4,278 | 4,299 | 830 | 8.25 | 101 |
| 1986 | 1,494.54 | 1,240 | 1,246 | 249 | 8.12 | 31 |
| 1987 | 23,554.81 | 19,407 | 19,500 | 4,054 | 8.23 | 493 |
| 1988 | 22,452.53 | 18,438 | 18,527 | 3,926 | 8.16 | 481 |
| 1989 | 40,948.71 | 33,480 | 33,641 | 7,308 | 8.14 | 898 |
| 1990 | 36,294.14 | 29,507 | 29,649 | 6,645 | 8.17 | 813 |
| 1993 | 7,583.43 | 6,038 | 6,067 | 1,516 | 8.32 | 182 |
| 2002 | 36,032.66 | 26,588 | 26,716 | 9,317 | 8.35 | 1,116 |
| 2005 | 17,420.60 | 12,393 | 12,453 | 4,968 | 8.32 | 597 |
| 2007 | 6,598.07 | 4,553 | 4,575 | 2,023 | 8.31 | 243 |
| 2008 | 17,131.67 | 11,602 | 11,658 | 5,474 | 8.34 | 656 |
| 2011 | 1,742.71 | 1,104 | 1,109 | 633 | 8.38 | 76 |
| 2012 | 250.53 | 155 | 156 | 95 | 8.38 | 11 |
| 2013 | 249,644.40 | 149,487 | 150,206 | 99,438 | 8.38 | 11,866 |
| 2014 | 57,890.15 | 33,484 | 33,645 | 24,245 | 8.38 | 2,893 |
| 2016 | 1,489.28 | 791 | 795 | 694 | 8.39 | 83 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| NESHAMINY CREEK PUMPING STATION | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 85-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2034 | | | | | | |
| 2017 | 486.67 | 245 | 246 | 240 | 8.39 | 29 |
| 2018 | 45,801.62 | 21,609 | 21,713 | 24,089 | 8.40 | 2,868 |
| 2020 | 41,864.50 | 16,553 | 16,633 | 25,232 | 8.41 | 3,000 |
| 2025 | 85,402.64 | 4,783 | 4,806 | 80,597 | 8.43 | 9,561 |
| | 998,020.31 | 657,652 | 660,816 | 337,204 | | 40,456 |

UPPER MERION RESERVOIR
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5
PROBABLE RETIREMENT YEAR.. 6-2053

| | | | | | | |
|------|---------------|-----------|-----------|-----------|-------|---------|
| 1969 | 5,832.14 | 4,185 | 4,205 | 1,627 | 22.24 | 73 |
| 1972 | 10,438.14 | 7,371 | 7,406 | 3,032 | 22.26 | 136 |
| 1973 | 122.34 | 85 | 85 | 37 | 22.69 | 2 |
| 1986 | 325.57 | 204 | 205 | 121 | 23.40 | 5 |
| 1992 | 140.54 | 82 | 82 | 58 | 23.97 | 2 |
| 1993 | 7,152.11 | 4,114 | 4,134 | 3,018 | 24.00 | 126 |
| 1994 | 884.66 | 502 | 504 | 380 | 24.06 | 16 |
| 1995 | 1,414.40 | 790 | 794 | 621 | 24.14 | 26 |
| 1996 | 13,182.68 | 7,233 | 7,268 | 5,915 | 24.26 | 244 |
| 2003 | 93,473.54 | 44,587 | 44,802 | 48,672 | 24.67 | 1,973 |
| 2006 | 25,819.68 | 11,379 | 11,434 | 14,386 | 24.75 | 581 |
| 2007 | 146.49 | 63 | 63 | 83 | 24.79 | 3 |
| 2010 | 4,017.00 | 1,538 | 1,545 | 2,472 | 24.99 | 99 |
| 2011 | 32,759.50 | 12,016 | 12,074 | 20,686 | 25.03 | 826 |
| 2012 | 61,975.36 | 21,667 | 21,771 | 40,204 | 25.11 | 1,601 |
| 2013 | 30,368.86 | 10,058 | 10,106 | 20,262 | 25.24 | 803 |
| 2014 | 171,736.28 | 53,719 | 53,977 | 117,759 | 25.26 | 4,662 |
| 2015 | 14,506.75 | 4,250 | 4,270 | 10,236 | 25.34 | 404 |
| 2017 | 31,252.14 | 7,838 | 7,876 | 23,376 | 25.40 | 920 |
| 2020 | 10,227,885.34 | 1,811,358 | 1,820,074 | 8,407,812 | 25.56 | 328,944 |
| | 10,733,433.52 | 2,003,039 | 2,012,677 | 8,720,757 | | 341,446 |

PICKERING EAST
INTERIM SURVIVOR CURVE.. IOWA 85-S0.5
PROBABLE RETIREMENT YEAR.. 6-2066

| | | | | | | |
|------|--------------|-----------|-----------|-----------|-------|--------|
| 1990 | 101,089.88 | 53,477 | 53,734 | 47,356 | 31.61 | 1,498 |
| 1991 | 6,402,419.24 | 3,335,660 | 3,351,710 | 3,050,709 | 31.72 | 96,176 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PICKERING EAST | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 85-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2066 | | | | | | |
| 1992 | 53,417.08 | 27,382 | 27,514 | 25,903 | 31.86 | 813 |
| 1994 | 62,666.63 | 30,995 | 31,144 | 31,522 | 32.19 | 979 |
| 1998 | 6,079.25 | 2,792 | 2,805 | 3,274 | 32.38 | 101 |
| 1999 | 1,916.96 | 858 | 862 | 1,055 | 32.67 | 32 |
| 2007 | 39,068.88 | 13,877 | 13,944 | 25,125 | 33.58 | 748 |
| 2008 | 8,039.27 | 2,743 | 2,756 | 5,283 | 33.78 | 156 |
| 2011 | 6,751.09 | 2,017 | 2,027 | 4,724 | 34.04 | 139 |
| 2012 | 45,349.71 | 12,798 | 12,860 | 32,490 | 34.34 | 946 |
| 2014 | 25,560.39 | 6,408 | 6,439 | 19,122 | 34.37 | 556 |
| 2016 | 67,365.00 | 14,463 | 14,533 | 52,832 | 34.75 | 1,520 |
| 2025 | 142,337.74 | 1,993 | 2,003 | 140,335 | 35.34 | 3,971 |
| | 6,962,061.12 | 3,505,463 | 3,522,330 | 3,439,731 | | 107,635 |
| EDGELY WELL FIELD PUMPING STATION | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 85-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2086 | | | | | | |
| 2011 | 3,108,840.15 | 775,345 | 779,075 | 2,329,765 | 43.64 | 53,386 |
| 2013 | 6,244.57 | 1,374 | 1,381 | 4,864 | 44.32 | 110 |
| 2015 | 1,999.62 | 380 | 382 | 1,618 | 44.75 | 36 |
| 2017 | 33,096.80 | 5,262 | 5,287 | 27,809 | 44.97 | 618 |
| | 3,150,181.14 | 782,361 | 786,125 | 2,364,056 | | 54,150 |
| OTHER STRUCTURES | | | | | | |
| SURVIVOR CURVE.. IOWA 50-R3 | | | | | | |
| 1938 | 473.43 | 473 | 473 | | | |
| 1939 | 34.86 | 35 | 35 | | | |
| 1940 | 1,317.92 | 1,318 | 1,318 | | | |
| 1944 | 644.98 | 641 | 644 | 1 | 0.47 | 1 |
| 1950 | 4,914.11 | 4,786 | 4,809 | 105 | 2.02 | 52 |
| 1951 | 17,808.07 | 17,247 | 17,330 | 478 | 2.42 | 198 |
| 1952 | 4,121.24 | 3,968 | 3,987 | 134 | 2.84 | 47 |
| 1953 | 11,372.55 | 10,965 | 11,018 | 355 | 2.69 | 132 |
| 1954 | 62,111.11 | 59,509 | 59,795 | 2,316 | 3.13 | 740 |
| 1955 | 9,769.03 | 9,298 | 9,343 | 426 | 3.57 | 119 |
| 1956 | 41,491.71 | 39,508 | 39,698 | 1,794 | 3.49 | 514 |
| 1957 | 12,726.59 | 12,030 | 12,088 | 639 | 3.96 | 161 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| OTHER STRUCTURES | | | | | | |
| SURVIVOR CURVE.. IOWA 50-R3 | | | | | | |
| 1958 | 46,981.19 | 44,397 | 44,611 | 2,371 | 3.93 | 603 |
| 1959 | 1,022.83 | 959 | 964 | 59 | 4.43 | 13 |
| 1961 | 12,610.56 | 11,713 | 11,769 | 841 | 4.94 | 170 |
| 1962 | 79.09 | 73 | 73 | 6 | 4.99 | 1 |
| 1963 | 27,605.35 | 25,535 | 25,658 | 1,947 | 5.07 | 384 |
| 1964 | 5,238.45 | 4,801 | 4,824 | 414 | 5.61 | 74 |
| 1965 | 9,485.73 | 8,666 | 8,708 | 778 | 5.72 | 136 |
| 1966 | 12,567.71 | 11,366 | 11,421 | 1,147 | 6.29 | 182 |
| 1967 | 747.52 | 673 | 676 | 71 | 6.44 | 11 |
| 1968 | 13,713.19 | 12,301 | 12,360 | 1,353 | 6.60 | 205 |
| 1969 | 13,660.42 | 12,195 | 12,254 | 1,407 | 6.79 | 207 |
| 1970 | 47,980.00 | 42,338 | 42,542 | 5,438 | 7.40 | 735 |
| 1971 | 11,254.53 | 9,875 | 9,923 | 1,332 | 7.61 | 175 |
| 1972 | 54,279.22 | 47,331 | 47,559 | 6,720 | 7.85 | 856 |
| 1973 | 173,978.57 | 149,796 | 150,517 | 23,462 | 8.48 | 2,767 |
| 1974 | 22,866.14 | 19,548 | 19,642 | 3,224 | 8.74 | 369 |
| 1975 | 109,708.43 | 93,077 | 93,525 | 16,184 | 9.02 | 1,794 |
| 1976 | 6,897.96 | 5,771 | 5,799 | 1,099 | 9.67 | 114 |
| 1977 | 4,127.18 | 3,423 | 3,439 | 688 | 9.98 | 69 |
| 1978 | 174,824.68 | 143,671 | 144,362 | 30,462 | 10.30 | 2,957 |
| 1979 | 27,589.83 | 22,323 | 22,430 | 5,159 | 10.97 | 470 |
| 1980 | 29,831.04 | 23,889 | 24,004 | 5,827 | 11.32 | 515 |
| 1981 | 91,938.69 | 72,411 | 72,759 | 19,179 | 12.00 | 1,598 |
| 1982 | 18,322.27 | 14,266 | 14,335 | 3,988 | 12.37 | 322 |
| 1983 | 3,601.11 | 2,755 | 2,768 | 833 | 13.06 | 64 |
| 1984 | 17,515.92 | 13,230 | 13,294 | 4,222 | 13.45 | 314 |
| 1985 | 143,571.55 | 106,415 | 106,927 | 36,644 | 14.14 | 2,592 |
| 1986 | 391,102.34 | 285,818 | 287,193 | 103,909 | 14.55 | 7,142 |
| 1987 | 182,148.54 | 130,437 | 131,065 | 51,084 | 15.26 | 3,348 |
| 1988 | 440,012.05 | 310,208 | 311,701 | 128,311 | 15.69 | 8,178 |
| 1989 | 211,295.96 | 145,752 | 146,453 | 64,843 | 16.41 | 3,951 |
| 1990 | 113,813.49 | 77,166 | 77,537 | 36,276 | 16.86 | 2,152 |
| 1991 | 204,007.61 | 135,135 | 135,785 | 68,222 | 17.58 | 3,881 |
| 1992 | 503,970.41 | 325,867 | 327,435 | 176,535 | 18.31 | 9,641 |
| 1993 | 497,550.35 | 315,347 | 316,865 | 180,686 | 18.78 | 9,621 |
| 1994 | 300,927.67 | 185,793 | 186,687 | 114,241 | 19.52 | 5,853 |
| 1995 | 809,397.82 | 486,286 | 488,626 | 320,772 | 20.26 | 15,833 |
| 1996 | 167,343.77 | 98,231 | 98,704 | 68,640 | 20.75 | 3,308 |
| 1997 | 56,497.04 | 32,203 | 32,358 | 24,139 | 21.50 | 1,123 |
| 1998 | 248,295.70 | 137,258 | 137,919 | 110,377 | 22.25 | 4,961 |
| 1999 | 519,654.96 | 279,574 | 280,919 | 238,736 | 22.76 | 10,489 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| OTHER STRUCTURES | | | | | | |
| SURVIVOR CURVE.. IOWA 50-R3 | | | | | | |
| 2000 | 527,096.23 | 274,195 | 275,514 | 251,582 | 23.52 | 10,697 |
| 2001 | 781,389.40 | 392,414 | 394,302 | 387,087 | 24.28 | 15,943 |
| 2002 | 3,722,512.36 | 1,802,068 | 1,810,740 | 1,911,772 | 25.04 | 76,349 |
| 2003 | 173,841.81 | 81,358 | 81,750 | 92,092 | 25.58 | 3,600 |
| 2004 | 116,265.09 | 52,250 | 52,501 | 63,764 | 26.34 | 2,421 |
| 2005 | 827,305.81 | 356,155 | 357,869 | 469,437 | 27.12 | 17,310 |
| 2006 | 1,032,014.38 | 424,571 | 426,614 | 605,400 | 27.90 | 21,699 |
| 2007 | 664,721.39 | 260,704 | 261,959 | 402,763 | 28.67 | 14,048 |
| 2008 | 1,790,563.52 | 667,522 | 670,734 | 1,119,829 | 29.45 | 38,025 |
| 2009 | 620,153.01 | 218,976 | 220,030 | 400,123 | 30.23 | 13,236 |
| 2010 | 2,094,525.88 | 697,896 | 701,254 | 1,393,271 | 31.01 | 44,930 |
| 2011 | 2,237,051.78 | 700,645 | 704,017 | 1,533,035 | 31.80 | 48,209 |
| 2012 | 2,247,768.72 | 661,518 | 664,701 | 1,583,067 | 32.37 | 48,905 |
| 2013 | 1,693,771.78 | 463,755 | 465,987 | 1,227,785 | 33.16 | 37,026 |
| 2014 | 1,118,158.81 | 282,894 | 284,255 | 833,903 | 33.95 | 24,563 |
| 2015 | 3,231,405.53 | 749,686 | 753,294 | 2,478,112 | 34.75 | 71,313 |
| 2016 | 3,399,951.94 | 717,050 | 720,501 | 2,679,451 | 35.55 | 75,371 |
| 2017 | 2,006,978.58 | 380,523 | 382,354 | 1,624,624 | 36.34 | 44,706 |
| 2018 | 5,841,713.06 | 981,408 | 986,131 | 4,855,582 | 37.14 | 130,737 |
| 2019 | 5,600,192.35 | 818,748 | 822,688 | 4,777,504 | 37.95 | 125,889 |
| 2020 | 2,480,055.66 | 308,271 | 309,754 | 2,170,301 | 38.75 | 56,008 |
| 2021 | 218,345.30 | 22,315 | 22,422 | 195,923 | 39.55 | 4,954 |
| 2022 | 981,751.61 | 78,344 | 78,721 | 903,031 | 40.36 | 22,374 |
| 2023 | 748,979.46 | 43,066 | 43,273 | 705,706 | 40.98 | 17,221 |
| 2024 | 1,743,757.89 | 60,683 | 60,975 | 1,682,783 | 41.60 | 40,452 |
| 2025 | 5,351,898.89 | 63,152 | 63,456 | 5,288,443 | 41.87 | 126,306 |
| | 57,146,972.71 | 15,567,818 | 15,642,724 | 41,504,248 | | 1,241,434 |
| | 80,771,995.43 | 23,312,985 | 23,425,157 | 57,346,838 | | 1,897,839 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 30.2 2.35 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CRUM CREEK PUMPING STATION | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 95-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2043 | | | | | | |
| 1998 | 70,473.19 | 43,989 | 41,878 | 28,595 | 16.56 | 1,727 |
| 1999 | 72,045.30 | 44,293 | 42,168 | 29,877 | 16.60 | 1,800 |
| 2000 | 106,079.27 | 64,114 | 61,038 | 45,041 | 16.69 | 2,699 |
| 2001 | 200,093.92 | 119,136 | 113,420 | 86,674 | 16.65 | 5,206 |
| 2002 | 211,916.64 | 124,014 | 118,064 | 93,853 | 16.66 | 5,633 |
| 2003 | 4,013.73 | 2,303 | 2,193 | 1,821 | 16.71 | 109 |
| 2004 | 10,588,687.67 | 5,964,608 | 5,678,432 | 4,910,256 | 16.67 | 294,556 |
| 2005 | 657,339.95 | 361,143 | 343,816 | 313,524 | 16.81 | 18,651 |
| 2006 | 537,187.67 | 289,114 | 275,243 | 261,945 | 16.73 | 15,657 |
| 2007 | 813,159.78 | 425,770 | 405,342 | 407,818 | 16.83 | 24,232 |
| 2008 | 1,235,494.02 | 629,114 | 598,930 | 636,564 | 16.87 | 37,733 |
| 2009 | 156,169.90 | 77,304 | 73,595 | 82,575 | 16.83 | 4,906 |
| 2010 | 47,454.18 | 22,731 | 21,640 | 25,814 | 16.86 | 1,531 |
| 2011 | 1,222,652.12 | 565,599 | 538,462 | 684,190 | 16.85 | 40,605 |
| 2012 | 21,667.96 | 9,625 | 9,163 | 12,505 | 16.89 | 740 |
| 2013 | 30.90 | 13 | 12 | 19 | 16.91 | 1 |
| 2014 | 205,134.51 | 83,038 | 79,054 | 126,081 | 16.91 | 7,456 |
| 2015 | 398,823.82 | 152,430 | 145,117 | 253,707 | 16.97 | 14,950 |
| 2016 | 510,649.74 | 183,374 | 174,576 | 336,074 | 16.96 | 19,816 |
| 2017 | 713,385.10 | 237,700 | 226,295 | 487,090 | 17.01 | 28,636 |
| 2018 | 2,485,518.98 | 760,569 | 724,078 | 1,761,441 | 17.01 | 103,553 |
| 2019 | 310,693.50 | 85,814 | 81,697 | 228,997 | 17.03 | 13,447 |
| 2020 | 79,565.74 | 19,430 | 18,498 | 61,068 | 17.02 | 3,588 |
| 2021 | 1,169,792.01 | 244,253 | 232,534 | 937,258 | 17.05 | 54,971 |
| 2022 | 395,671.49 | 67,304 | 64,075 | 331,597 | 17.08 | 19,414 |
| 2023 | 184,492.90 | 23,578 | 22,447 | 162,046 | 17.07 | 9,493 |
| 2025 | 838,211.11 | 23,805 | 22,663 | 815,548 | 17.08 | 47,749 |
| | 23,236,405.10 | 10,624,165 | 10,114,428 | 13,121,977 | | 778,859 |

PICKERING PUMPING STATION
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5
PROBABLE RETIREMENT YEAR.. 6-2038

| | | | | | | |
|------|------------|---------|---------|---------|-------|--------|
| 1994 | 537,861.28 | 389,680 | 370,984 | 166,878 | 11.98 | 13,930 |
| 1998 | 479,802.35 | 333,846 | 317,828 | 161,974 | 12.02 | 13,475 |
| 2000 | 875,971.94 | 594,172 | 565,664 | 310,308 | 12.09 | 25,667 |
| 2001 | 20,283.45 | 13,566 | 12,915 | 7,368 | 12.13 | 607 |
| 2002 | 134,012.05 | 88,502 | 84,256 | 49,756 | 12.09 | 4,115 |
| 2004 | 40,117.93 | 25,619 | 24,390 | 15,728 | 12.17 | 1,292 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PICKERING PUMPING STATION | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 95-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2038 | | | | | | |
| 2005 | 33,073.44 | 20,747 | 19,752 | 13,322 | 12.18 | 1,094 |
| 2006 | 114,622.40 | 70,630 | 67,241 | 47,381 | 12.15 | 3,900 |
| 2007 | 16,114.55 | 9,719 | 9,253 | 6,862 | 12.17 | 564 |
| 2008 | 236,207.88 | 139,315 | 132,631 | 103,577 | 12.17 | 8,511 |
| 2009 | 1,025,923.57 | 589,085 | 560,821 | 465,102 | 12.24 | 37,999 |
| 2010 | 7,377,510.35 | 4,128,455 | 3,930,376 | 3,447,134 | 12.20 | 282,552 |
| 2011 | 74,429.97 | 40,363 | 38,426 | 36,004 | 12.24 | 2,942 |
| 2012 | 1,926.10 | 1,012 | 963 | 963 | 12.21 | 79 |
| 2013 | 14,247.45 | 7,195 | 6,850 | 7,398 | 12.25 | 604 |
| 2014 | 106,422.57 | 51,530 | 49,058 | 57,365 | 12.25 | 4,683 |
| 2015 | 432,451.34 | 199,360 | 189,795 | 242,656 | 12.28 | 19,760 |
| 2016 | 198,583.98 | 86,583 | 82,429 | 116,155 | 12.29 | 9,451 |
| 2017 | 1,764,443.45 | 721,304 | 686,697 | 1,077,747 | 12.29 | 87,693 |
| 2018 | 3,502,522.04 | 1,326,755 | 1,263,099 | 2,239,423 | 12.30 | 182,067 |
| 2019 | 570,771.01 | 197,373 | 187,903 | 382,868 | 12.30 | 31,127 |
| 2020 | 318,542.83 | 98,462 | 93,738 | 224,805 | 12.29 | 18,292 |
| 2021 | 338,715.37 | 90,708 | 86,356 | 252,359 | 12.31 | 20,500 |
| 2022 | 2,084.40 | 461 | 439 | 1,646 | 12.32 | 134 |
| 2023 | 7,178,050.52 | 1,209,502 | 1,151,471 | 6,026,579 | 12.34 | 488,378 |
| | 25,394,692.22 | 10,433,944 | 9,933,334 | 15,461,358 | | 1,259,416 |

PICKERING EAST CARBON HOUSE
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5
PROBABLE RETIREMENT YEAR.. 6-2066

| | | | | | | |
|------|------------|---------|---------|---------|-------|--------|
| 1989 | 843,453.11 | 443,319 | 422,049 | 421,404 | 32.94 | 12,793 |
| 1991 | 40,404.36 | 20,630 | 19,640 | 20,764 | 33.07 | 628 |
| 1992 | 2,433.79 | 1,223 | 1,164 | 1,269 | 33.17 | 38 |
| 1993 | 62,805.82 | 31,026 | 29,537 | 33,268 | 33.29 | 999 |
| 1998 | 18,268.77 | 8,188 | 7,795 | 10,474 | 33.85 | 309 |
| 2006 | 7,228.32 | 2,594 | 2,470 | 4,759 | 34.85 | 137 |
| 2007 | 3,352.09 | 1,160 | 1,104 | 2,248 | 34.97 | 64 |
| | 977,946.26 | 508,140 | 483,760 | 494,186 | | 14,968 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| NESHAMINY PUMPING STATION | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 95-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2049 | | | | | | |
| 1948 | 156,036.60 | 124,548 | 118,572 | 37,464 | 19.59 | 1,912 |
| 1949 | 549.71 | 437 | 416 | 134 | 19.65 | 7 |
| 1950 | 80.33 | 64 | 61 | 19 | 19.73 | 1 |
| 1951 | 449.19 | 355 | 338 | 111 | 19.84 | 6 |
| 1952 | 114.08 | 90 | 86 | 28 | 19.96 | 1 |
| 1961 | 27,535.35 | 20,957 | 19,952 | 7,584 | 20.25 | 375 |
| 1962 | 437.64 | 333 | 317 | 121 | 19.83 | 6 |
| 1963 | 124.00 | 94 | 89 | 35 | 20.15 | 2 |
| 1967 | 895.14 | 665 | 633 | 262 | 20.24 | 13 |
| 1969 | 179.10 | 132 | 126 | 53 | 20.42 | 3 |
| 1972 | 30,617.43 | 22,112 | 21,051 | 9,566 | 20.58 | 465 |
| 1974 | 2,752.50 | 1,956 | 1,862 | 890 | 20.96 | 42 |
| 1976 | 5,541.42 | 3,895 | 3,708 | 1,833 | 20.92 | 88 |
| 1977 | 2,494.43 | 1,742 | 1,658 | 836 | 20.94 | 40 |
| 1979 | 4,240.89 | 2,919 | 2,779 | 1,462 | 21.07 | 69 |
| 1981 | 5,086.20 | 3,463 | 3,297 | 1,789 | 20.86 | 86 |
| 1982 | 3,896.95 | 2,627 | 2,501 | 1,396 | 21.02 | 66 |
| 1983 | 14,327.35 | 9,559 | 9,100 | 5,227 | 21.20 | 247 |
| 1985 | 431.41 | 283 | 269 | 162 | 21.23 | 8 |
| 1986 | 20,694.35 | 13,489 | 12,842 | 7,853 | 21.10 | 372 |
| 1987 | 166,551.39 | 107,093 | 101,955 | 64,597 | 21.38 | 3,021 |
| 1988 | 19,486.40 | 12,423 | 11,827 | 7,659 | 21.32 | 359 |
| 1990 | 14,489.89 | 9,053 | 8,619 | 5,871 | 21.32 | 275 |
| 1991 | 8,885.15 | 5,487 | 5,224 | 3,661 | 21.36 | 171 |
| 1992 | 20,318.87 | 12,388 | 11,794 | 8,525 | 21.45 | 397 |
| 1993 | 21,666.01 | 13,026 | 12,401 | 9,265 | 21.56 | 430 |
| 1994 | 31,368.22 | 18,576 | 17,685 | 13,683 | 21.69 | 631 |
| 1995 | 25,287.85 | 14,809 | 14,098 | 11,189 | 21.58 | 518 |
| 1996 | 77,776.33 | 44,970 | 42,812 | 34,964 | 21.52 | 1,625 |
| 1997 | 18,340.99 | 10,403 | 9,904 | 8,437 | 21.75 | 388 |
| 1998 | 1,560,145.77 | 870,873 | 829,089 | 731,056 | 21.76 | 33,596 |
| 2000 | 116,496.24 | 62,675 | 59,668 | 56,828 | 21.90 | 2,595 |
| 2001 | 31,329.21 | 16,579 | 15,784 | 15,546 | 21.80 | 713 |
| 2002 | 25,919.57 | 13,400 | 12,757 | 13,162 | 21.95 | 600 |
| 2003 | 5,322.83 | 2,694 | 2,565 | 2,758 | 21.95 | 126 |
| 2004 | 40,131.01 | 19,845 | 18,893 | 21,238 | 21.98 | 966 |
| 2006 | 213,394.33 | 100,295 | 95,483 | 117,911 | 21.99 | 5,362 |
| 2009 | 8,638.67 | 3,692 | 3,515 | 5,124 | 22.11 | 232 |
| 2010 | 185,804.58 | 76,607 | 72,931 | 112,873 | 22.09 | 5,110 |
| 2011 | 22,097.77 | 8,746 | 8,326 | 13,771 | 22.13 | 622 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| NESHAMINY PUMPING STATION | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 95-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2049 | | | | | | |
| 2012 | 655.57 | 248 | 236 | 419 | 22.21 | 19 |
| 2013 | 6,007.96 | 2,163 | 2,059 | 3,949 | 22.22 | 178 |
| 2014 | 341,314.11 | 116,183 | 110,609 | 230,705 | 22.28 | 10,355 |
| 2015 | 252,699.05 | 80,914 | 77,032 | 175,667 | 22.29 | 7,881 |
| 2016 | 196,705.97 | 58,677 | 55,862 | 140,844 | 22.35 | 6,302 |
| 2017 | 66,795.45 | 18,395 | 17,512 | 49,283 | 22.36 | 2,204 |
| 2018 | 7,516,971.96 | 1,883,001 | 1,792,657 | 5,724,315 | 22.44 | 255,094 |
| 2019 | 116,785.20 | 26,265 | 25,005 | 91,780 | 22.40 | 4,097 |
| 2020 | 98,961.85 | 19,486 | 18,551 | 80,411 | 22.43 | 3,585 |
| 2021 | 1,187,310.59 | 197,687 | 188,202 | 999,108 | 22.53 | 44,346 |
| 2022 | 708,519.95 | 95,225 | 90,656 | 617,864 | 22.54 | 27,412 |
| 2023 | 325,012.43 | 32,436 | 30,880 | 294,133 | 22.56 | 13,038 |
| | 13,707,675.24 | 4,164,034 | 3,964,248 | 9,743,427 | | 436,057 |

UPPER MERION RESERVOIR
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5
PROBABLE RETIREMENT YEAR.. 6-2053

| | | | | | | |
|------|--------------|-----------|-----------|-----------|-------|---------|
| 1970 | 19.68 | 14 | 13 | 6 | 23.24 | |
| 1972 | 325,707.49 | 226,530 | 215,661 | 110,046 | 23.42 | 4,699 |
| 1973 | 47,032.31 | 32,593 | 31,029 | 16,003 | 23.26 | 688 |
| 1974 | 5,330.27 | 3,651 | 3,476 | 1,854 | 23.68 | 78 |
| 1975 | 4,012.32 | 2,736 | 2,605 | 1,408 | 23.57 | 60 |
| 1979 | 2,865.71 | 1,892 | 1,801 | 1,064 | 23.92 | 44 |
| 1981 | 2,593.66 | 1,685 | 1,604 | 990 | 23.99 | 41 |
| 1982 | 2,337.42 | 1,505 | 1,433 | 905 | 24.07 | 38 |
| 1983 | 18,818.27 | 11,997 | 11,421 | 7,397 | 24.17 | 306 |
| 1986 | 60,826.64 | 37,725 | 35,915 | 24,912 | 24.19 | 1,030 |
| 1992 | 2,269.28 | 1,308 | 1,245 | 1,024 | 24.64 | 42 |
| 1993 | 5,877,886.40 | 3,343,342 | 3,182,932 | 2,694,955 | 24.64 | 109,373 |
| 1994 | 37,454.90 | 21,001 | 19,993 | 17,462 | 24.68 | 708 |
| 1996 | 18,383.91 | 9,979 | 9,500 | 8,884 | 24.85 | 358 |
| 1998 | 8,088.98 | 4,248 | 4,044 | 4,045 | 24.86 | 163 |
| 2002 | 31,373.44 | 15,188 | 14,459 | 16,914 | 25.04 | 675 |
| 2003 | 20,102.58 | 9,498 | 9,042 | 11,060 | 25.12 | 440 |
| 2004 | 40,117.93 | 18,458 | 17,572 | 22,546 | 25.23 | 894 |
| 2006 | 112,766.14 | 49,031 | 46,679 | 66,088 | 25.35 | 2,607 |
| 2007 | 608.40 | 257 | 245 | 364 | 25.36 | 14 |
| 2009 | 50,245.49 | 19,731 | 18,784 | 31,461 | 25.52 | 1,233 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UPPER MERION RESERVOIR | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 95-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2053 | | | | | | |
| 2010 | 20,471.76 | 7,742 | 7,371 | 13,101 | 25.48 | 514 |
| 2011 | 50,098.89 | 18,161 | 17,290 | 32,809 | 25.50 | 1,287 |
| 2012 | 96,591.76 | 33,382 | 31,780 | 64,811 | 25.56 | 2,536 |
| 2013 | 2,837.31 | 929 | 884 | 1,953 | 25.67 | 76 |
| 2014 | 93,838.36 | 29,034 | 27,641 | 66,197 | 25.67 | 2,579 |
| 2015 | 2,431,329.83 | 704,599 | 670,793 | 1,760,537 | 25.73 | 68,424 |
| 2016 | 128,413.15 | 34,646 | 32,984 | 95,429 | 25.71 | 3,712 |
| 2017 | 230,191.14 | 57,133 | 54,392 | 175,799 | 25.75 | 6,827 |
| 2018 | 50,865.46 | 11,445 | 10,896 | 39,970 | 25.83 | 1,547 |
| 2019 | 181,876.68 | 36,521 | 34,769 | 147,108 | 25.86 | 5,689 |
| 2020 | 2,929,477.14 | 512,366 | 487,783 | 2,441,694 | 25.95 | 94,092 |
| 2021 | 60,473.90 | 8,926 | 8,498 | 51,976 | 25.99 | 2,000 |
| 2025 | 1,676,422.23 | 31,517 | 30,005 | 1,646,417 | 26.03 | 63,251 |
| | 14,621,728.83 | 5,298,770 | 5,044,540 | 9,577,189 | | 376,025 |

PICKERING EAST (PUMP AND TREAT. BLDG.)
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5
PROBABLE RETIREMENT YEAR.. 6-2066

| | | | | | | |
|------|--------------|-----------|-----------|-----------|-------|---------|
| 1990 | 30,644.19 | 15,883 | 15,121 | 15,523 | 32.99 | 471 |
| 1991 | 6,401,975.90 | 3,268,849 | 3,112,013 | 3,289,963 | 33.07 | 99,485 |
| 1992 | 171,005.77 | 85,930 | 81,807 | 89,199 | 33.17 | 2,689 |
| 1994 | 13,204.18 | 6,405 | 6,098 | 7,106 | 33.44 | 212 |
| 1996 | 2,151.80 | 1,003 | 955 | 1,197 | 33.79 | 35 |
| 1999 | 4,026.13 | 1,760 | 1,676 | 2,351 | 34.11 | 69 |
| 2000 | 579,796.25 | 248,385 | 236,468 | 343,329 | 34.02 | 10,092 |
| 2001 | 5,861.98 | 2,442 | 2,325 | 3,537 | 34.32 | 103 |
| 2002 | 25,919.57 | 10,539 | 10,033 | 15,886 | 34.30 | 463 |
| 2006 | 179,409.26 | 64,372 | 61,283 | 118,126 | 34.85 | 3,390 |
| 2009 | 109,323.30 | 34,994 | 33,315 | 76,008 | 35.05 | 2,169 |
| 2010 | 7,759,984.69 | 2,369,899 | 2,256,194 | 5,503,791 | 35.26 | 156,092 |
| 2011 | 233,676.97 | 68,093 | 64,826 | 168,851 | 35.25 | 4,790 |
| 2012 | 33,852.81 | 9,370 | 8,920 | 24,932 | 35.28 | 707 |
| 2013 | 44,291.18 | 11,569 | 11,014 | 33,277 | 35.35 | 941 |
| 2014 | 3,179.89 | 779 | 742 | 2,438 | 35.45 | 69 |
| 2015 | 456,566.43 | 104,006 | 99,016 | 357,551 | 35.59 | 10,046 |
| 2016 | 131,986.78 | 27,717 | 26,387 | 105,600 | 35.75 | 2,954 |
| 2017 | 123,698.34 | 23,762 | 22,622 | 101,076 | 35.75 | 2,827 |
| 2018 | 99,169.78 | 17,176 | 16,352 | 82,818 | 35.79 | 2,314 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PICKERING EAST (PUMP AND TREAT. BLDG.) INTERIM SURVIVOR CURVE.. IOWA 95-S0.5 PROBABLE RETIREMENT YEAR.. 6-2066 | | | | | | |
| 2019 | 464,165.70 | 71,203 | 67,787 | 396,379 | 35.87 | 11,050 |
| 2020 | 137,452.17 | 18,226 | 17,352 | 120,101 | 35.99 | 3,337 |
| 2021 | 265,379.00 | 29,377 | 27,968 | 237,411 | 36.15 | 6,567 |
| 2023 | 244,504.48 | 15,771 | 15,014 | 229,490 | 36.26 | 6,329 |
| | 17,521,226.55 | 6,507,510 | 6,195,286 | 11,325,941 | | 327,201 |

MEDIA FILTRATION PLANT
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5
PROBABLE RETIREMENT YEAR.. 6-2038

| | | | | | | |
|------|--------------|-----------|-----------|-----------|-------|--------|
| 1942 | 61,383.97 | 53,821 | 51,239 | 10,145 | 11.73 | 865 |
| 1957 | 123,834.00 | 106,027 | 100,940 | 22,894 | 11.50 | 1,991 |
| 1964 | 4,931.00 | 4,155 | 3,956 | 975 | 11.49 | 85 |
| 1983 | 9,000.00 | 7,038 | 6,700 | 2,300 | 11.85 | 194 |
| 1985 | 345,800.00 | 267,511 | 254,676 | 91,124 | 11.85 | 7,690 |
| 1988 | 18,280.00 | 13,847 | 13,183 | 5,097 | 12.00 | 425 |
| 1989 | 1,450,483.00 | 1,090,618 | 1,038,291 | 412,192 | 12.04 | 34,235 |
| 1991 | 8,185.00 | 6,072 | 5,781 | 2,404 | 12.01 | 200 |
| 1994 | 625.00 | 453 | 431 | 194 | 11.98 | 16 |
| 1995 | 62,468.35 | 44,777 | 42,629 | 19,840 | 12.05 | 1,646 |
| 1996 | 48,340.59 | 34,370 | 32,721 | 15,620 | 11.99 | 1,303 |
| 1998 | 110,214.95 | 76,688 | 73,009 | 37,206 | 12.02 | 3,095 |
| 2001 | 45,535.69 | 30,454 | 28,993 | 16,543 | 12.13 | 1,364 |
| 2006 | 607,419.39 | 374,292 | 356,334 | 251,086 | 12.15 | 20,666 |
| 2009 | 299,038.35 | 171,708 | 163,470 | 135,569 | 12.24 | 11,076 |
| | 3,195,539.29 | 2,281,831 | 2,172,351 | 1,023,188 | | 84,851 |

BRISTOL WATER TREATMENT PLANT BUILDING
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5
PROBABLE RETIREMENT YEAR.. 6-2060

| | | | | | | |
|------|------------|---------|---------|---------|-------|--------|
| 1973 | 419,576.62 | 273,144 | 260,039 | 159,538 | 28.15 | 5,667 |
| 1986 | 2,530.00 | 1,459 | 1,389 | 1,141 | 28.99 | 39 |
| 1992 | 444,200.00 | 236,581 | 225,230 | 218,970 | 29.40 | 7,448 |
| 1997 | 229,978.49 | 112,092 | 106,714 | 123,265 | 29.98 | 4,112 |
| 2006 | 611,007.95 | 237,071 | 225,697 | 385,311 | 30.75 | 12,530 |
| 2007 | 66,152.17 | 24,847 | 23,655 | 42,497 | 30.76 | 1,382 |
| 2008 | 274,465.91 | 99,412 | 94,642 | 179,824 | 30.81 | 5,837 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| BRISTOL WATER TREATMENT PLANT BUILDING | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 95-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2060 | | | | | | |
| 2009 | 1,624,987.45 | 565,821 | 538,673 | 1,086,314 | 30.89 | 35,167 |
| 2010 | 240,383.99 | 80,096 | 76,253 | 164,131 | 31.01 | 5,293 |
| 2011 | 58,878.59 | 18,782 | 17,881 | 40,998 | 30.95 | 1,325 |
| 2013 | 60,206.32 | 17,231 | 16,404 | 43,802 | 31.17 | 1,405 |
| 2014 | 71,912.11 | 19,352 | 18,424 | 53,489 | 31.24 | 1,712 |
| 2015 | 45,928.39 | 11,528 | 10,975 | 34,953 | 31.34 | 1,115 |
| 2016 | 188,291.94 | 43,834 | 41,731 | 146,561 | 31.31 | 4,681 |
| 2017 | 8,669,325.65 | 1,850,034 | 1,761,271 | 6,908,055 | 31.34 | 220,423 |
| 2018 | 812,351.57 | 156,621 | 149,106 | 663,245 | 31.41 | 21,116 |
| 2019 | 108,765.16 | 18,599 | 17,707 | 91,059 | 31.52 | 2,889 |
| 2020 | 4,663.11 | 692 | 659 | 4,004 | 31.54 | 127 |
| 2021 | 103,133.66 | 12,850 | 12,233 | 90,900 | 31.60 | 2,877 |
| 2022 | 126,847.62 | 12,609 | 12,004 | 114,844 | 31.71 | 3,622 |
| 2025 | 134,113.78 | 2,079 | 1,979 | 132,135 | 31.76 | 4,160 |
| | 14,297,700.48 | 3,794,734 | 3,612,666 | 10,685,034 | | 342,927 |

INGRAM'S MILL
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5
PROBABLE RETIREMENT YEAR.. 6-2032

| | | | | | | |
|------|--------------|-----------|-----------|---------|------|--------|
| 1972 | 1,761,751.69 | 1,573,949 | 1,498,433 | 263,319 | 6.38 | 41,273 |
| 1988 | 30,907.38 | 26,426 | 25,158 | 5,749 | 6.36 | 904 |
| 1989 | 235,613.21 | 200,365 | 190,752 | 44,861 | 6.42 | 6,988 |
| 1990 | 10,856.31 | 9,210 | 8,768 | 2,088 | 6.34 | 329 |
| 1995 | 21,447.72 | 17,729 | 16,878 | 4,569 | 6.40 | 714 |
| 1996 | 7,633.60 | 6,282 | 5,981 | 1,653 | 6.34 | 261 |
| 1998 | 96,792.11 | 78,518 | 74,751 | 22,041 | 6.40 | 3,444 |
| 1999 | 1,508.00 | 1,215 | 1,157 | 351 | 6.39 | 55 |
| 2002 | 203,416.92 | 159,662 | 152,002 | 51,415 | 6.44 | 7,984 |
| 2008 | 11,913.72 | 8,715 | 8,297 | 3,617 | 6.42 | 563 |
| 2009 | 653.71 | 470 | 447 | 206 | 6.44 | 32 |
| 2020 | 34,332.05 | 15,786 | 15,029 | 19,303 | 6.46 | 2,988 |
| 2021 | 1,777.56 | 730 | 695 | 1,083 | 6.46 | 168 |
| 2023 | 121,614.35 | 33,906 | 32,279 | 89,335 | 6.47 | 13,808 |
| | 2,540,218.33 | 2,132,963 | 2,030,626 | 509,592 | | 79,511 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| FERN HILL | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 95-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2073 | | | | | | |
| 1998 | 8,053,827.96 | 3,389,051 | 3,226,448 | 4,827,380 | 37.86 | 127,506 |
| 1999 | 5,179.85 | 2,128 | 2,026 | 3,154 | 38.01 | 83 |
| 2000 | 6,156.80 | 2,465 | 2,347 | 3,810 | 38.19 | 100 |
| 2003 | 5,188.46 | 1,903 | 1,812 | 3,377 | 38.85 | 87 |
| 2004 | 1,161.96 | 415 | 395 | 767 | 38.74 | 20 |
| 2009 | 45,679.22 | 13,494 | 12,847 | 32,833 | 39.36 | 834 |
| 2010 | 17,682.10 | 4,988 | 4,749 | 12,933 | 39.45 | 328 |
| 2011 | 262,897.54 | 70,509 | 67,126 | 195,771 | 39.56 | 4,949 |
| 2012 | 4,739.42 | 1,203 | 1,145 | 3,594 | 39.69 | 91 |
| 2014 | 3,905.87 | 871 | 829 | 3,077 | 40.05 | 77 |
| 2015 | 2,515.53 | 520 | 495 | 2,020 | 40.26 | 50 |
| 2016 | 42,579.73 | 8,133 | 7,743 | 34,837 | 40.25 | 866 |
| 2017 | 16,062.48 | 2,798 | 2,664 | 13,399 | 40.28 | 333 |
| 2019 | 2,637.33 | 363 | 346 | 2,292 | 40.67 | 56 |
| 2025 | 83,821.11 | 1,006 | 958 | 82,863 | 41.00 | 2,021 |
| | 8,554,035.36 | 3,499,847 | 3,331,928 | 5,222,107 | | 137,401 |

BEAR GAP TREATMENT PLANT BUILDING
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5
PROBABLE RETIREMENT YEAR.. 6-2045

| | | | | | | |
|------|--------------|-----------|-----------|-----------|-------|---------|
| 1995 | 5,454,732.85 | 3,410,299 | 3,246,676 | 2,208,056 | 18.28 | 120,791 |
| 1996 | 23,854.42 | 14,709 | 14,003 | 9,851 | 18.34 | 537 |
| 2002 | 25,919.57 | 14,497 | 13,801 | 12,118 | 18.52 | 654 |
| 2005 | 4,386.36 | 2,302 | 2,192 | 2,195 | 18.56 | 118 |
| 2006 | 141,778.80 | 72,704 | 69,216 | 72,563 | 18.52 | 3,918 |
| 2012 | 19,334.92 | 8,117 | 7,728 | 11,607 | 18.66 | 622 |
| | 5,670,006.92 | 3,522,628 | 3,353,616 | 2,316,391 | | 126,640 |

SHENANGO VALLEY TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5
PROBABLE RETIREMENT YEAR.. 6-2075

| | | | | | | |
|------|---------------|-----------|-----------|------------|-------|---------|
| 2000 | 25,130,411.99 | 9,868,713 | 9,395,222 | 15,735,190 | 39.44 | 398,965 |
| 2001 | 237,134.95 | 90,633 | 86,285 | 150,850 | 39.60 | 3,809 |
| 2002 | 577,788.61 | 214,533 | 204,240 | 373,549 | 39.79 | 9,388 |
| 2003 | 3,942.90 | 1,428 | 1,359 | 2,583 | 39.61 | 65 |
| 2010 | 75,885.32 | 20,937 | 19,932 | 55,953 | 40.68 | 1,375 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SHENANGO VALLEY TREATMENT PLANT | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 95-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2075 | | | | | | |
| 2011 | 322,395.53 | 84,597 | 80,538 | 241,857 | 40.75 | 5,935 |
| 2012 | 2,213,102.94 | 549,735 | 523,359 | 1,689,744 | 40.85 | 41,365 |
| 2013 | 5,621.61 | 1,314 | 1,251 | 4,371 | 40.97 | 107 |
| 2014 | 13,533.27 | 2,957 | 2,815 | 10,718 | 41.13 | 261 |
| 2015 | 25,014.94 | 5,068 | 4,825 | 20,190 | 41.32 | 489 |
| 2016 | 234,113.35 | 43,592 | 41,500 | 192,613 | 41.52 | 4,639 |
| 2017 | 129,006.84 | 21,931 | 20,879 | 108,128 | 41.50 | 2,605 |
| 2018 | 626,246.21 | 95,315 | 90,742 | 535,504 | 41.76 | 12,823 |
| 2019 | 2,682,817.75 | 361,107 | 343,781 | 2,339,036 | 41.81 | 55,944 |
| 2020 | 142,068.61 | 16,480 | 15,689 | 126,379 | 41.90 | 3,016 |
| 2021 | 64,490.00 | 6,243 | 5,943 | 58,547 | 42.01 | 1,394 |
| 2022 | 108,390.86 | 8,303 | 7,905 | 100,486 | 42.16 | 2,383 |
| 2023 | 13,882.33 | 777 | 740 | 13,143 | 42.14 | 312 |
| | 32,605,848.01 | 11,393,663 | 10,847,006 | 21,758,842 | | 544,875 |

INGRAM'S MILL PLANT- NEW
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5
PROBABLE RETIREMENT YEAR.. 6-2077

| | | | | | | |
|------|---------------|-----------|-----------|------------|-------|---------|
| 2002 | 25,320,902.96 | 9,282,643 | 8,837,271 | 16,483,632 | 40.60 | 406,001 |
| 2005 | 58,508.17 | 19,431 | 18,499 | 40,009 | 41.23 | 970 |
| 2006 | 607,419.40 | 195,468 | 186,090 | 421,330 | 41.10 | 10,251 |
| 2011 | 12,470.68 | 3,200 | 3,046 | 9,424 | 42.00 | 224 |
| 2012 | 4,813.60 | 1,170 | 1,114 | 3,700 | 42.06 | 88 |
| 2013 | 895.98 | 205 | 195 | 701 | 42.14 | 17 |
| 2014 | 35,133.40 | 7,515 | 7,154 | 27,979 | 42.26 | 662 |
| 2015 | 71,561.83 | 14,198 | 13,517 | 58,045 | 42.41 | 1,369 |
| 2016 | 567,643.98 | 103,538 | 98,570 | 469,074 | 42.58 | 11,016 |
| 2017 | 246,119.54 | 40,807 | 38,849 | 207,270 | 42.78 | 4,845 |
| 2018 | 417,036.15 | 61,930 | 58,959 | 358,077 | 43.01 | 8,325 |
| 2019 | 22,930.07 | 3,011 | 2,867 | 20,064 | 43.00 | 467 |
| 2020 | 25,193.53 | 2,854 | 2,717 | 22,476 | 43.04 | 522 |
| 2023 | 35,037.24 | 1,910 | 1,818 | 33,219 | 43.37 | 766 |
| | 27,425,666.53 | 9,737,880 | 9,270,666 | 18,155,001 | | 445,523 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| BUBBLING SPRINGS PLANT | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 95-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2065 | | | | | | |
| 2004 | 4,403.54 | 1,704 | 1,622 | 2,781 | 34.06 | 82 |
| 2005 | 1,290,445.00 | 484,175 | 460,945 | 829,500 | 34.14 | 24,297 |
| 2006 | 43,718.55 | 15,940 | 15,175 | 28,543 | 33.98 | 840 |
| 2007 | 13,919.80 | 4,893 | 4,658 | 9,262 | 34.13 | 271 |
| 2008 | 15,507.39 | 5,238 | 4,987 | 10,521 | 34.31 | 307 |
| 2010 | 4,008,460.96 | 1,242,623 | 1,183,003 | 2,825,458 | 34.50 | 81,897 |
| | 5,376,455.24 | 1,754,573 | 1,670,390 | 3,706,065 | | 107,694 |
| EMLENTON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 95-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| 2010 | 3,581,595.32 | 1,043,677 | 993,602 | 2,587,993 | 37.69 | 68,665 |
| 2011 | 11,411.03 | 3,161 | 3,009 | 8,402 | 37.85 | 222 |
| 2013 | 7,070.06 | 1,750 | 1,666 | 5,404 | 38.01 | 142 |
| 2016 | 6,228.85 | 1,237 | 1,178 | 5,051 | 38.34 | 132 |
| 2018 | 7,048.68 | 1,148 | 1,093 | 5,956 | 38.58 | 154 |
| 2023 | 12,105.50 | 729 | 694 | 11,411 | 39.00 | 293 |
| | 3,625,459.44 | 1,051,702 | 1,001,242 | 2,624,217 | | 69,608 |
| EAGLE ROCK PUMPING STATION | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 95-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2079 | | | | | | |
| 2019 | 4,350,753.17 | 556,896 | 530,177 | 3,820,577 | 44.26 | 86,321 |
| 2022 | 53,682.56 | 3,908 | 3,720 | 49,962 | 44.58 | 1,121 |
| | 4,404,435.73 | 560,804 | 533,897 | 3,870,539 | | 87,442 |
| OTHER STRUCTURES | | | | | | |
| SURVIVOR CURVE.. IOWA 50-S0 | | | | | | |
| 1948 | 1,848.90 | 1,677 | 1,597 | 252 | 7.97 | 32 |
| 1960 | 3,250.46 | 2,747 | 2,615 | 635 | 12.02 | 53 |
| 1961 | 26,451.73 | 22,180 | 21,116 | 5,336 | 12.42 | 430 |
| 1962 | 9,699.52 | 8,068 | 7,681 | 2,019 | 12.84 | 157 |
| 1966 | 6,299.71 | 5,060 | 4,817 | 1,482 | 14.58 | 102 |
| 1971 | 231.42 | 179 | 170 | 61 | 15.92 | 4 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| OTHER STRUCTURES | | | | | | |
| SURVIVOR CURVE.. IOWA 50-S0 | | | | | | |
| 1975 | 749.64 | 557 | 530 | 219 | 17.52 | 12 |
| 1977 | 2,824.55 | 2,055 | 1,956 | 868 | 18.17 | 48 |
| 1978 | 44,817.82 | 32,358 | 30,805 | 14,012 | 18.29 | 766 |
| 1979 | 4,866.84 | 3,462 | 3,296 | 1,571 | 18.86 | 83 |
| 1980 | 24,204.30 | 17,069 | 16,250 | 7,954 | 19.02 | 418 |
| 1981 | 11,297.19 | 7,843 | 7,467 | 3,830 | 19.60 | 195 |
| 1982 | 2,345.73 | 1,612 | 1,535 | 811 | 19.79 | 41 |
| 1983 | 6,376.51 | 4,336 | 4,128 | 2,249 | 20.00 | 112 |
| 1984 | 65,772.81 | 43,949 | 41,840 | 23,932 | 20.61 | 1,161 |
| 1985 | 211,676.64 | 139,749 | 133,044 | 78,633 | 20.85 | 3,771 |
| 1986 | 68,947.60 | 44,940 | 42,784 | 26,164 | 21.10 | 1,240 |
| 1987 | 100,989.04 | 64,936 | 61,820 | 39,169 | 21.38 | 1,832 |
| 1988 | 15,643.43 | 9,915 | 9,439 | 6,204 | 21.67 | 286 |
| 1989 | 195,731.13 | 122,175 | 116,313 | 79,418 | 21.98 | 3,613 |
| 1990 | 99,332.73 | 61,010 | 58,083 | 41,250 | 22.30 | 1,850 |
| 1992 | 66,910.63 | 39,678 | 37,774 | 29,136 | 22.99 | 1,267 |
| 1994 | 204,560.17 | 116,640 | 111,044 | 93,516 | 23.75 | 3,938 |
| 1995 | 32,688.68 | 18,345 | 17,465 | 15,224 | 23.85 | 638 |
| 1996 | 47,271.48 | 25,938 | 24,694 | 22,578 | 24.26 | 931 |
| 1997 | 318,492.80 | 170,648 | 162,460 | 156,032 | 24.69 | 6,320 |
| 1998 | 661,039.20 | 347,178 | 330,521 | 330,518 | 24.86 | 13,295 |
| 1999 | 40,532.75 | 20,838 | 19,838 | 20,695 | 25.05 | 826 |
| 2000 | 203,938.08 | 101,928 | 97,038 | 106,900 | 25.52 | 4,189 |
| 2001 | 85,165.19 | 41,527 | 39,535 | 45,631 | 25.75 | 1,772 |
| 2002 | 97,119.82 | 46,103 | 43,891 | 53,229 | 26.00 | 2,047 |
| 2003 | 4,708.87 | 2,172 | 2,068 | 2,641 | 26.28 | 100 |
| 2004 | 128,859.88 | 57,626 | 54,861 | 73,999 | 26.58 | 2,784 |
| 2005 | 224,532.36 | 97,133 | 92,473 | 132,060 | 26.89 | 4,911 |
| 2006 | 104,954.30 | 43,797 | 41,696 | 63,259 | 27.23 | 2,323 |
| 2007 | 1,172,612.71 | 472,915 | 450,225 | 722,388 | 27.37 | 26,393 |
| 2008 | 55,748.51 | 21,564 | 20,529 | 35,219 | 27.75 | 1,269 |
| 2009 | 95,440.86 | 35,428 | 33,728 | 61,713 | 27.95 | 2,208 |
| 2010 | 892,056.01 | 315,253 | 300,127 | 591,929 | 28.36 | 20,872 |
| 2011 | 6,347,008.30 | 2,135,134 | 2,032,692 | 4,314,316 | 28.60 | 150,850 |
| 2012 | 5,270,670.07 | 1,686,614 | 1,605,692 | 3,664,978 | 28.69 | 127,744 |
| 2013 | 1,006,104.38 | 303,039 | 288,499 | 717,605 | 29.00 | 24,745 |
| 2014 | 3,750,607.13 | 1,056,921 | 1,006,211 | 2,744,396 | 29.31 | 93,633 |
| 2015 | 2,860,243.22 | 750,814 | 714,791 | 2,145,453 | 29.50 | 72,727 |
| 2016 | 2,398,107.52 | 580,822 | 552,955 | 1,845,153 | 29.72 | 62,085 |
| 2017 | 3,646,976.63 | 808,899 | 770,089 | 2,876,888 | 29.82 | 96,475 |
| 2018 | 4,651,998.62 | 928,074 | 883,546 | 3,768,453 | 30.09 | 125,239 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| OTHER STRUCTURES | | | | | | |
| SURVIVOR CURVE.. IOWA 50-S0 | | | | | | |
| 2019 | 4,807,732.17 | 850,007 | 809,224 | 3,998,508 | 30.26 | 132,138 |
| 2020 | 2,615,296.17 | 401,186 | 381,937 | 2,233,359 | 30.34 | 73,611 |
| 2021 | 8,267,117.34 | 1,063,978 | 1,012,929 | 7,254,188 | 30.47 | 238,076 |
| 2022 | 6,854,633.38 | 703,285 | 669,542 | 6,185,091 | 30.63 | 201,929 |
| 2023 | 1,344,641.43 | 101,520 | 96,649 | 1,247,992 | 30.61 | 40,771 |
| 2024 | 5,126,345.30 | 239,913 | 228,402 | 4,897,943 | 30.55 | 160,325 |
| 2025 | 14,031,654.06 | 227,313 | 216,407 | 13,815,247 | 30.36 | 455,048 |
| | 78,319,125.72 | 14,408,107 | 13,716,820 | 64,602,306 | | 2,167,685 |
| | 281,474,165.25 | 91,675,295 | 87,276,804 | 194,197,360 | | 7,386,683 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 26.3 2.62 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| BRYN MAWR OFFICE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2051 | | | | | | |
| 1986 | 1,089,021.29 | 765,691 | 826,559 | 262,462 | 16.68 | 15,735 |
| 1987 | 31,182.92 | 21,491 | 23,199 | 7,984 | 17.36 | 460 |
| 1988 | 219,960.44 | 149,309 | 161,178 | 58,782 | 17.75 | 3,312 |
| 1989 | 1,989.78 | 1,329 | 1,435 | 555 | 18.14 | 31 |
| 1990 | 21,140.44 | 13,959 | 15,069 | 6,072 | 18.26 | 333 |
| 1991 | 53,531.08 | 34,720 | 37,480 | 16,051 | 18.69 | 859 |
| 1992 | 29,931.09 | 19,051 | 20,565 | 9,366 | 19.13 | 490 |
| 1993 | 155,732.05 | 97,675 | 105,440 | 50,292 | 19.32 | 2,603 |
| 1994 | 74,377.09 | 45,682 | 49,313 | 25,064 | 19.78 | 1,267 |
| 1995 | 44,000.40 | 26,572 | 28,684 | 15,316 | 20.01 | 765 |
| 1996 | 79,812.37 | 47,329 | 51,091 | 28,721 | 20.25 | 1,418 |
| 1997 | 292,891.31 | 170,287 | 183,824 | 109,067 | 20.52 | 5,315 |
| 1998 | 112,166.87 | 63,845 | 68,920 | 43,247 | 20.81 | 2,078 |
| 1999 | 144,325.40 | 80,317 | 86,702 | 57,624 | 21.12 | 2,728 |
| 2000 | 174,504.56 | 94,791 | 102,326 | 72,178 | 21.45 | 3,365 |
| 2001 | 12,839.74 | 6,826 | 7,369 | 5,471 | 21.59 | 253 |
| 2002 | 1,737,275.89 | 902,341 | 974,072 | 763,204 | 21.75 | 35,090 |
| 2003 | 105,813.14 | 53,330 | 57,569 | 48,244 | 22.14 | 2,179 |
| 2004 | 1,493,209.77 | 735,256 | 793,705 | 699,505 | 22.17 | 31,552 |
| 2005 | 3,565,852.95 | 1,703,051 | 1,838,434 | 1,727,419 | 22.42 | 77,048 |
| 2006 | 7,503,908.97 | 3,468,307 | 3,744,018 | 3,759,891 | 22.69 | 165,707 |
| 2007 | 2,244,397.20 | 1,004,817 | 1,084,694 | 1,159,703 | 22.82 | 50,820 |
| 2008 | 1,294,681.20 | 559,561 | 604,043 | 690,638 | 22.99 | 30,041 |
| 2009 | 1,714,582.37 | 715,667 | 772,559 | 942,024 | 23.03 | 40,904 |
| 2010 | 495,411.90 | 198,115 | 213,864 | 281,548 | 23.26 | 12,104 |
| 2011 | 13,392.10 | 5,126 | 5,533 | 7,859 | 23.38 | 336 |
| 2012 | 13,609.19 | 4,961 | 5,355 | 8,254 | 23.54 | 351 |
| 2013 | 120,853.61 | 41,840 | 45,166 | 75,688 | 23.60 | 3,207 |
| 2014 | 176,284.09 | 57,574 | 62,151 | 114,133 | 23.71 | 4,814 |
| 2015 | 1,007,807.86 | 307,986 | 332,469 | 675,339 | 23.86 | 28,304 |
| 2016 | 421,803.13 | 119,792 | 129,315 | 292,488 | 23.95 | 12,212 |
| 2017 | 7,958,918.47 | 2,077,278 | 2,242,410 | 5,716,508 | 24.07 | 237,495 |
| 2018 | 5,584,449.22 | 1,323,514 | 1,428,726 | 4,155,723 | 24.15 | 172,080 |
| 2019 | 12,134,998.75 | 2,571,406 | 2,775,818 | 9,359,180 | 24.17 | 387,223 |
| 2020 | 239,960.85 | 44,345 | 47,870 | 192,091 | 24.26 | 7,918 |
| 2021 | 12,205,291.58 | 1,906,467 | 2,058,020 | 10,147,271 | 24.32 | 417,240 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| BRYN MAWR OFFICE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2051 | | | | | | |
| 2022 | 3,031.37 | 380 | 410 | 2,621 | 24.43 | 107 |
| 2023 | 110,273.81 | 10,233 | 11,046 | 99,227 | 24.45 | 4,058 |
| 2024 | 1,259,785.54 | 72,942 | 78,740 | 1,181,045 | 24.41 | 48,384 |
| | 63,942,999.79 | 19,523,163 | 21,075,145 | 42,867,855 | | 1,810,186 |
| GREAT VALLEY OFFICE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2038 | | | | | | |
| 1997 | 3,295.37 | 2,338 | 2,524 | 772 | 11.66 | 66 |
| 1998 | 12,523.31 | 8,781 | 9,479 | 3,044 | 11.72 | 260 |
| 1999 | 174,041.85 | 120,367 | 129,936 | 44,106 | 11.82 | 3,731 |
| 2000 | 76,486.71 | 52,271 | 56,426 | 20,060 | 11.81 | 1,699 |
| 2001 | 128,585.01 | 86,641 | 93,529 | 35,057 | 11.86 | 2,956 |
| 2002 | 117,977.54 | 78,184 | 84,399 | 33,578 | 11.96 | 2,808 |
| 2004 | 3,525.77 | 2,266 | 2,446 | 1,080 | 11.95 | 90 |
| 2006 | 1,311.30 | 811 | 875 | 436 | 12.04 | 36 |
| 2008 | 40,965.08 | 24,231 | 26,157 | 14,808 | 12.09 | 1,225 |
| 2009 | 14,891.86 | 8,575 | 9,257 | 5,635 | 12.15 | 464 |
| 2010 | 114,153.99 | 63,881 | 68,959 | 45,195 | 12.20 | 3,705 |
| 2011 | 243,467.12 | 132,032 | 142,528 | 100,939 | 12.24 | 8,247 |
| 2012 | 1,530.00 | 804 | 868 | 662 | 12.21 | 54 |
| 2013 | 2,708.44 | 1,368 | 1,477 | 1,232 | 12.25 | 101 |
| 2014 | 2,802.94 | 1,357 | 1,465 | 1,338 | 12.25 | 109 |
| 2015 | 536,590.31 | 247,368 | 267,032 | 269,558 | 12.28 | 21,951 |
| 2016 | 120,550.65 | 52,560 | 56,738 | 63,812 | 12.29 | 5,192 |
| 2017 | 39,407.86 | 16,078 | 17,356 | 22,052 | 12.33 | 1,788 |
| 2018 | 75,018.09 | 28,357 | 30,611 | 44,407 | 12.34 | 3,599 |
| 2019 | 35,409.81 | 12,223 | 13,195 | 22,215 | 12.33 | 1,802 |
| 2020 | 9,055.80 | 2,789 | 3,011 | 6,045 | 12.36 | 489 |
| 2021 | 10,229.65 | 2,729 | 2,946 | 7,284 | 12.36 | 589 |
| 2025 | 555,117.17 | 21,650 | 23,371 | 531,746 | 12.32 | 43,161 |
| | 2,319,645.63 | 967,661 | 1,044,585 | 1,275,061 | | 104,122 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UTMA, BELL TAVERN OFFICE FULLY ACCRUED | | | | | | |
| 2003 | 5,127.76 | 5,128 | 5,128 | | | |
| | 5,127.76 | 5,128 | 5,128 | | | |
| EASTERN DIVISION OPERATIONS CENTER INTERIM SURVIVOR CURVE.. IOWA 55-R3 PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| 1995 | 3,219,891.02 | 2,081,982 | 2,247,598 | 972,293 | 16.67 | 58,326 |
| 1996 | 321,193.63 | 204,665 | 220,946 | 100,248 | 16.80 | 5,967 |
| 1997 | 35.77 | 22 | 24 | 12 | 16.95 | 1 |
| 1998 | 5,353.18 | 3,298 | 3,560 | 1,793 | 17.14 | 105 |
| 1999 | 22,850.40 | 13,806 | 14,904 | 7,946 | 17.36 | 458 |
| 2000 | 18,353.25 | 10,906 | 11,774 | 6,580 | 17.42 | 378 |
| 2002 | 131,885.13 | 75,306 | 81,296 | 50,589 | 17.65 | 2,866 |
| 2003 | 55,004.03 | 30,692 | 33,133 | 21,871 | 17.82 | 1,227 |
| 2004 | 47.68 | 26 | 28 | 20 | 17.87 | 1 |
| 2005 | 7,947.42 | 4,236 | 4,573 | 3,374 | 17.96 | 188 |
| 2006 | 372,116.31 | 193,017 | 208,371 | 163,745 | 18.09 | 9,052 |
| 2008 | 90,845.90 | 44,351 | 47,879 | 42,967 | 18.34 | 2,343 |
| 2009 | 9,183.22 | 4,349 | 4,695 | 4,488 | 18.34 | 245 |
| 2010 | 1,500.05 | 686 | 741 | 759 | 18.40 | 41 |
| 2011 | 306,105.94 | 134,503 | 145,202 | 160,904 | 18.50 | 8,698 |
| 2012 | 47,118.06 | 19,846 | 21,425 | 25,693 | 18.55 | 1,385 |
| 2013 | 69,478.95 | 27,875 | 30,092 | 39,387 | 18.65 | 2,112 |
| 2014 | 50,647.86 | 19,277 | 20,810 | 29,837 | 18.71 | 1,595 |
| 2015 | 189,077.22 | 67,898 | 73,299 | 115,778 | 18.74 | 6,178 |
| 2016 | 16,476.58 | 5,526 | 5,966 | 10,511 | 18.83 | 558 |
| 2017 | 38,145.67 | 11,867 | 12,811 | 25,335 | 18.82 | 1,346 |
| 2018 | 11,594.87 | 3,295 | 3,557 | 8,038 | 18.89 | 426 |
| 2019 | 21,928.93 | 5,601 | 6,047 | 15,882 | 18.95 | 838 |
| 2020 | 29,679.96 | 6,678 | 7,209 | 22,471 | 18.95 | 1,186 |
| 2021 | 204,295.99 | 39,164 | 42,279 | 162,017 | 18.97 | 8,541 |
| 2022 | 1,275,929.70 | 198,279 | 214,052 | 1,061,878 | 19.02 | 55,830 |
| 2023 | 8,782.69 | 1,021 | 1,102 | 7,680 | 19.01 | 404 |
| | 6,525,469.41 | 3,208,172 | 3,463,373 | 3,062,096 | | 170,295 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| GLENSIDE BUILDING | | | | | | |
| FULLY ACCRUED | | | | | | |
| 1957 | 16,729.16 | 16,729 | 16,729 | | | |
| | 16,729.16 | 16,729 | 16,729 | | | |
| SHAMOKIN OFFICE BUILDING | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2025 | | | | | | |
| 1979 | 1,956.93 | 1,957 | 1,957 | | | |
| 1981 | 751.41 | 751 | 751 | | | |
| 1984 | 7,087.46 | 7,087 | 7,087 | | | |
| 1985 | 4,503.74 | 4,504 | 4,504 | | | |
| 1986 | 15,680.45 | 15,680 | 15,680 | | | |
| 1989 | 5,533.35 | 5,533 | 5,533 | | | |
| 1990 | 743,356.45 | 743,356 | 743,356 | | | |
| 1991 | 35,970.37 | 35,970 | 35,970 | | | |
| 1992 | 8,819.93 | 8,820 | 8,820 | | | |
| 1993 | 27,286.97 | 27,287 | 27,287 | | | |
| 1994 | 30,495.03 | 30,495 | 30,495 | | | |
| 1995 | 6,910.36 | 6,910 | 6,910 | | | |
| 1996 | 50,618.27 | 50,618 | 50,618 | | | |
| 1997 | 28,222.30 | 28,222 | 28,222 | | | |
| 1998 | 19,875.74 | 19,876 | 19,876 | | | |
| 2000 | 28,400.84 | 28,401 | 28,401 | | | |
| 2001 | 68,390.99 | 68,391 | 68,391 | | | |
| 2002 | 79,929.91 | 79,930 | 79,930 | | | |
| 2003 | 15,044.05 | 15,044 | 15,044 | | | |
| 2004 | 27,422.58 | 27,423 | 27,423 | | | |
| 2005 | 46,930.64 | 46,931 | 46,931 | | | |
| 2006 | 5,742.42 | 5,742 | 5,742 | | | |
| 2007 | 53,705.39 | 53,705 | 53,705 | | | |
| 2008 | 14,326.12 | 14,326 | 14,326 | | | |
| 2009 | 12,869.26 | 12,869 | 12,869 | | | |
| 2010 | 183,782.88 | 183,783 | 183,783 | | | |
| 2011 | 442.90 | 443 | 443 | | | |
| 2013 | 4,584.80 | 4,585 | 4,585 | | | |
| | 1,528,641.54 | 1,528,639 | 1,528,642 | | | |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| BUTLER BUILDING | | | | | | |
| FULLY ACCRUED | | | | | | |
| 2006 | 1,827.34 | 1,827 | 1,827 | | | |
| | 1,827.34 | 1,827 | 1,827 | | | |
| WHITE HAVEN OFFICE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2027 | | | | | | |
| 1977 | 98,502.03 | 95,547 | 98,502 | | | |
| 2007 | 19,308.81 | 17,861 | 19,309 | | | |
| 2008 | 101,333.87 | 93,278 | 101,334 | | | |
| 2010 | 963,471.56 | 878,108 | 963,472 | | | |
| 2011 | 6,683.78 | 6,057 | 6,684 | | | |
| 2012 | 2,277.62 | 2,051 | 2,278 | | | |
| 2013 | 695.74 | 621 | 696 | | | |
| 2015 | 1,384.63 | 1,211 | 1,385 | | | |
| 2016 | 8,363.92 | 7,223 | 8,364 | | | |
| 2017 | 3,926.93 | 3,338 | 3,927 | | | |
| 2025 | 411,197.91 | 102,882 | 149,039 | 262,159 | 1.50 | 174,773 |
| | 1,617,146.80 | 1,208,177 | 1,354,988 | 262,159 | | 174,773 |
| OAKLAND BEACH | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2028 | | | | | | |
| 1997 | 51,750.88 | 47,642 | 51,751 | | | |
| 1998 | 7,820.00 | 7,183 | 7,820 | | | |
| 2009 | 1,246.99 | 1,084 | 1,247 | | | |
| | 60,817.87 | 55,909 | 60,818 | | | |
| HONESDALE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2024 | | | | | | |
| 1989 | 22,705.86 | 22,706 | 22,706 | | | |
| 2002 | 22,713.32 | 22,713 | 22,713 | | | |
| 2008 | 1,334.47 | 1,334 | 1,334 | | | |
| 2009 | 348,869.51 | 348,870 | 348,870 | | | |
| 2010 | 964.25 | 964 | 964 | | | |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.61 OFFICE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HONESDALE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2024 | | | | | | |
| 2011 | 3,027.06 | 3,027 | 3,027 | | | |
| 2014 | 4,677.08 | 4,677 | 4,677 | | | |
| 2016 | 16,824.58 | 16,825 | 16,825 | | | |
| 2017 | 1,530.77 | 1,531 | 1,531 | | | |
| 2019 | 213,786.51 | 213,787 | 213,787 | | | |
| 2023 | 330,390.78 | 330,391 | 330,391 | | | |
| | 966,824.19 | 966,825 | 966,824 | | | |
| OTHER STRUCTURES | | | | | | |
| SURVIVOR CURVE.. IOWA 50-R3 | | | | | | |
| 2009 | 37,835.06 | 13,360 | 17,256 | 20,579 | 30.23 | 681 |
| 2010 | 30,088.67 | 10,026 | 12,950 | 17,139 | 31.01 | 553 |
| 2011 | 98,156.88 | 30,743 | 39,709 | 58,448 | 31.80 | 1,838 |
| 2012 | 94,438.53 | 27,793 | 35,898 | 58,540 | 32.37 | 1,808 |
| 2013 | 127,965.47 | 35,037 | 45,255 | 82,711 | 33.16 | 2,494 |
| 2014 | 742.32 | 188 | 243 | 499 | 33.95 | 15 |
| 2015 | 210,029.06 | 48,727 | 62,937 | 147,092 | 34.75 | 4,233 |
| 2016 | 230,550.35 | 48,623 | 62,803 | 167,747 | 35.55 | 4,719 |
| 2017 | 476,144.32 | 90,277 | 116,605 | 359,540 | 36.34 | 9,894 |
| 2018 | 381,752.12 | 64,134 | 82,837 | 298,915 | 37.14 | 8,048 |
| 2019 | 1,869,579.64 | 273,333 | 353,045 | 1,516,534 | 37.95 | 39,961 |
| 2020 | 105,693.97 | 13,138 | 16,969 | 88,725 | 38.75 | 2,290 |
| 2021 | 87,864.66 | 8,980 | 11,599 | 76,266 | 39.55 | 1,928 |
| 2023 | 3,673.55 | 211 | 273 | 3,401 | 40.98 | 83 |
| 2025 | 3,145,663.98 | 37,119 | 47,944 | 3,097,720 | 41.87 | 73,984 |
| | 6,900,178.58 | 701,689 | 906,323 | 5,993,856 | | 152,529 |
| | 83,885,408.07 | 28,183,919 | 30,424,382 | 53,461,027 | | 2,411,905 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 22.2 2.88 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CRUM CREEK PUMPING STATION | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2025 | | | | | | |
| 2004 | 5,312.35 | 5,312 | 5,312 | | | |
| 2006 | 6,572.82 | 6,573 | 6,573 | | | |
| | 11,885.17 | 11,885 | 11,885 | | | |
| PICKERING PUMPING STATION | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2025 | | | | | | |
| 2004 | 3,866.29 | 3,866 | 3,866 | | | |
| | 3,866.29 | 3,866 | 3,866 | | | |
| NESHAMINY PUMPING STATION | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2034 | | | | | | |
| 1909 | 1,889.70 | 1,890 | 1,890 | | | |
| 1971 | 634.85 | 561 | 617 | 18 | 7.23 | 2 |
| 1981 | 1,982.15 | 1,685 | 1,853 | 129 | 7.85 | 16 |
| 1989 | 688.44 | 563 | 619 | 69 | 8.14 | 8 |
| 1993 | 10,948.11 | 8,753 | 9,624 | 1,324 | 8.15 | 162 |
| 2000 | 30,704.27 | 23,176 | 25,482 | 5,222 | 8.28 | 631 |
| 2002 | 13,273.65 | 9,795 | 10,770 | 2,504 | 8.35 | 300 |
| 2004 | 23,957.89 | 17,254 | 18,971 | 4,987 | 8.35 | 597 |
| 2017 | 2,238.92 | 1,123 | 1,235 | 1,004 | 8.45 | 119 |
| | 86,317.98 | 64,800 | 71,060 | 15,258 | | 1,835 |
| IRONWORKS | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2024 | | | | | | |
| 1955 | 183.83 | 184 | 184 | | | |
| 1994 | 23,915.98 | 23,916 | 23,916 | | | |
| 1995 | 1,368.26 | 1,368 | 1,368 | | | |
| 2002 | 5,352.67 | 5,353 | 5,353 | | | |
| | 30,820.74 | 30,821 | 30,821 | | | |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| BRYN MAWR GARAGE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2033 | | | | | | |
| 1993 | 25,266.00 | 20,612 | 22,615 | 2,651 | 7.34 | 361 |
| 1994 | 2,727.12 | 2,216 | 2,431 | 296 | 7.26 | 41 |
| 1997 | 2,414.77 | 1,920 | 2,107 | 308 | 7.34 | 42 |
| 1999 | 46,457.24 | 36,441 | 39,982 | 6,475 | 7.28 | 889 |
| 2001 | 1,267.90 | 975 | 1,070 | 198 | 7.35 | 27 |
| 2004 | 20,209.87 | 15,034 | 16,495 | 3,715 | 7.40 | 502 |
| 2005 | 502.49 | 369 | 405 | 98 | 7.43 | 13 |
| 2012 | 13,769.40 | 8,885 | 9,748 | 4,021 | 7.42 | 542 |
| 2017 | 5,574.48 | 2,971 | 3,260 | 2,315 | 7.45 | 311 |
| 2019 | 20,577.40 | 9,577 | 10,508 | 10,070 | 7.47 | 1,348 |
| | 138,766.67 | 99,000 | 108,621 | 30,146 | | 4,076 |

GREAT VALLEY OPERATIONS
INTERIM SURVIVOR CURVE.. IOWA 60-R3
PROBABLE RETIREMENT YEAR.. 6-2031

| | | | | | | |
|------|------------|---------|---------|--------|------|-------|
| 1997 | 197.43 | 166 | 182 | 15 | 5.40 | 3 |
| 1999 | 175,296.52 | 145,391 | 159,520 | 15,776 | 5.45 | 2,895 |
| 2002 | 53,481.21 | 43,486 | 47,712 | 5,769 | 5.40 | 1,068 |
| 2003 | 12,557.70 | 10,115 | 11,098 | 1,460 | 5.43 | 269 |
| 2004 | 7,027.93 | 5,605 | 6,150 | 878 | 5.46 | 161 |
| 2006 | 5,234.04 | 4,093 | 4,491 | 743 | 5.44 | 137 |
| 2007 | 119.77 | 92 | 101 | 19 | 5.48 | 3 |
| 2009 | 16,517.38 | 12,401 | 13,606 | 2,911 | 5.48 | 531 |
| 2014 | 13,877.40 | 9,401 | 10,315 | 3,563 | 5.48 | 650 |
| 2015 | 2,301.17 | 1,513 | 1,660 | 641 | 5.47 | 117 |
| 2016 | 9,397.67 | 5,964 | 6,544 | 2,854 | 5.47 | 522 |
| 2017 | 15,510.86 | 9,428 | 10,344 | 5,167 | 5.49 | 941 |
| | 311,519.08 | 247,655 | 271,722 | 39,797 | | 7,297 |

SPRINGFIELD OPERATIONS
INTERIM SURVIVOR CURVE.. IOWA 60-R3
PROBABLE RETIREMENT YEAR.. 6-2044

| | | | | | | |
|------|--------------|-----------|-----------|---------|-------|--------|
| 1984 | 2,119,924.59 | 1,557,297 | 1,708,946 | 410,979 | 14.99 | 27,417 |
| 1985 | 24,926.45 | 18,072 | 19,832 | 5,095 | 15.36 | 332 |
| 1987 | 32,825.75 | 23,378 | 25,655 | 7,171 | 15.56 | 461 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SPRINGFIELD OPERATIONS | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2044 | | | | | | |
| 1988 | 3,596.76 | 2,536 | 2,783 | 814 | 15.69 | 52 |
| 1990 | 57,617.76 | 39,681 | 43,545 | 14,073 | 16.05 | 877 |
| 1991 | 3,149.64 | 2,140 | 2,348 | 801 | 16.26 | 49 |
| 1992 | 15,524.86 | 10,454 | 11,472 | 4,053 | 16.25 | 249 |
| 1993 | 8,731.17 | 5,789 | 6,353 | 2,378 | 16.52 | 144 |
| 1994 | 2,926.47 | 1,917 | 2,104 | 823 | 16.58 | 50 |
| 1996 | 7,830.00 | 4,989 | 5,475 | 2,355 | 16.80 | 140 |
| 1997 | 170,386.68 | 106,832 | 117,235 | 53,151 | 16.95 | 3,136 |
| 1998 | 13,639.55 | 8,440 | 9,262 | 4,378 | 16.94 | 258 |
| 1999 | 2,881,392.86 | 1,756,209 | 1,927,228 | 954,165 | 16.98 | 56,193 |
| 2000 | 8,077.34 | 4,820 | 5,289 | 2,788 | 17.24 | 162 |
| 2002 | 11,385.36 | 6,556 | 7,194 | 4,191 | 17.31 | 242 |
| 2003 | 2,415.62 | 1,364 | 1,497 | 919 | 17.34 | 53 |
| 2004 | 995.67 | 550 | 604 | 392 | 17.41 | 23 |
| 2005 | 49,658.55 | 26,776 | 29,383 | 20,275 | 17.52 | 1,157 |
| 2006 | 87,210.78 | 45,916 | 50,387 | 36,824 | 17.54 | 2,099 |
| 2007 | 36,096.70 | 18,496 | 20,297 | 15,800 | 17.60 | 898 |
| 2008 | 8,508.23 | 4,229 | 4,641 | 3,867 | 17.71 | 218 |
| 2009 | 279,692.47 | 134,756 | 147,878 | 131,814 | 17.75 | 7,426 |
| 2010 | 116,736.74 | 54,283 | 59,569 | 57,168 | 17.83 | 3,206 |
| 2011 | 477,915.43 | 214,106 | 234,956 | 242,960 | 17.86 | 13,604 |
| 2012 | 1,027.24 | 442 | 485 | 542 | 17.85 | 30 |
| 2014 | 7,851.99 | 3,070 | 3,369 | 4,483 | 17.91 | 250 |
| 2015 | 54,058.24 | 19,926 | 21,866 | 32,192 | 17.99 | 1,789 |
| 2017 | 17,551.19 | 5,623 | 6,171 | 11,381 | 18.03 | 631 |
| 2018 | 22,673.05 | 6,648 | 7,295 | 15,378 | 18.08 | 851 |
| | 6,524,327.14 | 4,085,295 | 4,483,119 | 2,041,208 | | 121,997 |

MEDIA - OLD GARAGE
FULLY ACCRUED

| | | | |
|------|-----------|--------|--------|
| 1964 | 28,863.00 | 28,863 | 28,863 |
| 1984 | 6,366.00 | 6,366 | 6,366 |
| 1989 | 175.00 | 175 | 175 |
| 1995 | 9,492.30 | 9,492 | 9,492 |
| | 44,896.30 | 44,896 | 44,896 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MEDIA - NEW GARAGE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2034 | | | | | | |
| 1984 | 247,793.00 | 207,725 | 229,304 | 18,489 | 8.00 | 2,311 |
| 1985 | 42,277.00 | 35,272 | 38,936 | 3,341 | 8.04 | 416 |
| 1990 | 16,940.00 | 13,772 | 15,203 | 1,737 | 8.17 | 213 |
| 2008 | 11,286.60 | 7,624 | 8,416 | 2,871 | 8.41 | 341 |
| | 318,296.60 | 264,393 | 291,859 | 26,438 | | 3,281 |

COMMERCE STREET GARAGE
INTERIM SURVIVOR CURVE.. IOWA 60-R3
PROBABLE RETIREMENT YEAR.. 6-2025

| | | | | | | |
|------|-----------|--------|--------|--|--|--|
| 1971 | 2,806.83 | 2,807 | 2,807 | | | |
| 1972 | 281.95 | 282 | 282 | | | |
| 1973 | 68.38 | 68 | 68 | | | |
| 1974 | 110.62 | 111 | 111 | | | |
| 1986 | 9,876.02 | 9,876 | 9,876 | | | |
| 1987 | 13,215.15 | 13,215 | 13,215 | | | |
| 1988 | 475.94 | 476 | 476 | | | |
| 1990 | 3,345.30 | 3,345 | 3,345 | | | |
| 2014 | 5,983.57 | 5,984 | 5,984 | | | |
| | 36,163.76 | 36,164 | 36,164 | | | |

FENCE AT PIPE YARD - ROARING CREEK
INTERIM SURVIVOR CURVE.. IOWA 60-R3
PROBABLE RETIREMENT YEAR.. 6-2022

| | | | | | | |
|------|-----------|--------|--------|--|--|--|
| 2008 | 10,521.68 | 10,522 | 10,522 | | | |
| | 10,521.68 | 10,522 | 10,522 | | | |

GARAGE AND TOOL HOUSE AT RESERVOIR NO. 6
FULLY ACCRUED

| | | | | | | |
|------|----------|-------|-------|--|--|--|
| 1907 | 2,822.87 | 2,823 | 2,823 | | | |
| 1987 | 8,590.29 | 8,590 | 8,590 | | | |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| GARAGE AND TOOL HOUSE AT RESERVOIR NO. 6 FULLY ACCRUED | | | | | | |
| 1988 | 880.00 | 880 | 880 | | | |
| 1989 | 10,152.56 | 10,153 | 10,153 | | | |
| 2011 | 2,309.51 | 2,310 | 2,309 | | | |
| | 24,755.23 | 24,756 | 24,755 | | | |
| BUILDING AT RESERVOIR NO. 2 - BEAR GAP INTERIM SURVIVOR CURVE.. IOWA 60-R3 PROBABLE RETIREMENT YEAR.. 6-2021 | | | | | | |
| 1921 | 641.37 | 641 | 641 | | | |
| 1981 | 10,140.88 | 10,141 | 10,141 | | | |
| 2008 | 13,047.53 | 13,048 | 13,048 | | | |
| | 23,829.78 | 23,830 | 23,830 | | | |
| SHENANGO VALLEY TREATMENT PLANT GARAGE INTERIM SURVIVOR CURVE.. IOWA 60-R3 PROBABLE RETIREMENT YEAR.. 6-2075 | | | | | | |
| 2000 | 450,000.00 | 201,960 | 229,802 | 220,198 | 31.32 | 7,031 |
| 2003 | 6,824.44 | 2,764 | 3,145 | 3,679 | 33.06 | 111 |
| 2008 | 4,603.80 | 1,506 | 1,714 | 2,890 | 35.98 | 80 |
| | 461,428.24 | 206,230 | 234,661 | 226,767 | | 7,222 |
| WAYMART GARAGE INTERIM SURVIVOR CURVE.. IOWA 60-R3 PROBABLE RETIREMENT YEAR.. 6-2034 | | | | | | |
| 1992 | 925.00 | 744 | 847 | 78 | 8.17 | 10 |
| 2003 | 5,910.45 | 4,309 | 4,903 | 1,008 | 8.36 | 121 |
| 2010 | 3,950.45 | 2,559 | 2,912 | 1,039 | 8.42 | 123 |
| | 10,785.90 | 7,612 | 8,661 | 2,125 | | 254 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.62 STORES, SHOP AND GARAGE BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| WESTERN UTILITIES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2046 | | | | | | |
| 1997 | 235.55 | 143 | 163 | 73 | 18.45 | 4 |
| 1998 | 44.80 | 27 | 31 | 14 | 18.58 | 1 |
| 2000 | 8,540.51 | 4,922 | 5,601 | 2,940 | 18.75 | 157 |
| 2008 | 17,418.79 | 8,260 | 9,399 | 8,020 | 19.40 | 413 |
| | 26,239.65 | 13,352 | 15,193 | 11,047 | | 575 |
| FAWN LAKE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| 1990 | 29,050.03 | 21,143 | 24,058 | 4,992 | 13.28 | 376 |
| 1991 | 22,891.42 | 16,505 | 18,781 | 4,111 | 13.35 | 308 |
| 1992 | 140.00 | 100 | 114 | 26 | 13.23 | 2 |
| 1993 | 4,907.00 | 3,477 | 3,956 | 951 | 13.37 | 71 |
| 1994 | 9,557.62 | 6,684 | 7,606 | 1,952 | 13.55 | 144 |
| 1995 | 14,955.84 | 10,355 | 11,783 | 3,173 | 13.55 | 234 |
| | 81,501.91 | 58,264 | 66,297 | 15,205 | | 1,135 |
| HONESDALE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2024 | | | | | | |
| 2011 | 5,868.00 | 5,868 | 5,868 | | | |
| | 5,868.00 | 5,868 | 5,868 | | | |
| | 8,151,790.12 | 5,239,209 | 5,743,800 | 2,407,991 | | 147,672 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 16.3 1.81 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| BRYN MAWR | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2051 | | | | | | |
| 1971 | 10,501.54 | 9,043 | 9,737 | 765 | 8.79 | 87 |
| 1990 | 810.66 | 581 | 626 | 185 | 14.00 | 13 |
| 1991 | 23.56 | 17 | 18 | 5 | 14.28 | |
| 1992 | 13,620.15 | 9,491 | 10,219 | 3,401 | 14.58 | 233 |
| 1993 | 3,382.74 | 2,320 | 2,498 | 885 | 14.89 | 59 |
| 1994 | 2,141.72 | 1,450 | 1,561 | 580 | 15.01 | 39 |
| 1995 | 1,040.60 | 692 | 745 | 296 | 15.37 | 19 |
| 2004 | 20,448.67 | 11,124 | 11,978 | 8,471 | 18.02 | 470 |
| 2008 | 3,898,051.28 | 1,855,472 | 1,997,842 | 1,900,209 | 19.26 | 98,661 |
| 2009 | 5,207,451.53 | 2,379,805 | 2,562,407 | 2,645,045 | 19.60 | 134,951 |
| 2010 | 1,433,974.89 | 626,790 | 674,883 | 759,091 | 19.96 | 38,031 |
| 2011 | 390,010.84 | 162,869 | 175,366 | 214,645 | 20.22 | 10,615 |
| 2012 | 122,036.81 | 48,436 | 52,152 | 69,884 | 20.51 | 3,407 |
| 2013 | 187,857.35 | 70,447 | 75,852 | 112,005 | 20.83 | 5,377 |
| 2014 | 154,015.83 | 54,368 | 58,540 | 95,476 | 21.07 | 4,531 |
| 2015 | 93,554.86 | 30,845 | 33,212 | 60,343 | 21.35 | 2,826 |
| 2016 | 24,755.70 | 7,550 | 8,129 | 16,626 | 21.65 | 768 |
| 2017 | 3,613.74 | 1,010 | 1,087 | 2,526 | 21.90 | 115 |
| 2018 | 495,232.29 | 125,195 | 134,801 | 360,431 | 22.17 | 16,258 |
| 2022 | 345,872.41 | 45,378 | 48,860 | 297,013 | 23.17 | 12,819 |
| 2023 | 9,617,285.09 | 928,068 | 999,278 | 8,618,007 | 23.41 | 368,134 |
| 2024 | 1,007,828.43 | 60,167 | 64,784 | 943,045 | 23.63 | 39,909 |
| | 23,033,510.69 | 6,431,118 | 6,924,576 | 16,108,935 | | 737,322 |

CRUM CREEK PUMPING STATION
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5
PROBABLE RETIREMENT YEAR.. 6-2029

| | | | | | | |
|------|------------|---------|---------|--------|------|-------|
| 2004 | 20.70 | 18 | 19 | 1 | 3.44 | |
| 2005 | 4,312.86 | 3,696 | 3,980 | 333 | 3.42 | 97 |
| 2006 | 6,455.14 | 5,488 | 5,909 | 546 | 3.44 | 159 |
| 2008 | 16,879.35 | 14,091 | 15,172 | 1,707 | 3.46 | 493 |
| 2011 | 34,133.88 | 27,567 | 29,682 | 4,452 | 3.45 | 1,290 |
| 2012 | 80,600.22 | 64,093 | 69,011 | 11,589 | 3.48 | 3,330 |
| 2017 | 7,644.65 | 5,419 | 5,835 | 1,810 | 3.49 | 519 |
| | 150,046.80 | 120,372 | 129,608 | 20,439 | | 5,888 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| GREEN LANE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2035 | | | | | | |
| 1985 | 35,032.39 | 29,511 | 31,775 | 3,257 | 7.58 | 430 |
| 1992 | 10,660.99 | 8,608 | 9,268 | 1,393 | 7.99 | 174 |
| 2008 | 15,867.06 | 10,496 | 11,301 | 4,566 | 8.96 | 510 |
| 2013 | 15,635.25 | 9,029 | 9,722 | 5,913 | 9.15 | 646 |
| 2014 | 9,444.14 | 5,245 | 5,647 | 3,797 | 9.20 | 413 |
| 2015 | 10,126.15 | 5,391 | 5,805 | 4,322 | 9.22 | 469 |
| 2016 | 41,004.32 | 20,765 | 22,358 | 18,646 | 9.26 | 2,014 |
| 2017 | 17,757.04 | 8,483 | 9,134 | 8,623 | 9.29 | 928 |
| 2018 | 7,043.05 | 3,143 | 3,384 | 3,659 | 9.31 | 393 |
| 2019 | 3,694.93 | 1,516 | 1,632 | 2,063 | 9.35 | 221 |
| 2021 | 6,062.29 | 1,964 | 2,115 | 3,948 | 9.39 | 420 |
| | 172,327.61 | 104,151 | 112,142 | 60,186 | | 6,618 |

SPRINGTON
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5
PROBABLE RETIREMENT YEAR.. 6-2034

| | | | | | | |
|------|--------------|---------|---------|-----------|------|---------|
| 1976 | 911.98 | 808 | 870 | 42 | 6.37 | 7 |
| 1984 | 1,635.12 | 1,405 | 1,513 | 122 | 6.81 | 18 |
| 1987 | 12,373.44 | 10,433 | 11,234 | 1,140 | 7.16 | 159 |
| 1988 | 288.24 | 242 | 261 | 28 | 7.14 | 4 |
| 1992 | 1,454.78 | 1,194 | 1,286 | 169 | 7.31 | 23 |
| 1993 | 12,466.00 | 10,129 | 10,906 | 1,560 | 7.50 | 208 |
| 2007 | 398.21 | 278 | 299 | 99 | 8.03 | 12 |
| 2011 | 5,798.75 | 3,708 | 3,993 | 1,806 | 8.18 | 221 |
| 2013 | 58,121.06 | 35,018 | 37,705 | 20,416 | 8.25 | 2,475 |
| 2014 | 4,487.15 | 2,611 | 2,811 | 1,676 | 8.26 | 203 |
| 2015 | 4,599.07 | 2,569 | 2,766 | 1,833 | 8.30 | 221 |
| 2017 | 98,741.58 | 49,855 | 53,680 | 45,061 | 8.34 | 5,403 |
| 2018 | 168,520.69 | 79,626 | 85,736 | 82,785 | 8.37 | 9,891 |
| 2019 | 41,868.20 | 18,288 | 19,691 | 22,177 | 8.38 | 2,646 |
| 2020 | 40,611.63 | 16,058 | 17,290 | 23,322 | 8.41 | 2,773 |
| 2021 | 44,247.35 | 15,411 | 16,593 | 27,654 | 8.42 | 3,284 |
| 2022 | 17,438.17 | 5,115 | 5,507 | 11,931 | 8.43 | 1,415 |
| 2023 | 2,630,115.32 | 600,192 | 646,245 | 1,983,871 | 8.45 | 234,778 |
| | 3,144,076.74 | 852,940 | 918,386 | 2,225,691 | | 263,741 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IRONWORKS | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2028 | | | | | | |
| 1943 | 2,087.84 | 2,050 | 2,088 | | | |
| 1945 | 278.82 | 274 | 279 | | | |
| 1964 | 257.05 | 248 | 257 | | | |
| 1968 | 1,492.97 | 1,434 | 1,493 | | | |
| 1969 | 2,353.57 | 2,261 | 2,354 | | | |
| 1975 | 934.99 | 892 | 935 | | | |
| 2005 | 77,566.84 | 69,174 | 74,522 | 3,045 | 2.49 | 1,223 |
| 2007 | 54,601.02 | 48,180 | 51,905 | 2,696 | 2.47 | 1,091 |
| 2008 | 3,875.38 | 3,398 | 3,661 | 215 | 2.46 | 87 |
| 2013 | 23,279.99 | 19,411 | 20,912 | 2,368 | 2.49 | 951 |
| 2014 | 58,108.85 | 47,777 | 51,471 | 6,638 | 2.49 | 2,666 |
| 2015 | 129,020.44 | 104,313 | 112,378 | 16,643 | 2.49 | 6,684 |
| 2016 | 94,671.74 | 75,008 | 80,807 | 13,865 | 2.49 | 5,568 |
| 2017 | 22,157.22 | 17,139 | 18,464 | 3,693 | 2.49 | 1,483 |
| 2019 | 75,742.72 | 54,747 | 58,980 | 16,763 | 2.49 | 6,732 |
| 2020 | 18,890.99 | 12,997 | 14,002 | 4,889 | 2.49 | 1,963 |
| 2025 | 404,871.78 | 67,492 | 72,710 | 332,162 | 2.50 | 132,865 |
| | 970,192.21 | 526,795 | 567,216 | 402,976 | | 161,313 |

GREAT VALLEY OPERATIONS
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5
PROBABLE RETIREMENT YEAR.. 6-2038

| | | | | | | |
|------|--------------|---------|---------|---------|-------|--------|
| 1987 | 86,760.91 | 69,808 | 75,164 | 11,597 | 9.35 | 1,240 |
| 1988 | 799,825.00 | 638,900 | 687,923 | 111,902 | 9.45 | 11,841 |
| 1989 | 334,259.13 | 264,733 | 285,046 | 49,213 | 9.59 | 5,132 |
| 1990 | 11,395.05 | 8,941 | 9,627 | 1,768 | 9.75 | 181 |
| 1991 | 163,258.18 | 127,292 | 137,059 | 26,199 | 9.75 | 2,687 |
| 1994 | 10,974.15 | 8,296 | 8,933 | 2,042 | 10.17 | 201 |
| 1998 | 13,527.87 | 9,783 | 10,534 | 2,994 | 10.52 | 285 |
| 2004 | 6,630.64 | 4,376 | 4,712 | 1,919 | 11.07 | 173 |
| 2007 | 1,466,564.73 | 908,977 | 978,723 | 487,842 | 11.35 | 42,982 |
| 2009 | 71,575.33 | 42,158 | 45,393 | 26,183 | 11.51 | 2,275 |
| 2011 | 7,735.00 | 4,284 | 4,613 | 3,122 | 11.68 | 267 |
| 2013 | 131,495.23 | 67,562 | 72,746 | 58,749 | 11.83 | 4,966 |
| 2014 | 67,317.94 | 33,134 | 35,676 | 31,642 | 11.86 | 2,668 |
| 2015 | 244,805.00 | 114,642 | 123,438 | 121,367 | 11.92 | 10,182 |
| 2016 | 10,894.05 | 4,813 | 5,182 | 5,712 | 12.00 | 476 |
| 2018 | 6,172.54 | 2,361 | 2,542 | 3,630 | 12.11 | 300 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| GREAT VALLEY OPERATIONS | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2038 | | | | | | |
| 2020 | 17,732.76 | 5,511 | 5,934 | 11,799 | 12.20 | 967 |
| 2021 | 176,532.27 | 47,417 | 51,055 | 125,477 | 12.25 | 10,243 |
| 2022 | 6,199.92 | 1,376 | 1,482 | 4,718 | 12.27 | 385 |
| 2023 | 44,163.48 | 7,455 | 8,027 | 36,136 | 12.31 | 2,935 |
| 2025 | 759,134.59 | 29,454 | 31,714 | 727,421 | 12.39 | 58,710 |
| | 4,436,953.77 | 2,401,273 | 2,585,522 | 1,851,432 | | 159,096 |
| FOXCROFT QUARRY | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2031 | | | | | | |
| 1986 | 478,038.53 | 424,881 | 457,482 | 20,556 | 4.94 | 4,161 |
| 1987 | 5,025.24 | 4,450 | 4,791 | 234 | 4.98 | 47 |
| 1989 | 39,871.32 | 35,071 | 37,762 | 2,109 | 5.00 | 422 |
| 1990 | 59,724.13 | 52,366 | 56,384 | 3,340 | 4.99 | 669 |
| 1991 | 1,490.13 | 1,301 | 1,401 | 89 | 5.03 | 18 |
| 1992 | 5,813.08 | 5,043 | 5,430 | 383 | 5.11 | 75 |
| 1996 | 12,378.00 | 10,553 | 11,363 | 1,015 | 5.10 | 199 |
| 1998 | 48,707.86 | 40,988 | 44,133 | 4,575 | 5.18 | 883 |
| 2003 | 22,845.91 | 18,505 | 19,925 | 2,921 | 5.28 | 553 |
| 2007 | 178,209.63 | 138,469 | 149,094 | 29,116 | 5.31 | 5,483 |
| | 852,103.83 | 731,627 | 787,765 | 64,339 | | 12,510 |
| PICKERING WEST | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2039 | | | | | | |
| 2003 | 753.80 | 495 | 533 | 221 | 11.75 | 19 |
| 2007 | 326,548.43 | 197,562 | 212,721 | 113,828 | 12.08 | 9,423 |
| 2008 | 173,912.65 | 102,574 | 110,444 | 63,468 | 12.17 | 5,215 |
| 2009 | 2,616,588.98 | 1,498,259 | 1,613,220 | 1,003,369 | 12.32 | 81,442 |
| 2010 | 84,633.03 | 46,963 | 50,566 | 34,067 | 12.43 | 2,741 |
| 2011 | 164,136.04 | 88,305 | 95,081 | 69,055 | 12.45 | 5,547 |
| 2012 | 4,400,501.05 | 2,281,220 | 2,456,257 | 1,944,244 | 12.54 | 155,043 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PICKERING WEST | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2039 | | | | | | |
| 2013 | 219,713.48 | 109,307 | 117,694 | 102,019 | 12.63 | 8,078 |
| 2017 | 9,148.34 | 3,632 | 3,911 | 5,238 | 12.91 | 406 |
| 2025 | 607,307.67 | 21,924 | 23,606 | 583,701 | 13.35 | 43,723 |
| | 8,603,243.47 | 4,350,241 | 4,684,034 | 3,919,209 | | 311,637 |
| NESHAMINY | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2044 | | | | | | |
| 1992 | 14,474.67 | 10,523 | 11,330 | 3,144 | 12.58 | 250 |
| 2007 | 3,949.05 | 2,148 | 2,313 | 1,636 | 15.51 | 105 |
| 2008 | 2,249.22 | 1,185 | 1,276 | 973 | 15.72 | 62 |
| 2011 | 14,105.28 | 6,668 | 7,180 | 6,926 | 16.17 | 428 |
| 2012 | 2,782.68 | 1,258 | 1,355 | 1,428 | 16.35 | 87 |
| 2014 | 7,905.80 | 3,227 | 3,475 | 4,431 | 16.67 | 266 |
| 2020 | 185,309.46 | 44,326 | 47,727 | 137,582 | 17.49 | 7,866 |
| 2025 | 1,265,224.32 | 34,161 | 36,782 | 1,228,442 | 17.99 | 68,285 |
| | 1,496,000.48 | 103,496 | 111,437 | 1,384,563 | | 77,349 |
| INGRAM'S MILL SHED | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2035 | | | | | | |
| 1990 | 2,257.94 | 1,844 | 1,985 | 272 | 7.98 | 34 |
| 2005 | 70,161.91 | 49,043 | 52,806 | 17,356 | 8.83 | 1,966 |
| 2006 | 65,836.17 | 45,322 | 48,800 | 17,037 | 8.83 | 1,929 |
| 2007 | 15,415.09 | 10,408 | 11,207 | 4,208 | 8.90 | 473 |
| 2008 | 65,252.38 | 43,164 | 46,476 | 18,776 | 8.96 | 2,096 |
| 2012 | 4,391.61 | 2,620 | 2,821 | 1,571 | 9.12 | 172 |
| | 223,315.10 | 152,401 | 164,095 | 59,220 | | 6,670 |
| DWELLING AND GARAGE AT BEAR GAP PUMPING STATION FULLY ACCRUED | | | | | | |
| 1892 | 1,165.07 | 1,165 | 1,165 | | | |
| 1938 | 266.69 | 267 | 267 | | | |
| 1940 | 753.51 | 754 | 754 | | | |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| DWELLING AND GARAGE AT BEAR GAP PUMPING STATION FULLY ACCRUED | | | | | | |
| 1947 | 144.38 | 144 | 144 | | | |
| 1949 | 490.00 | 490 | 490 | | | |
| 1961 | 2,996.93 | 2,997 | 2,997 | | | |
| 1964 | 1,089.01 | 1,089 | 1,089 | | | |
| 1970 | 3,593.78 | 3,594 | 3,594 | | | |
| 1978 | 309.07 | 309 | 309 | | | |
| 1981 | 3,614.99 | 3,615 | 3,615 | | | |
| 1983 | 5,843.36 | 5,843 | 5,843 | | | |
| 1986 | 97.08 | 97 | 97 | | | |
| 1988 | 4,484.11 | 4,484 | 4,484 | | | |
| 1990 | 394.15 | 394 | 394 | | | |
| 1991 | 574.30 | 574 | 574 | | | |
| 1994 | 1,350.00 | 1,350 | 1,350 | | | |
| | 27,166.43 | 27,166 | 27,166 | | | |
| BRIDGE DECK - ROARING CREEK INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 PROBABLE RETIREMENT YEAR.. 6-2044 | | | | | | |
| 1994 | 2,926.97 | 2,065 | 2,225 | 702 | 13.14 | 53 |
| 1996 | 2,873.14 | 1,975 | 2,128 | 745 | 13.42 | 56 |
| 2009 | 3,583.33 | 1,827 | 1,968 | 1,615 | 15.86 | 102 |
| 2017 | 30,475.52 | 10,130 | 10,914 | 19,562 | 17.07 | 1,146 |
| | 39,858.96 | 15,997 | 17,235 | 22,624 | | 1,357 |
| HAWLEY TELEMETRY BUILDING INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 PROBABLE RETIREMENT YEAR.. 6-2034 | | | | | | |
| 1994 | 66,387.19 | 53,747 | 57,907 | 8,480 | 7.41 | 1,144 |
| 2017 | 1,910.06 | 964 | 1,039 | 871 | 8.34 | 104 |
| 2019 | 350,537.16 | 153,115 | 164,966 | 185,572 | 8.38 | 22,145 |
| | 418,834.41 | 207,826 | 223,911 | 194,923 | | 23,393 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CHALFONT | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2036 | | | | | | |
| 1991 | 884.19 | 708 | 763 | 121 | 8.60 | 14 |
| 1997 | 8,005.03 | 6,069 | 6,539 | 1,466 | 9.09 | 161 |
| 2001 | 38.67 | 28 | 30 | 9 | 9.40 | 1 |
| 2007 | 48,723.24 | 31,909 | 34,379 | 14,345 | 9.75 | 1,471 |
| 2015 | 4,771.54 | 2,425 | 2,613 | 2,159 | 10.16 | 212 |
| 2019 | 108,335.25 | 41,969 | 45,217 | 63,118 | 10.28 | 6,140 |
| | 170,757.92 | 83,108 | 89,540 | 81,218 | | 7,999 |
| MONROE MANOR | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2022 | | | | | | |
| 1977 | 2,522.65 | 2,523 | 2,523 | | | |
| 1987 | 2,219.38 | 2,219 | 2,219 | | | |
| 1989 | 599.24 | 599 | 599 | | | |
| 2000 | 1,296.90 | 1,297 | 1,297 | | | |
| | 6,638.17 | 6,638 | 6,638 | | | |
| EMBREEVILLE STORAGE SHED | | | | | | |
| FULLY ACCRUED | | | | | | |
| 1948 | 3,210.00 | 3,210 | 3,210 | | | |
| | 3,210.00 | 3,210 | 3,210 | | | |
| EMBREEVILLE CONTROL VALVE BUILDING | | | | | | |
| FULLY ACCRUED | | | | | | |
| 1948 | 1,441.74 | 1,442 | 1,442 | | | |
| 2017 | 4,660.61 | 4,661 | 4,660 | | | |
| | 6,102.35 | 6,103 | 6,102 | | | |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| WAYMART WAREHOUSE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2043 | | | | | | |
| 2003 | 112,725.49 | 68,988 | 74,358 | 38,368 | 14.26 | 2,691 |
| 2008 | 34,732.97 | 18,659 | 20,111 | 14,622 | 15.07 | 970 |
| 2009 | 93.30 | 48 | 52 | 42 | 15.24 | 3 |
| 2011 | 25,208.23 | 12,171 | 13,118 | 12,090 | 15.53 | 778 |
| | 172,759.99 | 99,866 | 107,639 | 65,121 | | 4,442 |
| DEER LAKE BOROUGH | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| 2005 | 19,037.71 | 10,772 | 11,610 | 7,428 | 15.73 | 472 |
| | 19,037.71 | 10,772 | 11,610 | 7,428 | | 472 |
| SPRINGFIELD | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2049 | | | | | | |
| 2008 | 187,631.74 | 91,283 | 98,388 | 89,244 | 18.47 | 4,832 |
| 2010 | 54,256.89 | 24,388 | 26,286 | 27,971 | 18.98 | 1,474 |
| 2011 | 8,176.25 | 3,521 | 3,795 | 4,381 | 19.17 | 229 |
| 2013 | 272,569.09 | 105,621 | 113,842 | 158,727 | 19.76 | 8,033 |
| 2014 | 158,188.89 | 57,850 | 62,353 | 95,836 | 19.95 | 4,804 |
| 2015 | 60,533.77 | 20,721 | 22,334 | 38,200 | 20.17 | 1,894 |
| 2017 | 124,514.32 | 36,308 | 39,134 | 85,380 | 20.65 | 4,135 |
| 2018 | 1,684.05 | 445 | 480 | 1,204 | 20.91 | 58 |
| 2021 | 15,389.81 | 2,659 | 2,866 | 12,524 | 21.54 | 581 |
| 2022 | 29,377.99 | 4,072 | 4,389 | 24,989 | 21.75 | 1,149 |
| 2023 | 126,885.03 | 12,968 | 13,977 | 112,908 | 21.95 | 5,144 |
| | 1,039,207.83 | 359,836 | 387,844 | 651,364 | | 32,333 |
| COMMERCE STREET | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2049 | | | | | | |
| 2008 | 162,572.87 | 79,092 | 85,248 | 77,325 | 18.47 | 4,187 |
| | 162,572.87 | 79,092 | 85,248 | 77,325 | | 4,187 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| COVE VILLAGE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2025 | | | | | | |
| 1973 | 905.50 | 906 | 906 | | | |
| 1974 | 353.76 | 354 | 354 | | | |
| 2005 | 1,124.71 | 1,125 | 1,125 | | | |
| | 2,383.97 | 2,385 | 2,384 | | | |
| SECURITY SYSTEMS | | | | | | |
| SURVIVOR CURVE.. IOWA 25-S3 | | | | | | |
| 2001 | 52,750.37 | 44,200 | 47,644 | 5,106 | 4.74 | 1,077 |
| 2002 | 7,072.37 | 5,817 | 6,270 | 802 | 5.07 | 158 |
| 2005 | 4,704.01 | 3,597 | 3,877 | 827 | 6.31 | 131 |
| 2006 | 752.12 | 557 | 600 | 152 | 6.82 | 22 |
| 2007 | 58.23 | 42 | 45 | 13 | 7.27 | 2 |
| 2013 | 8,604.19 | 4,507 | 4,858 | 3,746 | 11.37 | 329 |
| 2014 | 585,587.63 | 284,186 | 306,330 | 279,258 | 12.20 | 22,890 |
| 2015 | 1,192,639.43 | 532,156 | 573,621 | 619,018 | 13.03 | 47,507 |
| 2016 | 789,674.72 | 319,581 | 344,483 | 445,192 | 13.97 | 31,868 |
| 2017 | 1,626,526.84 | 591,730 | 637,837 | 988,690 | 14.86 | 66,534 |
| 2018 | 132,573.73 | 42,556 | 45,872 | 86,702 | 15.86 | 5,467 |
| 2019 | 564,028.44 | 157,251 | 169,504 | 394,525 | 16.81 | 23,470 |
| 2020 | 135,400.69 | 31,955 | 34,445 | 100,956 | 17.81 | 5,669 |
| 2021 | 450,556.64 | 86,957 | 93,733 | 356,824 | 18.81 | 18,970 |
| 2022 | 299,945.93 | 45,052 | 48,562 | 251,384 | 19.81 | 12,690 |
| 2023 | 243,209.96 | 26,072 | 28,104 | 215,106 | 20.81 | 10,337 |
| 2024 | 542,676.85 | 34,948 | 37,671 | 505,006 | 21.81 | 23,155 |
| 2025 | 2,024,358.92 | 43,321 | 46,697 | 1,977,662 | 22.81 | 86,702 |
| | 8,661,121.07 | 2,254,485 | 2,430,153 | 6,230,968 | | 356,978 |
| | 53,811,422.38 | 18,930,898 | 20,383,461 | 33,427,961 | | 2,173,305 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 15.4 4.04 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CRUM CREEK PUMPING STATION | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 120-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| 1920 | 53,709.78 | 46,464 | 43,709 | 10,000 | 16.45 | 608 |
| 1988 | 45,341.52 | 30,098 | 28,314 | 17,028 | 18.99 | 897 |
| 1993 | 96,022.67 | 60,542 | 56,953 | 39,070 | 19.05 | 2,051 |
| 1999 | 5,761.30 | 3,359 | 3,160 | 2,601 | 18.95 | 137 |
| 2001 | 209,080.41 | 117,817 | 110,832 | 98,248 | 18.98 | 5,176 |
| 2002 | 23,995.63 | 13,250 | 12,464 | 11,531 | 19.06 | 605 |
| 2003 | 4,254.06 | 2,307 | 2,170 | 2,084 | 19.00 | 110 |
| 2004 | 13,058.84 | 6,934 | 6,523 | 6,536 | 18.99 | 344 |
| 2005 | 64,813.06 | 33,612 | 31,619 | 33,194 | 19.03 | 1,744 |
| 2006 | 57,570.09 | 29,073 | 27,349 | 30,221 | 19.11 | 1,581 |
| 2007 | 273,535.69 | 134,607 | 126,627 | 146,909 | 19.09 | 7,696 |
| 2008 | 22,184.94 | 10,638 | 10,007 | 12,178 | 19.00 | 641 |
| 2009 | 48,721.71 | 22,587 | 21,248 | 27,474 | 19.09 | 1,439 |
| 2010 | 36,966.15 | 16,561 | 15,579 | 21,387 | 19.10 | 1,120 |
| 2011 | 32,988.13 | 14,254 | 13,409 | 19,579 | 19.06 | 1,027 |
| 2014 | 65,602.30 | 24,666 | 23,204 | 42,399 | 19.08 | 2,222 |
| 2015 | 386,938.12 | 137,324 | 129,183 | 257,755 | 19.09 | 13,502 |
| 2016 | 30,907.56 | 10,277 | 9,668 | 21,240 | 19.07 | 1,114 |
| 2017 | 39,914.62 | 12,318 | 11,588 | 28,327 | 19.05 | 1,487 |
| 2021 | 98,631.03 | 18,858 | 17,740 | 80,891 | 19.03 | 4,251 |
| 2023 | 171,955.74 | 20,084 | 18,893 | 153,062 | 18.91 | 8,094 |
| | 1,781,953.35 | 765,630 | 720,240 | 1,061,713 | | 55,846 |

CRUM CREEK TRAVELING SCREEN
FULLY ACCRUED

| | | | |
|------|-----------|--------|--------|
| 1974 | 83,928.29 | 83,928 | 83,928 |
| 1976 | 953.84 | 954 | 954 |
| 2008 | 2,607.41 | 2,607 | 2,608 |
| | 87,489.54 | 87,489 | 87,490 |

CRUM CREEK SILTATION BASIN
FULLY ACCRUED

| | | | |
|------|-----------|--------|--------|
| 2005 | 2,160.08 | 2,160 | 2,160 |
| 2007 | 11,565.29 | 11,565 | 11,565 |
| | 13,725.37 | 13,725 | 13,725 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PICKERING CREEK PUMPING STATION | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 120-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2054 | | | | | | |
| 1999 | 308,704.56 | 152,160 | 143,081 | 165,623 | 27.26 | 6,076 |
| 2001 | 33,829.94 | 15,995 | 15,041 | 18,789 | 27.32 | 688 |
| 2004 | 8,599.46 | 3,791 | 3,565 | 5,035 | 27.28 | 185 |
| 2005 | 3,368.56 | 1,443 | 1,357 | 2,012 | 27.35 | 74 |
| 2006 | 14,957.10 | 6,213 | 5,842 | 9,115 | 27.45 | 332 |
| 2009 | 211,391.69 | 79,526 | 74,781 | 136,611 | 27.36 | 4,993 |
| 2010 | 22,705.09 | 8,201 | 7,712 | 14,993 | 27.42 | 547 |
| 2011 | 32,855.53 | 11,388 | 10,709 | 22,147 | 27.34 | 810 |
| 2012 | 1,239.19 | 408 | 384 | 856 | 27.48 | 31 |
| 2014 | 9,057.74 | 2,677 | 2,517 | 6,540 | 27.41 | 239 |
| 2015 | 13,072.18 | 3,624 | 3,408 | 9,664 | 27.38 | 353 |
| 2017 | 30,437.73 | 7,220 | 6,789 | 23,649 | 27.34 | 865 |
| 2018 | 11,861.46 | 2,553 | 2,401 | 9,461 | 27.34 | 346 |
| 2019 | 142,150.23 | 27,350 | 25,718 | 116,432 | 27.28 | 4,268 |
| 2020 | 2,415.57 | 405 | 381 | 2,035 | 27.29 | 75 |
| 2024 | 107,500.00 | 5,698 | 5,358 | 102,142 | 26.83 | 3,807 |
| | 954,146.03 | 328,652 | 309,043 | 645,103 | | 23,689 |

PICKERING CREEK TRAVELING SCREEN
FULLY ACCRUED

| | | | |
|------|-----------|--------|--------|
| 2008 | 40,908.73 | 40,909 | 40,909 |
| | 40,908.73 | 40,909 | 40,909 |

NESHAMINY CREEK PUMPING STATION
INTERIM SURVIVOR CURVE.. IOWA 120-R2
PROBABLE RETIREMENT YEAR.. 6-2044

| | | | | | | |
|------|------------|---------|---------|---------|-------|--------|
| 1909 | 15,825.27 | 14,012 | 13,174 | 2,652 | 15.08 | 176 |
| 1994 | 222,083.35 | 141,312 | 132,858 | 89,225 | 18.00 | 4,957 |
| 1996 | 22,824.87 | 14,140 | 13,294 | 9,531 | 18.12 | 526 |
| 2001 | 26,351.60 | 15,173 | 14,265 | 12,086 | 18.05 | 670 |
| 2005 | 43,579.82 | 23,141 | 21,757 | 21,823 | 18.11 | 1,205 |
| 2007 | 3,327.96 | 1,681 | 1,580 | 1,748 | 18.13 | 96 |
| 2008 | 7,884.47 | 3,878 | 3,646 | 4,238 | 18.09 | 234 |
| 2013 | 670,405.77 | 274,062 | 257,667 | 412,739 | 18.08 | 22,828 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| NESHAMINY CREEK PUMPING STATION | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 120-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2044 | | | | | | |
| 2014 | 32,072.16 | 12,466 | 11,720 | 20,352 | 18.09 | 1,125 |
| 2016 | 12,262.60 | 4,217 | 3,965 | 8,298 | 18.12 | 458 |
| 2017 | 2,405.29 | 769 | 723 | 1,682 | 18.10 | 93 |
| | 1,059,023.16 | 504,851 | 474,649 | 584,374 | | 32,368 |

PERKIOMEN CREEK
INTERIM SURVIVOR CURVE.. IOWA 120-R2
PROBABLE RETIREMENT YEAR.. 6-2056

| | | | | | | |
|------|------------|---------|---------|---------|-------|--------|
| 1957 | 8,636.24 | 6,152 | 5,784 | 2,852 | 27.65 | 103 |
| 1958 | 1,038.92 | 736 | 692 | 347 | 27.73 | 13 |
| 1959 | 49.48 | 35 | 33 | 17 | 27.84 | 1 |
| 1965 | 4,973.87 | 3,400 | 3,197 | 1,777 | 28.00 | 63 |
| 1981 | 2,345.73 | 1,430 | 1,344 | 1,001 | 28.50 | 35 |
| 1986 | 802.50 | 466 | 438 | 364 | 28.53 | 13 |
| 1990 | 332,155.00 | 182,752 | 171,819 | 160,336 | 29.02 | 5,525 |
| 1996 | 6,558.10 | 3,308 | 3,110 | 3,448 | 28.98 | 119 |
| 1998 | 22,164.92 | 10,790 | 10,144 | 12,020 | 28.99 | 415 |
| 1999 | 21,921.24 | 10,456 | 9,830 | 12,091 | 29.06 | 416 |
| 2001 | 4,881.68 | 2,237 | 2,103 | 2,779 | 28.97 | 96 |
| 2002 | 23,341.61 | 10,422 | 9,799 | 13,543 | 29.13 | 465 |
| 2007 | 3,191.42 | 1,240 | 1,166 | 2,026 | 29.12 | 70 |
| 2010 | 6,932.12 | 2,407 | 2,263 | 4,669 | 29.14 | 160 |
| 2011 | 10,130.25 | 3,363 | 3,162 | 6,968 | 29.17 | 239 |
| 2015 | 56,620.13 | 14,982 | 14,086 | 42,534 | 29.18 | 1,458 |
| 2016 | 4,322.23 | 1,063 | 999 | 3,323 | 29.11 | 114 |
| 2017 | 38,194.66 | 8,601 | 8,086 | 30,108 | 29.24 | 1,030 |
| 2018 | 17,969.42 | 3,680 | 3,460 | 14,510 | 29.13 | 498 |
| 2024 | 75,801.00 | 3,790 | 3,563 | 72,238 | 28.53 | 2,532 |
| | 642,030.52 | 271,310 | 255,079 | 386,952 | | 13,365 |

PERKIOMEN CREEK TRAVELING SCREEN
FULLY ACCRUED

| | | | |
|------|-----------|--------|--------|
| 1957 | 583.27 | 583 | 583 |
| 1958 | 783.85 | 784 | 784 |
| 1959 | 1,076.19 | 1,076 | 1,076 |
| 1973 | 10,429.67 | 10,430 | 10,430 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PERKIOMEN CREEK TRAVELING SCREEN FULLY ACCRUED | | | | | | |
| 1984 | 4,421.25 | 4,421 | 4,421 | | | |
| 1985 | 46,618.30 | 46,618 | 46,618 | | | |
| 1986 | 27,505.50 | 27,506 | 27,506 | | | |
| 1989 | 9,832.18 | 9,832 | 9,832 | | | |
| 1990 | 1,859.63 | 1,860 | 1,860 | | | |
| 1999 | 1,725.40 | 1,725 | 1,725 | | | |
| 2000 | 1,176.55 | 1,177 | 1,177 | | | |
| | 106,011.79 | 106,012 | 106,012 | | | |
| GREEN LANE INTERIM SURVIVOR CURVE.. IOWA 120-R2 PROBABLE RETIREMENT YEAR.. 6-2082 | | | | | | |
| 1957 | 5,368,867.06 | 3,272,861 | 3,075,635 | 2,293,232 | 43.87 | 52,273 |
| 1958 | 10,135.71 | 6,157 | 5,786 | 4,350 | 43.61 | 100 |
| 1962 | 139.46 | 82 | 77 | 62 | 44.02 | 1 |
| 1963 | 1,084.72 | 630 | 592 | 493 | 45.03 | 11 |
| 1967 | 1,009.05 | 567 | 533 | 476 | 45.67 | 10 |
| 1970 | 2,862.53 | 1,573 | 1,478 | 1,384 | 45.52 | 30 |
| 1978 | 1,742.59 | 877 | 824 | 918 | 46.84 | 20 |
| 1981 | 32,915.31 | 15,964 | 15,002 | 17,913 | 47.25 | 379 |
| 1993 | 5,425.05 | 2,169 | 2,038 | 3,387 | 48.80 | 69 |
| 1997 | 532.84 | 194 | 182 | 351 | 49.62 | 7 |
| 1998 | 14,738.92 | 5,269 | 4,951 | 9,787 | 49.42 | 198 |
| 1999 | 2,888.32 | 1,003 | 943 | 1,946 | 49.83 | 39 |
| 2004 | 12,233.94 | 3,682 | 3,460 | 8,774 | 49.93 | 176 |
| 2005 | 300,406.38 | 87,448 | 82,178 | 218,228 | 49.92 | 4,372 |
| 2006 | 2,875.60 | 807 | 758 | 2,117 | 49.94 | 42 |
| 2013 | 97,350.95 | 19,353 | 18,187 | 79,164 | 50.39 | 1,571 |
| 2015 | 344,414.15 | 59,653 | 56,058 | 288,356 | 50.11 | 5,754 |
| 2017 | 99,551.62 | 14,385 | 13,518 | 86,033 | 50.32 | 1,710 |
| 2019 | 40,915.89 | 4,705 | 4,421 | 36,494 | 50.00 | 730 |
| 2020 | 26,001.94 | 2,590 | 2,434 | 23,568 | 49.75 | 474 |
| 2021 | 32,940.79 | 2,741 | 2,576 | 30,365 | 49.56 | 613 |
| 2024 | 35,569.00 | 1,074 | 1,009 | 34,560 | 48.25 | 716 |
| | 6,434,601.82 | 3,503,784 | 3,292,642 | 3,141,960 | | 69,295 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SPRINGTON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 120-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2057 | | | | | | |
| 1932 | 1,638,594.13 | 1,286,952 | 1,209,399 | 429,195 | 25.55 | 16,798 |
| 1939 | 875.79 | 667 | 627 | 249 | 27.14 | 9 |
| 1940 | 886.19 | 674 | 633 | 253 | 26.85 | 9 |
| 1959 | 12,635.73 | 8,907 | 8,370 | 4,265 | 27.84 | 153 |
| 1964 | 3,632.50 | 2,480 | 2,331 | 1,302 | 28.59 | 46 |
| 1968 | 2,433.32 | 1,623 | 1,525 | 908 | 28.71 | 32 |
| 1975 | 777.28 | 495 | 465 | 312 | 28.87 | 11 |
| 1978 | 7,415.31 | 4,579 | 4,303 | 3,112 | 29.42 | 106 |
| 1980 | 1,710.55 | 1,043 | 980 | 730 | 29.13 | 25 |
| 1981 | 46,993.29 | 28,234 | 26,533 | 20,461 | 29.57 | 692 |
| 1982 | 6,625.51 | 3,949 | 3,711 | 2,914 | 29.49 | 99 |
| 1983 | 17,832.28 | 10,535 | 9,900 | 7,932 | 29.44 | 269 |
| 1984 | 12,681.07 | 7,421 | 6,974 | 5,707 | 29.42 | 194 |
| 1985 | 30,310.25 | 17,556 | 16,498 | 13,812 | 29.43 | 469 |
| 1986 | 28,144.30 | 16,121 | 15,150 | 12,995 | 29.46 | 441 |
| 1987 | 5,036.26 | 2,851 | 2,679 | 2,357 | 29.52 | 80 |
| 1988 | 77,538.05 | 43,328 | 40,717 | 36,821 | 29.61 | 1,244 |
| 1989 | 52,581.90 | 28,983 | 27,236 | 25,345 | 29.72 | 853 |
| 1990 | 3,170.36 | 1,722 | 1,618 | 1,552 | 29.86 | 52 |
| 1991 | 88,633.22 | 47,702 | 44,827 | 43,806 | 29.60 | 1,480 |
| 1992 | 3,962.38 | 2,097 | 1,971 | 1,992 | 29.79 | 67 |
| 1993 | 25,075.36 | 13,119 | 12,328 | 12,747 | 29.61 | 430 |
| 1994 | 5,660.71 | 2,906 | 2,731 | 2,930 | 29.85 | 98 |
| 1995 | 184,044.78 | 93,182 | 87,567 | 96,478 | 29.74 | 3,244 |
| 1996 | 9,424.27 | 4,699 | 4,416 | 5,008 | 29.67 | 169 |
| 1997 | 158,058.79 | 77,038 | 72,396 | 85,663 | 29.98 | 2,857 |
| 1999 | 600,328.08 | 281,554 | 264,587 | 335,741 | 30.00 | 11,191 |
| 2002 | 14,680.96 | 6,451 | 6,062 | 8,619 | 29.98 | 287 |
| 2003 | 35,517.99 | 15,266 | 14,346 | 21,172 | 29.85 | 709 |
| 2004 | 105,864.75 | 44,156 | 41,495 | 64,370 | 30.05 | 2,142 |
| 2007 | 142,968.47 | 54,485 | 51,202 | 91,767 | 30.04 | 3,055 |
| 2008 | 13,245.67 | 4,868 | 4,575 | 8,671 | 30.12 | 288 |
| 2009 | 42,599.08 | 15,114 | 14,203 | 28,396 | 30.01 | 946 |
| 2010 | 80,845.28 | 27,439 | 25,785 | 55,060 | 30.16 | 1,826 |
| 2011 | 87,942.02 | 28,564 | 26,843 | 61,099 | 30.14 | 2,027 |
| 2012 | 3,074.63 | 951 | 894 | 2,181 | 30.17 | 72 |
| 2013 | 19,887.37 | 5,843 | 5,491 | 14,396 | 30.05 | 479 |
| 2016 | 7,495.04 | 1,802 | 1,693 | 5,802 | 30.02 | 193 |
| 2017 | 286,972.09 | 63,191 | 59,383 | 227,589 | 30.11 | 7,559 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SPRINGTON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 120-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2057 | | | | | | |
| 2020 | 56,263.12 | 8,726 | 8,200 | 48,063 | 29.96 | 1,604 |
| 2021 | 474,723.01 | 62,189 | 58,441 | 416,282 | 29.86 | 13,941 |
| 2024 | 15,000.00 | 729 | 685 | 14,315 | 29.36 | 488 |
| | 4,412,141.14 | 2,330,191 | 2,189,771 | 2,222,370 | | 76,734 |
| IRONWORKS CREEK | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 120-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2068 | | | | | | |
| 1943 | 851,710.91 | 604,289 | 567,874 | 283,837 | 33.78 | 8,403 |
| 1945 | 27,587.61 | 19,322 | 18,158 | 9,430 | 34.44 | 274 |
| 1946 | 609.41 | 426 | 400 | 209 | 34.14 | 6 |
| 1950 | 4,336.62 | 2,979 | 2,799 | 1,537 | 34.40 | 45 |
| 1951 | 7,040.87 | 4,774 | 4,486 | 2,555 | 35.38 | 72 |
| 1953 | 349.69 | 236 | 222 | 128 | 35.03 | 4 |
| 1954 | 1,408.54 | 947 | 890 | 519 | 34.88 | 15 |
| 1955 | 830.75 | 551 | 518 | 313 | 35.88 | 9 |
| 1961 | 1,475.62 | 942 | 885 | 590 | 36.51 | 16 |
| 1981 | 2,061.06 | 1,110 | 1,043 | 1,018 | 38.15 | 27 |
| 1983 | 2,645.75 | 1,394 | 1,310 | 1,336 | 38.15 | 35 |
| 1987 | 8,431.01 | 4,220 | 3,966 | 4,465 | 38.42 | 116 |
| 1992 | 4,402.33 | 2,035 | 1,912 | 2,490 | 38.96 | 64 |
| 1993 | 3,039.83 | 1,383 | 1,300 | 1,740 | 38.93 | 45 |
| 1997 | 4,503.82 | 1,900 | 1,786 | 2,718 | 39.07 | 70 |
| 1998 | 3,133.00 | 1,292 | 1,214 | 1,919 | 39.17 | 49 |
| 2000 | 843,147.80 | 333,212 | 313,132 | 530,016 | 39.02 | 13,583 |
| 2002 | 18,695.56 | 6,985 | 6,564 | 12,131 | 39.40 | 308 |
| 2004 | 46,791.43 | 16,499 | 15,505 | 31,287 | 39.48 | 792 |
| 2005 | 130,517.18 | 44,689 | 41,996 | 88,521 | 39.38 | 2,248 |
| 2006 | 1,105,258.51 | 366,393 | 344,314 | 760,945 | 39.32 | 19,353 |
| 2007 | 791,580.23 | 253,306 | 238,042 | 553,539 | 39.31 | 14,081 |
| 2008 | 38,622.20 | 11,896 | 11,179 | 27,443 | 39.32 | 698 |
| 2009 | 10,702.25 | 3,161 | 2,971 | 7,732 | 39.36 | 196 |
| 2010 | 33,486.43 | 9,447 | 8,878 | 24,609 | 39.45 | 624 |
| 2011 | 13,892.30 | 3,726 | 3,501 | 10,391 | 39.56 | 263 |
| 2013 | 38,626.22 | 9,270 | 8,711 | 29,915 | 39.58 | 756 |
| 2016 | 112,222.58 | 21,749 | 20,438 | 91,784 | 39.52 | 2,322 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| IRONWORKS CREEK | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 120-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2068 | | | | | | |
| 2017 | 66,243.89 | 11,765 | 11,056 | 55,188 | 39.35 | 1,402 |
| 2019 | 660,403.45 | 93,579 | 87,940 | 572,464 | 39.37 | 14,541 |
| 2024 | 4,681.00 | 177 | 166 | 4,515 | 38.18 | 118 |
| | 4,838,437.85 | 1,833,654 | 1,723,156 | 3,115,282 | | 80,535 |
| RIDLEY CREEK DAM | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 120-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2067 | | | | | | |
| 1942 | 48,831.00 | 35,066 | 32,953 | 15,878 | 32.78 | 484 |
| 1957 | 45,168.94 | 30,010 | 28,201 | 16,967 | 34.60 | 490 |
| 2002 | 29,131.51 | 11,023 | 10,359 | 18,773 | 38.61 | 486 |
| 2003 | 255,656.70 | 94,337 | 88,652 | 167,005 | 38.48 | 4,340 |
| 2004 | 10,479.22 | 3,762 | 3,535 | 6,944 | 38.38 | 181 |
| 2006 | 41,816.26 | 14,025 | 13,180 | 28,636 | 38.64 | 741 |
| 2008 | 14,763.89 | 4,599 | 4,322 | 10,442 | 38.68 | 270 |
| 2009 | 14,860.33 | 4,437 | 4,170 | 10,691 | 38.75 | 276 |
| 2013 | 10,296.96 | 2,510 | 2,359 | 7,938 | 38.78 | 205 |
| 2017 | 46,621.43 | 8,401 | 7,895 | 38,727 | 38.67 | 1,001 |
| | 517,626.24 | 208,170 | 195,625 | 322,001 | | 8,474 |
| TOWNSHIP LINE DAM | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 120-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2094 | | | | | | |
| 1934 | 62,256.13 | 43,293 | 40,684 | 21,572 | 40.08 | 538 |
| 1988 | 35,013.13 | 14,047 | 13,201 | 21,813 | 55.96 | 390 |
| 1989 | 18,049.36 | 7,115 | 6,686 | 11,363 | 56.09 | 203 |
| 1990 | 16,250.50 | 6,289 | 5,910 | 10,340 | 56.24 | 184 |
| 1994 | 425,033.22 | 152,629 | 143,432 | 281,602 | 56.22 | 5,009 |
| 1996 | 9,960.54 | 3,408 | 3,203 | 6,758 | 56.71 | 119 |
| 2009 | 46,537.33 | 10,289 | 9,669 | 36,868 | 58.13 | 634 |
| 2010 | 14,825.54 | 3,125 | 2,937 | 11,889 | 58.03 | 205 |
| 2011 | 445,190.30 | 88,415 | 83,087 | 362,103 | 58.50 | 6,190 |
| 2012 | 118,942.61 | 22,314 | 20,969 | 97,973 | 58.45 | 1,676 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| TOWNSHIP LINE DAM | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 120-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2094 | | | | | | |
| 2013 | 8,623.04 | 1,519 | 1,427 | 7,196 | 58.43 | 123 |
| 2015 | 24,453.40 | 3,722 | 3,498 | 20,956 | 58.47 | 358 |
| 2017 | 47,187.47 | 6,016 | 5,653 | 41,534 | 58.17 | 714 |
| | 1,272,322.57 | 362,181 | 340,356 | 931,967 | | 16,343 |
| SHENANGO RIVER DAM | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 120-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2051 | | | | | | |
| 1927 | 21,675.62 | 17,722 | 16,654 | 5,022 | 21.98 | 228 |
| 1948 | 32.89 | 25 | 23 | 9 | 22.50 | |
| 2006 | 2,544.43 | 1,126 | 1,058 | 1,486 | 24.56 | 61 |
| 2011 | 1,910,697.67 | 706,576 | 663,997 | 1,246,701 | 24.71 | 50,453 |
| 2019 | 29,068.84 | 6,064 | 5,699 | 23,370 | 24.65 | 948 |
| | 1,964,019.45 | 731,513 | 687,431 | 1,276,588 | | 51,690 |
| RESERVOIR NO. 1 - BEAR GAP | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 120-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2067 | | | | | | |
| 1891 | 7,531.44 | 6,483 | 6,092 | 1,439 | 21.75 | 66 |
| 1916 | 16,713.69 | 13,361 | 12,556 | 4,158 | 27.48 | 151 |
| 2000 | 16,335.07 | 6,541 | 6,147 | 10,188 | 38.19 | 267 |
| 2010 | 90,295.31 | 25,897 | 24,336 | 65,959 | 38.55 | 1,711 |
| 2017 | 1,812,308.05 | 326,578 | 306,898 | 1,505,410 | 38.67 | 38,930 |
| 2019 | 3,606.21 | 520 | 489 | 3,118 | 38.55 | 81 |
| | 1,946,789.77 | 379,380 | 356,518 | 1,590,272 | | 41,206 |
| RESERVOIR NO. 2 - BEAR GAP | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 120-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2073 | | | | | | |
| 1916 | 7,031.15 | 5,543 | 5,209 | 1,822 | 29.39 | 62 |
| 1923 | 355,999.13 | 270,025 | 253,753 | 102,246 | 32.64 | 3,133 |
| 1936 | 12,352.04 | 8,844 | 8,311 | 4,041 | 35.50 | 114 |
| 1941 | 5,381.79 | 3,775 | 3,548 | 1,834 | 35.98 | 51 |
| 1942 | 3,181.44 | 2,231 | 2,097 | 1,085 | 35.55 | 31 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| RESERVOIR NO. 2 - BEAR GAP | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 120-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2073 | | | | | | |
| 1986 | 1,388,395.27 | 669,068 | 628,749 | 759,646 | 42.47 | 17,887 |
| 1989 | 3,365.16 | 1,560 | 1,466 | 1,899 | 42.24 | 45 |
| 1990 | 12,810.72 | 5,821 | 5,470 | 7,340 | 42.62 | 172 |
| 1993 | 6,183.23 | 2,672 | 2,511 | 3,672 | 42.69 | 86 |
| 1995 | 9,097.91 | 3,774 | 3,547 | 5,551 | 43.03 | 129 |
| 1996 | 13,486.12 | 5,490 | 5,159 | 8,327 | 42.96 | 194 |
| 2000 | 486,433.40 | 181,099 | 170,186 | 316,248 | 42.99 | 7,356 |
| 2002 | 3,827.47 | 1,349 | 1,268 | 2,560 | 43.17 | 59 |
| 2009 | 127,251.99 | 35,071 | 32,958 | 94,294 | 43.38 | 2,174 |
| 2011 | 13,561.53 | 3,382 | 3,178 | 10,383 | 43.64 | 238 |
| 2015 | 8,288.35 | 1,610 | 1,513 | 6,775 | 43.56 | 156 |
| 2017 | 22,939.85 | 3,762 | 3,535 | 19,405 | 43.32 | 448 |
| 2018 | 255,435.88 | 37,753 | 35,478 | 219,958 | 43.26 | 5,085 |
| 2019 | 381,338.67 | 49,803 | 46,802 | 334,537 | 43.25 | 7,735 |
| 2021 | 630,462.47 | 59,579 | 55,989 | 574,474 | 43.12 | 13,323 |
| 2025 | 9,789,606.46 | 119,433 | 112,236 | 9,677,371 | 40.32 | 240,014 |
| | 13,536,430.03 | 1,471,644 | 1,382,961 | 12,153,469 | | 298,492 |

RESERVOIR NO. 4 - TROUT RUN
INTERIM SURVIVOR CURVE.. IOWA 120-R2
PROBABLE RETIREMENT YEAR.. 6-2038

| | | | | | | |
|------|-----------|--------|--------|--------|-------|-------|
| 2011 | 8,976.44 | 4,842 | 4,550 | 4,426 | 12.38 | 358 |
| 2015 | 10,711.61 | 4,926 | 4,629 | 6,082 | 12.33 | 493 |
| 2017 | 21,201.81 | 8,650 | 8,129 | 13,073 | 12.33 | 1,060 |
| 2020 | 8,154.55 | 2,512 | 2,361 | 5,794 | 12.36 | 469 |
| | 49,044.41 | 20,930 | 19,669 | 29,375 | | 2,380 |

RESERVOIR NO. 6 - ROARING CREEK
INTERIM SURVIVOR CURVE.. IOWA 120-R2
PROBABLE RETIREMENT YEAR.. 6-2046

| | | | | | | |
|------|------------|---------|---------|--------|-------|-------|
| 1896 | 115,491.85 | 103,204 | 96,985 | 18,507 | 15.42 | 1,200 |
| 1902 | 20,183.74 | 17,697 | 16,631 | 3,553 | 17.35 | 205 |
| 1904 | 16,900.12 | 14,784 | 13,893 | 3,007 | 17.39 | 173 |
| 1909 | 18,679.91 | 16,323 | 15,339 | 3,341 | 16.83 | 199 |
| 1912 | 54,813.13 | 47,282 | 44,433 | 10,380 | 18.08 | 574 |
| 1924 | 328,229.19 | 279,848 | 262,984 | 65,245 | 17.55 | 3,718 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| RESERVOIR NO. 6 - ROARING CREEK | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 120-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2046 | | | | | | |
| 1935 | 2,893.18 | 2,409 | 2,264 | 629 | 18.20 | 35 |
| 1936 | 6,606.61 | 5,499 | 5,168 | 1,439 | 18.02 | 80 |
| 1937 | 4,120.40 | 3,391 | 3,187 | 934 | 19.03 | 49 |
| 1938 | 8,276.38 | 6,807 | 6,397 | 1,880 | 18.88 | 100 |
| 1939 | 2,202.32 | 1,810 | 1,701 | 501 | 18.76 | 27 |
| 1941 | 292.00 | 239 | 225 | 67 | 18.60 | 4 |
| 1973 | 4,077.18 | 2,976 | 2,797 | 1,281 | 19.44 | 66 |
| 1974 | 21,200.97 | 15,396 | 14,468 | 6,733 | 19.42 | 347 |
| 1985 | 1,435,603.67 | 965,156 | 906,994 | 528,609 | 19.74 | 26,779 |
| 1991 | 10,824.43 | 6,871 | 6,457 | 4,367 | 19.85 | 220 |
| 1993 | 4,719.54 | 2,930 | 2,753 | 1,966 | 19.85 | 99 |
| 1994 | 22,770.88 | 13,986 | 13,143 | 9,628 | 19.78 | 487 |
| 2000 | 35,282.61 | 19,794 | 18,601 | 16,681 | 19.95 | 836 |
| 2001 | 41,754.30 | 23,015 | 21,628 | 20,126 | 19.95 | 1,009 |
| 2002 | 14,046.52 | 7,592 | 7,134 | 6,912 | 19.98 | 346 |
| 2003 | 53,720.60 | 28,407 | 26,695 | 27,025 | 20.05 | 1,348 |
| 2005 | 187,179.98 | 94,788 | 89,076 | 98,104 | 19.98 | 4,910 |
| 2007 | 2,999.72 | 1,443 | 1,356 | 1,644 | 19.96 | 82 |
| 2008 | 478,369.40 | 223,494 | 210,026 | 268,343 | 19.96 | 13,444 |
| 2009 | 8,837.07 | 3,995 | 3,754 | 5,083 | 20.00 | 254 |
| 2011 | 2,774.77 | 1,167 | 1,097 | 1,678 | 19.98 | 84 |
| 2012 | 64,515.71 | 25,955 | 24,391 | 40,125 | 20.06 | 2,000 |
| 2015 | 9,204.20 | 3,170 | 2,979 | 6,225 | 19.99 | 311 |
| 2016 | 30,291.79 | 9,754 | 9,166 | 21,126 | 20.00 | 1,056 |
| 2017 | 41,638.91 | 12,425 | 11,676 | 29,963 | 19.99 | 1,499 |
| 2019 | 218,031.25 | 53,570 | 50,342 | 167,689 | 19.96 | 8,401 |
| 2020 | 28,295.97 | 6,118 | 5,749 | 22,547 | 19.94 | 1,131 |
| 2024 | 117,994.00 | 8,330 | 7,828 | 110,166 | 19.73 | 5,584 |
| | 3,412,822.30 | 2,029,625 | 1,907,317 | 1,505,505 | | 76,657 |

BRUSH VALLEY RESERVOIR
INTERIM SURVIVOR CURVE.. IOWA 120-R2
PROBABLE RETIREMENT YEAR.. 6-2027

| | | | | | | |
|------|-----------|--------|--------|-------|------|-------|
| 1882 | 23,655.70 | 23,424 | 22,012 | 1,643 | 1.42 | 1,157 |
| 1921 | 21,100.18 | 20,727 | 19,478 | 1,622 | 1.88 | 863 |
| 1924 | 12,924.99 | 12,726 | 11,959 | 966 | 1.59 | 608 |
| 1935 | 17,538.93 | 17,300 | 16,257 | 1,281 | 1.25 | 1,025 |
| 1941 | 233.27 | 229 | 215 | 18 | 1.71 | 11 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| BRUSH VALLEY RESERVOIR | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 120-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2027 | | | | | | |
| 1983 | 1,385.81 | 1,337 | 1,256 | 129 | 1.55 | 83 |
| 1986 | 3,118.80 | 3,006 | 2,825 | 294 | 1.48 | 199 |
| 1994 | 23,385.72 | 22,319 | 20,974 | 2,412 | 1.50 | 1,608 |
| 1996 | 3,332.71 | 3,175 | 2,984 | 349 | 1.46 | 239 |
| 2000 | 35,753.28 | 33,733 | 31,700 | 4,053 | 1.53 | 2,649 |
| 2001 | 113,136.70 | 106,711 | 100,280 | 12,856 | 1.48 | 8,686 |
| 2002 | 5,775.00 | 5,428 | 5,101 | 674 | 1.50 | 449 |
| 2003 | 1,154.81 | 1,083 | 1,018 | 137 | 1.48 | 93 |
| 2009 | 24,519.47 | 22,494 | 21,138 | 3,381 | 1.49 | 2,269 |
| | 287,015.37 | 273,692 | 257,199 | 29,816 | | 19,939 |

ROADWAYS - ROARING CREEK
INTERIM SURVIVOR CURVE.. IOWA 120-R2
PROBABLE RETIREMENT YEAR.. 6-2073

| | | | | | | |
|------|-----------|--------|--------|--------|-------|-----|
| 1882 | 2,508.82 | 2,196 | 2,064 | 445 | 20.43 | 22 |
| 1886 | 6,473.02 | 5,599 | 5,262 | 1,211 | 21.79 | 56 |
| 1887 | 2,504.15 | 2,150 | 2,020 | 484 | 22.79 | 21 |
| 1900 | 749.15 | 621 | 584 | 166 | 26.02 | 6 |
| 1916 | 8,474.13 | 6,681 | 6,278 | 2,196 | 29.39 | 75 |
| 1919 | 8,186.61 | 6,364 | 5,981 | 2,206 | 30.49 | 72 |
| 1924 | 29,026.24 | 22,095 | 20,764 | 8,263 | 31.84 | 260 |
| 1931 | 3,846.25 | 2,835 | 2,664 | 1,182 | 33.71 | 35 |
| 1932 | 4,051.43 | 2,955 | 2,777 | 1,274 | 34.71 | 37 |
| 1934 | 91.24 | 66 | 62 | 29 | 35.09 | 1 |
| 1935 | 5,001.59 | 3,621 | 3,403 | 1,599 | 34.50 | 46 |
| 1936 | 3,195.60 | 2,288 | 2,150 | 1,045 | 35.50 | 29 |
| 1940 | 2,015.93 | 1,413 | 1,328 | 688 | 36.45 | 19 |
| | 76,124.16 | 58,884 | 55,336 | 20,788 | | 679 |

ROADWAYS - PAVING ROARING CREEK
FULLY ACCRUED

| | | | | | | |
|------|----------|-------|-------|--|--|--|
| 1967 | 6,355.75 | 6,356 | 6,356 | | | |
| 1991 | 1,086.86 | 1,087 | 1,087 | | | |
| | 7,442.61 | 7,443 | 7,443 | | | |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| RESERVOIR NO. 1 - MT. CARMEL FULLY ACCRUED | | | | | | |
| 1885 | 11,955.77 | 11,956 | 11,956 | | | |
| 1902 | 1,471.03 | 1,471 | 1,471 | | | |
| 1904 | 177.42 | 177 | 177 | | | |
| 1986 | 12,191.79 | 12,192 | 12,192 | | | |
| 1994 | 1,522.25 | 1,522 | 1,522 | | | |
| 2009 | 93,619.03 | 93,619 | 93,619 | | | |
| 2010 | 37,012.45 | 37,012 | 37,013 | | | |
| | 157,949.74 | 157,949 | 157,950 | | | |
| RESERVOIR NO. 2 - MT. CARMEL FULLY ACCRUED | | | | | | |
| 1887 | 7,006.80 | 7,007 | 7,007 | | | |
| 1947 | 4,655.91 | 4,656 | 4,656 | | | |
| 1986 | 44,145.78 | 44,146 | 44,146 | | | |
| 1994 | 1,522.25 | 1,522 | 1,523 | | | |
| | 57,330.74 | 57,331 | 57,331 | | | |
| CITIZENS WATER CO. DAM FULLY ACCRUED | | | | | | |
| 1984 | 75.66 | 76 | 76 | | | |
| | 75.66 | 76 | 76 | | | |
| NORTH WAYNE INTERIM SURVIVOR CURVE.. IOWA 120-R2 PROBABLE RETIREMENT YEAR.. 6-2102 | | | | | | |
| 2002 | 186,994.91 | 51,424 | 47,687 | 139,308 | 61.97 | 2,248 |
| 2003 | 13,760.83 | 3,654 | 3,388 | 10,372 | 62.25 | 167 |
| 2004 | 23,749.57 | 6,075 | 5,634 | 18,116 | 62.54 | 290 |
| 2019 | 105,406.90 | 9,929 | 9,208 | 96,199 | 62.47 | 1,540 |
| | 329,912.21 | 71,082 | 65,917 | 263,995 | | 4,245 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| NUI FACILITIES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 120-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2082 | | | | | | |
| 2002 | 66,019.60 | 21,100 | 19,567 | 46,453 | 50.03 | 929 |
| 2003 | 38,703.34 | 12,017 | 11,144 | 27,559 | 49.96 | 552 |
| 2004 | 10,864.60 | 3,270 | 3,032 | 7,832 | 49.93 | 157 |
| 2005 | 259.34 | 75 | 70 | 190 | 49.92 | 4 |
| 2006 | 874.94 | 246 | 228 | 647 | 49.94 | 13 |
| | 116,721.82 | 36,708 | 34,041 | 82,681 | | 1,655 |
| WAPWALLOPEN | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 120-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2025 | | | | | | |
| 1925 | 437.76 | 438 | 438 | | | |
| 1970 | 800.35 | 800 | 800 | | | |
| | 1,238.11 | 1,238 | 1,238 | | | |
| CORNOG QUARRY | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 120-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2128 | | | | | | |
| 2003 | 2,444,421.18 | 577,372 | 535,365 | 1,909,056 | 72.74 | 26,245 |
| 2004 | 4,470.37 | 1,019 | 945 | 3,526 | 72.84 | 48 |
| 2009 | 255,890.14 | 46,444 | 43,065 | 212,825 | 74.41 | 2,860 |
| 2015 | 173,414.66 | 21,295 | 19,746 | 153,669 | 74.97 | 2,050 |
| | 2,878,196.35 | 646,130 | 599,121 | 2,279,075 | | 31,203 |
| RED SHALE DAM | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 120-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2103 | | | | | | |
| 2003 | 1,879.56 | 495 | 459 | 1,421 | 62.97 | 23 |
| 2009 | 11,981.00 | 2,470 | 2,290 | 9,691 | 63.50 | 153 |
| | 13,860.56 | 2,965 | 2,749 | 11,112 | | 176 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 305 COLLECTING AND IMPOUNDING RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HONESDALE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 120-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2034 | | | | | | |
| 1934 | 112.63 | 103 | 96 | 17 | 8.50 | 2 |
| 1944 | 832.18 | 753 | 698 | 134 | 8.59 | 16 |
| 1945 | 106.71 | 97 | 90 | 17 | 8.00 | 2 |
| 1961 | 1,138.10 | 1,006 | 933 | 205 | 8.50 | 24 |
| 1962 | 507.01 | 447 | 414 | 93 | 8.45 | 11 |
| 1963 | 601.80 | 530 | 491 | 110 | 8.43 | 13 |
| 1964 | 2,990.72 | 2,630 | 2,439 | 552 | 8.43 | 65 |
| 2014 | 936.09 | 539 | 500 | 436 | 8.46 | 52 |
| 2022 | 5,510.29 | 1,616 | 1,498 | 4,012 | 8.43 | 476 |
| 2024 | 50,534.00 | 7,651 | 7,095 | 43,439 | 8.41 | 5,165 |
| | 63,269.53 | 15,372 | 14,254 | 49,016 | | 5,826 |
| BRISTOL | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 120-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2046 | | | | | | |
| 2006 | 30,977.51 | 15,284 | 14,172 | 16,805 | 20.02 | 839 |
| 2011 | 10,776.01 | 4,531 | 4,201 | 6,575 | 19.98 | 329 |
| 2015 | 4,312.65 | 1,485 | 1,377 | 2,936 | 19.99 | 147 |
| 2024 | 7,500.00 | 530 | 491 | 7,009 | 19.73 | 355 |
| | 53,566.17 | 21,830 | 20,242 | 33,324 | | 1,670 |
| MT. JEWETT | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 120-R2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| 1990 | 613,485.75 | 287,479 | 266,563 | 346,923 | 40.26 | 8,617 |
| | 613,485.75 | 287,479 | 266,563 | 346,923 | | 8,617 |
| | 47,725,712.85 | 16,627,829 | 15,642,053 | 32,083,661 | | 921,084 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 34.8 1.93 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SCHUYLKILL RIVER INTAKE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 80-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2041 | | | | | | |
| 1961 | 277,573.34 | 230,941 | 238,452 | 39,121 | 13.02 | 3,005 |
| 1962 | 31,099.01 | 25,672 | 26,507 | 4,592 | 13.42 | 342 |
| 1963 | 9,181.15 | 7,574 | 7,820 | 1,361 | 13.26 | 103 |
| 1973 | 757.10 | 596 | 615 | 142 | 14.17 | 10 |
| 1981 | 92,703.36 | 69,713 | 71,980 | 20,723 | 14.67 | 1,413 |
| 1982 | 30,041.90 | 22,477 | 23,208 | 6,834 | 14.64 | 467 |
| 1994 | 7,278.64 | 4,929 | 5,089 | 2,189 | 15.01 | 146 |
| 1995 | 1,504.53 | 1,010 | 1,043 | 462 | 14.95 | 31 |
| 1996 | 79,821.67 | 52,746 | 54,461 | 25,360 | 15.14 | 1,675 |
| 1997 | 28,091.93 | 18,333 | 18,929 | 9,163 | 15.17 | 604 |
| 1998 | 35,559.37 | 22,978 | 23,725 | 11,834 | 15.06 | 786 |
| 1999 | 83,449.10 | 53,074 | 54,800 | 28,649 | 15.17 | 1,889 |
| 2000 | 16,176.05 | 10,147 | 10,477 | 5,699 | 15.15 | 376 |
| 2002 | 107,380.49 | 65,352 | 67,477 | 39,903 | 15.11 | 2,641 |
| 2003 | 21,167.14 | 12,620 | 13,030 | 8,137 | 15.24 | 534 |
| 2004 | 29,576.45 | 17,296 | 17,859 | 11,718 | 15.26 | 768 |
| 2005 | 7,785.71 | 4,469 | 4,614 | 3,171 | 15.21 | 208 |
| 2006 | 3,238.19 | 1,819 | 1,878 | 1,360 | 15.22 | 89 |
| 2007 | 1,845.72 | 1,011 | 1,044 | 802 | 15.28 | 52 |
| 2009 | 6,127.75 | 3,185 | 3,289 | 2,839 | 15.24 | 186 |
| 2010 | 6,714,910.22 | 3,382,972 | 3,492,998 | 3,221,913 | 15.27 | 210,996 |
| 2011 | 212,447.48 | 103,504 | 106,870 | 105,577 | 15.26 | 6,919 |
| 2015 | 5,259.06 | 2,137 | 2,207 | 3,053 | 15.34 | 199 |
| 2016 | 14,944.67 | 5,707 | 5,893 | 9,052 | 15.38 | 589 |
| 2017 | 30,207.91 | 10,760 | 11,110 | 19,098 | 15.37 | 1,243 |
| 2024 | 731,896.69 | 65,139 | 67,258 | 664,639 | 15.36 | 43,271 |
| | 8,580,024.63 | 4,196,161 | 4,332,634 | 4,247,390 | | 278,542 |

SCHUYLKILL RIVER TRAVELING SCREEN
INTERIM SURVIVOR CURVE.. IOWA 80-R3
PROBABLE RETIREMENT YEAR.. 6-2024

| | | | |
|------|----------|-------|-------|
| 1961 | 2,864.30 | 2,864 | 2,864 |
| 1962 | 8,853.48 | 8,853 | 8,853 |
| 1963 | 637.58 | 638 | 638 |
| 1964 | 105.07 | 105 | 105 |
| 1967 | 289.62 | 290 | 290 |
| 1968 | 524.57 | 525 | 525 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SCHUYLKILL RIVER TRAVELING SCREEN INTERIM SURVIVOR CURVE.. IOWA 80-R3 PROBABLE RETIREMENT YEAR.. 6-2024 | | | | | | |
| 1989 | 100,303.37 | 100,303 | 100,303 | | | |
| 2003 | 126,825.27 | 126,825 | 126,825 | | | |
| 2005 | 7,354.19 | 7,354 | 7,354 | | | |
| | 247,757.45 | 247,757 | 247,757 | | | |
| PICKERING EAST INTAKE INTERIM SURVIVOR CURVE.. IOWA 80-R3 PROBABLE RETIREMENT YEAR.. 6-2064 | | | | | | |
| 1989 | 623,634.28 | 332,335 | 343,583 | 280,051 | 31.99 | 8,754 |
| 1990 | 922,319.02 | 484,586 | 500,987 | 421,332 | 32.07 | 13,138 |
| 1991 | 16,040.68 | 8,245 | 8,524 | 7,517 | 32.62 | 230 |
| 1992 | 220.50 | 112 | 116 | 105 | 32.73 | 3 |
| 1998 | 134,429.06 | 60,251 | 62,290 | 72,139 | 33.85 | 2,131 |
| 1999 | 134,564.48 | 58,832 | 60,823 | 73,741 | 34.11 | 2,162 |
| 2000 | 15,867.04 | 6,756 | 6,985 | 8,882 | 34.38 | 258 |
| 2001 | 18,374.64 | 7,607 | 7,864 | 10,510 | 34.67 | 303 |
| 2002 | 11,276.39 | 4,558 | 4,712 | 6,564 | 34.64 | 189 |
| 2003 | 10,500.65 | 4,111 | 4,250 | 6,251 | 34.97 | 179 |
| 2004 | 148,507.59 | 56,522 | 58,435 | 90,073 | 34.99 | 2,574 |
| 2006 | 37,515.92 | 13,386 | 13,839 | 23,677 | 35.15 | 674 |
| 2008 | 178,677.55 | 58,785 | 60,775 | 117,903 | 35.69 | 3,304 |
| 2009 | 90,883.16 | 28,792 | 29,766 | 61,117 | 35.58 | 1,718 |
| 2010 | 348,555.38 | 105,333 | 108,898 | 239,657 | 35.78 | 6,698 |
| 2011 | 310,851.13 | 89,245 | 92,266 | 218,586 | 36.01 | 6,070 |
| 2012 | 3,130.45 | 854 | 883 | 2,248 | 36.00 | 62 |
| 2017 | 23,858.56 | 4,502 | 4,654 | 19,204 | 36.55 | 525 |
| 2020 | 38,297.10 | 4,994 | 5,163 | 33,134 | 36.69 | 903 |
| 2024 | 285,948.93 | 11,209 | 11,588 | 274,361 | 36.81 | 7,453 |
| | 3,353,452.51 | 1,341,015 | 1,386,402 | 1,967,051 | | 57,328 |

PICKERING EAST INTAKE TRAVELING SCREEN
FULLY ACCRUED

| | | | |
|------|-----------|--------|--------|
| 1989 | 90,471.19 | 90,471 | 90,471 |
| | 90,471.19 | 90,471 | 90,471 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UPPER MERION INTAKE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 80-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2044 | | | | | | |
| 1969 | 274,071.70 | 213,694 | 221,067 | 53,005 | 15.96 | 3,321 |
| 1971 | 554,483.94 | 426,065 | 440,765 | 113,719 | 16.43 | 6,921 |
| 1972 | 226,165.15 | 173,016 | 178,985 | 47,180 | 16.43 | 2,872 |
| 1974 | 828.62 | 627 | 649 | 180 | 16.53 | 11 |
| 1979 | 7,009.16 | 5,150 | 5,328 | 1,681 | 16.79 | 100 |
| 1983 | 2,232.66 | 1,585 | 1,640 | 593 | 17.38 | 34 |
| 1984 | 386,608.60 | 272,752 | 282,163 | 104,446 | 17.32 | 6,030 |
| 1985 | 1,121.85 | 786 | 813 | 309 | 17.31 | 18 |
| 1993 | 32,224.59 | 20,843 | 21,562 | 10,662 | 17.75 | 601 |
| 1997 | 28,539.94 | 17,569 | 18,175 | 10,365 | 17.80 | 582 |
| 1998 | 16,614.49 | 10,052 | 10,399 | 6,216 | 17.95 | 346 |
| 1999 | 4,710.60 | 2,808 | 2,905 | 1,806 | 17.95 | 101 |
| 2000 | 9,065.21 | 5,317 | 5,500 | 3,565 | 17.98 | 198 |
| 2001 | 329.05 | 190 | 197 | 132 | 17.87 | 7 |
| 2002 | 49,306.05 | 27,927 | 28,891 | 20,416 | 17.99 | 1,135 |
| | 1,593,311.61 | 1,178,381 | 1,219,038 | 374,274 | | 22,277 |

CHESTER CREEK TRAVELING SCREEN
INTERIM SURVIVOR CURVE.. IOWA 80-R3
PROBABLE RETIREMENT YEAR.. 6-2036

| | | | | | | |
|------|------------|---------|---------|---------|-------|--------|
| 1996 | 205,482.32 | 152,139 | 157,388 | 48,094 | 10.34 | 4,651 |
| 1997 | 3,083.69 | 2,267 | 2,345 | 738 | 10.26 | 72 |
| 1998 | 17,083.55 | 12,403 | 12,831 | 4,253 | 10.38 | 410 |
| 2001 | 689.00 | 485 | 502 | 187 | 10.34 | 18 |
| 2004 | 36,336.77 | 24,531 | 25,377 | 10,959 | 10.35 | 1,059 |
| 2008 | 13,110.53 | 8,214 | 8,497 | 4,613 | 10.43 | 442 |
| 2015 | 240,594.90 | 120,755 | 124,921 | 115,674 | 10.42 | 11,101 |
| 2016 | 15,554.59 | 7,404 | 7,659 | 7,895 | 10.46 | 755 |
| 2024 | 49,586.36 | 6,228 | 6,443 | 43,143 | 10.45 | 4,129 |
| | 581,521.71 | 334,426 | 345,964 | 235,558 | | 22,637 |

RIDLEY CREEK TRAVELING SCREEN
INTERIM SURVIVOR CURVE.. IOWA 80-R3
PROBABLE RETIREMENT YEAR.. 6-2028

| | | | | | | |
|------|-----------|--------|--------|----|------|---|
| 1942 | 1,214.71 | 1,177 | 1,215 | | | |
| 1957 | 15,740.91 | 15,203 | 15,728 | 13 | 2.43 | 5 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| RIDLEY CREEK TRAVELING SCREEN | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 80-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2028 | | | | | | |
| 1997 | 3,210.13 | 2,955 | 3,057 | 153 | 2.46 | 62 |
| 2001 | 10,105.13 | 9,160 | 9,476 | 629 | 2.53 | 249 |
| 2002 | 1,656.00 | 1,498 | 1,550 | 106 | 2.47 | 43 |
| 2003 | 124,745.83 | 112,271 | 116,146 | 8,600 | 2.50 | 3,440 |
| 2005 | 1,859.34 | 1,658 | 1,715 | 144 | 2.49 | 58 |
| 2011 | 36,347.55 | 30,990 | 32,059 | 4,288 | 2.51 | 1,708 |
| 2012 | 53,948.41 | 45,522 | 47,093 | 6,855 | 2.50 | 2,742 |
| 2013 | 12,574.50 | 10,485 | 10,847 | 1,728 | 2.49 | 694 |
| 2014 | 18,529.58 | 15,215 | 15,740 | 2,789 | 2.51 | 1,111 |
| 2015 | 30,521.19 | 24,643 | 25,493 | 5,028 | 2.50 | 2,011 |
| 2016 | 5,978.89 | 4,732 | 4,895 | 1,084 | 2.50 | 434 |
| 2017 | 15,603.90 | 12,056 | 12,472 | 3,132 | 2.50 | 1,253 |
| 2019 | 3,177.69 | 2,295 | 2,374 | 803 | 2.50 | 321 |
| 2024 | 31,248.22 | 11,724 | 12,129 | 19,120 | 2.50 | 7,648 |
| | 366,461.98 | 301,584 | 311,989 | 54,473 | | 21,779 |

BRISTOL WATER TREATMENT INTAKE
INTERIM SURVIVOR CURVE.. IOWA 80-R3
PROBABLE RETIREMENT YEAR.. 6-2060

| | | | | | | |
|------|--------------|---------|---------|---------|-------|--------|
| 1964 | 96,762.00 | 70,810 | 73,253 | 23,509 | 22.54 | 1,043 |
| 2017 | 1,927.10 | 395 | 409 | 1,518 | 33.00 | 46 |
| 2021 | 979,969.84 | 116,812 | 120,842 | 859,127 | 33.24 | 25,846 |
| 2024 | 100,551.27 | 4,344 | 4,494 | 96,057 | 33.22 | 2,892 |
| | 1,179,210.21 | 192,361 | 198,998 | 980,212 | | 29,827 |

INGRAM'S MILL INTAKE
INTERIM SURVIVOR CURVE.. IOWA 80-R3
PROBABLE RETIREMENT YEAR.. 6-2050

| | | | | | | |
|------|------------|---------|---------|---------|-------|--------|
| 1972 | 12,595.35 | 9,096 | 9,410 | 3,186 | 20.58 | 155 |
| 2005 | 731.03 | 340 | 352 | 379 | 23.55 | 16 |
| 2007 | 12,029.71 | 5,274 | 5,456 | 6,574 | 23.70 | 277 |
| 2008 | 3,737.81 | 1,589 | 1,644 | 2,094 | 23.65 | 89 |
| 2010 | 82,356.89 | 32,547 | 33,670 | 48,687 | 23.72 | 2,053 |
| 2011 | 670,101.24 | 253,566 | 262,315 | 407,786 | 23.82 | 17,119 |
| 2012 | 128,278.77 | 46,411 | 48,012 | 80,266 | 23.81 | 3,371 |
| 2013 | 148,067.92 | 50,906 | 52,662 | 95,406 | 23.86 | 3,999 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| INGRAM'S MILL INTAKE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 80-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2050 | | | | | | |
| 2014 | 4,199.29 | 1,362 | 1,409 | 2,790 | 23.96 | 116 |
| 2015 | 1,430.11 | 435 | 450 | 980 | 23.98 | 41 |
| 2016 | 2,022,646.46 | 574,432 | 594,252 | 1,428,395 | 23.95 | 59,641 |
| 2024 | 287,689.41 | 16,916 | 17,500 | 270,190 | 24.01 | 11,253 |
| | 3,373,863.99 | 992,874 | 1,027,131 | 2,346,733 | | 98,130 |

NEW BEAR GAP INTAKE CHAMBERS
INTERIM SURVIVOR CURVE.. IOWA 80-R3
PROBABLE RETIREMENT YEAR.. 6-2070

| | | | | | | |
|------|------------|--------|--------|---------|-------|-------|
| 1995 | 151,958.34 | 68,594 | 70,961 | 80,997 | 37.07 | 2,185 |
| 1996 | 26,681.44 | 11,807 | 12,214 | 14,467 | 37.17 | 389 |
| 1999 | 10,782.64 | 4,430 | 4,583 | 6,200 | 38.01 | 163 |
| 2012 | 41,477.77 | 10,361 | 10,719 | 30,759 | 40.55 | 759 |
| 2025 | 25,000.00 | 298 | 308 | 24,692 | 41.52 | 595 |
| | 255,900.19 | 95,490 | 98,785 | 157,115 | | 4,091 |

NEW SHENANGO VALLEY RAW WATER INTAKE AND PUMPING STRUCTURE
INTERIM SURVIVOR CURVE.. IOWA 80-R3
PROBABLE RETIREMENT YEAR.. 6-2075

| | | | | | | |
|------|--------------|---------|---------|---------|-------|--------|
| 2000 | 1,100,180.00 | 420,819 | 435,338 | 664,842 | 41.17 | 16,149 |
| 2002 | 2,893.65 | 1,047 | 1,083 | 1,811 | 41.44 | 44 |
| 2017 | 12,120.41 | 1,927 | 1,993 | 10,127 | 44.97 | 225 |
| 2023 | 37.38 | 2 | 2 | 35 | 45.81 | 1 |
| 2024 | 103,960.51 | 3,306 | 3,420 | 100,540 | 45.67 | 2,201 |
| | 1,219,191.95 | 427,101 | 441,837 | 777,355 | | 18,620 |

NEW SHENANGO VALLEY TRAVELLING SCREEN AND COMPRESSOR
SURVIVOR CURVE.. 20-SQUARE

| | | | | | | |
|------|------------|---------|---------|--|--|--|
| 2000 | 254,915.32 | 254,915 | 254,915 | | | |
| | 254,915.32 | 254,915 | 254,915 | | | |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 306 LAKE, RIVER AND OTHER INTAKES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| EMBREEVILLE HOSPITAL - SLUDGE LAGOON | | | | | | |
| INTERIM SURVIVOR CURVE.. SQUARE | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2053 | | | | | | |
| 2003 | 17,592.00 | 17,592 | 17,592 | | | |
| 2004 | 28.52 | 29 | 29 | | | |
| | 17,620.52 | 17,621 | 17,621 | | | |
| EMLENTON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 80-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2041 | | | | | | |
| 1909 | 3,358.00 | 3,247 | 3,358 | | | |
| 1960 | 332.48 | 277 | 290 | 43 | 13.24 | 3 |
| 1961 | 69.98 | 58 | 61 | 9 | 13.02 | 1 |
| 2013 | 72,789.87 | 32,668 | 34,150 | 38,639 | 15.35 | 2,517 |
| 2021 | 3,657,079.77 | 827,963 | 865,535 | 2,791,544 | 15.38 | 181,505 |
| 2022 | 19,235.61 | 3,568 | 3,730 | 15,506 | 15.37 | 1,009 |
| | 3,752,865.71 | 867,781 | 907,124 | 2,845,742 | | 185,035 |
| | 24,866,568.97 | 10,537,938 | 10,880,666 | 13,985,903 | | 738,266 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 18.9 2.97 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R2.5 | | | | | | |
| 1972 | 916.41 | 775 | 746 | 170 | 9.79 | 17 |
| 1973 | 39,657.08 | 33,312 | 32,073 | 7,584 | 10.00 | 758 |
| 1974 | 90,149.37 | 75,212 | 72,414 | 17,735 | 10.23 | 1,734 |
| 1975 | 11,255.29 | 9,265 | 8,920 | 2,335 | 10.85 | 215 |
| 1976 | 1,062.98 | 868 | 836 | 227 | 11.10 | 20 |
| 1977 | 2,655.57 | 2,151 | 2,071 | 585 | 11.38 | 51 |
| 1978 | 406,522.84 | 324,405 | 312,338 | 94,185 | 12.02 | 7,836 |
| 1979 | 99,799.55 | 78,892 | 75,957 | 23,843 | 12.32 | 1,935 |
| 1980 | 136,819.45 | 106,446 | 102,486 | 34,333 | 12.98 | 2,645 |
| 1981 | 145,876.06 | 112,295 | 108,118 | 37,758 | 13.31 | 2,837 |
| 1982 | 28,656.00 | 21,813 | 21,002 | 7,654 | 13.65 | 561 |
| 1983 | 16,198.05 | 12,116 | 11,665 | 4,533 | 14.32 | 317 |
| 1984 | 472,516.10 | 349,048 | 336,064 | 136,452 | 14.68 | 9,295 |
| 1985 | 150,648.15 | 109,220 | 105,157 | 45,491 | 15.36 | 2,962 |
| 1986 | 258,385.93 | 184,746 | 177,874 | 80,512 | 15.75 | 5,112 |
| 1987 | 238,828.88 | 167,347 | 161,122 | 77,707 | 16.45 | 4,724 |
| 1988 | 389,164.32 | 268,523 | 258,535 | 130,629 | 16.85 | 7,752 |
| 1989 | 295,595.80 | 199,586 | 192,162 | 103,434 | 17.56 | 5,890 |
| 1990 | 350,394.69 | 232,592 | 223,940 | 126,455 | 17.98 | 7,033 |
| 1991 | 336,460.07 | 218,228 | 210,110 | 126,350 | 18.69 | 6,760 |
| 1992 | 189,351.04 | 120,522 | 116,039 | 73,312 | 19.13 | 3,832 |
| 1993 | 112,968.17 | 70,131 | 67,522 | 45,446 | 19.85 | 2,289 |
| 1994 | 160,879.53 | 97,815 | 94,177 | 66,703 | 20.31 | 3,284 |
| 1995 | 557,236.86 | 329,717 | 317,452 | 239,785 | 21.05 | 11,391 |
| 1996 | 93,825.66 | 54,250 | 52,232 | 41,594 | 21.52 | 1,933 |
| 1997 | 341,148.70 | 191,521 | 184,397 | 156,752 | 22.26 | 7,042 |
| 1998 | 539,356.32 | 295,136 | 284,158 | 255,198 | 22.75 | 11,217 |
| 1999 | 1,365,176.46 | 723,544 | 696,630 | 668,546 | 23.50 | 28,449 |
| 2000 | 1,582,554.15 | 815,174 | 784,852 | 797,702 | 24.00 | 33,238 |
| 2001 | 113,693.44 | 56,551 | 54,447 | 59,246 | 24.76 | 2,393 |
| 2002 | 6,568,312.19 | 3,164,613 | 3,046,897 | 3,521,415 | 25.28 | 139,296 |
| 2003 | 637,959.49 | 295,694 | 284,695 | 353,264 | 26.04 | 13,566 |
| 2004 | 1,379,701.06 | 617,002 | 594,051 | 785,650 | 26.58 | 29,558 |
| 2005 | 1,089,274.36 | 466,645 | 449,287 | 639,987 | 27.35 | 23,400 |
| 2006 | 1,810,488.40 | 744,835 | 717,129 | 1,093,359 | 27.90 | 39,188 |
| 2007 | 2,295,294.06 | 900,214 | 866,728 | 1,428,566 | 28.67 | 49,828 |
| 2008 | 4,895,019.55 | 1,833,185 | 1,764,995 | 3,130,025 | 29.23 | 107,083 |
| 2009 | 3,061,770.41 | 1,086,316 | 1,045,908 | 2,015,862 | 30.01 | 67,173 |
| 2010 | 4,618,586.76 | 1,553,693 | 1,495,900 | 3,122,687 | 30.58 | 102,115 |
| 2011 | 2,551,895.02 | 810,482 | 780,334 | 1,771,561 | 31.16 | 56,854 |
| 2012 | 5,048,426.05 | 1,499,383 | 1,443,610 | 3,604,816 | 31.95 | 112,827 |
| 2013 | 1,419,342.22 | 393,867 | 379,216 | 1,040,126 | 32.55 | 31,955 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R2.5 | | | | | | |
| 2014 | 818,798.30 | 210,922 | 203,076 | 615,722 | 33.14 | 18,579 |
| 2015 | 1,675,212.05 | 397,528 | 382,741 | 1,292,471 | 33.75 | 38,295 |
| 2016 | 2,028,049.58 | 437,247 | 420,983 | 1,607,067 | 34.56 | 46,501 |
| 2017 | 1,208,259.39 | 235,127 | 226,381 | 981,878 | 35.17 | 27,918 |
| 2018 | 2,506,760.63 | 436,176 | 419,951 | 2,086,810 | 35.60 | 58,618 |
| 2019 | 2,992,055.63 | 455,092 | 438,164 | 2,553,892 | 36.24 | 70,472 |
| 2020 | 1,326,027.24 | 172,118 | 165,716 | 1,160,311 | 36.87 | 31,470 |
| 2021 | 840,384.14 | 90,425 | 87,061 | 753,323 | 37.34 | 20,175 |
| 2022 | 5,345,437.39 | 454,362 | 437,461 | 4,907,976 | 37.65 | 130,358 |
| 2023 | 3,860,880.03 | 238,602 | 229,727 | 3,631,153 | 37.98 | 95,607 |
| 2024 | 12,997,760.87 | 495,215 | 476,794 | 12,520,967 | 37.87 | 330,630 |
| 2025 | 1,883,314.46 | 25,236 | 24,297 | 1,859,017 | 36.68 | 50,682 |
| | 81,386,762.20 | 22,275,180 | 21,446,598 | 59,940,164 | | 1,865,670 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 32.1 2.29 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CRUM CREEK | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2035 | | | | | | |
| 2010 | 185,043.56 | 117,873 | 117,281 | 67,762 | 8.83 | 7,674 |
| 2011 | 26,867.28 | 16,674 | 16,590 | 10,277 | 8.86 | 1,160 |
| 2014 | 6,259.76 | 3,527 | 3,509 | 2,750 | 8.91 | 309 |
| 2015 | 983,796.50 | 530,955 | 528,290 | 455,507 | 8.96 | 50,838 |
| 2016 | 3,305.17 | 1,702 | 1,693 | 1,612 | 8.95 | 180 |
| 2018 | 2,561.32 | 1,166 | 1,160 | 1,401 | 8.98 | 156 |
| 2019 | 45,740.49 | 19,206 | 19,110 | 26,631 | 8.98 | 2,966 |
| 2020 | 22,267.17 | 8,462 | 8,420 | 13,848 | 8.97 | 1,544 |
| 2022 | 3,598,539.42 | 1,012,629 | 1,007,546 | 2,590,993 | 8.94 | 289,820 |
| | 4,874,380.67 | 1,712,194 | 1,703,600 | 3,170,781 | | 354,647 |
| GREAT VALLEY | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2031 | | | | | | |
| 1986 | 23,220.03 | 20,729 | 20,625 | 2,595 | 4.75 | 546 |
| 2008 | 240,347.39 | 184,635 | 183,708 | 56,639 | 5.28 | 10,727 |
| 2024 | 107,095.40 | 23,582 | 23,464 | 83,632 | 5.31 | 15,750 |
| | 370,662.82 | 228,946 | 227,797 | 142,866 | | 27,023 |
| PICKERING | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2033 | | | | | | |
| 2007 | 14,006.29 | 10,132 | 10,081 | 3,925 | 7.07 | 555 |
| 2009 | 946,692.67 | 662,306 | 658,982 | 287,711 | 7.08 | 40,637 |
| 2011 | 7,418,110.46 | 4,969,392 | 4,944,449 | 2,473,661 | 7.15 | 345,967 |
| 2012 | 4,454.98 | 2,911 | 2,896 | 1,559 | 7.16 | 218 |
| 2013 | 14,266.12 | 9,076 | 9,030 | 5,236 | 7.15 | 732 |
| 2014 | 14,703.26 | 9,063 | 9,018 | 5,686 | 7.16 | 794 |
| 2015 | 148,297.38 | 88,133 | 87,691 | 60,607 | 7.17 | 8,453 |
| 2016 | 2,053.02 | 1,168 | 1,162 | 891 | 7.20 | 124 |
| 2017 | 12,647.80 | 6,848 | 6,814 | 5,834 | 7.20 | 810 |
| 2018 | 16,399.71 | 8,364 | 8,322 | 8,078 | 7.21 | 1,120 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PICKERING | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2033 | | | | | | |
| 2019 | 339,694.13 | 161,185 | 160,376 | 179,318 | 7.20 | 24,905 |
| 2020 | 13,355.79 | 5,788 | 5,759 | 7,597 | 7.19 | 1,057 |
| 2021 | 26,296.07 | 10,119 | 10,068 | 16,228 | 7.20 | 2,254 |
| | 8,970,977.68 | 5,944,485 | 5,914,648 | 3,056,330 | | 427,626 |
| POCOPSON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2032 | | | | | | |
| 1987 | 19,315.33 | 16,882 | 16,797 | 2,518 | 5.55 | 454 |
| | 19,315.33 | 16,882 | 16,797 | 2,518 | | 454 |
| SPROUL ROAD | | | | | | |
| FULLY ACCRUED | | | | | | |
| 2007 | 3,500.06 | 3,500 | 3,500 | | | |
| | 3,500.06 | 3,500 | 3,500 | | | |
| UPPER MERION | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2052 | | | | | | |
| 2007 | 977,654.44 | 488,338 | 485,886 | 491,768 | 18.54 | 26,525 |
| 2008 | 46,975.93 | 22,605 | 22,492 | 24,484 | 18.87 | 1,298 |
| 2013 | 1,404.09 | 542 | 539 | 865 | 19.86 | 44 |
| 2014 | 9,937.89 | 3,634 | 3,616 | 6,322 | 19.95 | 317 |
| 2017 | 44,225.06 | 13,046 | 12,981 | 31,245 | 20.32 | 1,538 |
| 2019 | 5,899.66 | 1,423 | 1,416 | 4,484 | 20.45 | 219 |
| 2020 | 290,059.94 | 61,580 | 61,271 | 228,789 | 20.41 | 11,210 |
| 2021 | 5,482.69 | 992 | 987 | 4,496 | 20.38 | 221 |
| 2025 | 313,470.00 | 8,589 | 8,546 | 304,924 | 17.78 | 17,150 |
| | 1,695,109.70 | 600,749 | 597,733 | 1,097,377 | | 58,522 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MEDIA | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2033 | | | | | | |
| 2008 | 1,116.71 | 795 | 791 | 326 | 7.07 | 46 |
| 2024 | 8,924.62 | 1,556 | 1,548 | 7,377 | 7.11 | 1,038 |
| | 10,041.33 | 2,351 | 2,339 | 7,702 | | 1,084 |
| CROYDON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2018 | | | | | | |
| 2007 | 12,072.91 | 12,073 | 12,073 | | | |
| 2022 | 3,765.07 | 3,765 | 3,765 | | | |
| 2024 | 4,462.31 | 4,462 | 4,462 | | | |
| | 20,300.29 | 20,300 | 20,300 | | | |
| BRISTOL TREATMENT PLANT | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2040 | | | | | | |
| 1975 | 20,015.37 | 17,485 | 17,397 | 2,618 | 7.31 | 358 |
| 1991 | 800.00 | 613 | 610 | 190 | 10.55 | 18 |
| 2007 | 12,072.92 | 7,192 | 7,156 | 4,917 | 12.56 | 391 |
| 2017 | 83,238.05 | 32,829 | 32,664 | 50,574 | 13.05 | 3,875 |
| 2018 | 355,289.64 | 129,752 | 129,099 | 226,190 | 13.03 | 17,359 |
| 2021 | 14,576.92 | 3,746 | 3,727 | 10,850 | 13.01 | 834 |
| 2022 | 838.58 | 178 | 177 | 661 | 12.98 | 51 |
| 2025 | 696,600.00 | 27,864 | 27,724 | 668,876 | 11.99 | 55,786 |
| | 1,183,431.48 | 219,659 | 218,554 | 964,877 | | 78,672 |
| NUI TRAILER MOUNTED GENERATORS | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2033 | | | | | | |
| 2003 | 31,885.14 | 24,322 | 24,200 | 7,686 | 7.00 | 1,098 |
| 2004 | 5,284.34 | 3,988 | 3,968 | 1,316 | 6.99 | 188 |
| 2006 | 54,126.72 | 39,794 | 39,594 | 14,533 | 7.02 | 2,070 |
| | 91,296.20 | 68,104 | 67,761 | 23,535 | | 3,356 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| FIELD CREST | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2033 | | | | | | |
| 2005 | 74,845.96 | 55,700 | 55,420 | 19,426 | 7.05 | 2,755 |
| 2006 | 219.06 | 161 | 160 | 59 | 7.02 | 8 |
| | 75,065.02 | 55,861 | 55,580 | 19,485 | | 2,763 |
| BRYN MAWR | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2051 | | | | | | |
| 2006 | 407,478.01 | 212,133 | 211,066 | 196,412 | 17.96 | 10,936 |
| 2008 | 32,145.44 | 15,639 | 15,560 | 16,585 | 18.47 | 898 |
| 2009 | 52,906.28 | 24,792 | 24,667 | 28,239 | 18.71 | 1,509 |
| 2011 | 157,521.24 | 68,065 | 67,723 | 89,799 | 19.06 | 4,711 |
| 2013 | 3,918.24 | 1,533 | 1,525 | 2,393 | 19.45 | 123 |
| 2014 | 20,731.51 | 7,677 | 7,638 | 13,093 | 19.56 | 669 |
| 2019 | 382,841.48 | 94,064 | 93,591 | 289,251 | 19.96 | 14,492 |
| 2024 | 123,159.70 | 9,015 | 8,970 | 114,190 | 18.99 | 6,013 |
| | 1,180,701.90 | 432,918 | 430,740 | 749,962 | | 39,351 |
| BEAR GAP | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2052 | | | | | | |
| 2007 | 148,617.66 | 74,235 | 73,862 | 74,756 | 18.54 | 4,032 |
| 2008 | 5,853.67 | 2,817 | 2,803 | 3,051 | 18.87 | 162 |
| 2013 | 813.60 | 314 | 312 | 501 | 19.86 | 25 |
| 2015 | 1,724.93 | 592 | 589 | 1,136 | 20.08 | 57 |
| 2016 | 36,513.42 | 11,655 | 11,596 | 24,917 | 20.26 | 1,230 |
| 2017 | 1,509.41 | 445 | 443 | 1,067 | 20.32 | 53 |
| 2024 | 8,032.15 | 576 | 573 | 7,459 | 19.42 | 384 |
| | 203,064.84 | 90,634 | 90,178 | 112,887 | | 5,943 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CHESTER VALLEY | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2052 | | | | | | |
| 2007 | 55,514.18 | 27,729 | 27,589 | 27,925 | 18.54 | 1,506 |
| 2008 | 20,558.00 | 9,893 | 9,843 | 10,715 | 18.87 | 568 |
| 2024 | 3,569.85 | 256 | 255 | 3,315 | 19.42 | 171 |
| | 79,642.03 | 37,878 | 37,687 | 41,955 | | 2,245 |
| CHALFONT | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2043 | | | | | | |
| 2008 | 167,502.86 | 91,457 | 90,996 | 76,507 | 14.55 | 5,258 |
| 2024 | 7,139.69 | 663 | 660 | 6,480 | 14.66 | 442 |
| | 174,642.55 | 92,120 | 91,656 | 82,987 | | 5,700 |
| SIDLEY HILL | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2043 | | | | | | |
| 2008 | 115,232.44 | 62,917 | 62,600 | 52,632 | 14.55 | 3,617 |
| 2025 | 58,050.00 | 2,038 | 2,028 | 56,022 | 13.75 | 4,074 |
| | 173,282.44 | 64,955 | 64,628 | 108,654 | | 7,691 |
| BELL TAVERN | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2043 | | | | | | |
| 2008 | 122,469.87 | 66,869 | 66,533 | 55,937 | 14.55 | 3,844 |
| 2024 | 5,354.77 | 497 | 494 | 4,860 | 14.66 | 332 |
| | 127,824.64 | 67,366 | 67,027 | 60,798 | | 4,176 |
| VARIOUS GENERATORS | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2044 | | | | | | |
| 1990 | 26,391.09 | 19,862 | 19,762 | 6,629 | 11.67 | 568 |
| 1992 | 27,918.56 | 20,481 | 20,378 | 7,541 | 12.16 | 620 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| VARIOUS GENERATORS | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2044 | | | | | | |
| 1996 | 14,947.86 | 10,362 | 10,310 | 4,638 | 13.06 | 355 |
| 2000 | 93,079.73 | 60,288 | 59,985 | 33,095 | 13.87 | 2,386 |
| 2003 | 2,531.42 | 1,544 | 1,536 | 995 | 14.40 | 69 |
| 2009 | 52,649.47 | 27,367 | 27,229 | 25,420 | 15.24 | 1,668 |
| 2010 | 429,429.92 | 215,660 | 214,575 | 214,855 | 15.36 | 13,988 |
| 2011 | 537,522.79 | 260,322 | 259,012 | 278,511 | 15.44 | 18,038 |
| 2012 | 123,553.33 | 57,378 | 57,089 | 66,464 | 15.57 | 4,269 |
| 2013 | 301,938.62 | 134,000 | 133,326 | 168,613 | 15.67 | 10,760 |
| 2014 | 194,724.30 | 82,174 | 81,761 | 112,964 | 15.75 | 7,172 |
| 2015 | 1,050,197.41 | 419,029 | 416,921 | 633,277 | 15.82 | 40,030 |
| 2016 | 399,768.66 | 149,993 | 149,238 | 250,530 | 15.82 | 15,836 |
| 2017 | 464,066.85 | 161,727 | 160,913 | 303,154 | 15.89 | 19,078 |
| 2018 | 1,549,241.49 | 496,067 | 493,571 | 1,055,670 | 15.92 | 66,311 |
| 2019 | 4,962,093.04 | 1,438,511 | 1,431,273 | 3,530,820 | 15.92 | 221,785 |
| 2020 | 1,904,334.08 | 489,033 | 486,572 | 1,417,762 | 15.91 | 89,111 |
| 2021 | 635,738.52 | 140,498 | 139,791 | 495,947 | 15.87 | 31,251 |
| 2022 | 468,931.73 | 85,158 | 84,730 | 384,202 | 15.77 | 24,363 |
| 2023 | 109,713.09 | 15,140 | 15,064 | 94,649 | 15.62 | 6,059 |
| 2024 | 552,878.01 | 49,427 | 49,178 | 503,700 | 15.28 | 32,965 |
| 2025 | 92,880.00 | 3,139 | 3,123 | 89,757 | 14.29 | 6,281 |
| | 13,994,529.97 | 4,337,160 | 4,315,338 | 9,679,192 | | 612,963 |

INGRAM'S MILL SOLAR
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 6-2035

| | | | | | | |
|------|---------------|------------|------------|------------|------|-----------|
| 2010 | 6,510,805.00 | 4,036,699 | 4,016,388 | 2,494,417 | 9.50 | 262,570 |
| 2011 | 13,029.87 | 7,872 | 7,832 | 5,197 | 9.50 | 547 |
| 2017 | 10,182.04 | 4,808 | 4,784 | 5,398 | 9.50 | 568 |
| 2024 | 71,396.93 | 9,736 | 9,687 | 61,710 | 9.50 | 6,496 |
| | 6,605,413.84 | 4,059,115 | 4,038,691 | 2,566,723 | | 270,181 |
| | 39,853,182.79 | 18,055,177 | 17,964,554 | 21,888,629 | | 1,902,397 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 4.77

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 36-S2.5 | | | | | | |
| 1953 | 1,088.61 | 1,089 | 1,089 | | | |
| 1956 | 729.69 | 730 | 730 | | | |
| 1963 | 566.64 | 552 | 567 | | | |
| 1967 | 294.26 | 282 | 291 | 3 | 2.48 | 1 |
| 1970 | 7,945.96 | 7,541 | 7,788 | 158 | 2.98 | 53 |
| 1971 | 1,865.65 | 1,769 | 1,827 | 39 | 2.97 | 13 |
| 1980 | 7,726.60 | 6,996 | 7,225 | 502 | 4.75 | 106 |
| 1985 | 6,697.08 | 5,832 | 6,023 | 674 | 6.01 | 112 |
| 1986 | 237,992.89 | 204,936 | 211,636 | 26,357 | 6.37 | 4,138 |
| 1987 | 2,845,924.26 | 2,432,411 | 2,511,931 | 333,993 | 6.55 | 50,991 |
| 1988 | 1,050,655.65 | 886,543 | 915,526 | 135,130 | 6.94 | 19,471 |
| 1989 | 1,145,787.14 | 957,649 | 988,956 | 156,831 | 7.17 | 21,873 |
| 1990 | 1,029,024.94 | 847,505 | 875,212 | 153,813 | 7.60 | 20,239 |
| 1991 | 7,820,304.30 | 6,367,292 | 6,575,451 | 1,244,853 | 7.87 | 158,177 |
| 1992 | 834,675.92 | 671,079 | 693,018 | 141,658 | 8.17 | 17,339 |
| 1993 | 2,901,579.50 | 2,291,667 | 2,366,586 | 534,994 | 8.65 | 61,849 |
| 1994 | 938,345.27 | 730,033 | 753,899 | 184,446 | 8.99 | 20,517 |
| 1995 | 3,028,742.05 | 2,318,805 | 2,394,611 | 634,131 | 9.34 | 67,894 |
| 1996 | 1,296,979.88 | 971,827 | 1,003,598 | 293,382 | 9.87 | 29,725 |
| 1997 | 2,266,993.51 | 1,666,920 | 1,721,415 | 545,579 | 10.26 | 53,175 |
| 1998 | 1,612,138.05 | 1,161,545 | 1,199,518 | 412,620 | 10.67 | 38,671 |
| 1999 | 2,258,787.25 | 1,586,120 | 1,637,973 | 620,814 | 11.24 | 55,233 |
| 2000 | 4,318,619.80 | 2,962,573 | 3,059,425 | 1,259,195 | 11.67 | 107,900 |
| 2001 | 2,005,821.40 | 1,336,679 | 1,380,378 | 625,443 | 12.26 | 51,015 |
| 2002 | 985,984.62 | 637,143 | 657,972 | 328,013 | 12.87 | 25,487 |
| 2003 | 583,838.77 | 366,534 | 378,517 | 205,322 | 13.34 | 15,391 |
| 2004 | 1,516,060.37 | 919,187 | 949,237 | 566,823 | 13.96 | 40,603 |
| 2005 | 2,420,654.88 | 1,414,147 | 1,460,378 | 960,277 | 14.59 | 65,817 |
| 2006 | 3,082,598.47 | 1,725,022 | 1,781,416 | 1,301,182 | 15.34 | 84,823 |
| 2007 | 6,737,109.89 | 3,614,459 | 3,732,623 | 3,004,487 | 15.98 | 188,015 |
| 2008 | 2,030,901.06 | 1,037,790 | 1,071,717 | 959,184 | 16.75 | 57,265 |
| 2009 | 2,590,714.29 | 1,256,756 | 1,297,842 | 1,292,872 | 17.51 | 73,836 |
| 2010 | 2,481,727.30 | 1,138,616 | 1,175,840 | 1,305,887 | 18.28 | 71,438 |
| 2011 | 5,140,051.90 | 2,221,016 | 2,293,626 | 2,846,426 | 19.06 | 149,340 |
| 2012 | 4,858,901.06 | 1,967,855 | 2,032,188 | 2,826,713 | 19.83 | 142,547 |
| 2013 | 3,561,610.65 | 1,339,878 | 1,383,681 | 2,177,930 | 20.72 | 105,112 |
| 2014 | 2,069,487.02 | 718,733 | 742,230 | 1,327,257 | 21.61 | 61,419 |
| 2015 | 5,074,372.65 | 1,614,665 | 1,667,452 | 3,406,921 | 22.50 | 151,419 |
| 2016 | 2,131,279.07 | 615,513 | 635,635 | 1,495,644 | 23.39 | 63,944 |
| 2017 | 4,170,126.33 | 1,080,897 | 1,116,234 | 3,053,892 | 24.29 | 125,726 |
| 2018 | 3,614,622.37 | 829,556 | 856,676 | 2,757,946 | 25.18 | 109,529 |
| 2019 | 2,991,443.18 | 594,998 | 614,450 | 2,376,993 | 26.18 | 90,794 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 36-S2.5 | | | | | | |
| 2020 | 4,073,280.38 | 685,533 | 707,944 | 3,365,336 | 27.18 | 123,817 |
| 2021 | 5,650,746.75 | 778,108 | 803,546 | 4,847,201 | 28.18 | 172,009 |
| 2022 | 3,551,889.36 | 381,473 | 393,944 | 3,157,945 | 29.07 | 108,632 |
| 2023 | 2,711,494.01 | 208,243 | 215,051 | 2,496,443 | 30.07 | 83,021 |
| 2024 | 4,974,604.38 | 228,832 | 236,313 | 4,738,291 | 31.07 | 152,504 |
| 2025 | 2,598,202.81 | 40,012 | 41,320 | 2,556,883 | 32.07 | 79,728 |
| | 115,220,987.87 | 52,833,341 | 54,560,505 | 60,660,483 | | 3,120,708 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 19.4 2.71 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| NESHAMINY | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 80-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2049 | | | | | | |
| 1909 | 38,577.61 | 34,604 | 35,836 | 2,741 | 13.38 | 205 |
| 1922 | 3,231.56 | 2,810 | 2,910 | 321 | 15.55 | 21 |
| 1924 | 9,761.52 | 8,422 | 8,722 | 1,040 | 16.14 | 64 |
| 1926 | 1,973.26 | 1,689 | 1,749 | 224 | 16.78 | 13 |
| 1931 | 16,096.14 | 13,690 | 14,178 | 1,919 | 16.61 | 116 |
| 1932 | 7,277.30 | 6,124 | 6,342 | 935 | 17.61 | 53 |
| 1935 | 770.64 | 649 | 672 | 99 | 17.03 | 6 |
| 1939 | 196.93 | 164 | 170 | 27 | 17.67 | 2 |
| 1943 | 83.02 | 68 | 70 | 13 | 17.50 | 1 |
| 1948 | 385,839.49 | 310,987 | 322,062 | 63,778 | 18.65 | 3,420 |
| 1949 | 2,350.90 | 1,888 | 1,955 | 396 | 18.74 | 21 |
| 1950 | 237.41 | 190 | 197 | 41 | 18.84 | 2 |
| 1952 | 8.97 | 7 | 7 | 2 | 18.24 | |
| 1953 | 138.45 | 110 | 114 | 25 | 18.41 | 1 |
| 1956 | 582.09 | 457 | 473 | 109 | 18.99 | 6 |
| 1961 | 30,281.05 | 23,438 | 24,273 | 6,008 | 18.83 | 319 |
| 1962 | 99,760.49 | 76,656 | 79,386 | 20,375 | 19.14 | 1,065 |
| 1963 | 269.28 | 205 | 212 | 57 | 19.47 | 3 |
| 1965 | 1,445.14 | 1,093 | 1,132 | 313 | 19.50 | 16 |
| 1967 | 8,697.93 | 6,513 | 6,745 | 1,953 | 19.62 | 100 |
| 1969 | 32.52 | 24 | 25 | 8 | 19.83 | |
| 1970 | 565.89 | 418 | 433 | 133 | 19.68 | 7 |
| 1971 | 796.60 | 586 | 607 | 190 | 19.57 | 10 |
| 1972 | 386,740.33 | 283,481 | 293,576 | 93,164 | 19.49 | 4,780 |
| 1973 | 5,480.86 | 3,971 | 4,112 | 1,368 | 19.96 | 69 |
| 1974 | 8,276.25 | 5,967 | 6,179 | 2,097 | 19.93 | 105 |
| 1975 | 2,105.36 | 1,510 | 1,564 | 542 | 19.92 | 27 |
| 1976 | 1,350.73 | 963 | 997 | 353 | 19.94 | 18 |
| 1977 | 2,987.50 | 2,115 | 2,190 | 797 | 19.99 | 40 |
| 1978 | 32,837.11 | 23,084 | 23,906 | 8,931 | 20.07 | 445 |
| 1979 | 1,975.03 | 1,378 | 1,427 | 548 | 20.17 | 27 |
| 1981 | 6,067.40 | 4,185 | 4,334 | 1,733 | 20.01 | 87 |
| 1982 | 7,938.64 | 5,422 | 5,615 | 2,324 | 20.19 | 115 |
| 1984 | 360.08 | 242 | 251 | 109 | 20.23 | 5 |
| 1985 | 12,372.58 | 8,267 | 8,561 | 3,811 | 20.11 | 190 |
| 1986 | 18,069.12 | 11,918 | 12,342 | 5,727 | 20.38 | 281 |
| 1987 | 6,392.68 | 4,184 | 4,333 | 2,060 | 20.32 | 101 |
| 1988 | 29,931.57 | 19,420 | 20,112 | 9,820 | 20.30 | 484 |
| 1990 | 26,462.49 | 16,814 | 17,413 | 9,050 | 20.37 | 444 |
| 1991 | 69,454.46 | 43,610 | 45,163 | 24,291 | 20.45 | 1,188 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| NESHAMINY | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 80-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2049 | | | | | | |
| 1992 | 89.26 | 55 | 57 | 32 | 20.55 | 2 |
| 1993 | 22,171.54 | 13,547 | 14,029 | 8,142 | 20.69 | 394 |
| 1994 | 97,558.08 | 59,003 | 61,104 | 36,454 | 20.58 | 1,771 |
| 1995 | 105,217.73 | 62,899 | 65,139 | 40,079 | 20.52 | 1,953 |
| 1996 | 44,080.64 | 25,875 | 26,796 | 17,284 | 20.75 | 833 |
| 1997 | 15,807.02 | 9,146 | 9,472 | 6,335 | 20.76 | 305 |
| 1999 | 12,849.80 | 7,186 | 7,442 | 5,408 | 20.89 | 259 |
| 2001 | 133,399.30 | 71,902 | 74,463 | 58,937 | 20.95 | 2,813 |
| 2003 | 102,379.86 | 52,982 | 54,869 | 47,511 | 20.98 | 2,265 |
| 2004 | 6,868,205.88 | 3,484,928 | 3,609,031 | 3,259,175 | 20.87 | 156,166 |
| 2005 | 828,011.32 | 409,038 | 423,604 | 404,407 | 21.00 | 19,257 |
| 2006 | 31,353.81 | 15,100 | 15,638 | 15,716 | 20.99 | 749 |
| 2008 | 48,121.49 | 21,809 | 22,586 | 25,536 | 21.11 | 1,210 |
| 2010 | 3,050,684.55 | 1,291,050 | 1,337,026 | 1,713,658 | 21.13 | 81,101 |
| 2012 | 19,565,825.66 | 7,607,193 | 7,878,096 | 11,687,729 | 21.22 | 550,788 |
| 2013 | 2,968,163.39 | 1,098,220 | 1,137,329 | 1,830,834 | 21.28 | 86,035 |
| 2019 | 11,948.91 | 2,781 | 2,880 | 9,069 | 21.43 | 423 |
| 2025 | 644,264.90 | 14,689 | 15,212 | 629,053 | 21.38 | 29,422 |
| | 35,777,909.52 | 15,174,726 | 15,715,120 | 20,062,789 | | 949,603 |

PICKERING

INTERIM SURVIVOR CURVE.. IOWA 80-S0
PROBABLE RETIREMENT YEAR.. 6-2035

| | | | | | | |
|------|--------------|-----------|-----------|-----------|------|---------|
| 2001 | 107,333.73 | 78,096 | 80,877 | 26,457 | 9.17 | 2,885 |
| 2002 | 1,469,395.50 | 1,056,642 | 1,094,271 | 375,125 | 9.18 | 40,863 |
| 2003 | 159,733.56 | 113,571 | 117,615 | 42,118 | 9.15 | 4,603 |
| 2004 | 233.40 | 164 | 170 | 64 | 9.17 | 7 |
| 2005 | 13,215.86 | 9,130 | 9,455 | 3,761 | 9.18 | 410 |
| 2006 | 429,861.45 | 292,564 | 302,983 | 126,879 | 9.15 | 13,867 |
| 2007 | 21,995.80 | 14,689 | 15,212 | 6,784 | 9.20 | 737 |
| 2008 | 53,632.42 | 35,102 | 36,352 | 17,280 | 9.24 | 1,870 |
| 2009 | 1,638.46 | 1,052 | 1,089 | 549 | 9.21 | 60 |
| 2010 | 144,742.55 | 90,869 | 94,105 | 50,638 | 9.19 | 5,510 |
| 2011 | 3,865,616.14 | 2,359,572 | 2,443,600 | 1,422,016 | 9.25 | 153,731 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| PICKERING | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 80-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2035 | | | | | | |
| 2012 | 81,187.20 | 48,225 | 49,942 | 31,245 | 9.23 | 3,385 |
| 2018 | 0.01 | | 0 | | | |
| 2019 | 335,216.71 | 138,143 | 143,062 | 192,154 | 9.27 | 20,729 |
| | 6,683,802.79 | 4,237,819 | 4,388,734 | 2,295,069 | | 248,657 |

CRUM CREEK
INTERIM SURVIVOR CURVE.. IOWA 80-S0
PROBABLE RETIREMENT YEAR.. 6-2043

| | | | | | | |
|------|---------------|-----------|-----------|-----------|-------|---------|
| 1958 | 2,338.97 | 1,910 | 1,978 | 361 | 15.14 | 24 |
| 1995 | 17,935.46 | 11,762 | 12,181 | 5,755 | 16.01 | 359 |
| 1996 | 811,007.05 | 526,344 | 545,088 | 265,919 | 15.95 | 16,672 |
| 1997 | 1,389,310.97 | 886,936 | 918,521 | 470,790 | 16.14 | 29,169 |
| 1999 | 6,100.65 | 3,799 | 3,934 | 2,166 | 16.05 | 135 |
| 2000 | 20,796.88 | 12,728 | 13,181 | 7,616 | 16.17 | 471 |
| 2001 | 174,671.38 | 105,274 | 109,023 | 65,648 | 16.15 | 4,065 |
| 2002 | 53,943.81 | 31,946 | 33,084 | 20,860 | 16.18 | 1,289 |
| 2003 | 160,945.12 | 93,429 | 96,756 | 64,189 | 16.26 | 3,948 |
| 2006 | 11,960,270.22 | 6,530,308 | 6,762,862 | 5,197,409 | 16.21 | 320,630 |
| 2007 | 612,233.49 | 326,198 | 337,814 | 274,419 | 16.22 | 16,919 |
| 2008 | 189,721.05 | 98,276 | 101,776 | 87,945 | 16.28 | 5,402 |
| 2009 | 18,477.24 | 9,298 | 9,629 | 8,848 | 16.29 | 543 |
| 2010 | 26,725.75 | 13,007 | 13,470 | 13,256 | 16.35 | 811 |
| 2012 | 2,873.19 | 1,299 | 1,345 | 1,528 | 16.35 | 93 |
| 2018 | 4,974.79 | 1,556 | 1,611 | 3,363 | 16.48 | 204 |
| 2019 | 48,233.46 | 13,640 | 14,126 | 34,108 | 16.49 | 2,068 |
| 2025 | 712,082.25 | 20,935 | 21,681 | 690,402 | 16.53 | 41,767 |
| | 16,212,641.73 | 8,688,645 | 8,998,060 | 7,214,582 | | 444,569 |

UPPER MERION
INTERIM SURVIVOR CURVE.. IOWA 80-S0
PROBABLE RETIREMENT YEAR.. 6-2053

| | | | | | | |
|------|------------|---------|---------|---------|-------|-------|
| 1972 | 439,179.91 | 310,149 | 321,194 | 117,986 | 22.26 | 5,300 |
| 1973 | 9,902.82 | 6,967 | 7,215 | 2,688 | 22.13 | 121 |
| 1974 | 283.95 | 197 | 204 | 80 | 22.58 | 4 |
| 1975 | 1,591.82 | 1,101 | 1,140 | 452 | 22.50 | 20 |
| 1976 | 785.47 | 540 | 559 | 226 | 22.45 | 10 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| UPPER MERION | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 80-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2053 | | | | | | |
| 1979 | 413.19 | 279 | 289 | 124 | 22.47 | 6 |
| 1983 | 811,642.93 | 527,730 | 546,523 | 265,120 | 22.86 | 11,598 |
| 1984 | 13,830.43 | 8,896 | 9,213 | 4,618 | 23.02 | 201 |
| 1985 | 1,353.12 | 866 | 897 | 456 | 22.79 | 20 |
| 1991 | 10,456.01 | 6,240 | 6,462 | 3,994 | 23.31 | 171 |
| 1992 | 72.45 | 43 | 45 | 28 | 23.32 | 1 |
| 1993 | 3,676,556.97 | 2,139,021 | 2,215,194 | 1,461,363 | 23.36 | 62,558 |
| 1994 | 5,449.47 | 3,124 | 3,235 | 2,214 | 23.45 | 94 |
| 2007 | 17,282.67 | 7,515 | 7,783 | 9,500 | 24.05 | 395 |
| 2008 | 196,628.28 | 82,938 | 85,892 | 110,737 | 23.99 | 4,616 |
| 2009 | 816,364.83 | 332,750 | 344,600 | 471,765 | 23.98 | 19,673 |
| 2010 | 31,836.76 | 12,486 | 12,931 | 18,906 | 24.02 | 787 |
| 2019 | 49,286.40 | 10,380 | 10,750 | 38,537 | 24.36 | 1,582 |
| 2020 | 3,801,583.06 | 698,351 | 723,220 | 3,078,363 | 24.44 | 125,956 |
| 2025 | 406,904.14 | 8,179 | 8,470 | 398,434 | 24.38 | 16,343 |
| | 10,291,404.68 | 4,157,752 | 4,305,815 | 5,985,590 | | 249,456 |

PICKERING EAST
INTERIM SURVIVOR CURVE.. IOWA 80-S0
PROBABLE RETIREMENT YEAR.. 6-2066

| | | | | | | |
|------|--------------|-----------|-----------|-----------|-------|---------|
| 1990 | 798,998.22 | 431,139 | 446,492 | 352,506 | 30.29 | 11,638 |
| 1991 | 4,600,990.63 | 2,444,506 | 2,531,558 | 2,069,432 | 30.44 | 67,984 |
| 1992 | 9,423.18 | 4,925 | 5,100 | 4,323 | 30.60 | 141 |
| 1994 | 5,320.33 | 2,681 | 2,776 | 2,544 | 31.00 | 82 |
| 2001 | 2,348.63 | 1,030 | 1,067 | 1,282 | 31.36 | 41 |
| 2003 | 43,538.97 | 18,121 | 18,766 | 24,773 | 31.56 | 785 |
| 2004 | 17,846.13 | 7,213 | 7,470 | 10,376 | 31.69 | 327 |
| 2007 | 2,035.02 | 745 | 772 | 1,263 | 32.01 | 39 |
| 2008 | 250,743.52 | 88,638 | 91,795 | 158,949 | 32.00 | 4,967 |
| 2009 | 130,943.67 | 44,508 | 46,093 | 84,851 | 32.04 | 2,648 |
| 2010 | 743,896.24 | 242,138 | 250,761 | 493,135 | 32.12 | 15,353 |
| 2012 | 1,943.67 | 575 | 595 | 1,348 | 32.16 | 42 |
| 2018 | 80,024.04 | 15,005 | 15,539 | 64,485 | 32.50 | 1,984 |
| 2019 | 7,233.92 | 1,204 | 1,247 | 5,987 | 32.56 | 184 |
| 2025 | 271,269.43 | 4,123 | 4,270 | 267,000 | 32.39 | 8,243 |
| | 6,966,555.60 | 3,306,551 | 3,424,302 | 3,542,254 | | 114,458 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MEDIA FILTRATION PLANT | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 80-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2038 | | | | | | |
| 1916 | 0.57 | 1 | 1 | | | |
| 1957 | 32,967.89 | 28,227 | 29,232 | 3,736 | 11.50 | 325 |
| 1982 | 80,542.00 | 63,419 | 65,677 | 14,865 | 11.75 | 1,265 |
| 1986 | 0.14 | | 0 | | | |
| 1987 | 0.21 | | 0 | | | |
| 1988 | 2,780,999.00 | 2,116,896 | 2,192,282 | 588,717 | 11.76 | 50,061 |
| 1989 | 749,306.00 | 566,176 | 586,338 | 162,968 | 11.81 | 13,799 |
| 1992 | 28,000.00 | 20,731 | 21,469 | 6,531 | 11.75 | 556 |
| 1995 | 40,188.48 | 28,928 | 29,958 | 10,230 | 11.87 | 862 |
| 1997 | 131,839.49 | 93,184 | 96,502 | 35,337 | 11.82 | 2,990 |
| 2025 | 339,086.79 | 13,428 | 13,906 | 325,181 | 12.11 | 26,852 |
| | 4,182,930.57 | 2,930,990 | 3,035,367 | 1,147,564 | | 96,710 |

BRISTOL TREATMENT PLANT
INTERIM SURVIVOR CURVE.. IOWA 80-S0
PROBABLE RETIREMENT YEAR.. 6-2060

| | | | | | | |
|------|---------------|-----------|-----------|-----------|-------|---------|
| 1973 | 75,799.09 | 50,543 | 52,343 | 23,456 | 26.24 | 894 |
| 1977 | 109,276.90 | 71,019 | 73,548 | 35,729 | 26.13 | 1,367 |
| 1992 | 20,000.00 | 10,988 | 11,379 | 8,621 | 27.48 | 314 |
| 1993 | 548,159.00 | 295,732 | 306,263 | 241,896 | 27.74 | 8,720 |
| 1996 | 2,500.00 | 1,283 | 1,329 | 1,171 | 27.97 | 42 |
| 1998 | 7,046,445.86 | 3,487,991 | 3,612,204 | 3,434,242 | 28.06 | 122,389 |
| 1999 | 3,133,628.95 | 1,519,810 | 1,573,933 | 1,559,696 | 28.14 | 55,426 |
| 2000 | 511,575.28 | 243,919 | 252,605 | 258,970 | 27.98 | 9,256 |
| 2001 | 5,808.52 | 2,704 | 2,800 | 3,008 | 28.13 | 107 |
| 2005 | 14,176.09 | 5,928 | 6,139 | 8,037 | 28.52 | 282 |
| 2007 | 15,325.76 | 6,038 | 6,253 | 9,073 | 28.45 | 319 |
| 2008 | 32,543.54 | 12,360 | 12,800 | 19,743 | 28.58 | 691 |
| 2009 | 10,667.52 | 3,908 | 4,047 | 6,620 | 28.55 | 232 |
| 2010 | 85,800.59 | 30,056 | 31,126 | 54,674 | 28.75 | 1,902 |
| 2024 | 649,725.23 | 31,837 | 32,971 | 616,754 | 29.08 | 21,209 |
| | 12,261,432.33 | 5,774,116 | 5,979,741 | 6,281,691 | | 223,150 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| WELLS AND BOOSTERS | | | | | | |
| SURVIVOR CURVE.. IOWA 50-R3 | | | | | | |
| 1965 | 32.11 | 29 | 30 | 2 | 5.72 | |
| 1966 | 137.73 | 125 | 129 | 8 | 6.29 | 1 |
| 1967 | 1,507.83 | 1,358 | 1,406 | 101 | 6.44 | 16 |
| 1968 | 8,832.26 | 7,923 | 8,205 | 627 | 6.60 | 95 |
| 1969 | 1,025.12 | 915 | 948 | 78 | 6.79 | 11 |
| 1970 | 2,217.24 | 1,956 | 2,026 | 192 | 7.40 | 26 |
| 1971 | 335.95 | 295 | 306 | 30 | 7.61 | 4 |
| 1972 | 481.59 | 420 | 435 | 47 | 7.85 | 6 |
| 1975 | 1,812.87 | 1,538 | 1,593 | 220 | 9.02 | 24 |
| 1985 | 2,623.13 | 1,944 | 2,013 | 610 | 14.14 | 43 |
| 1987 | 190,171.66 | 136,182 | 141,032 | 49,140 | 15.26 | 3,220 |
| 1988 | 21,875.97 | 15,423 | 15,972 | 5,904 | 15.69 | 376 |
| 1990 | 2,534.77 | 1,719 | 1,780 | 755 | 16.86 | 45 |
| 1991 | 2,551.78 | 1,690 | 1,750 | 802 | 17.58 | 46 |
| 1992 | 85.58 | 55 | 57 | 29 | 18.31 | 2 |
| 1993 | 83.13 | 53 | 55 | 28 | 18.78 | 1 |
| 1994 | 46,491.91 | 28,704 | 29,726 | 16,766 | 19.52 | 859 |
| 1997 | 34,063.69 | 19,416 | 20,107 | 13,956 | 21.50 | 649 |
| 2001 | 60,187.21 | 30,226 | 31,302 | 28,885 | 24.28 | 1,190 |
| 2002 | 27,456.83 | 13,292 | 13,765 | 13,691 | 25.04 | 547 |
| 2004 | 4,053.79 | 1,822 | 1,887 | 2,167 | 26.34 | 82 |
| 2005 | 19,773.26 | 8,512 | 8,815 | 10,958 | 27.12 | 404 |
| 2006 | 426,044.17 | 175,275 | 181,517 | 244,527 | 27.90 | 8,764 |
| 2007 | 65,229.14 | 25,583 | 26,494 | 38,735 | 28.67 | 1,351 |
| 2008 | 142,809.42 | 53,239 | 55,135 | 87,675 | 29.45 | 2,977 |
| 2009 | 1,125,242.91 | 397,323 | 411,472 | 713,771 | 30.23 | 23,611 |
| 2010 | 1,059,788.92 | 353,122 | 365,697 | 694,092 | 31.01 | 22,383 |
| 2011 | 41,087.58 | 12,869 | 13,327 | 27,760 | 31.80 | 873 |
| 2012 | 5,522,076.87 | 1,625,147 | 1,683,021 | 3,839,056 | 32.37 | 118,599 |
| 2013 | 6,409,165.50 | 1,754,830 | 1,817,322 | 4,591,844 | 33.16 | 138,475 |
| 2015 | 151,119.18 | 35,060 | 36,309 | 114,811 | 34.75 | 3,304 |
| 2016 | 41,821.37 | 8,820 | 9,134 | 32,687 | 35.55 | 919 |
| 2017 | 185,632.96 | 35,196 | 36,449 | 149,184 | 36.34 | 4,105 |
| 2018 | 145,214.13 | 24,396 | 25,265 | 119,949 | 37.14 | 3,230 |
| 2019 | 1,441.94 | 211 | 219 | 1,223 | 37.95 | 32 |
| 2024 | 1,021,001.92 | 35,531 | 36,796 | 984,206 | 41.60 | 23,659 |
| | 16,766,011.42 | 4,810,199 | 4,981,497 | 11,784,514 | | 359,929 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 320.1 PURIFICATION SYSTEM - STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SHENANGO CLARIFIER AND PIPING | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 80-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2026 | | | | | | |
| 1976 | 707,085.58 | 700,015 | 707,086 | | | |
| 1999 | 431.06 | 423 | 431 | | | |
| 2010 | 530,034.06 | 513,497 | 530,034 | | | |
| 2012 | 1,187,368.92 | 1,144,505 | 1,187,369 | | | |
| 2020 | 43,976.46 | 40,318 | 43,976 | | | |
| | 2,468,896.08 | 2,398,758 | 2,468,896 | | | |
| BEAR GAP TREATMENT PLANT - STRUCTURES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 80-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2045 | | | | | | |
| 1995 | 2,768,610.12 | 1,756,406 | 1,833,126 | 935,484 | 17.58 | 53,213 |
| 1997 | 155,244.00 | 96,003 | 100,196 | 55,048 | 17.59 | 3,130 |
| 2006 | 1,267.64 | 660 | 689 | 579 | 17.96 | 32 |
| 2024 | 185,636.35 | 14,108 | 14,724 | 170,912 | 18.22 | 9,380 |
| 2025 | 1,017,260.36 | 27,161 | 28,347 | 988,913 | 18.23 | 54,246 |
| | 4,128,018.47 | 1,894,338 | 1,977,083 | 2,150,935 | | 120,001 |
| | 115,739,603.19 | 53,373,894 | 55,274,615 | 60,464,988 | | 2,806,533 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 21.5 2.42 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 52-R2.5 | | | | | | |
| 1964 | 31,829.63 | 27,991 | 28,327 | 3,503 | 8.43 | 416 |
| 1965 | 18,769.61 | 16,465 | 16,663 | 2,107 | 8.47 | 249 |
| 1966 | 5,635.41 | 4,895 | 4,954 | 681 | 8.99 | 76 |
| 1967 | 4,658.16 | 4,033 | 4,081 | 577 | 9.07 | 64 |
| 1968 | 63,737.58 | 54,974 | 55,635 | 8,103 | 9.17 | 884 |
| 1969 | 7,707.08 | 6,576 | 6,655 | 1,052 | 9.72 | 108 |
| 1970 | 26,873.97 | 22,821 | 23,095 | 3,779 | 9.86 | 383 |
| 1971 | 34,101.63 | 28,621 | 28,965 | 5,137 | 10.44 | 492 |
| 1972 | 1,141,357.56 | 952,577 | 964,028 | 177,330 | 10.60 | 16,729 |
| 1973 | 129,116.26 | 106,418 | 107,697 | 21,419 | 11.20 | 1,912 |
| 1974 | 26,812.18 | 21,954 | 22,218 | 4,594 | 11.40 | 403 |
| 1975 | 51,301.46 | 41,452 | 41,950 | 9,351 | 12.00 | 779 |
| 1976 | 18,463.70 | 14,806 | 14,984 | 3,480 | 12.23 | 285 |
| 1977 | 32,269.31 | 25,512 | 25,819 | 6,450 | 12.85 | 502 |
| 1978 | 38,336.29 | 30,048 | 30,409 | 7,927 | 13.10 | 605 |
| 1979 | 43,244.18 | 33,380 | 33,781 | 9,463 | 13.74 | 689 |
| 1980 | 78,867.67 | 59,924 | 60,644 | 18,224 | 14.38 | 1,267 |
| 1981 | 109,686.74 | 82,484 | 83,476 | 26,211 | 14.67 | 1,787 |
| 1982 | 131,745.46 | 97,426 | 98,597 | 33,148 | 15.32 | 2,164 |
| 1983 | 181,216.07 | 132,469 | 134,061 | 47,155 | 15.64 | 3,015 |
| 1984 | 143,835.10 | 103,274 | 104,515 | 39,320 | 16.30 | 2,412 |
| 1985 | 539,845.86 | 382,643 | 387,243 | 152,603 | 16.64 | 9,171 |
| 1986 | 223,246.44 | 155,201 | 157,067 | 66,179 | 17.32 | 3,821 |
| 1987 | 233,554.58 | 159,144 | 161,057 | 72,498 | 18.00 | 4,028 |
| 1988 | 1,051,670.62 | 705,881 | 714,366 | 337,305 | 18.37 | 18,362 |
| 1989 | 1,063,084.11 | 698,446 | 706,842 | 356,242 | 19.06 | 18,691 |
| 1990 | 746,255.23 | 482,156 | 487,952 | 258,303 | 19.45 | 13,280 |
| 1991 | 1,943,817.19 | 1,227,326 | 1,242,080 | 701,737 | 20.14 | 34,843 |
| 1992 | 634,587.90 | 391,160 | 395,862 | 238,726 | 20.85 | 11,450 |
| 1993 | 613,732.17 | 371,001 | 375,461 | 238,271 | 21.26 | 11,207 |
| 1994 | 734,642.48 | 432,704 | 437,906 | 296,736 | 21.98 | 13,500 |
| 1995 | 3,456,158.21 | 1,981,761 | 2,005,584 | 1,450,574 | 22.69 | 63,930 |
| 1996 | 909,472.31 | 509,759 | 515,887 | 393,585 | 23.13 | 17,016 |
| 1997 | 515,093.66 | 280,417 | 283,788 | 231,306 | 23.85 | 9,698 |
| 1998 | 1,431,716.53 | 759,955 | 769,090 | 662,627 | 24.31 | 27,257 |
| 1999 | 866,250.38 | 445,339 | 450,692 | 415,558 | 25.05 | 16,589 |
| 2000 | 2,551,915.34 | 1,268,812 | 1,284,065 | 1,267,850 | 25.78 | 49,180 |
| 2001 | 986,393.94 | 476,034 | 481,756 | 504,638 | 26.26 | 19,217 |
| 2002 | 1,220,701.12 | 567,992 | 574,820 | 645,881 | 27.01 | 23,913 |
| 2003 | 583,834.75 | 261,441 | 264,584 | 319,251 | 27.75 | 11,505 |
| 2004 | 1,209,473.17 | 522,734 | 529,018 | 680,455 | 28.25 | 24,087 |
| 2005 | 1,076,914.92 | 445,950 | 451,311 | 625,604 | 29.00 | 21,573 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 52-R2.5 | | | | | | |
| 2006 | 1,144,103.13 | 455,124 | 460,595 | 683,508 | 29.52 | 23,154 |
| 2007 | 2,702,701.75 | 1,024,865 | 1,037,185 | 1,665,517 | 30.28 | 55,004 |
| 2008 | 23,864,113.71 | 8,643,582 | 8,747,487 | 15,116,627 | 30.81 | 490,640 |
| 2009 | 8,249,906.80 | 2,831,368 | 2,865,404 | 5,384,503 | 31.58 | 170,504 |
| 2010 | 469,446.44 | 152,805 | 154,642 | 314,804 | 32.12 | 9,801 |
| 2011 | 9,948,313.54 | 3,044,184 | 3,080,778 | 6,867,536 | 32.89 | 208,803 |
| 2012 | 4,281,326.09 | 1,231,309 | 1,246,111 | 3,035,215 | 33.45 | 90,739 |
| 2013 | 5,334,402.82 | 1,426,953 | 1,444,107 | 3,890,296 | 34.23 | 113,652 |
| 2014 | 3,085,151.42 | 766,352 | 775,564 | 2,309,587 | 34.80 | 66,367 |
| 2015 | 7,523,586.70 | 1,722,149 | 1,742,851 | 5,780,736 | 35.37 | 163,436 |
| 2016 | 4,205,947.90 | 874,837 | 885,354 | 3,320,594 | 36.16 | 91,831 |
| 2017 | 6,356,159.02 | 1,193,687 | 1,208,036 | 5,148,123 | 36.75 | 140,085 |
| 2018 | 11,381,746.23 | 1,903,028 | 1,925,905 | 9,455,841 | 37.35 | 253,168 |
| 2019 | 9,045,548.22 | 1,322,459 | 1,338,356 | 7,707,192 | 37.95 | 203,088 |
| 2020 | 9,598,889.72 | 1,203,701 | 1,218,171 | 8,380,719 | 38.36 | 218,475 |
| 2021 | 4,099,156.06 | 426,312 | 431,437 | 3,667,719 | 38.79 | 94,553 |
| 2022 | 23,330,954.77 | 1,910,805 | 1,933,775 | 21,397,180 | 39.24 | 545,290 |
| 2023 | 25,798,846.85 | 1,535,031 | 1,553,484 | 24,245,363 | 39.52 | 613,496 |
| 2024 | 20,850,655.14 | 763,134 | 772,307 | 20,078,348 | 39.48 | 508,570 |
| 2025 | 38,147,263.57 | 495,914 | 501,876 | 37,645,388 | 38.11 | 987,809 |
| | 244,330,145.84 | 47,321,555 | 47,890,410 | 196,439,736 | | 5,506,004 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 35.7 2.25 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 320.3 PURIFICATION SYSTEM - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 10-SQUARE | | | | | | |
| 1991 | 2,238.49 | 2,238 | 2,238 | | | |
| 1993 | 28,543.01 | 28,543 | 28,543 | | | |
| 1994 | 1,916.34 | 1,916 | 1,916 | | | |
| 1997 | 17,091.38 | 17,091 | 17,091 | | | |
| 2000 | 2,491,613.13 | 2,491,613 | 2,491,613 | | | |
| 2003 | 16,758.82 | 16,759 | 16,759 | | | |
| 2004 | 80,763.12 | 80,763 | 80,763 | | | |
| 2005 | 220,367.24 | 220,367 | 220,367 | | | |
| 2006 | 3,628.76 | 3,629 | 3,629 | | | |
| 2007 | 2,481,132.96 | 2,481,133 | 2,481,133 | | | |
| 2008 | 1,164,900.23 | 1,164,900 | 1,164,900 | | | |
| 2009 | 221,698.64 | 221,699 | 221,699 | | | |
| 2024 | 116,022.72 | 17,403 | 5,166 | 110,857 | 8.50 | 13,042 |
| 2025 | 513,935.38 | 25,697 | 7,629 | 506,306 | 9.50 | 53,295 |
| | 7,360,610.22 | 6,773,751 | 6,743,446 | 617,164 | | 66,337 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 0.90

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 320.4 PURIFICATION SYSTEM - PAINTING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 10-SQUARE | | | | | | |
| 1984 | 62,419.00 | 62,419 | 62,419 | | | |
| 1986 | 15,122.71 | 15,123 | 15,123 | | | |
| 1987 | 44,693.32 | 44,693 | 44,693 | | | |
| 1989 | 31,121.90 | 31,122 | 31,122 | | | |
| 1990 | 3,338.57 | 3,339 | 3,339 | | | |
| 1991 | 23.76 | 24 | 24 | | | |
| 2014 | 17,390.22 | 17,390 | 17,390 | | | |
| 2018 | 101,940.44 | 76,455 | 86,463 | 15,477 | 2.50 | 6,191 |
| 2025 | 20,861.35 | 1,043 | 1,180 | 19,682 | 9.50 | 2,072 |
| | 296,911.27 | 251,608 | 261,753 | 35,159 | | 8,263 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.3 2.78

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 320.5 PURIFICATION SYSTEM - FILTER MEDIA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 10-S3 | | | | | | |
| 1965 | 2,922.30 | 2,922 | 2,922 | | | |
| 1981 | 18,108.76 | 18,109 | 18,109 | | | |
| 1982 | 134,095.07 | 134,095 | 134,095 | | | |
| 1984 | 28,092.16 | 28,092 | 28,092 | | | |
| 1985 | 65,853.42 | 65,853 | 65,853 | | | |
| 1986 | 129,745.23 | 129,745 | 129,745 | | | |
| 1987 | 109,230.55 | 109,231 | 109,231 | | | |
| 1988 | 64,468.72 | 64,469 | 64,469 | | | |
| 1991 | 34,344.07 | 34,344 | 34,344 | | | |
| 1993 | 178,967.83 | 178,968 | 178,968 | | | |
| 1994 | 67,530.58 | 67,531 | 67,531 | | | |
| 1995 | 517,161.40 | 517,161 | 517,161 | | | |
| 1996 | 83,490.24 | 83,490 | 83,490 | | | |
| 1998 | 77,638.08 | 77,638 | 77,638 | | | |
| 1999 | 207,589.20 | 207,589 | 207,589 | | | |
| 2000 | 264,378.38 | 264,378 | 264,378 | | | |
| 2001 | 267,671.24 | 267,671 | 267,671 | | | |
| 2004 | 44,870.24 | 44,870 | 44,870 | | | |
| 2007 | 294,430.84 | 294,136 | 294,431 | | | |
| 2008 | 106,039.75 | 105,404 | 106,040 | | | |
| 2012 | 24,779.89 | 23,318 | 24,780 | | | |
| 2013 | 55,825.64 | 51,427 | 55,826 | | | |
| 2014 | 79,680.48 | 71,378 | 79,680 | | | |
| 2016 | 62,366.28 | 51,664 | 62,366 | | | |
| 2020 | 37,883.95 | 21,586 | 27,340 | 10,544 | 4.15 | 2,541 |
| 2021 | 345,007.76 | 164,086 | 207,826 | 137,182 | 4.96 | 27,658 |
| 2022 | 146,702.99 | 54,838 | 69,456 | 77,247 | 5.86 | 13,182 |
| 2023 | 1,845,384.60 | 494,932 | 626,863 | 1,218,522 | 6.82 | 178,669 |
| 2024 | 348,068.16 | 56,074 | 71,021 | 277,047 | 7.81 | 35,473 |
| 2025 | 312,920.24 | 16,804 | 21,283 | 291,637 | 8.81 | 33,103 |
| | 5,955,248.05 | 3,701,803 | 3,943,068 | 2,012,180 | | 290,626 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.9 4.88

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 320.51 PURIFICATION SYSTEM - FILTER MEDIA - PFAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 10-S3 | | | | | | |
| 2025 | 1,000,000.00 | 53,700 | 61,479 | 938,521 | 8.81 | 106,529 |
| | 1,000,000.00 | 53,700 | 61,479 | 938,521 | | 106,529 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 8.8 | 10.65 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| TANKS | | | | | | |
| SURVIVOR CURVE.. IOWA 70-S1 | | | | | | |
| 1892 | 41.34 | 41 | 41 | | | |
| 1899 | 345.64 | 337 | 334 | 12 | 3.38 | 4 |
| 1909 | 37,592.53 | 35,472 | 35,171 | 2,422 | 6.96 | 348 |
| 1910 | 55,622.06 | 52,680 | 52,233 | 3,389 | 6.45 | 525 |
| 1924 | 168,389.75 | 152,123 | 150,831 | 17,558 | 10.85 | 1,618 |
| 1926 | 38,027.95 | 34,054 | 33,765 | 4,263 | 11.61 | 367 |
| 1927 | 36,400.36 | 32,629 | 32,352 | 4,048 | 11.38 | 356 |
| 1928 | 28,811.51 | 25,844 | 25,625 | 3,187 | 11.20 | 285 |
| 1931 | 204.38 | 180 | 178 | 26 | 13.03 | 2 |
| 1937 | 10,949.35 | 9,399 | 9,319 | 1,630 | 14.60 | 112 |
| 1938 | 169.43 | 145 | 144 | 26 | 14.54 | 2 |
| 1940 | 1,853.34 | 1,569 | 1,556 | 298 | 15.52 | 19 |
| 1943 | 586.08 | 488 | 484 | 102 | 16.51 | 6 |
| 1944 | 1,965.72 | 1,634 | 1,620 | 346 | 16.54 | 21 |
| 1945 | 3,176.14 | 2,634 | 2,612 | 565 | 16.58 | 34 |
| 1946 | 1,318.88 | 1,090 | 1,081 | 238 | 16.65 | 14 |
| 1947 | 79.08 | 65 | 64 | 15 | 17.65 | 1 |
| 1948 | 144,806.54 | 117,844 | 116,843 | 27,963 | 17.73 | 1,577 |
| 1949 | 462.93 | 375 | 372 | 91 | 17.84 | 5 |
| 1950 | 160,324.58 | 129,510 | 128,410 | 31,914 | 17.96 | 1,777 |
| 1951 | 279,965.99 | 223,189 | 221,294 | 58,672 | 18.95 | 3,096 |
| 1952 | 13,888.78 | 11,025 | 10,931 | 2,957 | 19.09 | 155 |
| 1953 | 83,514.24 | 65,993 | 65,433 | 18,082 | 19.25 | 939 |
| 1954 | 178,110.56 | 140,084 | 138,895 | 39,216 | 19.41 | 2,020 |
| 1955 | 106,084.39 | 83,022 | 82,317 | 23,767 | 19.59 | 1,213 |
| 1956 | 333,102.82 | 256,956 | 254,774 | 78,329 | 20.59 | 3,804 |
| 1957 | 774.63 | 594 | 589 | 186 | 20.79 | 9 |
| 1958 | 12,916.69 | 9,853 | 9,769 | 3,147 | 20.99 | 150 |
| 1959 | 28,453.68 | 21,571 | 21,388 | 7,066 | 21.22 | 333 |
| 1960 | 24,119.25 | 18,167 | 18,013 | 6,106 | 21.46 | 285 |
| 1961 | 557,016.01 | 416,759 | 413,221 | 143,796 | 21.71 | 6,623 |
| 1962 | 296,140.46 | 220,032 | 218,164 | 77,977 | 21.97 | 3,549 |
| 1963 | 594,845.15 | 434,951 | 431,258 | 163,587 | 22.97 | 7,122 |
| 1964 | 460,455.80 | 334,153 | 331,316 | 129,140 | 23.25 | 5,554 |
| 1965 | 23,895.55 | 17,205 | 17,059 | 6,837 | 23.53 | 291 |
| 1966 | 203,998.64 | 145,655 | 144,418 | 59,580 | 23.83 | 2,500 |
| 1967 | 3,536.11 | 2,503 | 2,482 | 1,054 | 24.15 | 44 |
| 1968 | 41,045.32 | 28,793 | 28,549 | 12,497 | 24.47 | 511 |
| 1969 | 76,942.79 | 53,475 | 53,021 | 23,922 | 24.80 | 965 |
| 1970 | 36,266.57 | 24,959 | 24,747 | 11,519 | 25.15 | 458 |
| 1971 | 108,756.95 | 74,085 | 73,456 | 35,301 | 25.50 | 1,384 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| TANKS | | | | | | |
| SURVIVOR CURVE.. IOWA 70-S1 | | | | | | |
| 1972 | 735,383.33 | 495,722 | 491,513 | 243,870 | 25.87 | 9,427 |
| 1973 | 1,591,540.33 | 1,061,239 | 1,052,229 | 539,312 | 26.24 | 20,553 |
| 1974 | 22,291.47 | 14,695 | 14,570 | 7,721 | 26.62 | 290 |
| 1975 | 567,503.71 | 369,672 | 366,533 | 200,970 | 27.02 | 7,438 |
| 1976 | 2,884,788.08 | 1,856,361 | 1,840,600 | 1,044,189 | 27.42 | 38,081 |
| 1977 | 107,998.57 | 68,622 | 68,039 | 39,959 | 27.83 | 1,436 |
| 1978 | 468,300.56 | 293,624 | 291,131 | 177,170 | 28.26 | 6,269 |
| 1979 | 295,495.37 | 182,734 | 181,182 | 114,313 | 28.69 | 3,984 |
| 1980 | 1,852,559.32 | 1,129,505 | 1,119,915 | 732,644 | 29.13 | 25,151 |
| 1981 | 180,266.25 | 109,097 | 108,171 | 72,096 | 29.03 | 2,483 |
| 1982 | 6,156.51 | 3,669 | 3,638 | 2,519 | 29.49 | 85 |
| 1983 | 2,838.67 | 1,665 | 1,651 | 1,188 | 29.96 | 40 |
| 1984 | 161,331.22 | 93,056 | 92,266 | 69,065 | 30.45 | 2,268 |
| 1985 | 803,010.01 | 455,307 | 451,441 | 351,569 | 30.93 | 11,367 |
| 1986 | 627,219.26 | 349,361 | 346,395 | 280,825 | 31.42 | 8,938 |
| 1987 | 144,764.04 | 79,143 | 78,471 | 66,293 | 31.92 | 2,077 |
| 1988 | 1,141,014.58 | 616,148 | 610,917 | 530,098 | 31.94 | 16,597 |
| 1989 | 1,790,626.66 | 947,600 | 939,554 | 851,072 | 32.47 | 26,211 |
| 1990 | 217,779.61 | 112,875 | 111,917 | 105,863 | 32.99 | 3,209 |
| 1991 | 587,470.17 | 297,965 | 295,435 | 292,035 | 33.52 | 8,712 |
| 1992 | 3,421,735.62 | 1,696,497 | 1,682,093 | 1,739,643 | 34.07 | 51,061 |
| 1993 | 609,701.34 | 297,229 | 294,705 | 314,996 | 34.17 | 9,218 |
| 1994 | 899,372.92 | 427,742 | 424,110 | 475,263 | 34.73 | 13,685 |
| 1995 | 619,883.14 | 287,378 | 284,938 | 334,945 | 35.29 | 9,491 |
| 1996 | 1,818,808.20 | 821,010 | 814,039 | 1,004,769 | 35.86 | 28,019 |
| 1997 | 1,912,098.07 | 839,220 | 832,095 | 1,080,003 | 36.44 | 29,638 |
| 1998 | 381,789.66 | 163,788 | 162,397 | 219,392 | 36.60 | 5,994 |
| 1999 | 965,034.98 | 401,455 | 398,046 | 566,989 | 37.20 | 15,242 |
| 2000 | 2,609,839.70 | 1,051,504 | 1,042,576 | 1,567,263 | 37.79 | 41,473 |
| 2001 | 1,478,818.03 | 576,148 | 571,256 | 907,562 | 38.39 | 23,641 |
| 2002 | 2,451,543.46 | 927,664 | 919,788 | 1,531,756 | 38.61 | 39,673 |
| 2003 | 642,383.60 | 234,149 | 232,161 | 410,223 | 39.23 | 10,457 |
| 2004 | 389,600.96 | 136,516 | 135,357 | 254,244 | 39.85 | 6,380 |
| 2005 | 1,212,851.58 | 407,761 | 404,299 | 808,553 | 40.48 | 19,974 |
| 2006 | 2,425,185.06 | 785,032 | 778,367 | 1,646,818 | 40.74 | 40,423 |
| 2007 | 3,909,684.84 | 1,208,093 | 1,197,836 | 2,711,849 | 41.38 | 65,535 |
| 2008 | 4,280,217.34 | 1,258,384 | 1,247,700 | 3,032,518 | 42.02 | 72,168 |
| 2009 | 769,904.03 | 214,649 | 212,827 | 557,078 | 42.67 | 13,055 |
| 2010 | 5,450,214.33 | 1,436,131 | 1,423,938 | 4,026,277 | 43.32 | 92,943 |
| 2011 | 3,328,484.99 | 825,464 | 818,455 | 2,510,030 | 43.98 | 57,072 |
| 2012 | 2,225,539.99 | 519,886 | 515,472 | 1,710,068 | 44.30 | 38,602 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| TANKS | | | | | | |
| SURVIVOR CURVE.. IOWA 70-S1 | | | | | | |
| 2013 | 182,660.48 | 39,729 | 39,392 | 143,269 | 44.97 | 3,186 |
| 2014 | 7,748,075.07 | 1,558,913 | 1,545,677 | 6,202,398 | 45.65 | 135,869 |
| 2015 | 183,509.40 | 33,913 | 33,625 | 149,884 | 46.32 | 3,236 |
| 2016 | 1,453,059.95 | 244,405 | 242,330 | 1,210,730 | 46.99 | 25,766 |
| 2017 | 312,791.09 | 47,044 | 46,645 | 266,147 | 48.00 | 5,545 |
| 2018 | 1,682,795.27 | 224,653 | 222,746 | 1,460,050 | 48.68 | 29,993 |
| 2019 | 4,357,563.62 | 507,220 | 502,913 | 3,854,650 | 49.36 | 78,093 |
| 2020 | 2,202,786.18 | 218,076 | 216,224 | 1,986,562 | 50.06 | 39,684 |
| 2021 | 7,929,903.38 | 642,322 | 636,868 | 7,293,035 | 51.06 | 142,833 |
| 2022 | 2,518,391.97 | 159,666 | 158,310 | 2,360,082 | 51.75 | 45,605 |
| 2023 | 5,189,209.21 | 234,552 | 232,561 | 4,956,649 | 52.75 | 93,965 |
| 2024 | 626,992.18 | 17,117 | 16,972 | 610,021 | 53.45 | 11,413 |
| 2025 | 3,883,364.78 | 35,339 | 35,039 | 3,848,326 | 54.45 | 70,676 |
| | 98,417,090.11 | 30,197,846 | 29,941,452 | 68,475,638 | | 1,612,302 |

TANK PAINTING
SURVIVOR CURVE.. 10-SQUARE

| | | | |
|------|--------------|-----------|-----------|
| 1989 | 65,625.74 | 65,626 | 65,626 |
| 1990 | 139,789.51 | 139,790 | 139,790 |
| 1991 | 411,271.42 | 411,271 | 411,271 |
| 1992 | 241,689.28 | 241,689 | 241,689 |
| 1993 | 719,568.10 | 719,568 | 719,568 |
| 1994 | 161,329.08 | 161,329 | 161,329 |
| 1996 | 65,886.34 | 65,886 | 65,886 |
| 1997 | 1,352,375.85 | 1,352,376 | 1,352,376 |
| 1998 | 244,432.30 | 244,432 | 244,432 |
| 2000 | 293,325.37 | 293,325 | 293,325 |
| 2001 | 999,556.65 | 999,557 | 999,557 |
| 2002 | 639,030.93 | 639,031 | 639,031 |
| 2003 | 998,397.72 | 998,398 | 998,398 |
| 2004 | 9,430.21 | 9,430 | 9,430 |
| 2005 | 68,620.50 | 68,620 | 68,621 |
| 2006 | 746,193.69 | 746,194 | 746,194 |
| 2007 | 916,877.37 | 916,877 | 916,877 |
| 2008 | 2,393,972.38 | 2,393,972 | 2,393,972 |
| 2009 | 5,096,907.06 | 5,096,907 | 5,096,907 |
| 2010 | 4,223,263.28 | 4,223,263 | 4,223,263 |
| 2011 | 1,516,320.64 | 1,516,321 | 1,516,321 |
| 2012 | 4,174,492.92 | 4,174,493 | 4,174,493 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|---|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| TANK PAINTING | | | | | | |
| SURVIVOR CURVE.. 10-SQUARE | | | | | | |
| 2013 | 2,336,976.32 | 2,336,976 | 2,336,976 | | | |
| 2014 | 2,415,696.16 | 2,415,696 | 2,415,696 | | | |
| 2015 | 8,155,014.05 | 8,155,014 | 8,155,014 | | | |
| 2016 | 5,897,457.03 | 5,602,584 | 5,528,418 | 369,039 | 0.50 | 369,039 |
| 2017 | 8,289,125.07 | 7,045,756 | 6,952,486 | 1,336,639 | 1.50 | 891,093 |
| 2018 | 6,649,025.59 | 4,986,769 | 4,920,755 | 1,728,270 | 2.50 | 691,308 |
| 2019 | 8,643,852.32 | 5,618,504 | 5,544,128 | 3,099,725 | 3.50 | 885,636 |
| 2020 | 1,865,419.78 | 1,025,981 | 1,012,399 | 853,020 | 4.50 | 189,560 |
| 2021 | 2,361,310.44 | 1,062,590 | 1,048,524 | 1,312,787 | 5.50 | 238,689 |
| 2022 | 4,122,670.99 | 1,442,935 | 1,423,834 | 2,698,837 | 6.50 | 415,206 |
| 2023 | 2,041,585.78 | 510,396 | 503,640 | 1,537,946 | 7.50 | 205,059 |
| 2024 | 534,115.99 | 80,117 | 79,056 | 455,060 | 8.50 | 53,536 |
| 2025 | 3,308,051.48 | 165,403 | 163,213 | 3,144,838 | 9.50 | 331,036 |
| | 82,098,657.34 | 65,927,076 | 65,562,497 | 16,536,160 | | 4,270,162 |
| | 180,515,747.45 | 96,124,922 | 95,503,949 | 85,011,798 | | 5,882,464 |
| | COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.5 | | | | | 3.26 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-L1.5 | | | | | | |
| 1924 | 34.80 | 32 | 25 | 10 | 8.40 | 1 |
| 1925 | 7,225.86 | 6,609 | 5,126 | 2,100 | 9.38 | 224 |
| 1926 | 1,603.31 | 1,468 | 1,139 | 464 | 9.20 | 50 |
| 1927 | 962.19 | 881 | 683 | 279 | 9.03 | 31 |
| 1928 | 912.15 | 827 | 641 | 271 | 10.02 | 27 |
| 1929 | 656.91 | 596 | 462 | 195 | 9.88 | 20 |
| 1930 | 2,214.88 | 2,009 | 1,558 | 657 | 9.77 | 67 |
| 1931 | 2,480.30 | 2,250 | 1,745 | 735 | 9.67 | 76 |
| 1932 | 313.78 | 282 | 219 | 95 | 10.67 | 9 |
| 1933 | 543.88 | 488 | 378 | 166 | 10.60 | 16 |
| 1934 | 742.88 | 666 | 517 | 226 | 10.54 | 21 |
| 1935 | 15,138.16 | 13,564 | 10,520 | 4,618 | 10.51 | 439 |
| 1936 | 127.12 | 114 | 88 | 39 | 10.50 | 4 |
| 1937 | 725.20 | 642 | 498 | 227 | 11.50 | 20 |
| 1938 | 1,199.63 | 1,060 | 822 | 378 | 11.50 | 33 |
| 1939 | 1,880.90 | 1,660 | 1,287 | 594 | 11.54 | 51 |
| 1940 | 11,891.66 | 10,472 | 8,122 | 3,770 | 11.59 | 325 |
| 1941 | 1,024.28 | 900 | 698 | 326 | 11.65 | 28 |
| 1942 | 1,604.63 | 1,407 | 1,091 | 514 | 11.73 | 44 |
| 1944 | 2,362.09 | 2,060 | 1,598 | 764 | 11.96 | 64 |
| 1945 | 4,510.81 | 3,886 | 3,014 | 1,497 | 12.95 | 116 |
| 1946 | 916.66 | 787 | 610 | 307 | 13.09 | 23 |
| 1947 | 2,925.31 | 2,503 | 1,941 | 984 | 13.25 | 74 |
| 1949 | 3,568.95 | 3,031 | 2,351 | 1,218 | 13.59 | 90 |
| 1950 | 14,598.01 | 12,344 | 9,574 | 5,024 | 13.79 | 364 |
| 1952 | 4,752.58 | 3,982 | 3,088 | 1,665 | 14.22 | 117 |
| 1953 | 1,355.68 | 1,140 | 884 | 472 | 13.71 | 34 |
| 1955 | 11,300.12 | 9,401 | 7,291 | 4,009 | 14.25 | 281 |
| 1956 | 8,324.34 | 6,884 | 5,339 | 2,985 | 14.54 | 205 |
| 1957 | 5,973.64 | 4,910 | 3,808 | 2,166 | 14.83 | 146 |
| 1958 | 8,300.68 | 6,780 | 5,259 | 3,042 | 15.14 | 201 |
| 1959 | 5,781.28 | 4,690 | 3,638 | 2,143 | 15.47 | 139 |
| 1960 | 241,471.58 | 196,123 | 152,111 | 89,361 | 15.15 | 5,898 |
| 1961 | 4,396.16 | 3,544 | 2,749 | 1,647 | 15.50 | 106 |
| 1962 | 60,782.37 | 48,632 | 37,719 | 23,063 | 15.87 | 1,453 |
| 1963 | 4,188.65 | 3,325 | 2,579 | 1,610 | 16.24 | 99 |
| 1964 | 43,876.11 | 34,811 | 26,999 | 16,877 | 16.02 | 1,053 |
| 1965 | 19,033.57 | 14,970 | 11,611 | 7,423 | 16.42 | 452 |
| 1966 | 3,480.67 | 2,734 | 2,120 | 1,361 | 16.26 | 84 |
| 1967 | 1,620.47 | 1,261 | 978 | 642 | 16.69 | 38 |
| 1968 | 21,551.78 | 16,728 | 12,974 | 8,578 | 16.58 | 517 |
| 1969 | 19,788.66 | 15,206 | 11,794 | 7,995 | 17.03 | 469 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-L1.5 | | | | | | |
| 1970 | 8,371.30 | 6,412 | 4,973 | 3,398 | 16.96 | 200 |
| 1971 | 26,954.90 | 20,421 | 15,838 | 11,117 | 17.44 | 637 |
| 1972 | 12,928.98 | 9,754 | 7,565 | 5,364 | 17.42 | 308 |
| 1973 | 12,226.30 | 9,115 | 7,070 | 5,156 | 17.92 | 288 |
| 1974 | 64,853.24 | 48,095 | 37,302 | 27,551 | 17.94 | 1,536 |
| 1975 | 87,789.51 | 64,727 | 50,202 | 37,588 | 17.99 | 2,089 |
| 1976 | 31,608.42 | 23,156 | 17,960 | 13,648 | 18.07 | 755 |
| 1977 | 92,811.00 | 67,520 | 52,368 | 40,443 | 18.17 | 2,226 |
| 1978 | 180,704.48 | 130,469 | 101,191 | 79,513 | 18.29 | 4,347 |
| 1979 | 140,663.28 | 100,729 | 78,125 | 62,538 | 18.44 | 3,391 |
| 1980 | 100,788.53 | 71,540 | 55,486 | 45,303 | 18.60 | 2,436 |
| 1981 | 29,488.94 | 20,734 | 16,081 | 13,408 | 18.79 | 714 |
| 1982 | 84,544.24 | 58,843 | 45,638 | 38,906 | 19.00 | 2,048 |
| 1983 | 79,776.21 | 54,926 | 42,600 | 37,176 | 19.23 | 1,933 |
| 1984 | 52,531.15 | 35,753 | 27,730 | 24,801 | 19.48 | 1,273 |
| 1985 | 101,354.39 | 68,141 | 52,850 | 48,504 | 19.74 | 2,457 |
| 1986 | 77,805.28 | 51,943 | 40,287 | 37,518 | 19.67 | 1,907 |
| 1987 | 84,183.07 | 55,426 | 42,988 | 41,195 | 19.98 | 2,062 |
| 1988 | 77,716.90 | 50,710 | 39,330 | 38,387 | 19.97 | 1,922 |
| 1989 | 51,333.31 | 32,977 | 25,577 | 25,756 | 20.32 | 1,268 |
| 1990 | 145,174.89 | 92,244 | 71,544 | 73,631 | 20.37 | 3,615 |
| 1991 | 58,499.74 | 36,527 | 28,330 | 30,170 | 20.75 | 1,454 |
| 1992 | 32,690.76 | 20,151 | 15,629 | 17,062 | 20.85 | 818 |
| 1993 | 62,269.71 | 37,848 | 29,355 | 32,915 | 20.97 | 1,570 |
| 1994 | 165,225.25 | 98,375 | 76,299 | 88,926 | 21.41 | 4,153 |
| 1995 | 64,824.34 | 37,961 | 29,442 | 35,382 | 21.58 | 1,640 |
| 1996 | 99,460.63 | 57,210 | 44,372 | 55,089 | 21.78 | 2,529 |
| 1997 | 347,371.49 | 196,022 | 152,033 | 195,338 | 22.01 | 8,875 |
| 1998 | 437,935.65 | 242,091 | 187,764 | 250,172 | 22.25 | 11,244 |
| 1999 | 250,595.06 | 135,472 | 105,071 | 145,524 | 22.52 | 6,462 |
| 2000 | 160,531.80 | 84,327 | 65,403 | 95,129 | 23.04 | 4,129 |
| 2001 | 1,455,698.17 | 745,317 | 578,062 | 877,636 | 23.35 | 37,586 |
| 2002 | 1,094,145.88 | 545,103 | 422,777 | 671,369 | 23.67 | 28,364 |
| 2003 | 1,395,455.42 | 675,121 | 523,618 | 871,837 | 24.01 | 36,311 |
| 2004 | 1,013,312.83 | 474,940 | 368,360 | 644,953 | 24.37 | 26,465 |
| 2005 | 548,571.36 | 248,503 | 192,737 | 355,834 | 24.75 | 14,377 |
| 2006 | 4,274,617.41 | 1,867,153 | 1,448,149 | 2,826,468 | 25.14 | 112,429 |
| 2007 | 1,772,080.30 | 744,274 | 577,253 | 1,194,827 | 25.55 | 46,764 |
| 2008 | 1,620,043.53 | 652,068 | 505,739 | 1,114,305 | 25.98 | 42,891 |
| 2009 | 217,112.38 | 83,458 | 64,729 | 152,383 | 26.42 | 5,768 |
| 2010 | 137,014.49 | 49,901 | 38,703 | 98,311 | 27.06 | 3,633 |
| 2011 | 957,531.49 | 330,444 | 256,290 | 701,241 | 27.52 | 25,481 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-L1.5 | | | | | | |
| 2012 | 710,808.21 | 231,297 | 179,392 | 531,416 | 27.99 | 18,986 |
| 2013 | 1,487,667.51 | 453,739 | 351,916 | 1,135,752 | 28.48 | 39,879 |
| 2014 | 1,205,652.18 | 342,405 | 265,566 | 940,086 | 28.99 | 32,428 |
| 2015 | 1,852,709.22 | 486,336 | 377,198 | 1,475,511 | 29.50 | 50,017 |
| 2016 | 1,260,403.75 | 303,001 | 235,005 | 1,025,399 | 30.02 | 34,157 |
| 2017 | 1,099,712.79 | 239,298 | 185,598 | 914,115 | 30.56 | 29,912 |
| 2018 | 1,520,792.29 | 295,338 | 229,062 | 1,291,730 | 31.11 | 41,521 |
| 2019 | 3,316,715.88 | 564,837 | 438,083 | 2,878,633 | 31.67 | 90,895 |
| 2020 | 3,617,730.84 | 527,465 | 409,097 | 3,208,634 | 32.23 | 99,554 |
| 2021 | 2,465,289.21 | 297,314 | 230,594 | 2,234,695 | 32.81 | 68,110 |
| 2022 | 1,997,297.02 | 189,344 | 146,854 | 1,850,443 | 33.40 | 55,402 |
| 2023 | 5,735,604.17 | 394,610 | 306,056 | 5,429,548 | 33.86 | 160,353 |
| 2024 | 3,426,962.77 | 143,247 | 111,101 | 3,315,862 | 34.34 | 96,560 |
| 2025 | 2,962,555.04 | 42,661 | 33,088 | 2,929,467 | 34.22 | 85,607 |
| | 50,914,639.58 | 13,392,452 | 10,387,078 | 40,527,562 | | 1,377,245 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.4 2.71

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-S2.5 | | | | | | |
| 1924 | 2,369.80 | 2,261 | 1,691 | 679 | 4.88 | 139 |
| 1925 | 14,825.05 | 14,155 | 10,589 | 4,236 | 4.76 | 890 |
| 1926 | 21,007.15 | 19,856 | 14,854 | 6,153 | 5.77 | 1,066 |
| 1927 | 14,834.56 | 14,028 | 10,494 | 4,341 | 5.67 | 766 |
| 1928 | 11,714.53 | 11,080 | 8,289 | 3,426 | 5.59 | 613 |
| 1929 | 12,231.90 | 11,568 | 8,654 | 3,578 | 5.54 | 646 |
| 1930 | 8,220.13 | 7,693 | 5,755 | 2,465 | 6.54 | 377 |
| 1931 | 10,444.14 | 9,772 | 7,310 | 3,134 | 6.51 | 481 |
| 1932 | 20,579.02 | 19,241 | 14,394 | 6,185 | 6.50 | 952 |
| 1933 | 2,059.86 | 1,924 | 1,439 | 621 | 6.51 | 95 |
| 1934 | 5,749.37 | 5,366 | 4,014 | 1,735 | 6.54 | 265 |
| 1935 | 18,852.83 | 17,403 | 13,019 | 5,834 | 7.54 | 774 |
| 1936 | 20,458.06 | 18,858 | 14,108 | 6,350 | 7.59 | 837 |
| 1937 | 16,157.50 | 14,871 | 11,125 | 5,032 | 7.65 | 658 |
| 1938 | 20,864.19 | 19,170 | 14,341 | 6,523 | 7.73 | 844 |
| 1939 | 25,904.43 | 23,752 | 17,769 | 8,135 | 7.84 | 1,038 |
| 1940 | 32,060.08 | 29,329 | 21,941 | 10,119 | 7.96 | 1,271 |
| 1941 | 29,491.64 | 26,914 | 20,135 | 9,357 | 8.09 | 1,157 |
| 1942 | 26,104.09 | 23,760 | 17,775 | 8,329 | 8.24 | 1,011 |
| 1943 | 2,803.39 | 2,544 | 1,903 | 900 | 8.41 | 107 |
| 1944 | 9,424.80 | 8,526 | 6,378 | 3,047 | 8.59 | 355 |
| 1945 | 36,617.04 | 33,014 | 24,698 | 11,919 | 8.79 | 1,356 |
| 1946 | 16,015.24 | 14,260 | 10,668 | 5,347 | 9.79 | 546 |
| 1947 | 21,149.23 | 18,759 | 14,034 | 7,115 | 10.00 | 712 |
| 1948 | 68,563.48 | 60,576 | 45,317 | 23,246 | 10.22 | 2,275 |
| 1949 | 53,562.92 | 47,125 | 35,255 | 18,308 | 10.45 | 1,752 |
| 1950 | 140,346.47 | 122,915 | 91,953 | 48,393 | 10.71 | 4,518 |
| 1951 | 99,771.52 | 86,961 | 65,056 | 34,716 | 10.97 | 3,165 |
| 1952 | 102,527.03 | 89,670 | 67,083 | 35,444 | 10.54 | 3,363 |
| 1953 | 167,779.91 | 145,969 | 109,200 | 58,580 | 10.83 | 5,409 |
| 1954 | 203,611.30 | 176,164 | 131,789 | 71,822 | 11.14 | 6,447 |
| 1955 | 304,060.88 | 261,523 | 195,647 | 108,414 | 11.47 | 9,452 |
| 1956 | 252,136.10 | 215,526 | 161,236 | 90,900 | 11.80 | 7,703 |
| 1957 | 138,353.90 | 117,518 | 87,916 | 50,438 | 12.15 | 4,151 |
| 1958 | 167,638.37 | 141,453 | 105,822 | 61,816 | 12.50 | 4,945 |
| 1959 | 198,706.95 | 166,497 | 124,557 | 74,150 | 12.87 | 5,761 |
| 1960 | 380,300.65 | 316,334 | 236,651 | 143,650 | 13.24 | 10,850 |
| 1961 | 133,704.31 | 110,386 | 82,580 | 51,124 | 13.62 | 3,754 |
| 1962 | 233,227.60 | 191,060 | 142,933 | 90,295 | 14.02 | 6,440 |
| 1963 | 139,537.50 | 113,374 | 84,816 | 54,722 | 14.42 | 3,795 |
| 1964 | 498,595.30 | 404,760 | 302,804 | 195,791 | 14.26 | 13,730 |
| 1965 | 336,431.88 | 270,693 | 202,507 | 133,925 | 14.69 | 9,117 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-S2.5 | | | | | | |
| 1966 | 587,247.76 | 468,213 | 350,273 | 236,975 | 15.13 | 15,663 |
| 1967 | 484,211.44 | 382,430 | 286,098 | 198,113 | 15.57 | 12,724 |
| 1968 | 442,480.70 | 346,020 | 258,860 | 183,621 | 16.03 | 11,455 |
| 1969 | 487,310.98 | 377,179 | 282,170 | 205,141 | 16.50 | 12,433 |
| 1970 | 699,266.36 | 535,568 | 400,662 | 298,604 | 16.96 | 17,606 |
| 1971 | 1,072,514.54 | 818,329 | 612,197 | 460,318 | 16.93 | 27,189 |
| 1972 | 773,367.23 | 583,428 | 436,466 | 336,901 | 17.42 | 19,340 |
| 1973 | 1,169,063.91 | 871,537 | 652,002 | 517,062 | 17.92 | 28,854 |
| 1974 | 5,693,053.70 | 4,192,365 | 3,136,335 | 2,556,719 | 18.43 | 138,726 |
| 1975 | 1,126,858.60 | 819,452 | 613,037 | 513,822 | 18.94 | 27,129 |
| 1976 | 1,316,643.20 | 945,086 | 707,025 | 609,618 | 19.46 | 31,327 |
| 1977 | 1,620,513.68 | 1,147,486 | 858,442 | 762,072 | 19.99 | 38,123 |
| 1978 | 3,019,299.66 | 2,108,075 | 1,577,064 | 1,442,236 | 20.53 | 70,250 |
| 1979 | 3,050,287.27 | 2,099,208 | 1,570,431 | 1,479,856 | 21.07 | 70,235 |
| 1980 | 2,551,013.55 | 1,729,587 | 1,293,915 | 1,257,099 | 21.61 | 58,172 |
| 1981 | 2,685,916.58 | 1,792,849 | 1,341,242 | 1,344,675 | 22.17 | 60,653 |
| 1982 | 1,948,872.91 | 1,280,020 | 957,591 | 991,282 | 22.73 | 43,611 |
| 1983 | 2,438,195.45 | 1,575,074 | 1,178,323 | 1,259,872 | 23.29 | 54,095 |
| 1984 | 6,847,089.80 | 4,347,902 | 3,252,693 | 3,594,397 | 23.86 | 150,645 |
| 1985 | 4,923,956.02 | 3,071,071 | 2,297,488 | 2,626,468 | 24.44 | 107,466 |
| 1986 | 6,817,294.84 | 4,173,548 | 3,122,258 | 3,695,037 | 25.02 | 147,683 |
| 1987 | 7,486,644.07 | 4,496,478 | 3,363,844 | 4,122,800 | 25.60 | 161,047 |
| 1988 | 9,579,891.62 | 5,640,640 | 4,219,798 | 5,360,094 | 26.19 | 204,662 |
| 1989 | 11,360,136.65 | 6,551,391 | 4,901,137 | 6,459,000 | 26.79 | 241,097 |
| 1990 | 7,629,905.22 | 4,306,319 | 3,221,584 | 4,408,321 | 27.40 | 160,888 |
| 1991 | 7,084,338.07 | 3,910,555 | 2,925,511 | 4,158,827 | 28.00 | 148,530 |
| 1992 | 7,166,786.48 | 3,841,398 | 2,873,774 | 4,293,012 | 29.00 | 148,035 |
| 1993 | 13,863,608.90 | 7,253,440 | 5,426,344 | 8,437,265 | 29.61 | 284,946 |
| 1994 | 6,369,293.92 | 3,250,251 | 2,431,533 | 3,937,761 | 30.23 | 130,260 |
| 1995 | 10,485,597.57 | 5,213,439 | 3,900,207 | 6,585,391 | 30.85 | 213,465 |
| 1996 | 5,331,737.69 | 2,563,499 | 1,917,770 | 3,413,968 | 31.85 | 107,189 |
| 1997 | 11,552,634.32 | 5,399,701 | 4,039,550 | 7,513,084 | 32.48 | 231,314 |
| 1998 | 18,187,809.88 | 8,202,702 | 6,136,493 | 12,051,317 | 33.48 | 359,956 |
| 1999 | 13,185,461.53 | 5,764,684 | 4,312,596 | 8,872,866 | 34.11 | 260,125 |
| 2000 | 19,487,346.98 | 8,248,994 | 6,171,124 | 13,316,223 | 34.74 | 383,311 |
| 2001 | 20,470,094.56 | 8,325,187 | 6,228,125 | 14,241,970 | 35.74 | 398,488 |
| 2002 | 25,665,105.86 | 10,011,958 | 7,490,009 | 18,175,097 | 36.74 | 494,695 |
| 2003 | 32,336,587.84 | 12,152,090 | 9,091,055 | 23,245,533 | 37.38 | 621,871 |
| 2004 | 34,324,007.01 | 12,322,319 | 9,218,404 | 25,105,603 | 38.38 | 654,132 |
| 2005 | 49,653,726.54 | 17,100,743 | 12,793,174 | 36,860,553 | 39.02 | 944,658 |
| 2006 | 46,444,902.82 | 15,215,350 | 11,382,699 | 35,062,204 | 40.02 | 876,117 |
| 2007 | 68,421,897.54 | 21,265,526 | 15,908,874 | 52,513,024 | 41.02 | 1,280,181 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON - 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-S2.5 | | | | | | |
| 2008 | 74,390,414.37 | 21,870,782 | 16,361,670 | 58,028,744 | 42.02 | 1,380,979 |
| 2009 | 102,485,836.98 | 28,573,051 | 21,375,679 | 81,110,158 | 42.67 | 1,900,871 |
| 2010 | 139,751,920.39 | 36,615,003 | 27,391,915 | 112,360,005 | 43.67 | 2,572,933 |
| 2011 | 112,594,373.34 | 27,585,621 | 20,636,977 | 91,957,396 | 44.67 | 2,058,594 |
| 2012 | 82,433,881.64 | 18,811,412 | 14,072,936 | 68,360,946 | 45.67 | 1,496,846 |
| 2013 | 67,076,966.52 | 14,166,655 | 10,598,164 | 56,478,803 | 46.67 | 1,210,174 |
| 2014 | 92,722,920.32 | 18,025,336 | 13,484,867 | 79,238,053 | 47.67 | 1,662,221 |
| 2015 | 89,553,758.43 | 15,985,346 | 11,958,738 | 77,595,020 | 48.32 | 1,605,857 |
| 2016 | 122,946,407.00 | 19,855,845 | 14,854,283 | 108,092,124 | 49.32 | 2,191,649 |
| 2017 | 137,926,779.44 | 19,930,420 | 14,910,073 | 123,016,706 | 50.32 | 2,444,688 |
| 2018 | 132,135,640.05 | 16,847,294 | 12,603,567 | 119,532,073 | 51.32 | 2,329,152 |
| 2019 | 141,548,512.91 | 15,641,111 | 11,701,213 | 129,847,300 | 52.32 | 2,481,791 |
| 2020 | 108,673,376.75 | 10,160,961 | 7,601,479 | 101,071,898 | 53.32 | 1,895,572 |
| 2021 | 119,295,241.51 | 9,126,086 | 6,827,282 | 112,467,960 | 54.32 | 2,070,471 |
| 2022 | 101,319,565.37 | 6,028,514 | 4,509,969 | 96,809,596 | 55.32 | 1,749,993 |
| 2023 | 124,995,666.51 | 5,312,316 | 3,974,177 | 121,021,490 | 56.32 | 2,148,819 |
| 2024 | 116,315,468.06 | 2,966,044 | 2,218,917 | 114,096,551 | 57.32 | 1,990,519 |
| 2025 | 100,504,679.58 | 854,290 | 639,100 | 99,865,580 | 58.32 | 1,712,373 |

2,446,532,176.52 496,463,786 371,407,682 2,075,124,495 44,475,431

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.7 1.82

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 95-S3 | | | | | | |
| 1906 | 1,111.39 | 1,023 | 746 | 365 | 10.36 | 35 |
| 1907 | 5,474.45 | 4,995 | 3,643 | 1,831 | 11.38 | 161 |
| 1908 | 6,504.85 | 5,962 | 4,348 | 2,157 | 10.71 | 201 |
| 1909 | 25,685.39 | 23,340 | 17,021 | 8,664 | 11.71 | 740 |
| 1910 | 962.30 | 878 | 640 | 322 | 11.09 | 29 |
| 1911 | 406.71 | 368 | 268 | 139 | 12.08 | 12 |
| 1912 | 1,258.92 | 1,143 | 834 | 425 | 11.50 | 37 |
| 1913 | 7,522.73 | 6,770 | 4,937 | 2,586 | 12.50 | 207 |
| 1914 | 1,957.37 | 1,768 | 1,289 | 668 | 11.95 | 56 |
| 1916 | 1,202.46 | 1,080 | 788 | 414 | 12.45 | 33 |
| 1918 | 11,350.69 | 10,127 | 7,385 | 3,966 | 12.99 | 305 |
| 1919 | 79.96 | 71 | 52 | 28 | 13.98 | 2 |
| 1920 | 3,775.06 | 3,345 | 2,439 | 1,336 | 13.55 | 99 |
| 1921 | 32.92 | 29 | 21 | 12 | 14.55 | 1 |
| 1923 | 27,142.57 | 23,647 | 17,245 | 9,898 | 15.15 | 653 |
| 1924 | 43,118.75 | 37,638 | 27,448 | 15,671 | 14.78 | 1,060 |
| 1925 | 51,383.28 | 44,411 | 32,387 | 18,996 | 15.78 | 1,204 |
| 1926 | 95,498.40 | 82,663 | 60,282 | 35,216 | 15.45 | 2,279 |
| 1927 | 15,415.06 | 13,211 | 9,634 | 5,781 | 16.44 | 352 |
| 1928 | 9,259.74 | 7,945 | 5,794 | 3,466 | 16.14 | 215 |
| 1929 | 21,246.03 | 18,042 | 13,157 | 8,089 | 17.14 | 472 |
| 1930 | 10,201.73 | 8,671 | 6,323 | 3,879 | 16.85 | 230 |
| 1931 | 25,439.61 | 21,395 | 15,602 | 9,838 | 17.87 | 551 |
| 1932 | 9,561.42 | 8,046 | 5,868 | 3,693 | 17.61 | 210 |
| 1933 | 17,187.42 | 14,309 | 10,435 | 6,752 | 18.61 | 363 |
| 1934 | 2,836.02 | 2,361 | 1,722 | 1,114 | 18.40 | 61 |
| 1935 | 5,469.16 | 4,504 | 3,285 | 2,184 | 19.38 | 113 |
| 1936 | 687.87 | 566 | 413 | 275 | 19.20 | 14 |
| 1937 | 12,397.65 | 10,203 | 7,441 | 4,957 | 19.03 | 260 |
| 1938 | 231.12 | 188 | 137 | 94 | 20.02 | 5 |
| 1939 | 5,099.48 | 4,146 | 3,023 | 2,076 | 19.88 | 104 |
| 1940 | 49,224.07 | 39,561 | 28,850 | 20,374 | 20.88 | 976 |
| 1941 | 22,105.59 | 17,746 | 12,941 | 9,165 | 20.76 | 441 |
| 1942 | 61,701.22 | 48,941 | 35,690 | 26,011 | 21.77 | 1,195 |
| 1943 | 541.61 | 429 | 313 | 229 | 21.67 | 11 |
| 1944 | 3,964.60 | 3,102 | 2,262 | 1,703 | 22.67 | 75 |
| 1945 | 12,884.94 | 10,061 | 7,337 | 5,548 | 22.60 | 245 |
| 1946 | 2,660.06 | 2,051 | 1,496 | 1,164 | 23.59 | 49 |
| 1947 | 240,808.57 | 185,254 | 135,097 | 105,712 | 23.54 | 4,491 |
| 1948 | 190,609.33 | 144,768 | 105,572 | 85,037 | 24.54 | 3,465 |
| 1949 | 166,947.53 | 126,446 | 92,211 | 74,737 | 24.51 | 3,049 |
| 1950 | 297,471.17 | 222,330 | 162,134 | 135,337 | 25.52 | 5,303 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 95-S3 | | | | | | |
| 1951 | 202,725.19 | 151,030 | 110,139 | 92,586 | 25.50 | 3,631 |
| 1952 | 222,100.37 | 163,244 | 119,046 | 103,054 | 26.50 | 3,889 |
| 1953 | 881,813.37 | 645,664 | 470,851 | 410,962 | 26.51 | 15,502 |
| 1954 | 589,517.11 | 425,749 | 310,478 | 279,039 | 27.50 | 10,147 |
| 1955 | 255,654.89 | 183,841 | 134,066 | 121,589 | 27.54 | 4,415 |
| 1956 | 157,979.02 | 111,991 | 81,669 | 76,310 | 28.54 | 2,674 |
| 1957 | 123,174.06 | 86,912 | 63,381 | 59,793 | 28.58 | 2,092 |
| 1958 | 361,473.45 | 251,296 | 183,258 | 178,215 | 29.59 | 6,023 |
| 1959 | 995,557.46 | 688,528 | 502,109 | 493,448 | 29.65 | 16,642 |
| 1960 | 474,828.74 | 323,453 | 235,878 | 238,951 | 30.65 | 7,796 |
| 1961 | 575,045.85 | 389,421 | 283,985 | 291,061 | 30.74 | 9,468 |
| 1962 | 882,143.58 | 588,213 | 428,954 | 453,190 | 31.73 | 14,283 |
| 1963 | 602,032.19 | 398,846 | 290,858 | 311,174 | 31.84 | 9,773 |
| 1964 | 1,031,528.53 | 672,453 | 490,386 | 541,143 | 32.84 | 16,478 |
| 1965 | 1,074,646.93 | 689,171 | 502,578 | 572,069 | 33.84 | 16,905 |
| 1966 | 1,796,219.01 | 1,143,473 | 833,878 | 962,341 | 33.96 | 28,337 |
| 1967 | 1,575,067.48 | 985,992 | 719,035 | 856,032 | 34.95 | 24,493 |
| 1968 | 573,782.26 | 352,991 | 257,419 | 316,363 | 35.96 | 8,798 |
| 1969 | 450,681.96 | 275,006 | 200,548 | 250,134 | 36.09 | 6,931 |
| 1970 | 792,584.43 | 475,075 | 346,448 | 446,136 | 37.09 | 12,028 |
| 1971 | 1,047,566.19 | 616,597 | 449,653 | 597,913 | 38.09 | 15,697 |
| 1972 | 1,176,217.08 | 685,970 | 500,244 | 675,973 | 38.24 | 17,677 |
| 1973 | 1,409,759.62 | 806,664 | 588,260 | 821,500 | 39.25 | 20,930 |
| 1974 | 2,909,434.01 | 1,633,356 | 1,191,125 | 1,718,309 | 40.24 | 42,702 |
| 1975 | 4,724,380.46 | 2,624,393 | 1,913,839 | 2,810,541 | 40.41 | 69,551 |
| 1976 | 308,139.97 | 167,782 | 122,355 | 185,785 | 41.41 | 4,486 |
| 1977 | 1,084,564.08 | 578,615 | 421,955 | 662,609 | 42.41 | 15,624 |
| 1978 | 1,422,670.86 | 743,346 | 542,085 | 880,586 | 43.41 | 20,285 |
| 1979 | 3,171,563.96 | 1,637,161 | 1,193,900 | 1,977,664 | 43.59 | 45,370 |
| 1980 | 1,860,211.11 | 939,407 | 685,063 | 1,175,148 | 44.59 | 26,355 |
| 1981 | 1,669,000.52 | 824,486 | 601,257 | 1,067,744 | 45.59 | 23,421 |
| 1982 | 1,955,753.71 | 944,238 | 688,586 | 1,267,168 | 46.59 | 27,198 |
| 1983 | 619,359.83 | 292,214 | 213,097 | 406,263 | 47.59 | 8,537 |
| 1984 | 1,417,556.37 | 658,880 | 480,488 | 937,068 | 47.79 | 19,608 |
| 1985 | 3,205,202.54 | 1,453,880 | 1,060,242 | 2,144,961 | 48.79 | 43,963 |
| 1986 | 1,874,383.86 | 829,227 | 604,714 | 1,269,670 | 49.79 | 25,501 |
| 1987 | 2,855,126.23 | 1,231,130 | 897,802 | 1,957,324 | 50.79 | 38,538 |
| 1988 | 3,669,334.27 | 1,541,120 | 1,123,862 | 2,545,472 | 51.79 | 49,150 |
| 1989 | 6,021,413.78 | 2,461,554 | 1,795,088 | 4,226,326 | 52.79 | 80,059 |
| 1990 | 3,013,138.57 | 1,198,024 | 873,659 | 2,139,480 | 53.79 | 39,775 |
| 1991 | 2,934,675.50 | 1,133,959 | 826,940 | 2,107,736 | 54.79 | 38,469 |
| 1992 | 1,956,209.08 | 733,970 | 535,248 | 1,420,961 | 55.79 | 25,470 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON - 12 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 95-S3 | | | | | | |
| 1993 | 6,345,626.78 | 2,309,808 | 1,684,428 | 4,661,199 | 56.79 | 82,078 |
| 1994 | 8,645,614.89 | 3,077,839 | 2,244,514 | 6,401,101 | 56.99 | 112,320 |
| 1995 | 6,737,300.10 | 2,321,674 | 1,693,081 | 5,044,219 | 58.00 | 86,969 |
| 1996 | 4,885,107.94 | 1,628,695 | 1,187,726 | 3,697,382 | 58.99 | 62,678 |
| 1997 | 5,465,546.53 | 1,759,906 | 1,283,412 | 4,182,135 | 60.00 | 69,702 |
| 1998 | 19,684,067.26 | 6,117,808 | 4,461,412 | 15,222,655 | 60.99 | 249,593 |
| 1999 | 11,853,396.56 | 3,548,907 | 2,588,041 | 9,265,356 | 62.00 | 149,441 |
| 2000 | 16,751,755.22 | 4,827,856 | 3,520,714 | 13,231,041 | 62.99 | 210,050 |
| 2001 | 16,381,641.12 | 4,534,438 | 3,306,739 | 13,074,902 | 64.00 | 204,295 |
| 2002 | 12,633,556.71 | 3,355,473 | 2,446,979 | 10,186,578 | 64.99 | 156,741 |
| 2003 | 8,404,535.13 | 2,136,433 | 1,557,994 | 6,846,541 | 66.00 | 103,735 |
| 2004 | 13,168,146.46 | 3,199,860 | 2,333,498 | 10,834,648 | 66.99 | 161,735 |
| 2005 | 12,351,652.88 | 2,860,643 | 2,086,124 | 10,265,529 | 68.00 | 150,964 |
| 2006 | 22,032,547.36 | 4,855,973 | 3,541,219 | 18,491,328 | 68.99 | 268,029 |
| 2007 | 6,395,493.28 | 1,336,658 | 974,758 | 5,420,735 | 70.00 | 77,439 |
| 2008 | 11,610,957.34 | 2,296,647 | 1,674,830 | 9,936,127 | 70.99 | 139,965 |
| 2009 | 6,486,778.01 | 1,209,135 | 881,762 | 5,605,016 | 72.00 | 77,847 |
| 2010 | 3,195,558.75 | 559,862 | 408,279 | 2,787,280 | 72.99 | 38,187 |
| 2011 | 19,428,385.45 | 3,182,370 | 2,320,744 | 17,107,641 | 74.00 | 231,184 |
| 2012 | 28,198,212.51 | 4,303,047 | 3,137,997 | 25,060,216 | 74.99 | 334,181 |
| 2013 | 44,767,776.05 | 6,321,210 | 4,609,743 | 40,158,033 | 76.00 | 528,395 |
| 2014 | 30,204,348.85 | 3,926,565 | 2,863,448 | 27,340,901 | 76.99 | 355,123 |
| 2015 | 31,121,111.26 | 3,690,964 | 2,691,636 | 28,429,475 | 78.00 | 364,480 |
| 2016 | 22,587,515.80 | 2,425,899 | 1,769,087 | 20,818,429 | 78.99 | 263,558 |
| 2017 | 33,971,945.09 | 3,261,307 | 2,378,309 | 31,593,636 | 80.00 | 394,920 |
| 2018 | 30,695,644.55 | 2,602,991 | 1,898,231 | 28,797,414 | 80.99 | 355,568 |
| 2019 | 45,160,376.15 | 3,314,772 | 2,417,298 | 42,743,078 | 82.00 | 521,257 |
| 2020 | 48,943,661.09 | 3,044,296 | 2,220,053 | 46,723,608 | 82.99 | 563,003 |
| 2021 | 36,516,393.90 | 1,855,033 | 1,352,783 | 35,163,611 | 84.00 | 418,614 |
| 2022 | 25,789,610.93 | 1,021,269 | 744,761 | 25,044,850 | 84.99 | 294,680 |
| 2023 | 70,667,322.27 | 1,992,818 | 1,453,263 | 69,214,059 | 86.00 | 804,815 |
| 2024 | 43,166,153.07 | 733,825 | 535,142 | 42,631,011 | 86.99 | 490,068 |
| 2025 | 37,298,567.90 | 208,872 | 152,320 | 37,146,248 | 88.00 | 422,116 |
| | 806,938,943.87 | 127,724,709 | 93,143,261 | 713,795,683 | | 9,691,765 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 73.6 1.20

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.04 MAINS AND ACCESSORIES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R3 | | | | | | |
| 1947 | 5,782.37 | 4,993 | 3,719 | 2,063 | 12.41 | 166 |
| 1948 | 112.92 | 96 | 72 | 41 | 13.41 | 3 |
| 1949 | 2,243.29 | 1,905 | 1,419 | 824 | 13.59 | 61 |
| 1950 | 354.87 | 300 | 223 | 132 | 13.79 | 10 |
| 1951 | 181.44 | 153 | 114 | 67 | 14.00 | 5 |
| 1952 | 325.86 | 271 | 202 | 124 | 14.99 | 8 |
| 1953 | 834,426.56 | 689,654 | 513,751 | 320,676 | 15.22 | 21,069 |
| 1954 | 82,390.04 | 67,741 | 50,463 | 31,927 | 15.46 | 2,065 |
| 1955 | 244,271.66 | 199,765 | 148,813 | 95,459 | 15.71 | 6,076 |
| 1956 | 75,135.68 | 60,574 | 45,124 | 30,012 | 16.71 | 1,796 |
| 1957 | 4,705.64 | 3,771 | 2,809 | 1,897 | 16.97 | 112 |
| 1958 | 1,870.33 | 1,490 | 1,110 | 760 | 17.25 | 44 |
| 1959 | 366.55 | 288 | 215 | 152 | 18.25 | 8 |
| 1960 | 13,205.44 | 10,292 | 7,667 | 5,538 | 18.54 | 299 |
| 1961 | 43,618.12 | 33,760 | 25,149 | 18,469 | 18.83 | 981 |
| 1962 | 17,430.20 | 13,282 | 9,894 | 7,536 | 19.83 | 380 |
| 1963 | 66,098.63 | 49,984 | 37,235 | 28,864 | 20.15 | 1,432 |
| 1964 | 4,739.13 | 3,556 | 2,649 | 2,090 | 20.47 | 102 |
| 1965 | 66,582.26 | 49,144 | 36,609 | 29,973 | 21.47 | 1,396 |
| 1966 | 7,769.49 | 5,686 | 4,236 | 3,533 | 21.80 | 162 |
| 1967 | 3,445.47 | 2,499 | 1,862 | 1,583 | 22.15 | 71 |
| 1968 | 26,147.68 | 18,643 | 13,888 | 12,260 | 23.15 | 530 |
| 1969 | 883,177.60 | 623,700 | 464,618 | 418,560 | 23.50 | 17,811 |
| 1970 | 22,804.23 | 15,947 | 11,880 | 10,924 | 23.87 | 458 |
| 1971 | 28,036.83 | 19,253 | 14,342 | 13,695 | 24.87 | 551 |
| 1972 | 26,751.75 | 18,175 | 13,539 | 13,213 | 25.24 | 523 |
| 1973 | 47,371.47 | 31,834 | 23,714 | 23,657 | 25.62 | 923 |
| 1974 | 12,831.09 | 8,458 | 6,301 | 6,530 | 26.62 | 245 |
| 1975 | 50,019.56 | 32,583 | 24,272 | 25,748 | 27.02 | 953 |
| 1976 | 4,138.20 | 2,643 | 1,969 | 2,169 | 28.02 | 77 |
| 1977 | 3,403.12 | 2,146 | 1,599 | 1,804 | 28.42 | 63 |
| 1978 | 404.81 | 252 | 188 | 217 | 28.84 | 8 |
| 1979 | 51,806.06 | 31,560 | 23,510 | 28,296 | 29.83 | 949 |
| 1980 | 48,475.71 | 29,115 | 21,689 | 26,787 | 30.26 | 885 |
| 1981 | 60,244.32 | 35,388 | 26,362 | 33,882 | 31.26 | 1,084 |
| 1983 | 157,595.88 | 89,751 | 66,859 | 90,737 | 32.13 | 2,824 |
| 1984 | 5,237.22 | 2,912 | 2,169 | 3,068 | 33.13 | 93 |
| 1985 | 119,843.45 | 65,530 | 48,816 | 71,027 | 33.57 | 2,116 |
| 1986 | 7,489.71 | 3,994 | 2,975 | 4,515 | 34.58 | 131 |
| 1991 | 357.68 | 170 | 127 | 231 | 37.96 | 6 |
| 1992 | 226,838.88 | 104,868 | 78,120 | 148,719 | 38.96 | 3,817 |
| 1993 | 17,031.89 | 7,695 | 5,732 | 11,300 | 39.44 | 287 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.04 MAINS AND ACCESSORIES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R3 | | | | | | |
| 1997 | 23,897.86 | 9,602 | 7,153 | 16,745 | 42.43 | 395 |
| 1999 | 2,104.60 | 792 | 590 | 1,515 | 43.92 | 34 |
| 2000 | 7,905.31 | 2,882 | 2,147 | 5,758 | 44.43 | 130 |
| 2001 | 12,091.20 | 4,237 | 3,156 | 8,935 | 45.43 | 197 |
| 2002 | 101,019.47 | 34,185 | 25,466 | 75,553 | 45.94 | 1,645 |
| 2003 | 105,462.12 | 34,170 | 25,455 | 80,007 | 46.94 | 1,704 |
| 2004 | 367,328.02 | 113,725 | 84,718 | 282,610 | 47.94 | 5,895 |
| 2006 | 36,355.73 | 10,281 | 7,659 | 28,697 | 49.46 | 580 |
| 2007 | 498.96 | 135 | 101 | 398 | 49.99 | 8 |
| 2012 | 128,001.72 | 25,575 | 19,052 | 108,950 | 54.07 | 2,015 |
| 2013 | 226,200.65 | 42,119 | 31,376 | 194,825 | 54.62 | 3,567 |
| 2014 | 55,328.81 | 9,483 | 7,064 | 48,265 | 55.61 | 868 |
| 2015 | 76,022.27 | 11,890 | 8,857 | 67,165 | 56.62 | 1,186 |
| 2016 | 106,665.40 | 15,200 | 11,323 | 95,342 | 57.17 | 1,668 |
| 2018 | 596,548.88 | 67,529 | 50,305 | 546,244 | 58.73 | 9,301 |
| 2020 | 1,914.59 | 160 | 119 | 1,796 | 60.29 | 30 |
| 2021 | 99,739.40 | 6,862 | 5,112 | 94,627 | 60.86 | 1,555 |
| 2022 | 4,431.82 | 238 | 177 | 4,255 | 61.86 | 69 |
| 2023 | 108,938.12 | 4,194 | 3,124 | 105,814 | 62.44 | 1,695 |
| 2024 | 85,707.01 | 2,006 | 1,495 | 84,212 | 62.60 | 1,345 |
| 2025 | 74,063.88 | 585 | 436 | 73,628 | 62.79 | 1,173 |
| | 5,495,288.91 | 2,739,671 | 2,040,889 | 3,454,400 | | 105,640 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.7 1.92

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.05 MAINS AND ACCESSORIES - LOCK JOINT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R5 | | | | | | |
| 1948 | 980.21 | 912 | 662 | 318 | 5.83 | 55 |
| 1949 | 5.90 | 5 | 4 | 2 | 6.83 | |
| 1950 | 11.65 | 11 | 8 | 4 | 7.14 | 1 |
| 1954 | 136,021.23 | 121,576 | 88,209 | 47,812 | 8.50 | 5,625 |
| 1955 | 199,988.11 | 176,230 | 127,863 | 72,125 | 9.50 | 7,592 |
| 1956 | 339,547.90 | 297,342 | 215,736 | 123,812 | 9.87 | 12,544 |
| 1957 | 466,275.75 | 405,660 | 294,326 | 171,950 | 10.24 | 16,792 |
| 1958 | 1,325,749.21 | 1,145,447 | 831,078 | 494,671 | 10.62 | 46,579 |
| 1959 | 191,069.14 | 162,638 | 118,002 | 73,067 | 11.62 | 6,288 |
| 1960 | 558,677.70 | 472,083 | 342,519 | 216,159 | 12.02 | 17,983 |
| 1961 | 23,168.61 | 19,276 | 13,986 | 9,183 | 13.02 | 705 |
| 1965 | 7,391.98 | 5,859 | 4,251 | 3,141 | 15.83 | 198 |
| 1967 | 27,541.34 | 21,267 | 15,430 | 12,111 | 17.26 | 702 |
| 1973 | 300,148.24 | 211,154 | 153,203 | 146,945 | 22.13 | 6,640 |
| 1977 | 258,909.57 | 169,534 | 123,005 | 135,905 | 25.57 | 5,315 |
| 1981 | 67,338.82 | 40,753 | 29,568 | 37,771 | 29.03 | 1,301 |
| 1983 | 120,991.88 | 69,933 | 50,740 | 70,252 | 31.03 | 2,264 |
| 1989 | 109,680.52 | 54,445 | 39,503 | 70,178 | 37.03 | 1,895 |
| 2017 | 189,431.67 | 21,898 | 15,888 | 173,544 | 65.03 | 2,669 |
| 2024 | 5,142,909.42 | 104,915 | 76,121 | 5,066,788 | 72.03 | 70,343 |
| 2025 | 4,443,832.55 | 30,218 | 21,924 | 4,421,908 | 73.03 | 60,549 |
| | 13,909,671.40 | 3,531,156 | 2,562,026 | 11,347,645 | | 266,040 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.7 1.91

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 90-R3 | | | | | | |
| 1904 | 138.78 | 132 | 101 | 38 | 6.71 | 6 |
| 1905 | 549.63 | 517 | 396 | 154 | 7.71 | 20 |
| 1906 | 3,750.33 | 3,540 | 2,713 | 1,037 | 7.09 | 146 |
| 1907 | 2,353.09 | 2,203 | 1,688 | 665 | 8.08 | 82 |
| 1908 | 2,696.10 | 2,503 | 1,918 | 778 | 9.09 | 86 |
| 1909 | 528.09 | 492 | 377 | 151 | 8.50 | 18 |
| 1910 | 77.16 | 71 | 54 | 23 | 9.50 | 2 |
| 1911 | 119.77 | 111 | 85 | 35 | 8.96 | 4 |
| 1912 | 4.51 | 4 | 3 | 2 | 9.95 | |
| 1913 | 0.01 | | | | | |
| 1914 | 0.92 | 1 | 1 | | | |
| 1915 | 2.67 | 2 | 2 | 1 | 9.98 | |
| 1916 | 7.68 | 7 | 5 | 3 | 10.99 | |
| 1918 | 150.76 | 136 | 104 | 47 | 11.55 | 4 |
| 1919 | 98.62 | 89 | 68 | 31 | 11.15 | 3 |
| 1920 | 353.93 | 321 | 246 | 108 | 10.78 | 10 |
| 1921 | 2,066.69 | 1,857 | 1,423 | 644 | 11.78 | 55 |
| 1922 | 1,269.14 | 1,143 | 876 | 393 | 11.45 | 34 |
| 1923 | 7,134.07 | 6,362 | 4,876 | 2,258 | 12.44 | 182 |
| 1924 | 4,165.10 | 3,720 | 2,851 | 1,314 | 12.14 | 108 |
| 1925 | 3,633.51 | 3,213 | 2,462 | 1,172 | 13.14 | 89 |
| 1926 | 3,760.10 | 3,330 | 2,552 | 1,208 | 12.85 | 94 |
| 1927 | 2,604.07 | 2,283 | 1,750 | 854 | 13.87 | 62 |
| 1928 | 4,020.31 | 3,528 | 2,704 | 1,316 | 13.61 | 97 |
| 1929 | 2,030.16 | 1,763 | 1,351 | 679 | 14.61 | 46 |
| 1930 | 1,530.19 | 1,330 | 1,019 | 511 | 14.40 | 35 |
| 1931 | 3,649.59 | 3,139 | 2,406 | 1,244 | 15.38 | 81 |
| 1932 | 760.80 | 654 | 501 | 260 | 15.20 | 17 |
| 1933 | 357.35 | 304 | 233 | 124 | 16.20 | 8 |
| 1934 | 189.90 | 162 | 124 | 66 | 16.02 | 4 |
| 1935 | 826.57 | 696 | 533 | 294 | 17.03 | 17 |
| 1936 | 1,994.86 | 1,678 | 1,286 | 709 | 16.88 | 42 |
| 1937 | 836.22 | 696 | 533 | 303 | 17.88 | 17 |
| 1938 | 1,601.97 | 1,332 | 1,021 | 581 | 17.77 | 33 |
| 1939 | 1,618.25 | 1,330 | 1,019 | 599 | 18.76 | 32 |
| 1940 | 1,193.02 | 979 | 750 | 443 | 18.67 | 24 |
| 1941 | 2,649.86 | 2,150 | 1,648 | 1,002 | 19.67 | 51 |
| 1942 | 3,128.68 | 2,534 | 1,942 | 1,187 | 19.59 | 61 |
| 1943 | 378.57 | 303 | 232 | 147 | 20.60 | 7 |
| 1944 | 403.28 | 322 | 247 | 156 | 20.54 | 8 |
| 1945 | 315.01 | 249 | 191 | 124 | 21.54 | 6 |
| 1946 | 753.75 | 593 | 454 | 300 | 21.52 | 14 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 90-R3 | | | | | | |
| 1947 | 1,815.96 | 1,411 | 1,081 | 735 | 22.51 | 33 |
| 1948 | 1,922.97 | 1,490 | 1,142 | 781 | 22.50 | 35 |
| 1949 | 4,122.99 | 3,154 | 2,417 | 1,706 | 23.50 | 73 |
| 1950 | 4,673.07 | 3,564 | 2,731 | 1,942 | 23.50 | 83 |
| 1951 | 32,328.12 | 24,324 | 18,642 | 13,686 | 24.51 | 558 |
| 1952 | 77,845.88 | 58,361 | 44,727 | 33,119 | 24.54 | 1,350 |
| 1953 | 167,018.34 | 123,510 | 94,657 | 72,361 | 25.54 | 2,833 |
| 1954 | 115,612.67 | 85,137 | 65,248 | 50,365 | 25.59 | 1,968 |
| 1955 | 91,824.22 | 66,683 | 51,105 | 40,719 | 26.58 | 1,532 |
| 1956 | 105,781.84 | 75,719 | 58,031 | 47,751 | 27.59 | 1,731 |
| 1957 | 91,987.49 | 65,532 | 50,223 | 41,764 | 27.65 | 1,510 |
| 1958 | 119,689.88 | 84,022 | 64,394 | 55,296 | 28.65 | 1,930 |
| 1959 | 163,463.38 | 114,130 | 87,469 | 75,994 | 28.74 | 2,644 |
| 1960 | 157,447.66 | 108,293 | 82,995 | 74,453 | 29.73 | 2,504 |
| 1961 | 111,949.54 | 76,540 | 58,660 | 53,290 | 29.84 | 1,786 |
| 1962 | 175,567.82 | 118,175 | 90,569 | 84,999 | 30.84 | 2,756 |
| 1963 | 162,425.25 | 108,630 | 83,253 | 79,172 | 30.95 | 2,558 |
| 1964 | 124,768.96 | 82,098 | 62,919 | 61,850 | 31.96 | 1,935 |
| 1965 | 184,621.57 | 119,524 | 91,602 | 93,020 | 32.95 | 2,823 |
| 1966 | 168,354.10 | 108,184 | 82,912 | 85,442 | 33.09 | 2,582 |
| 1967 | 147,879.28 | 93,430 | 71,604 | 76,275 | 34.09 | 2,237 |
| 1968 | 146,325.09 | 91,717 | 70,291 | 76,034 | 34.24 | 2,221 |
| 1969 | 147,686.45 | 90,945 | 69,700 | 77,986 | 35.25 | 2,212 |
| 1970 | 127,863.69 | 77,358 | 59,287 | 68,577 | 36.24 | 1,892 |
| 1971 | 172,921.76 | 103,667 | 79,450 | 93,472 | 36.41 | 2,567 |
| 1972 | 207,432.19 | 122,074 | 93,557 | 113,875 | 37.41 | 3,044 |
| 1973 | 180,875.35 | 105,414 | 80,789 | 100,086 | 37.59 | 2,663 |
| 1974 | 181,158.77 | 103,550 | 79,360 | 101,799 | 38.59 | 2,638 |
| 1975 | 152,594.53 | 85,544 | 65,560 | 87,035 | 39.59 | 2,198 |
| 1976 | 78,374.39 | 43,451 | 33,301 | 45,073 | 39.79 | 1,133 |
| 1977 | 185,160.24 | 100,579 | 77,083 | 108,077 | 40.79 | 2,650 |
| 1978 | 334,587.78 | 179,607 | 137,650 | 196,938 | 40.99 | 4,805 |
| 1979 | 291,090.84 | 152,939 | 117,211 | 173,880 | 42.00 | 4,140 |
| 1980 | 221,094.47 | 113,687 | 87,129 | 133,965 | 42.99 | 3,116 |
| 1981 | 232,842.42 | 118,121 | 90,527 | 142,315 | 43.22 | 3,293 |
| 1982 | 346,787.30 | 171,972 | 131,798 | 214,989 | 44.22 | 4,862 |
| 1983 | 305,111.74 | 149,139 | 114,299 | 190,813 | 44.45 | 4,293 |
| 1984 | 352,284.12 | 168,110 | 128,838 | 223,446 | 45.46 | 4,915 |
| 1985 | 477,105.67 | 222,236 | 170,320 | 306,786 | 46.45 | 6,605 |
| 1986 | 425,393.03 | 194,915 | 149,382 | 276,011 | 46.71 | 5,909 |
| 1987 | 405,702.34 | 181,187 | 138,861 | 266,841 | 47.71 | 5,593 |
| 1988 | 471,851.36 | 205,255 | 157,306 | 314,545 | 48.71 | 6,458 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 90-R3 | | | | | | |
| 1989 | 496,857.35 | 212,158 | 162,597 | 334,260 | 48.97 | 6,826 |
| 1990 | 621,626.90 | 258,224 | 197,901 | 423,726 | 49.97 | 8,480 |
| 1991 | 549,591.04 | 221,815 | 169,998 | 379,593 | 50.97 | 7,447 |
| 1992 | 265,240.91 | 104,850 | 80,356 | 184,885 | 51.25 | 3,608 |
| 1993 | 561,812.18 | 215,455 | 165,123 | 396,689 | 52.25 | 7,592 |
| 1994 | 915,508.10 | 340,294 | 260,799 | 654,709 | 53.25 | 12,295 |
| 1995 | 823,866.06 | 299,063 | 229,200 | 594,666 | 53.53 | 11,109 |
| 1996 | 703,875.81 | 247,060 | 189,345 | 514,531 | 54.54 | 9,434 |
| 1997 | 931,520.43 | 315,972 | 242,159 | 689,361 | 55.53 | 12,414 |
| 1998 | 705,214.75 | 232,721 | 178,356 | 526,859 | 55.83 | 9,437 |
| 1999 | 993,000.90 | 315,774 | 242,007 | 750,994 | 56.83 | 13,215 |
| 2000 | 911,723.62 | 278,987 | 213,814 | 697,910 | 57.83 | 12,068 |
| 2001 | 687,619.56 | 203,810 | 156,199 | 531,421 | 58.15 | 9,139 |
| 2002 | 1,135,961.68 | 323,068 | 247,597 | 888,365 | 59.14 | 15,021 |
| 2003 | 245,929.56 | 66,942 | 51,304 | 194,626 | 60.15 | 3,236 |
| 2004 | 983,797.22 | 258,050 | 197,768 | 786,029 | 60.47 | 12,999 |
| 2005 | 523,563.23 | 130,943 | 100,354 | 423,209 | 61.47 | 6,885 |
| 2006 | 1,452,172.33 | 345,472 | 264,768 | 1,187,404 | 62.47 | 19,008 |
| 2007 | 1,174,503.95 | 267,317 | 204,870 | 969,634 | 62.80 | 15,440 |
| 2008 | 1,297,247.72 | 279,168 | 213,953 | 1,083,295 | 63.80 | 16,980 |
| 2009 | 957,825.37 | 194,439 | 149,017 | 808,808 | 64.80 | 12,482 |
| 2010 | 3,501,603.49 | 673,008 | 515,789 | 2,985,814 | 65.15 | 45,830 |
| 2011 | 2,933,304.99 | 527,408 | 404,202 | 2,529,103 | 66.15 | 38,233 |
| 2012 | 4,110,675.77 | 688,127 | 527,376 | 3,583,300 | 67.15 | 53,363 |
| 2013 | 2,571,409.55 | 401,654 | 307,825 | 2,263,585 | 67.50 | 33,535 |
| 2014 | 3,316,135.75 | 476,860 | 365,462 | 2,950,674 | 68.50 | 43,076 |
| 2015 | 5,154,359.07 | 676,252 | 518,275 | 4,636,084 | 69.50 | 66,706 |
| 2016 | 4,222,662.02 | 505,453 | 387,376 | 3,835,286 | 69.87 | 54,892 |
| 2017 | 6,243,670.25 | 668,697 | 512,485 | 5,731,185 | 70.87 | 80,869 |
| 2018 | 7,600,778.58 | 718,274 | 550,481 | 7,050,298 | 71.87 | 98,098 |
| 2019 | 6,394,275.64 | 528,167 | 404,784 | 5,989,492 | 72.24 | 82,911 |
| 2020 | 5,793,802.77 | 404,407 | 309,935 | 5,483,868 | 73.24 | 74,875 |
| 2021 | 4,589,487.91 | 264,355 | 202,600 | 4,386,888 | 73.62 | 59,588 |
| 2022 | 4,561,968.46 | 204,376 | 156,632 | 4,405,336 | 74.62 | 59,037 |
| 2023 | 5,867,580.66 | 188,936 | 144,800 | 5,722,781 | 75.02 | 76,283 |
| 2024 | 137,137.90 | 2,674 | 2,049 | 135,089 | 75.42 | 1,791 |
| 2025 | 118,502.20 | 782 | 599 | 117,903 | 75.26 | 1,567 |
| | 91,774,861.27 | 16,400,169 | 12,568,980 | 79,205,881 | | 1,210,042 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 65.5 1.32

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.07 MAINS AND ACCESSORIES - SPECIAL CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 58-R4 | | | | | | |
| 1950 | 474.31 | 458 | 340 | 134 | 2.62 | 51 |
| 1952 | 65.55 | 63 | 47 | 19 | 3.42 | 6 |
| 1954 | 11,965.15 | 11,379 | 8,445 | 3,520 | 3.68 | 957 |
| 1955 | 2,059.75 | 1,946 | 1,444 | 616 | 4.13 | 149 |
| 1956 | 19,310.79 | 18,117 | 13,445 | 5,866 | 4.58 | 1,281 |
| 1957 | 5,200.04 | 4,880 | 3,622 | 1,578 | 4.50 | 351 |
| 1958 | 13,116.05 | 12,218 | 9,067 | 4,049 | 4.96 | 816 |
| 1959 | 11,582.89 | 10,784 | 8,003 | 3,580 | 4.93 | 726 |
| 1960 | 1,290.98 | 1,192 | 885 | 406 | 5.42 | 75 |
| 1961 | 2,853.30 | 2,613 | 1,939 | 914 | 5.92 | 154 |
| 1962 | 8,178.16 | 7,478 | 5,550 | 2,628 | 5.94 | 442 |
| 1963 | 11,356.39 | 10,291 | 7,637 | 3,719 | 6.47 | 575 |
| 1964 | 13,726.56 | 12,409 | 9,209 | 4,518 | 6.53 | 692 |
| 1965 | 13,594.07 | 12,172 | 9,033 | 4,561 | 7.07 | 645 |
| 1966 | 36,916.49 | 32,730 | 24,290 | 12,626 | 7.61 | 1,659 |
| 1967 | 46,300.56 | 40,902 | 30,355 | 15,946 | 7.72 | 2,066 |
| 1968 | 31,601.73 | 27,620 | 20,498 | 11,104 | 8.29 | 1,339 |
| 1969 | 34,276.43 | 29,629 | 21,989 | 12,287 | 8.86 | 1,387 |
| 1970 | 24,640.59 | 21,196 | 15,730 | 8,911 | 9.02 | 988 |
| 1971 | 19,933.62 | 16,948 | 12,578 | 7,356 | 9.60 | 766 |
| 1972 | 38,458.71 | 32,305 | 23,975 | 14,484 | 10.19 | 1,421 |
| 1973 | 14,773.35 | 12,254 | 9,094 | 5,679 | 10.79 | 526 |
| 1974 | 17,310.91 | 14,174 | 10,519 | 6,792 | 11.40 | 596 |
| 1975 | 73,995.39 | 59,788 | 44,371 | 29,624 | 12.00 | 2,469 |
| 1976 | 11,224.29 | 8,946 | 6,639 | 4,585 | 12.61 | 364 |
| 1977 | 5,974.71 | 4,694 | 3,484 | 2,491 | 13.23 | 188 |
| 1978 | 2,598.88 | 2,012 | 1,493 | 1,106 | 13.85 | 80 |
| 1979 | 980.29 | 748 | 555 | 425 | 14.48 | 29 |
| 1980 | 1,099.55 | 826 | 613 | 487 | 15.10 | 32 |
| 1981 | 13,797.21 | 10,192 | 7,564 | 6,233 | 15.74 | 396 |
| 1982 | 25,193.54 | 18,301 | 13,582 | 11,612 | 16.38 | 709 |
| 1983 | 471.90 | 337 | 250 | 222 | 17.02 | 13 |
| 1984 | 869.90 | 610 | 453 | 417 | 17.67 | 24 |
| 1985 | 59,979.48 | 41,296 | 30,647 | 29,332 | 18.32 | 1,601 |
| 1986 | 106.21 | 72 | 53 | 53 | 18.98 | 3 |
| 1987 | 189.87 | 125 | 93 | 97 | 19.98 | 5 |
| 1988 | 453,104.14 | 292,252 | 216,891 | 236,213 | 20.64 | 11,444 |
| 1989 | 321,015.84 | 202,689 | 150,423 | 170,593 | 21.31 | 8,005 |
| 1990 | 2,562,494.74 | 1,582,853 | 1,174,696 | 1,387,799 | 21.97 | 63,168 |
| 1991 | 804,129.58 | 482,719 | 358,244 | 445,886 | 22.97 | 19,412 |
| 1992 | 623,482.07 | 365,485 | 271,240 | 352,242 | 23.65 | 14,894 |
| 1993 | 466,689.30 | 266,946 | 198,111 | 268,578 | 24.32 | 11,044 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.07 MAINS AND ACCESSORIES - SPECIAL CONSTRUCTION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 58-R4 | | | | | | |
| 1994 | 504,718.80 | 279,816 | 207,662 | 297,057 | 25.32 | 11,732 |
| 1995 | 95,142.76 | 51,358 | 38,115 | 57,028 | 26.00 | 2,193 |
| 1996 | 564,986.25 | 295,036 | 218,958 | 346,028 | 26.99 | 12,821 |
| 1997 | 14,790.20 | 7,503 | 5,568 | 9,222 | 27.68 | 333 |
| 1998 | 8,547.24 | 4,184 | 3,105 | 5,442 | 28.68 | 190 |
| 1999 | 17,203.07 | 8,161 | 6,057 | 11,146 | 29.36 | 380 |
| 2000 | 1,607,739.64 | 733,772 | 544,560 | 1,063,180 | 30.37 | 35,008 |
| 2001 | 273,830.82 | 120,102 | 89,132 | 184,699 | 31.36 | 5,890 |
| 2002 | 7,145,583.56 | 3,022,582 | 2,243,174 | 4,902,410 | 32.06 | 152,914 |
| 2003 | 873,125.48 | 353,616 | 262,432 | 610,693 | 33.06 | 18,472 |
| 2004 | 1,085,757.89 | 420,188 | 311,838 | 773,920 | 34.06 | 22,722 |
| 2005 | 276,296.63 | 102,506 | 76,074 | 200,223 | 34.75 | 5,762 |
| 2006 | 1,606,083.62 | 566,948 | 420,754 | 1,185,330 | 35.75 | 33,156 |
| 2007 | 206,048.50 | 68,985 | 51,196 | 154,852 | 36.75 | 4,214 |
| 2008 | 3,389,830.88 | 1,073,898 | 796,981 | 2,592,850 | 37.75 | 68,685 |
| 2009 | 1,021,415.52 | 306,731 | 227,637 | 793,779 | 38.45 | 20,644 |
| 2010 | 1,865,506.80 | 526,259 | 390,557 | 1,474,950 | 39.45 | 37,388 |
| 2011 | 66,246.15 | 17,482 | 12,974 | 53,272 | 40.45 | 1,317 |
| 2012 | 21,009.61 | 5,162 | 3,831 | 17,179 | 41.45 | 414 |
| 2016 | 20,694.22 | 3,597 | 2,669 | 18,025 | 45.15 | 399 |
| | 26,470,940.91 | 11,642,535 | 8,640,370 | 17,830,571 | | 586,182 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 30.4 2.21 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.08 MAINS AND ACCESSORIES - CEMENT WROUGHT IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 90-R3 | | | | | | |
| 1908 | 8,000.05 | 7,426 | 5,864 | 2,136 | 9.09 | 235 |
| 1909 | 2,304.01 | 2,147 | 1,695 | 609 | 8.50 | 72 |
| 1910 | 1,195.97 | 1,105 | 873 | 323 | 9.50 | 34 |
| 1911 | 1,442.95 | 1,338 | 1,057 | 386 | 8.96 | 43 |
| 1912 | 319.62 | 294 | 232 | 88 | 9.95 | 9 |
| 1913 | 7,809.79 | 7,205 | 5,689 | 2,121 | 9.45 | 224 |
| 1918 | 468.91 | 423 | 334 | 135 | 11.55 | 12 |
| 1922 | 48.51 | 44 | 35 | 14 | 11.45 | 1 |
| 1923 | 94.39 | 84 | 66 | 28 | 12.44 | 2 |
| 1927 | 6.40 | 6 | 6 | | | |
| 1959 | 49.22 | 34 | 27 | 22 | 28.74 | 1 |
| 1962 | 63.28 | 43 | 34 | 29 | 30.84 | 1 |
| 2006 | 0.14 | | | | | |
| 2010 | 15,274.93 | 2,936 | 2,318 | 12,957 | 65.15 | 199 |
| 2011 | 46,735.37 | 8,403 | 6,635 | 40,100 | 66.15 | 606 |
| 2021 | 87,086.46 | 5,016 | 3,960 | 83,126 | 73.62 | 1,129 |
| 2024 | 25,710.33 | 501 | 395 | 25,315 | 75.42 | 336 |
| 2025 | 22,219.16 | 147 | 116 | 22,103 | 75.26 | 294 |
| | 218,829.49 | 37,152 | 29,336 | 189,493 | | 3,198 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 59.3 1.46

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.10 MAINS AND ACCESSORIES - COPPER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-S0.5 | | | | | | |
| 1925 | 0.25 | | | | | |
| 1926 | 26.27 | 26 | 26 | | | |
| 1927 | 86.24 | 86 | 86 | | | |
| 1928 | 48.42 | 48 | 48 | | | |
| 1929 | 48.43 | 48 | 48 | | | |
| 1930 | 89.81 | 88 | 73 | 17 | 1.59 | 11 |
| 1931 | 96.53 | 95 | 79 | 18 | 1.65 | 11 |
| 1932 | 80.43 | 78 | 65 | 15 | 2.65 | 6 |
| 1933 | 104.97 | 102 | 84 | 21 | 2.74 | 8 |
| 1934 | 124.29 | 121 | 100 | 24 | 2.84 | 8 |
| 1935 | 85.86 | 83 | 69 | 17 | 2.95 | 6 |
| 1936 | 77.55 | 74 | 61 | 17 | 3.96 | 4 |
| 1937 | 102.76 | 98 | 81 | 22 | 4.09 | 5 |
| 1938 | 243.85 | 233 | 193 | 51 | 4.24 | 12 |
| 1939 | 137.30 | 131 | 108 | 29 | 4.41 | 7 |
| 1940 | 161.82 | 154 | 127 | 35 | 4.59 | 8 |
| 1941 | 40.94 | 39 | 32 | 9 | 4.79 | 2 |
| 1942 | 9.31 | 9 | 9 | | | |
| 1943 | 1.68 | 2 | 2 | | | |
| 1944 | 13.69 | 13 | 11 | 3 | 6.22 | |
| 1945 | 110.90 | 103 | 85 | 26 | 6.45 | 4 |
| 1946 | 169.34 | 156 | 129 | 40 | 6.71 | 6 |
| 1947 | 128.72 | 118 | 98 | 31 | 6.97 | 4 |
| 1948 | 282.26 | 258 | 213 | 69 | 7.25 | 10 |
| 1949 | 1,107.68 | 1,008 | 834 | 274 | 7.53 | 36 |
| 1950 | 721.47 | 654 | 541 | 180 | 7.83 | 23 |
| 1951 | 210.92 | 190 | 157 | 54 | 8.15 | 7 |
| 1952 | 1,734.55 | 1,555 | 1,286 | 449 | 8.47 | 53 |
| 1953 | 215.88 | 193 | 160 | 56 | 8.80 | 6 |
| 1954 | 477.11 | 423 | 350 | 127 | 9.15 | 14 |
| 1955 | 623.47 | 549 | 454 | 169 | 9.50 | 18 |
| 1956 | 667.16 | 584 | 483 | 184 | 9.87 | 19 |
| 1957 | 621.64 | 541 | 448 | 174 | 10.24 | 17 |
| 1958 | 243.22 | 210 | 174 | 69 | 10.62 | 6 |
| 1959 | 899.40 | 772 | 639 | 260 | 11.02 | 24 |
| 1960 | 42.63 | 37 | 31 | 12 | 10.84 | 1 |
| 1961 | 118.91 | 101 | 84 | 35 | 11.26 | 3 |
| 1962 | 208.92 | 176 | 146 | 63 | 11.68 | 5 |
| 1963 | 51.95 | 44 | 36 | 16 | 12.13 | 1 |
| 1964 | 173.11 | 145 | 120 | 53 | 12.03 | 4 |
| 1965 | 91.48 | 76 | 63 | 28 | 12.50 | 2 |
| 1966 | 1,837.74 | 1,509 | 1,248 | 590 | 12.96 | 46 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.10 MAINS AND ACCESSORIES - COPPER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-S0.5 | | | | | | |
| 1967 | 811.53 | 660 | 546 | 266 | 13.44 | 20 |
| 1968 | 1,007.34 | 817 | 676 | 331 | 13.42 | 25 |
| 1969 | 2,598.49 | 2,085 | 1,725 | 873 | 13.92 | 63 |
| 1970 | 2,346.41 | 1,862 | 1,540 | 806 | 14.43 | 56 |
| 1971 | 370.09 | 292 | 242 | 128 | 14.47 | 9 |
| 1972 | 2,483.50 | 1,940 | 1,605 | 878 | 14.99 | 59 |
| 1973 | 710.69 | 552 | 457 | 254 | 15.07 | 17 |
| 1974 | 3,468.15 | 2,661 | 2,201 | 1,267 | 15.61 | 81 |
| 1975 | 3,346.59 | 2,552 | 2,111 | 1,236 | 15.72 | 79 |
| 1976 | 5,049.52 | 3,799 | 3,143 | 1,907 | 16.29 | 117 |
| 1977 | 7,620.24 | 5,692 | 4,709 | 2,911 | 16.44 | 177 |
| 1978 | 7,838.40 | 5,808 | 4,805 | 3,033 | 16.60 | 183 |
| 1979 | 8,811.02 | 6,432 | 5,321 | 3,490 | 17.20 | 203 |
| 1980 | 9,843.60 | 7,121 | 5,891 | 3,953 | 17.40 | 227 |
| 1981 | 942.96 | 676 | 559 | 384 | 17.61 | 22 |
| 1982 | 4,082.85 | 2,877 | 2,380 | 1,703 | 18.23 | 93 |
| 1983 | 22,808.76 | 15,898 | 13,152 | 9,657 | 18.48 | 523 |
| 1984 | 1,108.29 | 764 | 632 | 476 | 18.74 | 25 |
| 1985 | 4,274.78 | 2,909 | 2,407 | 1,868 | 19.02 | 98 |
| 1986 | 8,290.99 | 5,567 | 4,606 | 3,685 | 19.32 | 191 |
| 1988 | 3,662.82 | 2,376 | 1,966 | 1,697 | 20.30 | 84 |
| 1989 | 2,157.54 | 1,378 | 1,140 | 1,018 | 20.64 | 49 |
| 1990 | 17,942.69 | 11,338 | 9,380 | 8,563 | 20.68 | 414 |
| 1991 | 12,541.10 | 7,788 | 6,443 | 6,098 | 21.06 | 290 |
| 1992 | 13,838.41 | 8,437 | 6,980 | 6,858 | 21.45 | 320 |
| 1993 | 2,493.26 | 1,491 | 1,233 | 1,260 | 21.85 | 58 |
| 1994 | 1,680.63 | 985 | 815 | 866 | 22.26 | 39 |
| 1996 | 4,013.07 | 2,261 | 1,870 | 2,143 | 22.86 | 94 |
| 1997 | 2,041.88 | 1,123 | 929 | 1,113 | 23.32 | 48 |
| 1999 | 253.93 | 133 | 110 | 144 | 24.01 | 6 |
| 2000 | 22,847.26 | 11,652 | 9,640 | 13,207 | 24.50 | 539 |
| 2001 | 3,193.62 | 1,589 | 1,315 | 1,879 | 24.76 | 76 |
| 2003 | 675.71 | 316 | 261 | 415 | 25.58 | 16 |
| 2011 | 81,270.32 | 27,226 | 22,524 | 58,746 | 28.79 | 2,041 |
| 2012 | 11,833.72 | 3,754 | 3,106 | 8,728 | 29.06 | 300 |
| 2013 | 66,200.04 | 19,695 | 16,293 | 49,907 | 29.52 | 1,691 |
| 2014 | 33,843.66 | 9,381 | 7,761 | 26,083 | 29.99 | 870 |
| 2015 | 23,667.22 | 6,087 | 5,036 | 18,631 | 30.32 | 614 |
| 2016 | 19,918.79 | 4,693 | 3,882 | 16,037 | 30.82 | 520 |
| 2017 | 31,794.46 | 6,810 | 5,634 | 26,160 | 31.18 | 839 |
| 2019 | 12,252.28 | 2,071 | 1,713 | 10,539 | 31.96 | 330 |
| 2020 | 82,521.42 | 11,982 | 9,913 | 72,608 | 32.38 | 2,242 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.10 MAINS AND ACCESSORIES - COPPER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-S0.5 | | | | | | |
| 2021 | 77,020.74 | 9,289 | 7,685 | 69,336 | 32.81 | 2,113 |
| 2022 | 415,217.83 | 39,695 | 32,839 | 382,379 | 33.13 | 11,542 |
| 2023 | 880,338.05 | 61,183 | 50,615 | 829,723 | 33.47 | 24,790 |
| | 1,933,353.51 | 334,627 | 276,872 | 1,656,481 | | 52,590 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 31.5 2.72 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.11 MAINS AND ACCESSORIES - ASBESTOS CEMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-S5 | | | | | | |
| 1939 | 42.65 | 43 | 43 | | | |
| 1940 | 0.18 | | | | | |
| 1941 | 5.62 | 6 | 6 | | | |
| 1942 | 0.39 | | | | | |
| 1943 | 0.02 | | | | | |
| 1946 | 9.95 | 10 | 10 | | | |
| 1947 | 4.18 | 4 | 4 | | | |
| 1948 | 6.42 | 6 | 6 | | | |
| 1949 | 0.44 | | | | | |
| 1952 | 308.78 | 306 | 294 | 15 | 0.58 | 15 |
| 1954 | 664.18 | 655 | 629 | 35 | 0.96 | 35 |
| 1955 | 107.15 | 106 | 102 | 5 | 0.93 | 5 |
| 1956 | 0.01 | | | | | |
| 1957 | 0.03 | | | | | |
| 1958 | 473.15 | 463 | 444 | 29 | 1.46 | 20 |
| 1959 | 0.01 | | | | | |
| 1960 | 197.53 | 193 | 185 | 13 | 1.61 | 8 |
| 1961 | 770.80 | 751 | 721 | 50 | 1.72 | 29 |
| 1962 | 2,816.03 | 2,736 | 2,626 | 190 | 1.86 | 102 |
| 1964 | 0.01 | | | | | |
| 1965 | 5,978.51 | 5,787 | 5,554 | 425 | 2.00 | 212 |
| 1971 | 2,444.48 | 2,305 | 2,212 | 232 | 3.31 | 70 |
| 1972 | 11,142.28 | 10,492 | 10,069 | 1,073 | 3.32 | 323 |
| 1973 | 5,274.07 | 4,929 | 4,730 | 544 | 3.68 | 148 |
| 1974 | 84,526.51 | 78,356 | 75,195 | 9,332 | 4.06 | 2,299 |
| 1975 | 110,205.69 | 101,290 | 97,204 | 13,002 | 4.45 | 2,922 |
| 1976 | 80,316.53 | 73,554 | 70,587 | 9,730 | 4.55 | 2,138 |
| 1977 | 51,424.64 | 46,642 | 44,760 | 6,665 | 4.97 | 1,341 |
| 1978 | 105,708.12 | 94,905 | 91,077 | 14,631 | 5.41 | 2,704 |
| 1979 | 215,708.01 | 191,592 | 183,863 | 31,845 | 5.85 | 5,444 |
| 1980 | 130,872.79 | 114,932 | 110,296 | 20,577 | 6.31 | 3,261 |
| 1981 | 64,265.98 | 55,481 | 53,243 | 11,023 | 7.05 | 1,564 |
| 1982 | 95,990.62 | 81,842 | 78,540 | 17,451 | 7.52 | 2,321 |
| 1983 | 108,576.07 | 90,900 | 87,233 | 21,343 | 8.26 | 2,584 |
| 1984 | 130,515.32 | 107,244 | 102,918 | 27,597 | 9.01 | 3,063 |
| 1985 | 262,833.16 | 211,844 | 203,298 | 59,535 | 9.75 | 6,106 |
| 1993 | 38,600.23 | 25,468 | 24,441 | 14,159 | 16.76 | 845 |
| 2000 | 25,108.11 | 12,996 | 12,472 | 12,636 | 23.76 | 532 |
| 2001 | 14,448.43 | 7,187 | 6,897 | 7,551 | 24.76 | 305 |
| 2002 | 27,797.07 | 13,259 | 12,724 | 15,073 | 25.76 | 585 |
| 2003 | 105,030.75 | 47,978 | 46,043 | 58,988 | 26.76 | 2,204 |
| 2004 | 75.90 | 33 | 32 | 44 | 27.76 | 2 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.11 MAINS AND ACCESSORIES - ASBESTOS CEMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-S5 | | | | | | |
| 2006 | 57,218.38 | 22,647 | 21,733 | 35,485 | 29.76 | 1,192 |
| 2007 | 737.22 | 277 | 266 | 471 | 30.76 | 15 |
| 2008 | 40,524.31 | 14,394 | 13,813 | 26,711 | 31.76 | 841 |
| 2011 | 790,097.00 | 232,605 | 223,221 | 566,876 | 34.76 | 16,308 |
| 2012 | 194,103.63 | 53,184 | 51,039 | 143,065 | 35.76 | 4,001 |
| 2015 | 15,765.78 | 3,361 | 3,225 | 12,541 | 38.76 | 324 |
| 2016 | 51,686.41 | 9,965 | 9,563 | 42,123 | 39.76 | 1,059 |
| 2020 | 192,357.29 | 21,467 | 20,601 | 171,756 | 43.76 | 3,925 |
| 2021 | 177,935.28 | 16,263 | 15,607 | 162,328 | 44.76 | 3,627 |
| 2023 | 637.73 | 32 | 31 | 607 | 46.76 | 13 |
| 2024 | 42,857.58 | 1,303 | 1,250 | 41,608 | 47.76 | 871 |
| 2025 | 37,031.94 | 378 | 363 | 36,669 | 48.76 | 752 |
| | 3,283,203.35 | 1,760,171 | 1,689,170 | 1,594,033 | | 74,115 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 21.5 2.26 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.13 MAINS AND ACCESSORIES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-R2.5 | | | | | | |
| 1966 | 39,731.24 | 36,406 | 28,283 | 11,448 | 5.44 | 2,104 |
| 1970 | 815.95 | 729 | 566 | 250 | 6.61 | 38 |
| 1971 | 4,021.96 | 3,573 | 2,776 | 1,246 | 6.85 | 182 |
| 1972 | 2,677.19 | 2,363 | 1,836 | 841 | 7.10 | 118 |
| 1973 | 287,554.66 | 252,128 | 195,869 | 91,686 | 7.38 | 12,424 |
| 1974 | 279,070.81 | 242,903 | 188,703 | 90,368 | 7.67 | 11,782 |
| 1975 | 101,800.73 | 87,915 | 68,298 | 33,503 | 7.98 | 4,198 |
| 1976 | 33,931.63 | 29,059 | 22,575 | 11,357 | 8.30 | 1,368 |
| 1977 | 35,014.29 | 29,720 | 23,088 | 11,926 | 8.64 | 1,380 |
| 1978 | 159,042.24 | 133,723 | 103,885 | 55,157 | 8.99 | 6,135 |
| 1979 | 103,723.54 | 86,339 | 67,074 | 36,650 | 9.36 | 3,916 |
| 1980 | 298,811.19 | 246,101 | 191,187 | 107,624 | 9.75 | 11,038 |
| 1981 | 38,481.89 | 31,340 | 24,347 | 14,135 | 10.14 | 1,394 |
| 1982 | 108,840.57 | 87,595 | 68,050 | 40,791 | 10.55 | 3,866 |
| 1983 | 1,792.22 | 1,424 | 1,106 | 686 | 10.97 | 63 |
| 1984 | 60,818.61 | 47,706 | 37,061 | 23,758 | 11.41 | 2,082 |
| 1985 | 1,575,390.09 | 1,218,722 | 946,783 | 628,607 | 11.85 | 53,047 |
| 1986 | 194,309.30 | 148,141 | 115,086 | 79,223 | 12.31 | 6,436 |
| 1987 | 67,067.76 | 50,354 | 39,118 | 27,950 | 12.78 | 2,187 |
| 1988 | 124,596.72 | 92,052 | 71,512 | 53,085 | 13.26 | 4,003 |
| 1989 | 212,877.42 | 154,634 | 120,130 | 92,747 | 13.75 | 6,745 |
| 1990 | 906,343.25 | 646,767 | 502,451 | 403,892 | 14.25 | 28,343 |
| 1991 | 28,389.07 | 19,884 | 15,447 | 12,942 | 14.76 | 877 |
| 1992 | 165,324.65 | 113,545 | 88,209 | 77,116 | 15.28 | 5,047 |
| 1993 | 180,290.87 | 120,705 | 93,772 | 86,519 | 16.04 | 5,394 |
| 1994 | 136,902.18 | 89,698 | 69,683 | 67,219 | 16.58 | 4,054 |
| 1995 | 642,017.08 | 411,212 | 319,456 | 322,561 | 17.12 | 18,841 |
| 1996 | 19,672.12 | 12,303 | 9,558 | 10,114 | 17.67 | 572 |
| 1997 | 10,026.38 | 6,115 | 4,751 | 5,275 | 18.23 | 289 |
| 1998 | 99,583.56 | 59,153 | 45,954 | 53,630 | 18.80 | 2,853 |
| 1999 | 53,536.32 | 30,928 | 24,027 | 29,509 | 19.37 | 1,523 |
| 2000 | 564,599.51 | 315,272 | 244,924 | 319,676 | 20.16 | 15,857 |
| 2001 | 843,953.83 | 456,917 | 354,963 | 488,991 | 20.75 | 23,566 |
| 2002 | 165,282.65 | 86,608 | 67,283 | 98,000 | 21.35 | 4,590 |
| 2003 | 168,854.48 | 85,474 | 66,402 | 102,452 | 21.95 | 4,668 |
| 2004 | 77,569.47 | 37,854 | 29,407 | 48,162 | 22.56 | 2,135 |
| 2005 | 24,434.76 | 11,470 | 8,911 | 15,524 | 23.17 | 670 |
| 2006 | 1,164,872.77 | 522,445 | 405,869 | 759,004 | 23.98 | 31,652 |
| 2007 | 191,954.31 | 82,387 | 64,004 | 127,950 | 24.60 | 5,201 |
| 2008 | 319,938.21 | 131,015 | 101,781 | 218,157 | 25.24 | 8,643 |
| 2010 | 2,332.03 | 860 | 668 | 1,664 | 26.52 | 63 |
| 2011 | 894,877.58 | 311,417 | 241,929 | 652,949 | 27.17 | 24,032 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.13 MAINS AND ACCESSORIES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-R2.5 | | | | | | |
| 2012 | 1,257,922.63 | 410,963 | 319,263 | 938,660 | 27.82 | 33,740 |
| 2013 | 1,870,528.36 | 570,511 | 443,210 | 1,427,318 | 28.48 | 50,117 |
| 2014 | 641,374.17 | 181,445 | 140,958 | 500,416 | 29.15 | 17,167 |
| 2015 | 1,108,950.60 | 288,771 | 224,336 | 884,615 | 29.82 | 29,665 |
| 2016 | 1,707,663.66 | 407,107 | 316,267 | 1,391,397 | 30.34 | 45,860 |
| 2017 | 6,935,899.74 | 1,491,218 | 1,158,475 | 5,777,425 | 31.03 | 186,188 |
| 2018 | 2,105,969.24 | 402,661 | 312,813 | 1,793,156 | 31.72 | 56,531 |
| 2019 | 3,108,090.60 | 521,227 | 404,923 | 2,703,168 | 32.26 | 83,793 |
| 2020 | 3,692,712.22 | 530,273 | 411,951 | 3,280,761 | 32.81 | 99,993 |
| 2021 | 1,844,619.00 | 219,141 | 170,243 | 1,674,376 | 33.38 | 50,161 |
| 2022 | 3,455,415.87 | 324,118 | 251,796 | 3,203,620 | 33.81 | 94,754 |
| 2023 | 3,144,592.32 | 214,461 | 166,607 | 2,977,985 | 34.13 | 87,254 |
| 2024 | 3,082,721.75 | 129,474 | 100,584 | 2,982,138 | 34.21 | 87,172 |
| 2025 | 2,666,299.53 | 39,461 | 30,655 | 2,635,644 | 33.17 | 79,459 |
| | 47,013,884.78 | 12,265,787 | 9,528,863 | 37,485,021 | | 1,325,230 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.3 2.82

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 331.99 MAINS AND ACCESSORIES - MAIN CLEANING AND LINING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-L4 | | | | | | |
| 1986 | 771,557.44 | 591,244 | 442,941 | 328,616 | 12.05 | 27,271 |
| 1987 | 412,682.96 | 309,842 | 232,124 | 180,559 | 12.78 | 14,128 |
| 1988 | 341,676.12 | 252,430 | 189,112 | 152,564 | 13.26 | 11,506 |
| 1989 | 692,091.32 | 500,174 | 374,714 | 317,377 | 14.01 | 22,654 |
| 1990 | 718,707.25 | 507,695 | 380,349 | 338,358 | 14.75 | 22,940 |
| 1991 | 784,060.65 | 541,002 | 405,301 | 378,760 | 15.50 | 24,436 |
| 1992 | 838,960.50 | 567,725 | 425,321 | 413,640 | 16.00 | 25,852 |
| 1993 | 2,139,088.84 | 1,411,371 | 1,057,354 | 1,081,735 | 16.76 | 64,543 |
| 1994 | 1,908,942.80 | 1,226,687 | 918,995 | 989,948 | 17.52 | 56,504 |
| 1995 | 2,277,007.46 | 1,423,585 | 1,066,504 | 1,210,503 | 18.28 | 66,220 |
| 1996 | 2,293,600.93 | 1,393,821 | 1,044,206 | 1,249,395 | 19.04 | 65,619 |
| 1997 | 3,075,501.54 | 1,814,546 | 1,359,400 | 1,716,102 | 19.81 | 86,628 |
| 1998 | 3,886,247.65 | 2,212,052 | 1,657,198 | 2,229,050 | 20.81 | 107,114 |
| 1999 | 5,312,733.48 | 2,928,379 | 2,193,848 | 3,118,885 | 21.58 | 144,527 |
| 2000 | 6,020,851.29 | 3,209,114 | 2,404,165 | 3,616,686 | 22.34 | 161,893 |
| 2001 | 5,791,254.02 | 2,979,600 | 2,232,221 | 3,559,033 | 23.12 | 153,937 |
| 2002 | 8,475,209.07 | 4,182,516 | 3,133,407 | 5,341,802 | 24.12 | 221,468 |
| 2003 | 226,552.76 | 107,567 | 80,586 | 145,967 | 24.89 | 5,864 |
| 2005 | 1,799,779.57 | 778,585 | 583,291 | 1,216,489 | 26.89 | 45,239 |
| 2006 | 7,477,272.69 | 3,091,105 | 2,315,757 | 5,161,516 | 27.67 | 186,538 |
| 2007 | 4,249,150.86 | 1,666,517 | 1,248,501 | 3,000,650 | 28.67 | 104,662 |
| 2008 | 9,399,542.06 | 3,487,230 | 2,612,521 | 6,787,021 | 29.67 | 228,750 |
| 2009 | 9,383,302.28 | 3,282,279 | 2,458,978 | 6,924,324 | 30.67 | 225,769 |
| 2010 | 18,159,267.42 | 5,967,135 | 4,470,386 | 13,688,881 | 31.67 | 432,235 |
| 2011 | 9,446,744.91 | 2,903,929 | 2,175,531 | 7,271,214 | 32.67 | 222,565 |
| 2012 | 4,967,528.73 | 1,421,707 | 1,065,097 | 3,902,432 | 33.67 | 115,902 |
| 2013 | 8,229,611.06 | 2,180,847 | 1,633,821 | 6,595,790 | 34.67 | 190,245 |
| 2014 | 2,620,752.17 | 638,939 | 478,673 | 2,142,079 | 35.67 | 60,053 |
| 2015 | 2,997,459.13 | 667,234 | 499,870 | 2,497,589 | 36.67 | 68,110 |
| | 124,697,136.96 | 52,244,857 | 39,140,172 | 85,556,965 | | 3,163,172 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.0 2.54

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| 1932 | 20.89 | 20 | 21 | | | |
| 1934 | 0.01 | | | | | |
| 1935 | 0.04 | | | | | |
| 1936 | 474.80 | 455 | 468 | 7 | 3.96 | 2 |
| 1937 | 5,028.55 | 4,806 | 4,939 | 90 | 4.09 | 22 |
| 1938 | 5,150.15 | 4,912 | 5,048 | 102 | 4.24 | 24 |
| 1939 | 5,636.41 | 5,363 | 5,512 | 124 | 4.41 | 28 |
| 1940 | 7,832.57 | 7,433 | 7,639 | 194 | 4.59 | 42 |
| 1941 | 8,547.94 | 8,090 | 8,314 | 234 | 4.79 | 49 |
| 1942 | 6,433.98 | 6,071 | 6,239 | 195 | 4.99 | 39 |
| 1943 | 5,020.58 | 4,722 | 4,853 | 168 | 5.22 | 32 |
| 1944 | 22,140.60 | 20,750 | 21,325 | 816 | 5.46 | 149 |
| 1945 | 18,738.45 | 17,348 | 17,829 | 909 | 6.45 | 141 |
| 1946 | 68,269.75 | 62,958 | 64,703 | 3,567 | 6.71 | 532 |
| 1947 | 192,391.67 | 176,693 | 181,591 | 10,801 | 6.97 | 1,550 |
| 1948 | 289,952.98 | 265,162 | 272,512 | 17,441 | 7.25 | 2,406 |
| 1949 | 294,054.29 | 267,707 | 275,128 | 18,926 | 7.53 | 2,513 |
| 1950 | 500,547.24 | 453,496 | 466,067 | 34,480 | 7.83 | 4,404 |
| 1951 | 533,153.45 | 480,585 | 493,907 | 39,246 | 8.15 | 4,815 |
| 1952 | 504,719.56 | 452,582 | 465,128 | 39,592 | 8.47 | 4,674 |
| 1953 | 622,700.16 | 555,324 | 570,718 | 51,982 | 8.80 | 5,907 |
| 1954 | 770,943.25 | 683,518 | 702,465 | 68,478 | 9.15 | 7,484 |
| 1955 | 886,348.13 | 781,050 | 802,701 | 83,647 | 9.50 | 8,805 |
| 1956 | 833,336.19 | 729,753 | 749,982 | 83,354 | 9.87 | 8,445 |
| 1957 | 676,953.80 | 588,950 | 605,276 | 71,678 | 10.24 | 7,000 |
| 1958 | 617,551.08 | 533,564 | 548,354 | 69,197 | 10.62 | 6,516 |
| 1959 | 708,365.53 | 607,636 | 624,480 | 83,886 | 11.02 | 7,612 |
| 1960 | 715,086.99 | 604,249 | 620,999 | 94,088 | 12.02 | 7,828 |
| 1961 | 631,157.90 | 529,226 | 543,896 | 87,262 | 12.42 | 7,026 |
| 1962 | 800,850.85 | 666,148 | 684,614 | 116,237 | 12.84 | 9,053 |
| 1963 | 641,797.90 | 529,483 | 544,160 | 97,638 | 13.26 | 7,363 |
| 1964 | 1,155,625.39 | 938,137 | 964,142 | 191,483 | 14.26 | 13,428 |
| 1965 | 737,234.47 | 593,179 | 609,622 | 127,612 | 14.69 | 8,687 |
| 1966 | 963,626.64 | 768,300 | 789,597 | 174,030 | 15.13 | 11,502 |
| 1967 | 793,623.60 | 622,122 | 639,367 | 154,257 | 16.13 | 9,563 |
| 1968 | 649,570.23 | 504,196 | 518,172 | 131,398 | 16.58 | 7,925 |
| 1969 | 746,867.96 | 573,893 | 589,801 | 157,067 | 17.03 | 9,223 |
| 1970 | 833,482.57 | 629,113 | 646,552 | 186,931 | 18.03 | 10,368 |
| 1971 | 1,037,477.53 | 774,581 | 796,052 | 241,426 | 18.50 | 13,050 |
| 1972 | 911,696.13 | 673,105 | 691,763 | 219,933 | 18.96 | 11,600 |
| 1973 | 1,182,185.35 | 856,493 | 880,235 | 301,950 | 19.96 | 15,128 |
| 1974 | 2,024,244.50 | 1,448,954 | 1,489,119 | 535,126 | 20.45 | 26,168 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| 1975 | 1,560,722.59 | 1,103,431 | 1,134,018 | 426,705 | 20.93 | 20,387 |
| 1976 | 1,041,715.81 | 721,909 | 741,920 | 299,796 | 21.93 | 13,671 |
| 1977 | 1,343,188.26 | 918,472 | 943,932 | 399,256 | 22.43 | 17,800 |
| 1978 | 1,684,886.33 | 1,128,537 | 1,159,820 | 525,066 | 23.42 | 22,420 |
| 1979 | 2,031,584.09 | 1,341,455 | 1,378,640 | 652,944 | 23.92 | 27,297 |
| 1980 | 1,665,583.32 | 1,076,133 | 1,105,963 | 559,620 | 24.92 | 22,457 |
| 1981 | 1,717,618.96 | 1,093,093 | 1,123,393 | 594,226 | 25.43 | 23,367 |
| 1982 | 1,433,937.61 | 898,219 | 923,118 | 510,820 | 25.94 | 19,692 |
| 1983 | 1,605,082.35 | 982,310 | 1,009,540 | 595,542 | 26.94 | 22,106 |
| 1984 | 2,462,242.14 | 1,471,436 | 1,512,224 | 950,018 | 27.94 | 34,002 |
| 1985 | 3,088,055.68 | 1,813,306 | 1,863,571 | 1,224,485 | 28.47 | 43,010 |
| 1986 | 2,526,156.77 | 1,446,983 | 1,487,093 | 1,039,064 | 29.46 | 35,270 |
| 1987 | 3,082,052.99 | 1,732,422 | 1,780,445 | 1,301,608 | 29.99 | 43,401 |
| 1988 | 3,289,931.82 | 1,801,238 | 1,851,168 | 1,438,764 | 30.99 | 46,427 |
| 1989 | 3,553,065.46 | 1,906,575 | 1,959,425 | 1,593,640 | 31.52 | 50,560 |
| 1990 | 3,594,539.87 | 1,875,631 | 1,927,623 | 1,666,917 | 32.53 | 51,242 |
| 1991 | 2,843,368.09 | 1,442,156 | 1,482,133 | 1,361,235 | 33.52 | 40,610 |
| 1992 | 3,351,756.96 | 1,661,801 | 1,707,866 | 1,643,891 | 34.07 | 48,250 |
| 1993 | 3,559,858.88 | 1,712,292 | 1,759,757 | 1,800,102 | 35.07 | 51,329 |
| 1994 | 3,491,964.91 | 1,627,954 | 1,673,081 | 1,818,884 | 36.07 | 50,427 |
| 1995 | 4,298,287.00 | 1,940,247 | 1,994,031 | 2,304,256 | 37.07 | 62,160 |
| 1996 | 3,449,380.07 | 1,516,347 | 1,558,380 | 1,891,000 | 37.61 | 50,279 |
| 1997 | 4,377,060.05 | 1,858,500 | 1,910,018 | 2,467,042 | 38.62 | 63,880 |
| 1998 | 7,383,280.00 | 3,025,668 | 3,109,539 | 4,273,741 | 39.61 | 107,896 |
| 1999 | 5,778,448.54 | 2,281,331 | 2,344,569 | 3,433,880 | 40.62 | 84,537 |
| 2000 | 6,952,353.98 | 2,659,275 | 2,732,990 | 4,219,364 | 41.17 | 102,486 |
| 2001 | 9,976,770.39 | 3,666,463 | 3,768,097 | 6,208,673 | 42.17 | 147,230 |
| 2002 | 14,756,219.34 | 5,201,567 | 5,345,754 | 9,410,465 | 43.17 | 217,986 |
| 2003 | 3,327,937.86 | 1,123,179 | 1,154,313 | 2,173,625 | 44.17 | 49,210 |
| 2004 | 11,278,774.72 | 3,637,405 | 3,738,234 | 7,540,541 | 45.17 | 166,937 |
| 2005 | 10,810,916.42 | 3,324,357 | 3,416,508 | 7,394,408 | 46.17 | 160,156 |
| 2006 | 12,929,750.33 | 3,806,518 | 3,912,035 | 9,017,715 | 46.73 | 192,975 |
| 2007 | 12,361,996.41 | 3,453,942 | 3,549,685 | 8,812,311 | 47.72 | 184,667 |
| 2008 | 13,614,412.22 | 3,596,928 | 3,696,635 | 9,917,777 | 48.73 | 203,525 |
| 2009 | 15,355,758.65 | 3,826,655 | 3,932,730 | 11,423,029 | 49.72 | 229,747 |
| 2010 | 21,017,704.24 | 4,918,143 | 5,054,474 | 15,963,230 | 50.73 | 314,670 |
| 2011 | 19,976,044.46 | 4,374,754 | 4,496,022 | 15,480,022 | 51.72 | 299,304 |
| 2012 | 24,169,903.09 | 4,925,826 | 5,062,370 | 19,107,533 | 52.73 | 362,366 |
| 2013 | 23,297,817.27 | 4,398,628 | 4,520,558 | 18,777,259 | 53.72 | 349,539 |
| 2014 | 22,096,658.38 | 3,835,980 | 3,942,313 | 18,154,345 | 54.73 | 331,707 |
| 2015 | 28,133,562.83 | 4,461,983 | 4,585,669 | 23,547,894 | 55.72 | 422,611 |
| 2016 | 27,466,811.02 | 3,938,741 | 4,047,923 | 23,418,888 | 56.73 | 412,813 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| 2017 | 28,892,618.50 | 3,732,926 | 3,836,402 | 25,056,216 | 57.29 | 437,358 |
| 2018 | 29,124,847.44 | 3,320,233 | 3,412,270 | 25,712,577 | 58.29 | 441,115 |
| 2019 | 29,901,539.43 | 2,954,272 | 3,036,164 | 26,865,375 | 59.29 | 453,118 |
| 2020 | 26,378,386.36 | 2,205,233 | 2,266,362 | 24,112,024 | 60.29 | 399,934 |
| 2021 | 31,519,375.05 | 2,155,925 | 2,215,687 | 29,303,688 | 61.29 | 478,115 |
| 2022 | 26,090,998.50 | 1,388,041 | 1,426,517 | 24,664,482 | 62.29 | 395,962 |
| 2023 | 29,861,527.47 | 1,134,738 | 1,166,193 | 28,695,334 | 63.29 | 453,394 |
| 2024 | 34,548,717.81 | 787,711 | 809,546 | 33,739,172 | 64.29 | 524,797 |
| 2025 | 38,537,989.52 | 292,889 | 301,008 | 38,236,982 | 65.29 | 585,648 |
| | 648,002,000.30 | 138,929,885 | 142,781,016 | 505,220,984 | | 9,610,950 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 52.6 1.48 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 334.02 METERS - REMOTE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 22-R2.5 | | | | | | |
| 1979 | 12,121.23 | 12,121 | 12,121 | | | |
| 1981 | 153.71 | 154 | 154 | | | |
| 1984 | 19.66 | 20 | 20 | | | |
| 1985 | 775.37 | 775 | 775 | | | |
| 1987 | 4,321.72 | 4,259 | 4,322 | | | |
| 1988 | 6,345.75 | 6,211 | 6,346 | | | |
| 1989 | 3,697.01 | 3,589 | 3,697 | | | |
| 1990 | 1,445.79 | 1,396 | 1,446 | | | |
| 1991 | 8,286.00 | 7,918 | 8,286 | | | |
| 1992 | 6,020.86 | 5,728 | 6,021 | | | |
| 1993 | 20,779.93 | 19,585 | 20,780 | | | |
| 1994 | 181,350.06 | 169,671 | 181,350 | | | |
| 1995 | 289,440.24 | 268,369 | 289,440 | | | |
| 1996 | 435,200.04 | 400,558 | 435,200 | | | |
| 1997 | 428,962.65 | 390,013 | 428,963 | | | |
| 1998 | 5,529,953.29 | 4,972,534 | 5,529,953 | | | |
| 1999 | 4,443,710.63 | 3,945,126 | 4,443,711 | | | |
| 2000 | 3,171,041.00 | 2,781,637 | 3,171,041 | | | |
| 2001 | 4,061,183.20 | 3,502,364 | 4,061,183 | | | |
| 2002 | 4,785,274.10 | 4,059,827 | 4,785,274 | | | |
| 2003 | 5,236,467.97 | 4,347,316 | 5,145,775 | 90,693 | 4.60 | 19,716 |
| 2004 | 15,510,948.16 | 12,573,175 | 14,882,453 | 628,495 | 5.02 | 125,198 |
| 2005 | 9,132,228.46 | 7,226,332 | 8,553,571 | 578,657 | 5.41 | 106,961 |
| 2006 | 3,912,224.32 | 3,005,762 | 3,557,822 | 354,402 | 5.88 | 60,272 |
| 2007 | 1,522,329.74 | 1,132,157 | 1,340,097 | 182,233 | 6.38 | 28,563 |
| 2008 | 1,327,144.23 | 952,226 | 1,127,119 | 200,025 | 6.89 | 29,031 |
| 2009 | 2,727,793.29 | 1,881,359 | 2,226,903 | 500,890 | 7.42 | 67,505 |
| 2010 | 2,472,349.95 | 1,628,784 | 1,927,938 | 544,412 | 8.03 | 67,797 |
| 2011 | 3,074,059.69 | 1,929,895 | 2,284,353 | 789,707 | 8.60 | 91,826 |
| 2012 | 3,798,141.22 | 2,261,413 | 2,676,760 | 1,121,381 | 9.17 | 122,288 |
| 2013 | 4,158,388.72 | 2,328,698 | 2,756,403 | 1,401,986 | 9.82 | 142,768 |
| 2014 | 4,124,411.31 | 2,162,841 | 2,560,084 | 1,564,327 | 10.43 | 149,983 |
| 2015 | 3,923,968.01 | 1,911,757 | 2,262,884 | 1,661,084 | 11.05 | 150,324 |
| 2016 | 2,796,648.59 | 1,254,017 | 1,484,339 | 1,312,310 | 11.69 | 112,259 |
| 2017 | 7,498,279.27 | 3,059,298 | 3,621,190 | 3,877,089 | 12.33 | 314,444 |
| 2018 | 11,970,684.31 | 4,381,270 | 5,185,965 | 6,784,719 | 12.99 | 522,303 |
| 2019 | 8,827,052.80 | 2,845,842 | 3,368,530 | 5,458,523 | 13.66 | 399,599 |
| 2020 | 4,895,195.87 | 1,359,885 | 1,609,651 | 3,285,545 | 14.30 | 229,758 |
| 2021 | 7,100,868.27 | 1,642,431 | 1,944,091 | 5,156,777 | 14.96 | 344,704 |
| 2022 | 6,219,769.50 | 1,140,706 | 1,350,216 | 4,869,554 | 15.58 | 312,552 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 334.02 METERS - REMOTE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 22-R2.5 | | | | | | |
| 2023 | 7,002,647.49 | 939,755 | 1,112,357 | 5,890,290 | 16.12 | 365,403 |
| 2024 | 13,201,032.45 | 1,095,686 | 1,296,928 | 11,904,104 | 16.58 | 717,980 |
| 2025 | 6,750,261.21 | 199,133 | 235,707 | 6,514,554 | 16.45 | 396,022 |
| | 160,572,977.07 | 81,811,593 | 95,901,219 | 64,671,758 | | 4,877,256 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 13.3 3.04 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 334.03 METERS - ERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 18-S2 | | | | | | |
| 1999 | 225,022.22 | 210,486 | 225,022 | | | |
| 2001 | 743,970.65 | 679,840 | 743,971 | | | |
| 2002 | 4,267,879.13 | 3,851,334 | 4,267,879 | | | |
| 2003 | 6,256,910.67 | 5,561,142 | 6,256,911 | | | |
| 2004 | 6,309,688.53 | 5,520,977 | 6,276,653 | 33,036 | 3.07 | 10,761 |
| 2005 | 8,609,690.72 | 7,395,724 | 8,408,003 | 201,688 | 3.37 | 59,848 |
| 2006 | 964,022.42 | 812,092 | 923,246 | 40,776 | 3.65 | 11,172 |
| 2007 | 935,016.33 | 769,705 | 875,057 | 59,959 | 3.97 | 15,103 |
| 2008 | 1,189,827.13 | 955,669 | 1,086,475 | 103,352 | 4.29 | 24,091 |
| 2009 | 930,134.74 | 725,877 | 825,230 | 104,905 | 4.64 | 22,609 |
| 2010 | 787,300.25 | 595,514 | 677,024 | 110,276 | 4.99 | 22,099 |
| 2011 | 1,261,816.44 | 918,476 | 1,044,191 | 217,625 | 5.42 | 40,152 |
| 2012 | 1,766,449.44 | 1,232,982 | 1,401,745 | 364,704 | 5.84 | 62,449 |
| 2013 | 1,729,521.41 | 1,150,132 | 1,307,555 | 421,966 | 6.30 | 66,979 |
| 2014 | 1,732,318.83 | 1,089,629 | 1,238,770 | 493,549 | 6.78 | 72,795 |
| 2015 | 1,916,680.71 | 1,128,925 | 1,283,445 | 633,236 | 7.33 | 86,390 |
| 2016 | 1,999,757.56 | 1,092,268 | 1,241,771 | 757,987 | 7.89 | 96,069 |
| 2017 | 2,092,525.63 | 1,045,844 | 1,188,992 | 903,534 | 8.51 | 106,173 |
| 2018 | 2,974,978.91 | 1,336,361 | 1,519,274 | 1,455,705 | 9.20 | 158,229 |
| 2019 | 5,100,495.17 | 2,018,776 | 2,295,093 | 2,805,402 | 9.92 | 282,803 |
| 2020 | 2,342,559.35 | 795,065 | 903,889 | 1,438,670 | 10.71 | 134,330 |
| 2021 | 3,011,545.82 | 844,437 | 960,018 | 2,051,528 | 11.55 | 177,621 |
| 2022 | 747,931.22 | 164,096 | 186,556 | 561,375 | 12.45 | 45,090 |
| 2023 | 844,935.38 | 133,077 | 151,292 | 693,643 | 13.37 | 51,881 |
| 2024 | 3,949,990.62 | 373,669 | 424,814 | 3,525,177 | 14.35 | 245,657 |
| 2025 | 2,016,311.79 | 63,715 | 72,436 | 1,943,876 | 15.35 | 126,637 |
| | 64,707,281.07 | 40,465,812 | 45,785,312 | 18,921,969 | | 1,918,938 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 2.97

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R4 | | | | | | |
| 1959 | 16,016.99 | 14,699 | 14,345 | 1,672 | 5.96 | 281 |
| 1960 | 19,081.25 | 17,372 | 16,954 | 2,127 | 6.45 | 330 |
| 1961 | 17,414.05 | 15,836 | 15,455 | 1,959 | 6.43 | 305 |
| 1962 | 14,498.96 | 13,074 | 12,759 | 1,740 | 6.92 | 251 |
| 1963 | 8,996.40 | 8,041 | 7,847 | 1,149 | 7.43 | 155 |
| 1964 | 74,240.15 | 66,207 | 64,613 | 9,627 | 7.46 | 1,290 |
| 1965 | 119,284.98 | 105,364 | 102,827 | 16,458 | 7.99 | 2,060 |
| 1966 | 146,875.33 | 128,457 | 125,364 | 21,511 | 8.53 | 2,522 |
| 1967 | 128,799.98 | 111,515 | 108,830 | 19,970 | 9.07 | 2,202 |
| 1968 | 111,006.70 | 95,111 | 92,821 | 18,186 | 9.61 | 1,892 |
| 1969 | 112,267.57 | 95,787 | 93,481 | 18,787 | 9.72 | 1,933 |
| 1970 | 142,105.72 | 119,880 | 116,994 | 25,112 | 10.29 | 2,440 |
| 1971 | 180,337.00 | 150,365 | 146,745 | 33,592 | 10.86 | 3,093 |
| 1972 | 155,387.56 | 128,024 | 124,942 | 30,446 | 11.44 | 2,661 |
| 1973 | 171,367.92 | 139,459 | 136,102 | 35,266 | 12.01 | 2,936 |
| 1974 | 387,077.12 | 310,978 | 303,491 | 83,586 | 12.60 | 6,634 |
| 1975 | 254,009.92 | 201,379 | 196,531 | 57,479 | 13.20 | 4,354 |
| 1976 | 223,695.54 | 173,856 | 169,671 | 54,025 | 14.19 | 3,807 |
| 1977 | 165,185.02 | 126,581 | 123,534 | 41,651 | 14.79 | 2,816 |
| 1978 | 409,300.95 | 309,104 | 301,663 | 107,638 | 15.40 | 6,989 |
| 1979 | 453,137.81 | 337,135 | 329,019 | 124,119 | 16.00 | 7,757 |
| 1980 | 434,386.08 | 318,231 | 310,570 | 123,816 | 16.61 | 7,454 |
| 1981 | 411,598.77 | 296,722 | 289,579 | 122,020 | 17.23 | 7,082 |
| 1982 | 403,432.27 | 286,033 | 279,147 | 124,285 | 17.85 | 6,963 |
| 1983 | 333,851.11 | 232,694 | 227,092 | 106,759 | 18.48 | 5,777 |
| 1984 | 389,291.63 | 264,952 | 258,573 | 130,719 | 19.48 | 6,710 |
| 1985 | 645,229.30 | 431,142 | 420,762 | 224,467 | 20.11 | 11,162 |
| 1986 | 448,264.86 | 293,927 | 286,851 | 161,414 | 20.74 | 7,783 |
| 1987 | 832,189.10 | 535,098 | 522,216 | 309,973 | 21.38 | 14,498 |
| 1988 | 752,806.35 | 471,407 | 460,058 | 292,748 | 22.38 | 13,081 |
| 1989 | 669,045.63 | 410,259 | 400,382 | 268,664 | 23.02 | 11,671 |
| 1990 | 857,931.93 | 514,759 | 502,366 | 355,566 | 23.67 | 15,022 |
| 1991 | 393,266.09 | 229,274 | 223,754 | 169,512 | 24.67 | 6,871 |
| 1992 | 787,311.72 | 448,374 | 437,580 | 349,732 | 25.32 | 13,812 |
| 1993 | 738,427.27 | 407,981 | 398,159 | 340,268 | 26.32 | 12,928 |
| 1994 | 948,311.74 | 510,761 | 498,465 | 449,847 | 26.98 | 16,673 |
| 1995 | 750,053.83 | 391,228 | 381,809 | 368,245 | 27.98 | 13,161 |
| 1996 | 1,290,002.28 | 654,547 | 638,789 | 651,213 | 28.64 | 22,738 |
| 1997 | 1,617,640.12 | 792,967 | 773,877 | 843,763 | 29.64 | 28,467 |
| 1998 | 1,546,897.08 | 736,014 | 718,295 | 828,602 | 30.30 | 27,347 |
| 1999 | 1,509,482.52 | 691,947 | 675,289 | 834,194 | 31.31 | 26,643 |
| 2000 | 1,695,405.98 | 748,013 | 730,005 | 965,401 | 32.30 | 29,889 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R4 | | | | | | |
| 2001 | 2,284,866.79 | 974,039 | 950,590 | 1,334,277 | 32.97 | 40,469 |
| 2002 | 2,228,389.10 | 911,188 | 889,252 | 1,339,137 | 33.97 | 39,421 |
| 2003 | 1,776,302.43 | 695,422 | 678,680 | 1,097,622 | 34.97 | 31,388 |
| 2004 | 2,234,019.40 | 840,438 | 820,205 | 1,413,814 | 35.65 | 39,658 |
| 2005 | 2,134,638.75 | 765,908 | 747,469 | 1,387,170 | 36.64 | 37,859 |
| 2006 | 2,230,669.36 | 761,104 | 742,781 | 1,487,888 | 37.65 | 39,519 |
| 2007 | 2,407,039.95 | 779,400 | 760,636 | 1,646,404 | 38.64 | 42,609 |
| 2008 | 3,483,433.27 | 1,072,897 | 1,047,068 | 2,436,365 | 39.32 | 61,962 |
| 2009 | 2,183,873.21 | 634,197 | 618,929 | 1,564,944 | 40.32 | 38,813 |
| 2010 | 4,110,889.29 | 1,121,451 | 1,094,453 | 3,016,436 | 41.32 | 73,002 |
| 2011 | 4,186,717.62 | 1,068,450 | 1,042,728 | 3,143,990 | 42.32 | 74,291 |
| 2012 | 5,409,694.79 | 1,285,343 | 1,254,399 | 4,155,296 | 43.32 | 95,921 |
| 2013 | 3,814,791.81 | 839,254 | 819,049 | 2,995,743 | 44.32 | 67,593 |
| 2014 | 3,728,513.26 | 754,651 | 736,483 | 2,992,030 | 45.32 | 66,020 |
| 2015 | 5,266,888.59 | 973,321 | 949,889 | 4,317,000 | 46.32 | 93,199 |
| 2016 | 4,473,492.13 | 752,441 | 734,326 | 3,739,166 | 46.99 | 79,574 |
| 2017 | 7,895,833.99 | 1,187,533 | 1,158,944 | 6,736,890 | 48.00 | 140,352 |
| 2018 | 7,335,295.82 | 974,127 | 950,675 | 6,384,621 | 48.99 | 130,325 |
| 2019 | 6,550,486.85 | 753,306 | 735,171 | 5,815,316 | 50.00 | 116,306 |
| 2020 | 5,210,913.83 | 507,543 | 495,324 | 4,715,590 | 50.99 | 92,481 |
| 2021 | 5,889,191.66 | 468,780 | 457,495 | 5,431,697 | 52.00 | 104,456 |
| 2022 | 4,862,225.73 | 301,458 | 294,200 | 4,568,026 | 52.99 | 86,205 |
| 2023 | 6,755,402.52 | 298,589 | 291,401 | 6,464,002 | 54.00 | 119,704 |
| 2024 | 4,333,360.88 | 115,267 | 112,492 | 4,220,869 | 54.99 | 76,757 |
| 2025 | 4,075,156.00 | 35,861 | 34,998 | 4,040,158 | 56.00 | 72,146 |
| | 125,626,999.61 | 31,206,522 | 30,455,243 | 95,171,757 | | 2,222,470 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.8 1.77

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 336 BACKFLOW PREVENTION DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 35-R2.5 | | | | | | |
| 1998 | 10,236.44 | 7,290 | 7,054 | 3,182 | 11.11 | 286 |
| 2007 | 828.99 | 439 | 425 | 404 | 16.47 | 25 |
| 2013 | 13,790.75 | 5,257 | 5,087 | 8,704 | 20.29 | 429 |
| 2014 | 19,634.58 | 6,955 | 6,730 | 12,905 | 20.97 | 615 |
| 2015 | 235,430.63 | 76,892 | 74,402 | 161,029 | 21.65 | 7,438 |
| 2016 | 8,566.42 | 2,563 | 2,480 | 6,086 | 22.25 | 274 |
| 2017 | 6,159.17 | 1,665 | 1,611 | 4,548 | 22.95 | 198 |
| 2018 | 2,768.98 | 669 | 647 | 2,122 | 23.56 | 90 |
| 2019 | 7,856.08 | 1,665 | 1,611 | 6,245 | 24.17 | 258 |
| 2020 | 1,983.82 | 360 | 348 | 1,636 | 24.80 | 66 |
| 2021 | 14,052.17 | 2,112 | 2,044 | 12,008 | 25.44 | 472 |
| 2022 | 15,349.31 | 1,827 | 1,768 | 13,581 | 25.91 | 524 |
| 2023 | 45,358.25 | 3,937 | 3,809 | 41,549 | 26.32 | 1,579 |
| 2024 | 1,999.31 | 107 | 104 | 1,895 | 26.59 | 71 |
| 2025 | 2,000.00 | 38 | 37 | 1,963 | 25.96 | 76 |
| | 386,014.90 | 111,776 | 108,157 | 277,858 | | 12,401 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.4 3.21

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 339 OTHER PLANT AND MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 20-R3 | | | | | | |
| 2024 | 65,814.77 | 5,627 | 5,815 | 60,000 | 16.04 | 3,741 |
| | 65,814.77 | 5,627 | 5,815 | 60,000 | | 3,741 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 16.0 | 5.68 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 340.1 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| 2006 | 327,637.83 | 319,447 | 309,087 | 18,551 | 0.50 | 18,551 |
| 2007 | 1,448,085.26 | 1,339,479 | 1,296,039 | 152,046 | 1.50 | 101,364 |
| 2008 | 250,173.31 | 218,902 | 211,803 | 38,370 | 2.50 | 15,348 |
| 2009 | 215,195.64 | 177,536 | 171,778 | 43,418 | 3.50 | 12,405 |
| 2010 | 392,214.07 | 303,966 | 294,108 | 98,106 | 4.50 | 21,801 |
| 2011 | 53,478.86 | 38,772 | 37,515 | 15,964 | 5.50 | 2,903 |
| 2012 | 168,858.87 | 113,980 | 110,284 | 58,575 | 6.50 | 9,012 |
| 2013 | 159,879.08 | 99,924 | 96,683 | 63,196 | 7.50 | 8,426 |
| 2014 | 64,526.72 | 37,103 | 35,900 | 28,627 | 8.50 | 3,368 |
| 2015 | 358,313.95 | 188,115 | 182,014 | 176,300 | 9.50 | 18,558 |
| 2016 | 907,789.67 | 431,200 | 417,216 | 490,574 | 10.50 | 46,721 |
| 2017 | 403,525.55 | 171,498 | 165,936 | 237,590 | 11.50 | 20,660 |
| 2018 | 1,326,542.63 | 497,453 | 481,321 | 845,222 | 12.50 | 67,618 |
| 2019 | 559,332.46 | 181,783 | 175,888 | 383,444 | 13.50 | 28,403 |
| 2020 | 177,809.76 | 48,898 | 47,312 | 130,498 | 14.50 | 9,000 |
| 2021 | 186,078.49 | 41,868 | 40,510 | 145,568 | 15.50 | 9,391 |
| 2022 | 1,236,964.33 | 216,469 | 209,449 | 1,027,515 | 16.50 | 62,274 |
| 2023 | 186,781.52 | 23,348 | 22,591 | 164,191 | 17.50 | 9,382 |
| 2024 | 459,932.70 | 34,495 | 33,376 | 426,557 | 18.50 | 23,057 |
| 2025 | 440,682.60 | 11,017 | 10,660 | 430,023 | 19.50 | 22,052 |
| | 9,323,803.30 | 4,495,253 | 4,349,470 | 4,974,333 | | 510,294 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 9.7 5.47 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 340.2 OFFICE FURNITURE AND EQUIPMENT - MECHANICAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) | |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|-------|
| SURVIVOR CURVE.. 10-SQUARE | | | | | | | |
| 2016 | 22,491.66 | 21,367 | 20,106 | 2,386 | 0.50 | 2,386 | |
| 2017 | 375,178.90 | 318,902 | 300,088 | 75,091 | 1.50 | 50,061 | |
| 2018 | 156,661.87 | 117,496 | 110,564 | 46,098 | 2.50 | 18,439 | |
| 2019 | 151,299.27 | 98,345 | 92,543 | 58,756 | 3.50 | 16,787 | |
| 2020 | 45,306.60 | 24,919 | 23,449 | 21,858 | 4.50 | 4,857 | |
| 2021 | 14,376.31 | 6,469 | 6,087 | 8,289 | 5.50 | 1,507 | |
| 2022 | 34,791.17 | 12,177 | 11,459 | 23,332 | 6.50 | 3,590 | |
| 2023 | 19,962.69 | 4,991 | 4,697 | 15,266 | 7.50 | 2,035 | |
| 2024 | 91,986.54 | 13,798 | 12,984 | 79,003 | 8.50 | 9,294 | |
| 2025 | 88,136.52 | 4,407 | 4,147 | 83,990 | 9.50 | 8,841 | |
| | 1,000,191.53 | 622,871 | 586,124 | 414,068 | | 117,797 | |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 3.5 | 11.78 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 340.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 5-SQUARE | | | | | | |
| 2021 | 1,389,268.64 | 1,250,342 | 20,578 | 1,368,691 | 0.50 | 1,368,691 |
| 2022 | 1,092,155.95 | 764,509 | 12,583 | 1,079,573 | 1.50 | 719,715 |
| 2023 | 1,635,632.63 | 817,816 | 13,460 | 1,622,173 | 2.50 | 648,869 |
| 2024 | 3,679,461.62 | 1,103,838 | 18,167 | 3,661,295 | 3.50 | 1,046,084 |
| 2025 | 3,525,460.80 | 352,546 | 5,802 | 3,519,659 | 4.50 | 782,146 |
| | 11,321,979.64 | 4,289,051 | 70,590 | 11,251,390 | | 4,565,505 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 2.5 40.32 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 340.4 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 10-YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 10-SQUARE | | | | | | |
| 2016 | 5,097,003.69 | 4,842,154 | 3,175,797 | 1,921,207 | 0.50 | 1,921,207 |
| 2017 | 3,601,268.61 | 3,061,078 | 2,007,653 | 1,593,616 | 1.50 | 1,062,411 |
| 2018 | 2,518,304.36 | 1,888,728 | 1,238,750 | 1,279,554 | 2.50 | 511,822 |
| 2019 | 792,718.76 | 515,267 | 337,945 | 454,774 | 3.50 | 129,935 |
| 2020 | 2,526,829.46 | 1,389,756 | 911,492 | 1,615,337 | 4.50 | 358,964 |
| 2021 | 5,582,417.73 | 2,512,088 | 1,647,589 | 3,934,829 | 5.50 | 715,423 |
| 2022 | 5,357,612.76 | 1,875,164 | 1,229,854 | 4,127,759 | 6.50 | 635,040 |
| 2023 | 4,661,095.41 | 1,165,274 | 764,262 | 3,896,833 | 7.50 | 519,578 |
| 2024 | 5,519,192.43 | 827,879 | 542,976 | 4,976,216 | 8.50 | 585,437 |
| 2025 | 5,288,191.20 | 264,410 | 173,417 | 5,114,774 | 9.50 | 538,397 |
| | 40,944,634.41 | 18,341,798 | 12,029,735 | 28,914,899 | | 6,978,214 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 4.1 17.04 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 340.41 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE - 15-YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 15-SQUARE | | | | | | |
| 2013 | 4,476,152.23 | 3,730,112 | 3,734,782 | 741,370 | 2.50 | 296,548 |
| 2014 | 495,395.98 | 379,805 | 380,280 | 115,116 | 3.50 | 32,890 |
| 2015 | 1,456,463.32 | 1,019,524 | 1,020,800 | 435,663 | 4.50 | 96,814 |
| 2016 | 1,643,982.82 | 1,041,184 | 1,042,488 | 601,495 | 5.50 | 109,363 |
| 2017 | 1,886,471.00 | 1,069,007 | 1,070,345 | 816,126 | 6.50 | 125,558 |
| 2018 | 5,644,283.28 | 2,822,142 | 2,825,675 | 2,818,608 | 7.50 | 375,814 |
| 2019 | 631,721.93 | 273,744 | 274,087 | 357,635 | 8.50 | 42,075 |
| 2020 | 3,138,419.50 | 1,150,764 | 1,152,205 | 1,986,214 | 9.50 | 209,075 |
| 2021 | 26,707,477.77 | 8,012,243 | 8,022,274 | 18,685,204 | 10.50 | 1,779,543 |
| 2022 | 10,346,905.00 | 2,414,243 | 2,417,266 | 7,929,639 | 11.50 | 689,534 |
| 2023 | 7,812,248.34 | 1,302,067 | 1,303,697 | 6,508,551 | 12.50 | 520,684 |
| 2024 | 8,646,734.80 | 864,673 | 865,755 | 7,780,980 | 13.50 | 576,369 |
| 2025 | 8,284,832.88 | 276,133 | 276,479 | 8,008,354 | 14.50 | 552,300 |
| | 81,171,088.85 | 24,355,641 | 24,386,133 | 56,784,956 | | 5,406,567 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 10.5 6.66 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 341.1 TRANSPORTATION EQUIPMENT - VEHICLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 9-L2.5 | | | | | | |
| 1993 | 8,250.73 | 8,251 | 8,251 | | | |
| 1999 | 16,067.60 | 16,068 | 16,068 | | | |
| 2000 | 2,394.99 | 2,180 | 2,395 | | | |
| 2001 | 20,232.90 | 19,978 | 20,233 | | | |
| 2002 | 44,333.62 | 43,864 | 44,334 | | | |
| 2005 | 18,630.02 | 17,950 | 18,630 | | | |
| 2007 | 20,936.93 | 19,794 | 20,937 | | | |
| 2008 | 198,307.47 | 185,655 | 198,307 | | | |
| 2009 | 68,707.23 | 63,485 | 68,707 | | | |
| 2010 | 130,872.37 | 119,068 | 130,872 | | | |
| 2011 | 205,039.91 | 183,429 | 205,040 | | | |
| 2012 | 545,881.15 | 479,011 | 545,881 | | | |
| 2013 | 588,216.47 | 504,396 | 588,216 | | | |
| 2014 | 1,229,381.12 | 1,026,410 | 1,229,381 | | | |
| 2015 | 447,483.93 | 363,178 | 435,994 | 11,490 | 2.44 | 4,709 |
| 2016 | 1,406,404.13 | 1,108,950 | 1,331,289 | 75,115 | 2.55 | 29,457 |
| 2017 | 2,286,462.19 | 1,741,370 | 2,090,507 | 195,955 | 2.66 | 73,667 |
| 2018 | 2,722,676.32 | 1,978,841 | 2,375,589 | 347,087 | 2.82 | 123,080 |
| 2019 | 3,204,335.28 | 2,176,385 | 2,612,740 | 591,595 | 3.07 | 192,702 |
| 2020 | 2,856,200.82 | 1,754,850 | 2,106,689 | 749,512 | 3.45 | 217,250 |
| 2021 | 2,984,063.26 | 1,585,731 | 1,903,663 | 1,080,400 | 3.97 | 272,141 |
| 2022 | 6,350,013.45 | 2,740,666 | 3,290,157 | 3,059,856 | 4.61 | 663,743 |
| 2023 | 1,481,563.87 | 472,619 | 567,377 | 914,187 | 5.34 | 171,196 |
| 2024 | 2,647,262.11 | 519,922 | 624,164 | 2,023,098 | 6.14 | 329,495 |
| 2025 | 1,023,000.00 | 68,030 | 81,670 | 941,330 | 7.02 | 134,093 |
| | 30,506,717.87 | 17,200,081 | 20,517,091 | 9,989,627 | | 2,211,533 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.5 7.25

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 341.2 TRANSPORTATION EQUIPMENT - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| 2006 | 52,975.39 | 51,651 | 39,828 | 13,147 | 0.50 | 13,147 |
| 2008 | 188,287.25 | 164,751 | 127,040 | 61,247 | 2.50 | 24,499 |
| 2009 | 18,957.12 | 15,640 | 12,060 | 6,897 | 3.50 | 1,971 |
| 2010 | 161,646.41 | 125,276 | 96,601 | 65,045 | 4.50 | 14,454 |
| 2011 | 112,922.42 | 81,869 | 63,130 | 49,792 | 5.50 | 9,053 |
| 2012 | 218,174.62 | 147,268 | 113,559 | 104,616 | 6.50 | 16,095 |
| 2013 | 34,163.51 | 21,352 | 16,465 | 17,699 | 7.50 | 2,360 |
| 2014 | 46,875.64 | 26,953 | 20,784 | 26,092 | 8.50 | 3,070 |
| 2015 | 205,604.38 | 107,942 | 83,234 | 122,370 | 9.50 | 12,881 |
| 2016 | 85,799.65 | 40,755 | 31,426 | 54,374 | 10.50 | 5,178 |
| 2017 | 33,806.36 | 14,368 | 11,079 | 22,727 | 11.50 | 1,976 |
| 2018 | 542,186.12 | 203,320 | 156,781 | 385,405 | 12.50 | 30,832 |
| 2019 | 406,468.03 | 132,102 | 101,864 | 304,604 | 13.50 | 22,563 |
| 2020 | 39,910.62 | 10,975 | 8,463 | 31,448 | 14.50 | 2,169 |
| 2021 | 119,243.65 | 26,830 | 20,689 | 98,555 | 15.50 | 6,358 |
| 2022 | 144,351.10 | 25,261 | 19,479 | 124,872 | 16.50 | 7,568 |
| 2023 | 309,672.62 | 38,709 | 29,848 | 279,825 | 17.50 | 15,990 |
| 2024 | 199,290.10 | 14,947 | 11,526 | 187,764 | 18.50 | 10,149 |
| 2025 | 77,000.00 | 1,925 | 1,484 | 75,516 | 19.50 | 3,873 |
| | 2,997,334.99 | 1,251,894 | 965,340 | 2,031,995 | | 204,186 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 10.0 6.81 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 342 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| 2006 | 83,458.46 | 81,372 | 81,134 | 2,324 | 0.50 | 2,324 |
| 2009 | 14,798.30 | 12,209 | 12,173 | 2,625 | 3.50 | 750 |
| 2011 | 374,303.77 | 271,370 | 270,576 | 103,728 | 5.50 | 18,860 |
| 2012 | 14,997.75 | 10,123 | 10,093 | 4,905 | 6.50 | 755 |
| 2013 | 249,399.81 | 155,875 | 155,419 | 93,981 | 7.50 | 12,531 |
| 2014 | 634,884.73 | 365,059 | 363,991 | 270,894 | 8.50 | 31,870 |
| 2015 | 419,168.19 | 220,063 | 219,420 | 199,748 | 9.50 | 21,026 |
| 2016 | 381,433.80 | 181,181 | 180,651 | 200,783 | 10.50 | 19,122 |
| 2018 | 643,807.29 | 241,428 | 240,722 | 403,085 | 12.50 | 32,247 |
| 2019 | 331,435.01 | 107,716 | 107,401 | 224,034 | 13.50 | 16,595 |
| 2020 | 114,984.31 | 31,621 | 31,529 | 83,455 | 14.50 | 5,756 |
| 2021 | 152,968.67 | 34,418 | 34,317 | 118,652 | 15.50 | 7,655 |
| 2023 | 13,242.10 | 1,655 | 1,650 | 11,592 | 17.50 | 662 |
| 2024 | 41,300.00 | 3,098 | 3,089 | 38,211 | 18.50 | 2,065 |
| 2025 | 29,800.00 | 745 | 743 | 29,057 | 19.50 | 1,490 |
| | 3,499,982.19 | 1,717,933 | 1,712,908 | 1,787,074 | | 173,708 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3 4.96

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 343.1 SHOP EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 25-SQUARE | | | | | | |
| 2001 | 13,131.32 | 12,869 | 12,934 | 197 | 0.50 | 197 |
| 2002 | 102,942.08 | 96,766 | 97,257 | 5,685 | 1.50 | 3,790 |
| 2003 | 152,805.90 | 137,525 | 138,223 | 14,583 | 2.50 | 5,833 |
| 2004 | 70,796.25 | 60,885 | 61,194 | 9,602 | 3.50 | 2,743 |
| 2005 | 14,206.42 | 11,649 | 11,708 | 2,498 | 4.50 | 555 |
| 2006 | 289,408.71 | 225,739 | 226,884 | 62,525 | 5.50 | 11,368 |
| 2007 | 20,701.71 | 15,319 | 15,397 | 5,305 | 6.50 | 816 |
| 2008 | 141,872.66 | 99,311 | 99,815 | 42,058 | 7.50 | 5,608 |
| 2009 | 141,702.86 | 93,524 | 93,998 | 47,705 | 8.50 | 5,612 |
| 2010 | 16,903.61 | 10,480 | 10,533 | 6,371 | 9.50 | 671 |
| 2011 | 238,356.53 | 138,247 | 138,948 | 99,409 | 10.50 | 9,468 |
| 2012 | 7,149.18 | 3,861 | 3,881 | 3,268 | 11.50 | 284 |
| 2013 | 18,259.75 | 9,130 | 9,176 | 9,084 | 12.50 | 727 |
| 2014 | 26,319.15 | 12,107 | 12,168 | 14,151 | 13.50 | 1,048 |
| 2015 | 28,314.21 | 11,892 | 11,952 | 16,362 | 14.50 | 1,128 |
| 2016 | 814.11 | 309 | 311 | 503 | 15.50 | 32 |
| 2017 | 4,620.77 | 1,571 | 1,579 | 3,042 | 16.50 | 184 |
| 2018 | 4,878.88 | 1,464 | 1,471 | 3,408 | 17.50 | 195 |
| 2020 | 61,065.73 | 13,434 | 13,502 | 47,564 | 19.50 | 2,439 |
| 2021 | 1,289.20 | 232 | 233 | 1,056 | 20.50 | 52 |
| 2022 | 1,083,634.36 | 151,709 | 152,479 | 931,155 | 21.50 | 43,310 |
| 2023 | 709,781.41 | 70,978 | 71,338 | 638,443 | 22.50 | 28,375 |
| 2024 | 424,724.55 | 25,483 | 25,612 | 399,113 | 23.50 | 16,984 |
| 2025 | 220,185.00 | 4,404 | 4,426 | 215,759 | 24.50 | 8,806 |
| | 3,793,864.35 | 1,208,888 | 1,215,019 | 2,578,845 | | 150,225 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.2 3.96

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 343.2 TOOLS AND WORK EQUIPMENT - GENERAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| 2006 | 365,404.23 | 356,269 | 352,982 | 12,422 | 0.50 | 12,422 |
| 2007 | 271,716.78 | 251,338 | 249,019 | 22,698 | 1.50 | 15,132 |
| 2008 | 1,123,695.32 | 983,233 | 974,163 | 149,532 | 2.50 | 59,813 |
| 2009 | 1,757,289.93 | 1,449,764 | 1,436,390 | 320,900 | 3.50 | 91,686 |
| 2010 | 721,054.56 | 558,817 | 553,662 | 167,393 | 4.50 | 37,198 |
| 2011 | 1,345,843.59 | 975,737 | 966,736 | 379,108 | 5.50 | 68,929 |
| 2012 | 869,119.42 | 586,656 | 581,244 | 287,875 | 6.50 | 44,288 |
| 2013 | 290,391.62 | 181,495 | 179,821 | 110,571 | 7.50 | 14,743 |
| 2014 | 1,518,976.75 | 873,412 | 865,355 | 653,622 | 8.50 | 76,897 |
| 2015 | 1,961,505.76 | 1,029,791 | 1,020,291 | 941,215 | 9.50 | 99,075 |
| 2016 | 2,194,946.64 | 1,042,600 | 1,032,982 | 1,161,965 | 10.50 | 110,663 |
| 2017 | 707,281.82 | 300,595 | 297,822 | 409,460 | 11.50 | 35,605 |
| 2018 | 1,168,654.50 | 438,245 | 434,202 | 734,452 | 12.50 | 58,756 |
| 2019 | 947,922.85 | 308,075 | 305,233 | 642,690 | 13.50 | 47,607 |
| 2020 | 788,478.47 | 216,832 | 214,832 | 573,646 | 14.50 | 39,562 |
| 2021 | 822,271.24 | 185,011 | 183,305 | 638,966 | 15.50 | 41,224 |
| 2022 | 311,128.02 | 54,447 | 53,945 | 257,183 | 16.50 | 15,587 |
| 2023 | 212,455.28 | 26,557 | 26,312 | 186,143 | 17.50 | 10,637 |
| 2024 | 788,774.16 | 59,158 | 58,612 | 730,162 | 18.50 | 39,468 |
| 2025 | 408,915.00 | 10,223 | 10,128 | 398,787 | 19.50 | 20,451 |
| | 18,575,825.94 | 9,888,255 | 9,797,036 | 8,778,790 | | 939,743 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 9.3 5.06 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 344.1 LABORATORY EQUIPMENT - CONVENTIONAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 38-R3 | | | | | | |
| 1978 | 432.99 | 399 | 433 | | | |
| 1984 | 17,037.88 | 14,990 | 16,980 | 58 | 5.67 | 10 |
| 1985 | 49,959.45 | 43,300 | 49,049 | 910 | 6.23 | 146 |
| 1986 | 29,138.01 | 24,977 | 28,293 | 845 | 6.58 | 128 |
| 1987 | 64,368.84 | 54,520 | 61,758 | 2,611 | 6.95 | 376 |
| 1988 | 36,486.10 | 30,510 | 34,560 | 1,926 | 7.35 | 262 |
| 1989 | 7,857.51 | 6,482 | 7,343 | 515 | 7.75 | 66 |
| 1990 | 23,759.50 | 19,316 | 21,880 | 1,880 | 8.17 | 230 |
| 1991 | 33,293.29 | 26,535 | 30,058 | 3,235 | 8.79 | 368 |
| 1992 | 11,936.72 | 9,357 | 10,599 | 1,338 | 9.24 | 145 |
| 1993 | 40,313.55 | 31,049 | 35,171 | 5,143 | 9.70 | 530 |
| 1994 | 42,126.35 | 31,713 | 35,923 | 6,203 | 10.34 | 600 |
| 1995 | 3,979.41 | 2,937 | 3,327 | 652 | 10.82 | 60 |
| 1996 | 80,925.17 | 58,493 | 66,259 | 14,666 | 11.31 | 1,297 |
| 1997 | 11,624.10 | 8,183 | 9,269 | 2,355 | 11.98 | 197 |
| 1998 | 149,219.64 | 102,589 | 116,209 | 33,011 | 12.50 | 2,641 |
| 1999 | 43,894.17 | 29,313 | 33,205 | 10,689 | 13.18 | 811 |
| 2001 | 2,831.13 | 1,782 | 2,019 | 812 | 14.41 | 56 |
| 2002 | 37,616.69 | 22,894 | 25,933 | 11,684 | 15.11 | 773 |
| 2003 | 51,665.39 | 30,338 | 34,366 | 17,299 | 15.82 | 1,093 |
| 2004 | 13,918.54 | 7,900 | 8,949 | 4,970 | 16.38 | 303 |
| 2005 | 31,885.71 | 17,387 | 19,695 | 12,191 | 17.09 | 713 |
| 2006 | 54,412.13 | 28,436 | 32,211 | 22,201 | 17.81 | 1,247 |
| 2007 | 30,177.26 | 15,074 | 17,075 | 13,102 | 18.54 | 707 |
| 2008 | 79,175.65 | 37,688 | 42,691 | 36,485 | 19.26 | 1,894 |
| 2009 | 210,036.35 | 94,957 | 107,564 | 102,472 | 20.00 | 5,124 |
| 2012 | 11,961.81 | 4,522 | 5,122 | 6,840 | 22.21 | 308 |
| 2013 | 48,838.62 | 17,216 | 19,502 | 29,337 | 22.96 | 1,278 |
| 2014 | 3,942.21 | 1,288 | 1,459 | 2,483 | 23.71 | 105 |
| 2015 | 14,100.91 | 4,235 | 4,797 | 9,304 | 24.47 | 380 |
| 2016 | 10,381.16 | 2,840 | 3,217 | 7,164 | 25.22 | 284 |
| 2017 | 4,734.91 | 1,163 | 1,317 | 3,418 | 26.10 | 131 |
| 2020 | 11,367.90 | 1,844 | 2,089 | 9,279 | 28.40 | 327 |
| 2023 | 14,362.49 | 1,080 | 1,223 | 13,139 | 30.72 | 428 |
| 2024 | 16,236.75 | 740 | 839 | 15,398 | 31.39 | 491 |
| 2025 | 9,710.00 | 151 | 171 | 9,539 | 31.76 | 300 |
| | 1,303,708.29 | 786,198 | 890,555 | 413,153 | | 23,809 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.4 1.83

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 344.2 LABORATORY EQUIPMENT - ELECTRONIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 25-R2.5 | | | | | | |
| 1994 | 78,344.25 | 70,580 | 78,218 | 126 | 3.47 | 36 |
| 1995 | 186,592.55 | 166,739 | 184,782 | 1,811 | 3.63 | 499 |
| 1996 | 23,937.84 | 21,113 | 23,398 | 540 | 3.95 | 137 |
| 1997 | 205,831.88 | 178,909 | 198,269 | 7,563 | 4.29 | 1,763 |
| 1998 | 10,801.36 | 9,268 | 10,271 | 530 | 4.55 | 116 |
| 1999 | 127,268.77 | 107,593 | 119,236 | 8,033 | 4.85 | 1,656 |
| 2000 | 207,750.75 | 172,184 | 190,817 | 16,934 | 5.27 | 3,213 |
| 2001 | 45,636.11 | 37,120 | 41,137 | 4,499 | 5.62 | 801 |
| 2002 | 232,088.42 | 184,348 | 204,297 | 27,791 | 6.09 | 4,563 |
| 2003 | 48,002.25 | 37,154 | 41,175 | 6,827 | 6.57 | 1,039 |
| 2004 | 222,968.63 | 168,252 | 186,459 | 36,510 | 6.99 | 5,223 |
| 2005 | 117,822.99 | 86,223 | 95,553 | 22,270 | 7.51 | 2,965 |
| 2006 | 132,707.97 | 93,931 | 104,096 | 28,612 | 8.05 | 3,554 |
| 2007 | 122,889.75 | 83,885 | 92,962 | 29,928 | 8.60 | 3,480 |
| 2008 | 50,354.60 | 33,043 | 36,619 | 13,736 | 9.17 | 1,498 |
| 2009 | 57,752.08 | 36,303 | 40,231 | 17,521 | 9.75 | 1,797 |
| 2010 | 329,369.74 | 197,556 | 218,934 | 110,436 | 10.34 | 10,680 |
| 2011 | 72,314.18 | 41,205 | 45,664 | 26,650 | 10.95 | 2,434 |
| 2012 | 10,405.16 | 5,604 | 6,210 | 4,195 | 11.56 | 363 |
| 2013 | 64,013.80 | 32,404 | 35,911 | 28,103 | 12.19 | 2,305 |
| 2014 | 58,457.48 | 27,627 | 30,617 | 27,840 | 12.83 | 2,170 |
| 2015 | 342,366.86 | 149,888 | 166,108 | 176,259 | 13.48 | 13,076 |
| 2016 | 661,590.00 | 265,827 | 294,593 | 366,997 | 14.14 | 25,955 |
| 2017 | 274,342.65 | 100,025 | 110,849 | 163,494 | 14.81 | 11,039 |
| 2018 | 434,362.10 | 142,036 | 157,406 | 276,956 | 15.44 | 17,938 |
| 2019 | 320,684.23 | 92,133 | 102,103 | 218,581 | 16.12 | 13,560 |
| 2020 | 353,229.93 | 87,248 | 96,689 | 256,541 | 16.77 | 15,298 |
| 2021 | 98,029.21 | 20,155 | 22,336 | 75,693 | 17.38 | 4,355 |
| 2022 | 898,775.62 | 146,590 | 162,453 | 736,323 | 17.96 | 40,998 |
| 2023 | 699,368.65 | 83,225 | 92,231 | 607,138 | 18.51 | 32,801 |
| 2024 | 793,967.81 | 58,357 | 64,672 | 729,296 | 18.91 | 38,567 |
| 2025 | 475,790.00 | 12,418 | 13,761 | 462,029 | 18.66 | 24,760 |
| | 7,757,817.62 | 2,948,943 | 3,268,057 | 4,489,760 | | 288,639 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6 3.72

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 345 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 20-R2 | | | | | | |
| 2024 | 131,411.12 | 12,642 | 14,133 | 117,278 | 14.10 | 8,318 |
| | 131,411.12 | 12,642 | 14,133 | 117,278 | | 8,318 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 14.1 | 6.33 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 346 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| COMMUNICATION EQUIPMENT SURVIVOR CURVE.. 15-SQUARE | | | | | | |
| 2011 | 32,274.68 | 31,199 | 32,275 | | | |
| 2012 | 150,817.39 | 135,736 | 141,566 | 9,251 | 1.50 | 6,167 |
| 2013 | 50,187.61 | 41,823 | 43,619 | 6,568 | 2.50 | 2,627 |
| 2014 | 72,467.83 | 55,559 | 57,945 | 14,522 | 3.50 | 4,149 |
| 2015 | 108,330.41 | 75,831 | 79,088 | 29,242 | 4.50 | 6,498 |
| 2016 | 157,997.86 | 100,065 | 104,363 | 53,635 | 5.50 | 9,752 |
| 2017 | 545,298.19 | 309,004 | 322,276 | 223,022 | 6.50 | 34,311 |
| 2018 | 2,364,174.26 | 1,182,087 | 1,232,860 | 1,131,314 | 7.50 | 150,842 |
| 2019 | 1,249,910.48 | 541,624 | 564,888 | 685,023 | 8.50 | 80,591 |
| 2020 | 1,749,888.53 | 641,632 | 669,191 | 1,080,697 | 9.50 | 113,758 |
| 2021 | 453,608.24 | 136,082 | 141,927 | 311,681 | 10.50 | 29,684 |
| 2022 | 657,884.08 | 153,504 | 160,097 | 497,787 | 11.50 | 43,286 |
| 2023 | 265,823.26 | 44,305 | 46,208 | 219,615 | 12.50 | 17,569 |
| 2024 | 1,302,293.94 | 130,229 | 135,823 | 1,166,471 | 13.50 | 86,405 |
| 2025 | 891,000.00 | 29,697 | 30,973 | 860,027 | 14.50 | 59,312 |
| | 10,051,956.76 | 3,608,377 | 3,763,099 | 6,288,858 | | 644,951 |

SCADA EQUIPMENT
SURVIVOR CURVE.. 10-SQUARE

| | | | | | | |
|------|---------------|------------|------------|------------|------|-----------|
| 2016 | 2,487,138.28 | 2,362,781 | 2,072,923 | 414,215 | 0.50 | 414,215 |
| 2017 | 1,927,905.76 | 1,638,720 | 1,437,687 | 490,218 | 1.50 | 326,812 |
| 2018 | 1,858,360.93 | 1,393,771 | 1,222,788 | 635,573 | 2.50 | 254,229 |
| 2019 | 4,389,124.38 | 2,852,931 | 2,502,943 | 1,886,181 | 3.50 | 538,909 |
| 2020 | 5,415,856.11 | 2,978,721 | 2,613,302 | 2,802,555 | 4.50 | 622,790 |
| 2021 | 1,428,934.65 | 643,021 | 564,137 | 864,797 | 5.50 | 157,236 |
| 2022 | 332,029.54 | 116,210 | 101,954 | 230,076 | 6.50 | 35,396 |
| 2023 | 3,770,211.22 | 942,553 | 826,924 | 2,943,287 | 7.50 | 392,438 |
| 2024 | 5,209,175.76 | 781,376 | 685,519 | 4,523,656 | 8.50 | 532,195 |
| 2025 | 3,564,000.00 | 178,200 | 156,339 | 3,407,661 | 9.50 | 358,701 |
| | 30,382,736.63 | 13,888,284 | 12,184,516 | 18,198,220 | | 3,632,921 |
| | 40,434,693.39 | 17,496,661 | 15,947,615 | 24,487,078 | | 4,277,872 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.7 10.58

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 347 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 25-SQUARE | | | | | | |
| 2003 | 7,650.07 | 6,885 | 6,787 | 863 | 2.50 | 345 |
| 2004 | 427,374.47 | 367,542 | 362,304 | 65,070 | 3.50 | 18,591 |
| 2005 | 932,608.11 | 764,739 | 753,839 | 178,769 | 4.50 | 39,726 |
| 2006 | 338,789.32 | 264,256 | 260,490 | 78,299 | 5.50 | 14,236 |
| 2007 | 259,547.69 | 192,065 | 189,327 | 70,221 | 6.50 | 10,803 |
| 2008 | 10,815.94 | 7,571 | 7,463 | 3,353 | 7.50 | 447 |
| 2009 | 2,486.98 | 1,641 | 1,618 | 869 | 8.50 | 102 |
| 2010 | 24,981.30 | 15,488 | 15,267 | 9,714 | 9.50 | 1,023 |
| 2011 | 60,385.55 | 35,024 | 34,525 | 25,861 | 10.50 | 2,463 |
| 2012 | 6,731.91 | 3,635 | 3,583 | 3,149 | 11.50 | 274 |
| 2013 | 3,762.59 | 1,881 | 1,854 | 1,909 | 12.50 | 153 |
| 2014 | 3,201.93 | 1,473 | 1,452 | 1,750 | 13.50 | 130 |
| 2015 | 13,461.20 | 5,654 | 5,573 | 7,888 | 14.50 | 544 |
| 2016 | 16,251.30 | 6,175 | 6,087 | 10,164 | 15.50 | 656 |
| 2017 | 150,147.30 | 51,050 | 50,323 | 99,824 | 16.50 | 6,050 |
| 2018 | 1,931.25 | 579 | 571 | 1,360 | 17.50 | 78 |
| 2021 | 14,521.88 | 2,614 | 2,577 | 11,945 | 20.50 | 583 |
| 2023 | 221,518.70 | 22,152 | 21,836 | 199,683 | 22.50 | 8,875 |
| 2024 | 186,190.89 | 11,171 | 11,012 | 175,179 | 23.50 | 7,454 |
| 2025 | 100,000.00 | 2,000 | 1,971 | 98,029 | 24.50 | 4,001 |
| | 2,782,358.38 | 1,763,595 | 1,738,459 | 1,043,899 | | 116,534 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 9.0 4.19 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

ACCOUNT 348 OTHER INTANGIBLE PLANT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 25-SQUARE | | | | | | |
| 2011 | 39,497.10 | 22,908 | 22,124 | 17,373 | 10.50 | 1,655 |
| 2024 | 10,000.00 | 600 | 579 | 9,421 | 23.50 | 401 |
| 2025 | 10,000.00 | 200 | 193 | 9,807 | 24.50 | 400 |
| | 59,497.10 | 23,708 | 22,896 | 36,601 | | 2,456 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 14.9 4.13 |

**CUSTOMERS' ADVANCES AND
CONTRIBUTIONS IN AID OF CONSTRUCTION**

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 304.2 POWER AND PUMPING STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R3 | | | | | | |
| 1970 | 4,550.00 | 4,015 | 4,550 | | | |
| 1980 | 3,182.00 | 2,548 | 3,009 | 173 | 11.32 | 15 |
| 1986 | 305,819.57 | 223,493 | 263,908 | 41,912 | 14.55 | 2,881 |
| 1992 | 51,500.00 | 33,300 | 39,322 | 12,178 | 18.31 | 665 |
| 2008 | 44,251.38 | 16,497 | 19,480 | 24,772 | 29.45 | 841 |
| | 409,302.95 | 279,853 | 330,269 | 79,034 | | 4,402 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | 18.0 | 1.08 |

AQUA PENNSYLVANIA, INC.
 WATER BASE OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 304.3 PURIFICATION BUILDINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-S0 | | | | | | |
| 1998 | 79,623.76 | 41,818 | 35,577 | 44,047 | 24.86 | 1,772 |
| 2022 | 35,750.00 | 3,668 | 3,121 | 32,629 | 30.63 | 1,065 |
| 2023 | 3,273,283.02 | 247,133 | 210,249 | 3,063,034 | 30.61 | 100,066 |
| | 3,388,656.78 | 292,619 | 248,947 | 3,139,710 | | 102,903 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 30.5 3.04 |

AQUA PENNSYLVANIA, INC.
 WATER BASE OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 304.63 MISCELLANEOUS STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-S1.5 | | | | | | |
| 2012 | 11,059.91 | 3,747 | 3,584 | 7,476 | 26.34 | 284 |
| 2015 | 69,395.00 | 18,723 | 17,909 | 51,486 | 28.41 | 1,812 |
| 2017 | 95,000.00 | 20,995 | 20,081 | 74,919 | 29.96 | 2,501 |
| | 175,454.91 | 43,465 | 41,574 | 133,880 | | 4,597 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 29.1 2.62 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 307 WELLS AND SPRINGS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R2.5 | | | | | | |
| 1965 | 1,385.14 | 1,232 | 1,380 | 5 | 7.52 | 1 |
| 1970 | 8,080.00 | 6,950 | 7,786 | 294 | 9.02 | 33 |
| 1972 | 5,443.93 | 4,602 | 5,155 | 289 | 9.79 | 30 |
| 1974 | 8,053.15 | 6,719 | 7,527 | 526 | 10.23 | 51 |
| 1980 | 1,752.00 | 1,363 | 1,527 | 225 | 12.98 | 17 |
| 1985 | 22,929.97 | 16,624 | 18,623 | 4,307 | 15.36 | 280 |
| 1986 | 1,502.45 | 1,074 | 1,203 | 299 | 15.75 | 19 |
| 1987 | 3,004.89 | 2,106 | 2,359 | 646 | 16.45 | 39 |
| 1988 | 85,438.20 | 58,952 | 66,041 | 19,397 | 16.85 | 1,151 |
| 1989 | 200,576.54 | 135,429 | 151,715 | 48,862 | 17.56 | 2,783 |
| 1990 | 73,619.85 | 48,869 | 54,746 | 18,874 | 17.98 | 1,050 |
| 1991 | 224,844.39 | 145,834 | 163,371 | 61,473 | 18.69 | 3,289 |
| 1992 | 36,809.93 | 23,430 | 26,248 | 10,562 | 19.13 | 552 |
| 1993 | 41,230.00 | 25,596 | 28,674 | 12,556 | 19.85 | 633 |
| 1995 | 13,800.00 | 8,165 | 9,147 | 4,653 | 21.05 | 221 |
| 1998 | 13,705.00 | 7,499 | 8,401 | 5,304 | 22.75 | 233 |
| 1999 | 22,197.44 | 11,765 | 13,180 | 9,017 | 23.50 | 384 |
| 2001 | 11,773.00 | 5,856 | 6,560 | 5,213 | 24.76 | 211 |
| 2002 | 256,438.00 | 123,552 | 138,410 | 118,028 | 25.28 | 4,669 |
| 2007 | 300.00 | 118 | 132 | 168 | 28.67 | 6 |
| 2008 | 95,597.33 | 35,801 | 40,106 | 55,491 | 29.23 | 1,898 |
| 2012 | 434,622.75 | 129,083 | 144,606 | 290,017 | 31.95 | 9,077 |
| 2013 | 220,194.81 | 61,104 | 68,452 | 151,743 | 32.55 | 4,662 |
| 2017 | 439,317.88 | 85,491 | 95,772 | 343,546 | 35.17 | 9,768 |
| 2018 | 160,000.00 | 27,840 | 31,188 | 128,812 | 35.60 | 3,618 |
| 2019 | 363,194.02 | 55,242 | 61,885 | 301,309 | 36.24 | 8,314 |
| | 2,745,810.67 | 1,030,296 | 1,154,194 | 1,591,617 | | 52,989 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.0 1.93

AQUA PENNSYLVANIA, INC.
 WATER BASE OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 310.4 OTHER POWER PRODUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 40-R1.5 | | | | | | |
| 2012 | 1,500,000.00 | 544,800 | 819,829 | 680,171 | 23.67 | 28,736 |
| | 1,500,000.00 | 544,800 | 819,829 | 680,171 | | 28,736 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 23.7 1.92 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 311 ELECTRIC PUMPING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 36-S2.5 | | | | | | |
| 1965 | 1,577.41 | 1,527 | 1,574 | 3 | 2.00 | 2 |
| 1970 | 11,500.00 | 10,914 | 11,252 | 248 | 2.98 | 83 |
| 1973 | 317.09 | 298 | 307 | 10 | 3.36 | 3 |
| 1980 | 3,063.00 | 2,773 | 2,859 | 204 | 4.75 | 43 |
| 1983 | 10,081.00 | 8,912 | 9,188 | 893 | 5.58 | 160 |
| 1986 | 185,300.39 | 159,562 | 164,503 | 20,797 | 6.37 | 3,265 |
| 1997 | 225,916.00 | 166,116 | 171,260 | 54,656 | 10.26 | 5,327 |
| 1998 | 68,953.00 | 49,681 | 51,220 | 17,733 | 10.67 | 1,662 |
| 2000 | 39,745.00 | 27,265 | 28,109 | 11,636 | 11.67 | 997 |
| 2001 | 161,003.00 | 107,292 | 110,615 | 50,388 | 12.26 | 4,110 |
| 2002 | 94,381.00 | 60,989 | 62,878 | 31,503 | 12.87 | 2,448 |
| 2003 | 407,578.60 | 255,878 | 263,802 | 143,777 | 13.34 | 10,778 |
| 2007 | 522,440.77 | 280,289 | 288,969 | 233,472 | 15.98 | 14,610 |
| 2009 | 87,950.00 | 42,665 | 43,986 | 43,964 | 17.51 | 2,511 |
| 2012 | 2,719.75 | 1,101 | 1,135 | 1,585 | 19.83 | 80 |
| | 1,822,526.01 | 1,175,262 | 1,211,657 | 610,869 | | 46,079 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.3 2.53

AQUA PENNSYLVANIA, INC.
 WATER BASE OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 320.2 PURIFICATION SYSTEM - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 52-R2.5 | | | | | | |
| 1970 | 18,915.00 | 16,063 | 14,118 | 4,797 | 9.86 | 487 |
| 1986 | 27,693.81 | 19,253 | 16,921 | 10,773 | 17.32 | 622 |
| 2023 | 9,675,298.66 | 575,680 | 505,965 | 9,169,333 | 39.52 | 232,018 |
| | 9,721,907.47 | 610,996 | 537,004 | 9,184,903 | | 233,127 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 39.4 2.40 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 330 DISTRIBUTION RESERVOIRS AND STANDPIPES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-S1 | | | | | | |
| 1970 | 2,961.54 | 2,038 | 2,644 | 318 | 25.15 | 13 |
| 1973 | 27,633.00 | 18,426 | 23,905 | 3,728 | 26.24 | 142 |
| 1974 | 2,997.38 | 1,976 | 2,564 | 433 | 26.62 | 16 |
| 1975 | 13,950.21 | 9,087 | 11,789 | 2,161 | 27.02 | 80 |
| 1976 | 10,907.76 | 7,019 | 9,106 | 1,802 | 27.42 | 66 |
| 1977 | 8,766.02 | 5,570 | 7,226 | 1,540 | 27.83 | 55 |
| 1978 | 8,331.06 | 5,224 | 6,777 | 1,554 | 28.26 | 55 |
| 1979 | 3,583.34 | 2,216 | 2,875 | 708 | 28.69 | 25 |
| 1989 | 417,241.00 | 220,804 | 286,460 | 130,781 | 32.47 | 4,028 |
| 1992 | 249,888.45 | 123,895 | 160,735 | 89,153 | 34.07 | 2,617 |
| 1995 | 13,850.00 | 6,421 | 8,330 | 5,520 | 35.29 | 156 |
| 1997 | 171,649.00 | 75,337 | 97,738 | 73,911 | 36.44 | 2,028 |
| 1998 | 98,472.00 | 42,244 | 54,805 | 43,667 | 36.60 | 1,193 |
| 1999 | 195,000.00 | 81,120 | 105,241 | 89,759 | 37.20 | 2,413 |
| 2000 | 95,242.00 | 38,373 | 49,783 | 45,459 | 37.79 | 1,203 |
| 2001 | 202,998.00 | 79,088 | 102,605 | 100,393 | 38.39 | 2,615 |
| 2003 | 305,339.50 | 111,296 | 144,390 | 160,950 | 39.23 | 4,103 |
| 2005 | 545,027.77 | 183,238 | 237,724 | 307,304 | 40.48 | 7,592 |
| 2008 | 26,838.87 | 7,891 | 10,237 | 16,602 | 42.02 | 395 |
| 2012 | 419,729.21 | 98,049 | 127,204 | 292,525 | 44.30 | 6,603 |
| 2019 | 100,774.32 | 11,730 | 15,218 | 85,557 | 49.36 | 1,733 |
| | 2,921,180.43 | 1,131,042 | 1,467,356 | 1,453,825 | | 37,131 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.2 1.27

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.01 MAINS AND ACCESSORIES - CAST IRON - 4 INCH AND UNDER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-L1.5 | | | | | | |
| 1914 | 3,500.00 | 3,278 | 2,985 | 515 | 7.55 | 68 |
| 1916 | 2,062.00 | 1,919 | 1,747 | 315 | 8.14 | 39 |
| 1925 | 3,440.00 | 3,146 | 2,864 | 576 | 9.38 | 61 |
| 1926 | 3,231.00 | 2,958 | 2,693 | 538 | 9.20 | 58 |
| 1955 | 412.20 | 343 | 312 | 100 | 14.25 | 7 |
| 1958 | 118.50 | 97 | 88 | 30 | 15.14 | 2 |
| 1960 | 495.00 | 402 | 366 | 129 | 15.15 | 9 |
| 1961 | 1,050.00 | 847 | 771 | 279 | 15.50 | 18 |
| 1963 | 3,045.00 | 2,417 | 2,201 | 844 | 16.24 | 52 |
| 1965 | 300.00 | 236 | 215 | 85 | 16.42 | 5 |
| 1966 | 709.00 | 557 | 507 | 202 | 16.26 | 12 |
| 1967 | 521.50 | 406 | 370 | 152 | 16.69 | 9 |
| 1983 | 2,195.00 | 1,511 | 1,376 | 819 | 19.23 | 43 |
| 1984 | 141.00 | 96 | 87 | 54 | 19.48 | 3 |
| 1988 | 3,114.96 | 2,033 | 1,851 | 1,264 | 19.97 | 63 |
| 1997 | 1,502.45 | 848 | 772 | 730 | 22.01 | 33 |
| 2005 | 9,152.80 | 4,146 | 3,775 | 5,378 | 24.75 | 217 |
| 2008 | 42,284.00 | 17,019 | 15,496 | 26,788 | 25.98 | 1,031 |
| 2012 | 24,204.80 | 7,876 | 7,171 | 17,034 | 27.99 | 609 |
| 2013 | 3,534.81 | 1,078 | 982 | 2,553 | 28.48 | 90 |
| 2014 | 1,058.45 | 301 | 274 | 784 | 28.99 | 27 |
| 2016 | 571.93 | 137 | 125 | 447 | 30.02 | 15 |
| 2017 | 6,952.62 | 1,513 | 1,378 | 5,575 | 30.56 | 182 |
| 2018 | 96,707.35 | 18,781 | 17,100 | 79,607 | 31.11 | 2,559 |
| 2019 | 126,936.04 | 21,617 | 19,682 | 107,254 | 31.67 | 3,387 |
| 2020 | 250,894.21 | 36,580 | 33,305 | 217,589 | 32.23 | 6,751 |
| 2021 | 39,216.60 | 4,730 | 4,307 | 34,910 | 32.81 | 1,064 |
| 2022 | 63,815.86 | 6,050 | 5,508 | 58,308 | 33.40 | 1,746 |
| 2023 | 207,518.98 | 14,277 | 12,999 | 194,520 | 33.86 | 5,745 |
| 2024 | 79,300.00 | 3,315 | 3,018 | 76,282 | 34.34 | 2,221 |
| | 977,986.06 | 158,514 | 144,325 | 833,661 | | 26,126 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.9 2.67

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON- 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-S2.5 | | | | | | |
| 1919 | 3,453.00 | 3,310 | 2,852 | 601 | 4.61 | 130 |
| 1924 | 400.00 | 382 | 329 | 71 | 4.88 | 15 |
| 1925 | 19,008.14 | 18,149 | 15,635 | 3,373 | 4.76 | 709 |
| 1926 | 41,728.74 | 39,442 | 33,979 | 7,750 | 5.77 | 1,343 |
| 1927 | 17,861.02 | 16,889 | 14,550 | 3,311 | 5.67 | 584 |
| 1928 | 31,976.50 | 30,243 | 26,054 | 5,922 | 5.59 | 1,059 |
| 1929 | 29,433.23 | 27,835 | 23,980 | 5,453 | 5.54 | 984 |
| 1930 | 29,513.58 | 27,622 | 23,796 | 5,718 | 6.54 | 874 |
| 1931 | 23,616.70 | 22,096 | 19,035 | 4,582 | 6.51 | 704 |
| 1932 | 2,700.74 | 2,525 | 2,175 | 526 | 6.50 | 81 |
| 1933 | 2,747.77 | 2,567 | 2,211 | 537 | 6.51 | 82 |
| 1934 | 5,550.85 | 5,181 | 4,463 | 1,088 | 6.54 | 166 |
| 1935 | 4,959.56 | 4,578 | 3,944 | 1,016 | 7.54 | 135 |
| 1936 | 12,865.59 | 11,860 | 10,217 | 2,649 | 7.59 | 349 |
| 1937 | 15,242.07 | 14,029 | 12,086 | 3,156 | 7.65 | 413 |
| 1938 | 26,858.49 | 24,678 | 21,260 | 5,598 | 7.73 | 724 |
| 1939 | 8,477.61 | 7,773 | 6,696 | 1,782 | 7.84 | 227 |
| 1940 | 11,469.72 | 10,492 | 9,039 | 2,431 | 7.96 | 305 |
| 1941 | 6,533.93 | 5,963 | 5,137 | 1,397 | 8.09 | 173 |
| 1942 | 3,826.82 | 3,483 | 3,001 | 826 | 8.24 | 100 |
| 1943 | 1,211.05 | 1,099 | 947 | 264 | 8.41 | 31 |
| 1944 | 5,672.60 | 5,131 | 4,420 | 1,253 | 8.59 | 146 |
| 1945 | 14,195.24 | 12,798 | 11,025 | 3,170 | 8.79 | 361 |
| 1946 | 49,551.03 | 44,120 | 38,009 | 11,542 | 9.79 | 1,179 |
| 1947 | 122,169.57 | 108,364 | 93,354 | 28,816 | 10.00 | 2,882 |
| 1948 | 199,662.93 | 176,402 | 151,968 | 47,695 | 10.22 | 4,667 |
| 1949 | 184,961.47 | 162,729 | 140,189 | 44,772 | 10.45 | 4,284 |
| 1950 | 514,661.88 | 450,741 | 388,309 | 126,353 | 10.71 | 11,798 |
| 1951 | 361,589.32 | 315,161 | 271,508 | 90,081 | 10.97 | 8,212 |
| 1952 | 365,701.24 | 319,842 | 275,540 | 90,161 | 10.54 | 8,554 |
| 1953 | 575,661.94 | 500,826 | 431,456 | 144,206 | 10.83 | 13,315 |
| 1954 | 536,161.66 | 463,887 | 399,634 | 136,528 | 11.14 | 12,256 |
| 1955 | 489,978.52 | 421,431 | 363,058 | 126,921 | 11.47 | 11,065 |
| 1956 | 337,597.77 | 288,579 | 248,608 | 88,990 | 11.80 | 7,542 |
| 1957 | 272,245.75 | 231,246 | 199,216 | 73,030 | 12.15 | 6,011 |
| 1958 | 238,496.25 | 201,243 | 173,369 | 65,127 | 12.50 | 5,210 |
| 1959 | 265,310.69 | 222,304 | 191,513 | 73,798 | 12.87 | 5,734 |
| 1960 | 227,925.48 | 189,588 | 163,328 | 64,597 | 13.24 | 4,879 |
| 1961 | 206,438.91 | 170,436 | 146,829 | 59,610 | 13.62 | 4,377 |
| 1962 | 135,611.09 | 111,093 | 95,705 | 39,906 | 14.02 | 2,846 |
| 1963 | 150,672.06 | 122,421 | 105,464 | 45,208 | 14.42 | 3,135 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON- 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-S2.5 | | | | | | |
| 1964 | 242,000.67 | 196,456 | 169,245 | 72,756 | 14.26 | 5,102 |
| 1965 | 165,727.40 | 133,344 | 114,874 | 50,853 | 14.69 | 3,462 |
| 1966 | 156,512.36 | 124,787 | 107,503 | 49,009 | 15.13 | 3,239 |
| 1967 | 179,807.34 | 142,012 | 122,342 | 57,465 | 15.57 | 3,691 |
| 1968 | 219,197.90 | 171,413 | 147,670 | 71,528 | 16.03 | 4,462 |
| 1969 | 141,913.83 | 109,841 | 94,627 | 47,287 | 16.50 | 2,866 |
| 1970 | 288,158.27 | 220,700 | 190,131 | 98,027 | 16.96 | 5,780 |
| 1971 | 196,679.03 | 150,066 | 129,280 | 67,399 | 16.93 | 3,981 |
| 1972 | 493,415.11 | 372,232 | 320,674 | 172,741 | 17.42 | 9,916 |
| 1973 | 326,411.86 | 243,340 | 209,635 | 116,777 | 17.92 | 6,517 |
| 1974 | 413,368.41 | 304,404 | 262,241 | 151,127 | 18.43 | 8,200 |
| 1975 | 475,246.06 | 345,599 | 297,730 | 177,516 | 18.94 | 9,373 |
| 1976 | 373,657.74 | 268,212 | 231,062 | 142,596 | 19.46 | 7,328 |
| 1977 | 162,660.93 | 115,180 | 99,226 | 63,435 | 19.99 | 3,173 |
| 1978 | 1,268,300.64 | 885,528 | 762,873 | 505,428 | 20.53 | 24,619 |
| 1979 | 690,767.83 | 475,386 | 409,540 | 281,228 | 21.07 | 13,347 |
| 1980 | 603,831.10 | 409,397 | 352,691 | 251,140 | 21.61 | 11,621 |
| 1981 | 525,304.74 | 350,641 | 302,074 | 223,231 | 22.17 | 10,069 |
| 1982 | 464,648.53 | 305,181 | 262,910 | 201,739 | 22.73 | 8,875 |
| 1983 | 856,627.14 | 553,381 | 476,732 | 379,895 | 23.29 | 16,312 |
| 1984 | 1,371,696.24 | 871,027 | 750,381 | 621,315 | 23.86 | 26,040 |
| 1985 | 438,954.10 | 273,776 | 235,855 | 203,099 | 24.44 | 8,310 |
| 1986 | 1,667,105.01 | 1,020,602 | 879,238 | 787,867 | 25.02 | 31,489 |
| 1987 | 1,671,531.42 | 1,003,922 | 864,868 | 806,663 | 25.60 | 31,510 |
| 1988 | 1,558,391.72 | 917,581 | 790,486 | 767,906 | 26.19 | 29,321 |
| 1989 | 1,737,574.28 | 1,002,059 | 863,263 | 874,311 | 26.79 | 32,636 |
| 1990 | 2,903,810.89 | 1,638,911 | 1,411,904 | 1,491,907 | 27.40 | 54,449 |
| 1991 | 2,381,595.28 | 1,314,641 | 1,132,549 | 1,249,046 | 28.00 | 44,609 |
| 1992 | 2,752,809.10 | 1,475,506 | 1,271,133 | 1,481,676 | 29.00 | 51,092 |
| 1993 | 1,434,409.26 | 750,483 | 646,533 | 787,876 | 29.61 | 26,608 |
| 1994 | 970,546.15 | 495,270 | 426,670 | 543,876 | 30.23 | 17,991 |
| 1995 | 566,508.95 | 281,668 | 242,654 | 323,855 | 30.85 | 10,498 |
| 1996 | 824,210.78 | 396,281 | 341,392 | 482,819 | 31.85 | 15,159 |
| 1997 | 1,729,766.09 | 808,493 | 696,508 | 1,033,258 | 32.48 | 31,812 |
| 1998 | 5,587,889.95 | 2,520,138 | 2,171,072 | 3,416,818 | 33.48 | 102,055 |
| 1999 | 1,703,305.07 | 744,685 | 641,538 | 1,061,767 | 34.11 | 31,128 |
| 2000 | 2,341,046.79 | 990,965 | 853,706 | 1,487,341 | 34.74 | 42,814 |
| 2001 | 2,793,201.17 | 1,135,995 | 978,648 | 1,814,553 | 35.74 | 50,771 |
| 2002 | 10,068,162.90 | 3,927,590 | 3,383,577 | 6,684,586 | 36.74 | 181,943 |
| 2003 | 8,305,681.65 | 3,121,275 | 2,688,945 | 5,616,737 | 37.38 | 150,260 |
| 2004 | 1,717,639.49 | 616,633 | 531,223 | 1,186,416 | 38.38 | 30,912 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.02 MAINS AND ACCESSORIES - CAST IRON- 6, 8 AND 10 INCH

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-S2.5 | | | | | | |
| 2005 | 2,197,535.56 | 756,831 | 652,002 | 1,545,534 | 39.02 | 39,609 |
| 2006 | 3,486,602.62 | 1,142,211 | 984,003 | 2,502,600 | 40.02 | 62,534 |
| 2007 | 8,580,706.77 | 2,666,884 | 2,297,492 | 6,283,215 | 41.02 | 153,174 |
| 2008 | 720,722.83 | 211,893 | 182,544 | 538,179 | 42.02 | 12,808 |
| 2009 | 280,573.39 | 78,224 | 67,389 | 213,184 | 42.67 | 4,996 |
| 2010 | 2,404,610.56 | 630,008 | 542,745 | 1,861,866 | 43.67 | 42,635 |
| 2011 | 5,145,232.52 | 1,260,582 | 1,085,978 | 4,059,255 | 44.67 | 90,872 |
| 2012 | 9,370,718.03 | 2,138,398 | 1,842,207 | 7,528,511 | 45.67 | 164,846 |
| 2013 | 4,482,394.50 | 946,682 | 815,557 | 3,666,838 | 46.67 | 78,569 |
| 2014 | 6,297,091.56 | 1,224,155 | 1,054,597 | 5,242,495 | 47.67 | 109,975 |
| 2015 | 9,352,726.78 | 1,669,462 | 1,438,224 | 7,914,503 | 48.32 | 163,794 |
| 2016 | 7,084,751.64 | 1,144,187 | 985,705 | 6,099,047 | 49.32 | 123,663 |
| 2017 | 8,461,721.37 | 1,222,719 | 1,053,359 | 7,408,362 | 50.32 | 147,225 |
| 2018 | 7,008,446.85 | 893,577 | 769,807 | 6,238,640 | 51.32 | 121,564 |
| 2019 | 6,593,177.80 | 728,546 | 627,635 | 5,965,543 | 52.32 | 114,020 |
| 2020 | 7,259,755.76 | 678,787 | 584,768 | 6,674,988 | 53.32 | 125,187 |
| 2021 | 2,077,991.46 | 158,966 | 136,948 | 1,941,043 | 54.32 | 35,733 |
| 2022 | 281,232.90 | 16,733 | 14,415 | 266,818 | 55.32 | 4,823 |
| 2023 | 4,551,696.60 | 193,447 | 166,652 | 4,385,045 | 56.32 | 77,859 |
| 2024 | 4,148,000.00 | 105,774 | 91,123 | 4,056,877 | 57.32 | 70,776 |
| | 168,109,463.19 | 53,851,205 | 46,392,241 | 121,717,222 | | 3,035,643 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 40.1 1.81 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.03 MAINS AND ACCESSORIES - CAST IRON- 12 INCH AND OVER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 95-S3 | | | | | | |
| 1967 | 25,168.00 | 15,755 | 13,542 | 11,626 | 34.95 | 333 |
| 1972 | 44,122.00 | 25,732 | 22,118 | 22,004 | 38.24 | 575 |
| 1973 | 71,445.00 | 40,881 | 35,140 | 36,305 | 39.25 | 925 |
| 1977 | 2,101.00 | 1,121 | 964 | 1,137 | 42.41 | 27 |
| 1980 | 6,862.00 | 3,465 | 2,978 | 3,884 | 44.59 | 87 |
| 1988 | 5,000.00 | 2,100 | 1,805 | 3,195 | 51.79 | 62 |
| 1989 | 1,255,450.91 | 513,228 | 441,150 | 814,301 | 52.79 | 15,425 |
| 1990 | 1,538.00 | 612 | 526 | 1,012 | 53.79 | 19 |
| 1994 | 39,986.12 | 14,235 | 12,236 | 27,750 | 56.99 | 487 |
| 1995 | 8,709.00 | 3,001 | 2,580 | 6,129 | 58.00 | 106 |
| 2003 | 664,045.89 | 168,800 | 145,093 | 518,953 | 66.00 | 7,863 |
| 2004 | 562,198.26 | 136,614 | 117,428 | 444,770 | 66.99 | 6,639 |
| 2005 | 977,790.33 | 226,456 | 194,652 | 783,138 | 68.00 | 11,517 |
| 2007 | 559,029.59 | 116,837 | 100,428 | 458,602 | 70.00 | 6,551 |
| 2008 | 273,813.19 | 54,160 | 46,554 | 227,259 | 70.99 | 3,201 |
| 2009 | 640,894.14 | 119,463 | 102,685 | 538,209 | 72.00 | 7,475 |
| 2010 | 69,851.74 | 12,238 | 10,519 | 59,333 | 72.99 | 813 |
| 2011 | 375,320.44 | 61,477 | 52,843 | 322,477 | 74.00 | 4,358 |
| 2012 | 3,035,349.27 | 463,194 | 398,143 | 2,637,206 | 74.99 | 35,167 |
| 2013 | 912,518.91 | 128,848 | 110,752 | 801,767 | 76.00 | 10,550 |
| 2014 | 884,283.36 | 114,957 | 98,812 | 785,471 | 76.99 | 10,202 |
| 2015 | 702,647.85 | 83,334 | 71,631 | 631,017 | 78.00 | 8,090 |
| 2016 | 596,793.04 | 64,096 | 55,094 | 541,699 | 78.99 | 6,858 |
| 2017 | 764,383.84 | 73,381 | 63,075 | 701,309 | 80.00 | 8,766 |
| 2018 | 205,616.41 | 17,436 | 14,987 | 190,629 | 80.99 | 2,354 |
| 2019 | 3,035,927.89 | 222,837 | 191,542 | 2,844,386 | 82.00 | 34,688 |
| 2020 | 1,841,737.45 | 114,556 | 98,468 | 1,743,269 | 82.99 | 21,006 |
| 2021 | 277,558.97 | 14,100 | 12,120 | 265,439 | 84.00 | 3,160 |
| 2022 | 233,265.66 | 9,237 | 7,940 | 225,326 | 84.99 | 2,651 |
| 2023 | 1,958,340.32 | 55,225 | 47,469 | 1,910,871 | 86.00 | 22,219 |
| 2024 | 1,525,000.00 | 25,925 | 22,284 | 1,502,716 | 86.99 | 17,275 |
| | 21,556,748.58 | 2,903,301 | 2,495,558 | 19,061,191 | | 249,449 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 76.4 1.16

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.04 MAINS AND ACCESSORIES - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R3 | | | | | | |
| 2023 | 8,899.45 | 343 | 344 | 8,555 | 62.44 | 137 |
| 2024 | 24,400.00 | 571 | 573 | 23,827 | 62.60 | 381 |
| | 33,299.45 | 914 | 917 | 32,382 | | 518 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 62.5 1.56 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.06 MAINS AND ACCESSORIES - VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 90-R3 | | | | | | |
| 1972 | 1,795.00 | 1,056 | 928 | 867 | 37.41 | 23 |
| 1973 | 10,018.00 | 5,838 | 5,132 | 4,886 | 37.59 | 130 |
| 1974 | 9,510.00 | 5,436 | 4,779 | 4,731 | 38.59 | 123 |
| 1980 | 2,534.00 | 1,303 | 1,145 | 1,389 | 42.99 | 32 |
| 1981 | 14,594.00 | 7,404 | 6,509 | 8,085 | 43.22 | 187 |
| 1982 | 1,350.00 | 669 | 588 | 762 | 44.22 | 17 |
| 1987 | 380.33 | 170 | 149 | 231 | 47.71 | 5 |
| 1988 | 613.60 | 267 | 235 | 379 | 48.71 | 8 |
| 1999 | 68,568.76 | 21,805 | 19,169 | 49,400 | 56.83 | 869 |
| 2003 | 24,150.33 | 6,574 | 5,779 | 18,371 | 60.15 | 305 |
| 2004 | 15,965.66 | 4,188 | 3,682 | 12,284 | 60.47 | 203 |
| 2005 | 7,906.10 | 1,977 | 1,738 | 6,168 | 61.47 | 100 |
| 2006 | 14,515.17 | 3,453 | 3,036 | 11,479 | 62.47 | 184 |
| 2011 | 32,737.12 | 5,886 | 5,175 | 27,562 | 66.15 | 417 |
| 2012 | 694,400.64 | 116,243 | 102,192 | 592,209 | 67.15 | 8,819 |
| 2013 | 488,668.22 | 76,330 | 67,104 | 421,564 | 67.50 | 6,245 |
| 2014 | 355,085.13 | 51,061 | 44,889 | 310,196 | 68.50 | 4,528 |
| 2015 | 269,038.58 | 35,298 | 31,031 | 238,008 | 69.50 | 3,425 |
| 2016 | 417,989.19 | 50,033 | 43,985 | 374,004 | 69.87 | 5,353 |
| 2017 | 703,800.00 | 75,377 | 66,266 | 637,534 | 70.87 | 8,996 |
| 2018 | 361,933.03 | 34,203 | 30,069 | 331,864 | 71.87 | 4,618 |
| 2019 | 1,215,860.46 | 100,430 | 88,291 | 1,127,569 | 72.24 | 15,609 |
| 2020 | 1,427,640.18 | 99,649 | 87,604 | 1,340,036 | 73.24 | 18,297 |
| 2021 | 383,526.60 | 22,091 | 19,421 | 364,106 | 73.62 | 4,946 |
| 2023 | 826,997.54 | 26,629 | 23,410 | 803,588 | 75.02 | 10,712 |
| 2024 | 183,000.00 | 3,568 | 3,136 | 179,864 | 75.42 | 2,385 |
| | 7,532,577.64 | 756,938 | 665,442 | 6,867,136 | | 96,536 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 71.1 1.28

AQUA PENNSYLVANIA, INC.
 WATER BASE OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.11 MAINS AND ACCESSORIES - ASBESTOS CEMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-S5 | | | | | | |
| 1963 | 74,569.11 | 72,243 | 65,678 | 8,891 | 2.01 | 4,423 |
| 1964 | 87,665.54 | 85,185 | 77,444 | 10,222 | 1.79 | 5,711 |
| 1965 | 124,152.32 | 120,179 | 109,258 | 14,894 | 2.00 | 7,447 |
| 1966 | 42,990.73 | 41,439 | 37,673 | 5,318 | 2.23 | 2,385 |
| 1967 | 68,853.41 | 66,058 | 60,055 | 8,798 | 2.48 | 3,548 |
| 1968 | 82,283.97 | 78,540 | 71,403 | 10,881 | 2.74 | 3,971 |
| 1969 | 93,921.85 | 89,677 | 81,528 | 12,394 | 2.67 | 4,642 |
| 1970 | 118,926.88 | 112,862 | 102,606 | 16,321 | 2.98 | 5,477 |
| 1971 | 32,479.34 | 30,622 | 27,839 | 4,640 | 3.31 | 1,402 |
| 1972 | 104,170.48 | 98,087 | 89,174 | 14,996 | 3.32 | 4,517 |
| 1973 | 161,498.80 | 150,921 | 137,206 | 24,293 | 3.68 | 6,601 |
| 1974 | 227,030.27 | 210,457 | 191,332 | 35,698 | 4.06 | 8,793 |
| 1975 | 131,589.42 | 120,944 | 109,953 | 21,636 | 4.45 | 4,862 |
| 1976 | 160,859.58 | 147,315 | 133,928 | 26,932 | 4.55 | 5,919 |
| 1977 | 128,838.26 | 116,856 | 106,237 | 22,601 | 4.97 | 4,547 |
| 1978 | 246,981.94 | 221,740 | 201,590 | 45,392 | 5.41 | 8,390 |
| 1979 | 337,290.93 | 299,582 | 272,358 | 64,933 | 5.85 | 11,100 |
| 1980 | 246,979.93 | 216,898 | 197,188 | 49,792 | 6.31 | 7,891 |
| 1981 | 133,656.06 | 115,385 | 104,900 | 28,756 | 7.05 | 4,079 |
| 1982 | 202,246.72 | 172,436 | 156,766 | 45,481 | 7.52 | 6,048 |
| 1983 | 314,122.03 | 262,983 | 239,085 | 75,037 | 8.26 | 9,084 |
| 1984 | 297,917.09 | 244,798 | 222,552 | 75,365 | 9.01 | 8,365 |
| 1985 | 337,682.45 | 272,172 | 247,439 | 90,243 | 9.75 | 9,256 |
| 2008 | 10,571.00 | 3,755 | 3,414 | 7,157 | 31.76 | 225 |
| 2016 | 10,752.00 | 2,073 | 1,885 | 8,867 | 39.76 | 223 |
| 2024 | 36,600.00 | 1,113 | 1,011 | 35,589 | 47.76 | 745 |
| | 3,814,630.11 | 3,354,320 | 3,049,502 | 765,128 | | 139,651 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.5 3.66

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 331.13 MAINS AND ACCESSORIES - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-R2.5 | | | | | | |
| 1966 | 41,066.18 | 37,629 | 33,425 | 7,641 | 5.44 | 1,405 |
| 1972 | 36,880.50 | 32,558 | 28,921 | 7,960 | 7.10 | 1,121 |
| 1973 | 270,288.00 | 236,989 | 210,512 | 59,776 | 7.38 | 8,100 |
| 1974 | 88,499.00 | 77,030 | 68,424 | 20,075 | 7.67 | 2,617 |
| 1980 | 45,992.00 | 37,879 | 33,647 | 12,345 | 9.75 | 1,266 |
| 1981 | 143,194.00 | 116,617 | 103,589 | 39,605 | 10.14 | 3,906 |
| 1984 | 97,561.00 | 76,527 | 67,977 | 29,584 | 11.41 | 2,593 |
| 1999 | 300,711.54 | 173,721 | 154,313 | 146,399 | 19.37 | 7,558 |
| 2013 | 620,550.27 | 189,268 | 168,123 | 452,427 | 28.48 | 15,886 |
| 2017 | 4,946,971.81 | 1,063,599 | 944,774 | 4,002,198 | 31.03 | 128,978 |
| 2018 | 64,643.46 | 12,360 | 10,979 | 53,664 | 31.72 | 1,692 |
| 2019 | 284,387.73 | 47,692 | 42,364 | 242,024 | 32.26 | 7,502 |
| 2020 | 83,113.45 | 11,935 | 10,601 | 72,512 | 32.81 | 2,210 |
| 2021 | 26,610.55 | 3,161 | 2,808 | 23,803 | 33.38 | 713 |
| 2022 | 46,464.25 | 4,358 | 3,871 | 42,593 | 33.81 | 1,260 |
| 2023 | 70,400.34 | 4,801 | 4,265 | 66,135 | 34.13 | 1,938 |
| 2024 | 103,700.00 | 4,355 | 3,868 | 99,832 | 34.21 | 2,918 |
| | 7,271,034.08 | 2,130,479 | 1,892,461 | 5,378,573 | | 191,663 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 28.1 2.64 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| 1925 | 14,385.45 | 14,168 | 14,385 | | | |
| 1926 | 18,223.71 | 17,950 | 18,224 | | | |
| 1927 | 17,052.38 | 16,797 | 17,052 | | | |
| 1928 | 12,267.53 | 12,081 | 12,268 | | | |
| 1929 | 13,944.27 | 13,590 | 13,944 | | | |
| 1930 | 7,146.10 | 6,961 | 7,146 | | | |
| 1931 | 695.08 | 677 | 695 | | | |
| 1932 | 295.00 | 287 | 295 | | | |
| 1934 | 390.00 | 375 | 390 | | | |
| 1935 | 250.00 | 240 | 250 | | | |
| 1936 | 345.00 | 330 | 345 | | | |
| 1937 | 310.00 | 296 | 310 | | | |
| 1938 | 90.00 | 86 | 90 | | | |
| 1939 | 750.00 | 714 | 750 | | | |
| 1940 | 440.00 | 418 | 440 | | | |
| 1941 | 530.00 | 502 | 530 | | | |
| 1942 | 60.00 | 57 | 60 | | | |
| 1945 | 35.00 | 32 | 35 | | | |
| 1946 | 150.00 | 138 | 150 | | | |
| 1947 | 2,040.00 | 1,874 | 2,040 | | | |
| 1948 | 1,380.00 | 1,262 | 1,380 | | | |
| 1949 | 180.00 | 164 | 180 | | | |
| 1950 | 325.00 | 294 | 322 | 3 | 7.83 | |
| 1951 | 960.00 | 865 | 948 | 12 | 8.15 | 1 |
| 1952 | 1,275.00 | 1,143 | 1,252 | 23 | 8.47 | 3 |
| 1953 | 1,790.00 | 1,596 | 1,748 | 42 | 8.80 | 5 |
| 1954 | 3,460.00 | 3,068 | 3,361 | 99 | 9.15 | 11 |
| 1955 | 4,460.00 | 3,930 | 4,305 | 155 | 9.50 | 16 |
| 1956 | 3,940.00 | 3,450 | 3,779 | 161 | 9.87 | 16 |
| 1957 | 3,545.00 | 3,084 | 3,378 | 167 | 10.24 | 16 |
| 1958 | 1,405.00 | 1,214 | 1,330 | 75 | 10.62 | 7 |
| 1959 | 5,990.00 | 5,138 | 5,628 | 362 | 11.02 | 33 |
| 1960 | 5,045.00 | 4,263 | 4,670 | 375 | 12.02 | 31 |
| 1961 | 965.00 | 809 | 886 | 79 | 12.42 | 6 |
| 1962 | 1,065.00 | 886 | 971 | 94 | 12.84 | 7 |
| 1963 | 3,680.83 | 3,037 | 3,327 | 354 | 13.26 | 27 |
| 1964 | 9,608.98 | 7,801 | 8,546 | 1,063 | 14.26 | 75 |
| 1965 | 11,655.25 | 9,378 | 10,273 | 1,382 | 14.69 | 94 |
| 1966 | 10,657.90 | 8,498 | 9,309 | 1,349 | 15.13 | 89 |
| 1967 | 10,592.66 | 8,304 | 9,097 | 1,496 | 16.13 | 93 |
| 1968 | 20,600.82 | 15,990 | 17,516 | 3,085 | 16.58 | 186 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| 1969 | 13,058.59 | 10,034 | 10,992 | 2,067 | 17.03 | 121 |
| 1970 | 8,976.56 | 6,776 | 7,423 | 1,554 | 18.03 | 86 |
| 1971 | 5,709.77 | 4,263 | 4,670 | 1,040 | 18.50 | 56 |
| 1972 | 12,314.67 | 9,092 | 9,960 | 2,355 | 18.96 | 124 |
| 1973 | 19,164.57 | 13,885 | 15,210 | 3,955 | 19.96 | 198 |
| 1974 | 30,757.58 | 22,016 | 24,117 | 6,641 | 20.45 | 325 |
| 1975 | 33,128.66 | 23,422 | 25,657 | 7,472 | 20.93 | 357 |
| 1976 | 34,751.65 | 24,083 | 26,382 | 8,370 | 21.93 | 382 |
| 1977 | 22,740.99 | 15,550 | 17,034 | 5,707 | 22.43 | 254 |
| 1978 | 42,482.49 | 28,455 | 31,171 | 11,311 | 23.42 | 483 |
| 1979 | 64,180.58 | 42,378 | 46,423 | 17,758 | 23.92 | 742 |
| 1980 | 44,427.02 | 28,704 | 31,444 | 12,983 | 24.92 | 521 |
| 1981 | 18,656.38 | 11,873 | 13,006 | 5,650 | 25.43 | 222 |
| 1982 | 87,849.30 | 55,029 | 60,281 | 27,568 | 25.94 | 1,063 |
| 1983 | 73,781.41 | 45,154 | 49,464 | 24,317 | 26.94 | 903 |
| 1984 | 72,679.30 | 43,433 | 47,578 | 25,101 | 27.94 | 898 |
| 1985 | 95,371.78 | 56,002 | 61,347 | 34,025 | 28.47 | 1,195 |
| 1986 | 13,919.80 | 7,973 | 8,734 | 5,186 | 29.46 | 176 |
| 1987 | 20,808.11 | 11,696 | 12,812 | 7,996 | 29.99 | 267 |
| 1988 | 15,085.63 | 8,259 | 9,047 | 6,039 | 30.99 | 195 |
| 1989 | 40,447.61 | 21,704 | 23,775 | 16,673 | 31.52 | 529 |
| 1990 | 49,234.05 | 25,690 | 28,142 | 21,092 | 32.53 | 648 |
| 1991 | 44,145.02 | 22,390 | 24,527 | 19,618 | 33.52 | 585 |
| 1992 | 10,990.50 | 5,449 | 5,969 | 5,022 | 34.07 | 147 |
| 1993 | 49,326.98 | 23,726 | 25,990 | 23,337 | 35.07 | 665 |
| 1994 | 11,800.00 | 5,501 | 6,026 | 5,774 | 36.07 | 160 |
| 1995 | 26,810.78 | 12,102 | 13,257 | 13,554 | 37.07 | 366 |
| 1996 | 54,462.58 | 23,942 | 26,227 | 28,236 | 37.61 | 751 |
| 1997 | 32,517.93 | 13,807 | 15,125 | 17,393 | 38.62 | 450 |
| 1998 | 43,999.00 | 18,031 | 19,752 | 24,247 | 39.61 | 612 |
| 1999 | 3,258.74 | 1,287 | 1,410 | 1,849 | 40.62 | 46 |
| 2000 | 17,729.29 | 6,781 | 7,428 | 10,301 | 41.17 | 250 |
| 2003 | 109,796.47 | 37,056 | 40,593 | 69,203 | 44.17 | 1,567 |
| 2004 | 97,862.38 | 31,561 | 34,573 | 63,289 | 45.17 | 1,401 |
| 2005 | 830,098.49 | 255,255 | 279,617 | 550,481 | 46.17 | 11,923 |
| 2006 | 80,300.64 | 23,641 | 25,897 | 54,404 | 46.73 | 1,164 |
| 2007 | 48,301.00 | 13,495 | 14,783 | 33,518 | 47.72 | 702 |
| 2010 | 30,861.00 | 7,221 | 7,910 | 22,951 | 50.73 | 452 |
| 2011 | 102,395.71 | 22,425 | 24,565 | 77,831 | 51.72 | 1,505 |
| 2012 | 1,074,382.48 | 218,959 | 239,857 | 834,525 | 52.73 | 15,826 |
| 2013 | 1,210,747.79 | 228,589 | 250,406 | 960,342 | 53.72 | 17,877 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 333 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| 2014 | 1,169,731.65 | 203,065 | 222,446 | 947,286 | 54.73 | 17,308 |
| 2015 | 2,763,355.03 | 438,268 | 480,097 | 2,283,258 | 55.72 | 40,977 |
| 2016 | 2,119,518.29 | 303,939 | 332,947 | 1,786,571 | 56.73 | 31,493 |
| 2017 | 2,110,220.10 | 272,640 | 298,661 | 1,811,559 | 57.29 | 31,621 |
| 2018 | 2,089,491.95 | 238,202 | 260,936 | 1,828,556 | 58.29 | 31,370 |
| 2019 | 1,466,877.02 | 144,927 | 158,759 | 1,308,118 | 59.29 | 22,063 |
| 2020 | 3,245,452.11 | 271,320 | 297,215 | 2,948,237 | 60.29 | 48,901 |
| 2021 | 577,070.81 | 39,472 | 43,239 | 533,832 | 61.29 | 8,710 |
| 2023 | 1,795,234.16 | 68,219 | 74,730 | 1,720,504 | 63.29 | 27,184 |
| | 22,228,245.36 | 3,638,488 | 3,979,216 | 18,249,029 | | 326,537 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 55.9 1.47 |

AQUA PENNSYLVANIA, INC.
 WATER BASE OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 334 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 22-R2.5 | | | | | | |
| 1965 | 1,010.67 | 1,011 | 1,011 | | | |
| 1969 | 260.72 | 261 | 261 | | | |
| 1970 | 1,248.24 | 1,248 | 1,248 | | | |
| 1971 | 664.38 | 664 | 664 | | | |
| 1972 | 1,228.10 | 1,228 | 1,228 | | | |
| 1973 | 2,717.94 | 2,718 | 2,718 | | | |
| 1974 | 3,702.43 | 3,702 | 3,702 | | | |
| 1975 | 3,450.77 | 3,451 | 3,451 | | | |
| 1976 | 4,483.59 | 4,484 | 4,484 | | | |
| 1977 | 2,249.85 | 2,250 | 2,250 | | | |
| 1978 | 9,514.72 | 9,515 | 9,515 | | | |
| 1979 | 6,991.14 | 6,991 | 6,991 | | | |
| 1980 | 6,304.61 | 6,305 | 6,305 | | | |
| 1981 | 2,415.94 | 2,416 | 2,416 | | | |
| 1982 | 3,484.54 | 3,485 | 3,485 | | | |
| 1983 | 5,284.88 | 5,285 | 5,285 | | | |
| 1984 | 7,109.92 | 7,110 | 7,110 | | | |
| 1985 | 12,351.51 | 12,352 | 12,352 | | | |
| 2015 | 800.00 | 390 | 800 | | | |
| 2016 | 466.47 | 209 | 464 | | | |
| | 75,740.42 | 75,075 | 75,740 | | | |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R4 | | | | | | |
| 1954 | 275.45 | 258 | 275 | | | |
| 1955 | 4,052.20 | 3,799 | 4,052 | | | |
| 1956 | 5,807.77 | 5,409 | 5,808 | | | |
| 1957 | 3,421.42 | 3,164 | 3,421 | | | |
| 1958 | 2,530.75 | 2,340 | 2,531 | | | |
| 1959 | 1,938.04 | 1,779 | 1,938 | | | |
| 1960 | 845.74 | 770 | 846 | | | |
| 1961 | 2,232.12 | 2,030 | 2,231 | 1 | 6.43 | |
| 1962 | 1,845.77 | 1,664 | 1,829 | 17 | 6.92 | 2 |
| 1963 | 357.34 | 319 | 351 | 6 | 7.43 | 1 |
| 1965 | 8,559.65 | 7,561 | 8,309 | 251 | 7.99 | 31 |
| 1966 | 7,505.67 | 6,564 | 7,213 | 293 | 8.53 | 34 |
| 1967 | 3,853.21 | 3,336 | 3,666 | 187 | 9.07 | 21 |
| 1968 | 6,309.90 | 5,406 | 5,941 | 369 | 9.61 | 38 |
| 1969 | 13,003.51 | 11,095 | 12,193 | 811 | 9.72 | 83 |
| 1970 | 8,173.13 | 6,895 | 7,577 | 596 | 10.29 | 58 |
| 1971 | 4,682.24 | 3,904 | 4,290 | 392 | 10.86 | 36 |
| 1972 | 11,573.77 | 9,536 | 10,479 | 1,095 | 11.44 | 96 |
| 1973 | 21,007.20 | 17,096 | 18,787 | 2,220 | 12.01 | 185 |
| 1974 | 26,685.90 | 21,439 | 23,560 | 3,126 | 12.60 | 248 |
| 1975 | 31,965.41 | 25,342 | 27,849 | 4,116 | 13.20 | 312 |
| 1976 | 22,334.63 | 17,358 | 19,075 | 3,260 | 14.19 | 230 |
| 1977 | 22,777.91 | 17,455 | 19,182 | 3,596 | 14.79 | 243 |
| 1978 | 40,513.00 | 30,595 | 33,622 | 6,891 | 15.40 | 447 |
| 1979 | 62,812.07 | 46,732 | 51,355 | 11,457 | 16.00 | 716 |
| 1980 | 76,901.20 | 56,338 | 61,912 | 14,989 | 16.61 | 902 |
| 1981 | 97,181.44 | 70,058 | 76,989 | 20,192 | 17.23 | 1,172 |
| 1982 | 43,949.80 | 31,160 | 34,243 | 9,707 | 17.85 | 544 |
| 1983 | 77,741.20 | 54,186 | 59,547 | 18,194 | 18.48 | 985 |
| 1984 | 181,836.63 | 123,758 | 136,002 | 45,835 | 19.48 | 2,353 |
| 1985 | 186,972.05 | 124,935 | 137,295 | 49,677 | 20.11 | 2,470 |
| 1986 | 147,359.59 | 96,624 | 106,183 | 41,177 | 20.74 | 1,985 |
| 1987 | 130,479.77 | 83,898 | 92,198 | 38,282 | 21.38 | 1,791 |
| 1988 | 171,657.78 | 107,492 | 118,127 | 53,531 | 22.38 | 2,392 |
| 1989 | 194,191.83 | 119,078 | 130,859 | 63,333 | 23.02 | 2,751 |
| 1990 | 135,476.57 | 81,286 | 89,328 | 46,149 | 23.67 | 1,950 |
| 1991 | 59,384.97 | 34,621 | 38,046 | 21,339 | 24.67 | 865 |
| 1992 | 67,880.79 | 38,658 | 42,483 | 25,398 | 25.32 | 1,003 |
| 1993 | 42,593.24 | 23,533 | 25,861 | 16,732 | 26.32 | 636 |
| 1994 | 40,809.62 | 21,980 | 24,155 | 16,655 | 26.98 | 617 |
| 1995 | 22,476.27 | 11,724 | 12,884 | 9,592 | 27.98 | 343 |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS
CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 335 FIRE HYDRANTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R4 | | | | | | |
| 1996 | 18,164.98 | 9,217 | 10,129 | 8,036 | 28.64 | 281 |
| 1997 | 3,996.71 | 1,959 | 2,153 | 1,844 | 29.64 | 62 |
| 1998 | 32,819.72 | 15,616 | 17,161 | 15,659 | 30.30 | 517 |
| 1999 | 37,236.49 | 17,069 | 18,758 | 18,478 | 31.31 | 590 |
| 2000 | 65,628.45 | 28,955 | 31,820 | 33,808 | 32.30 | 1,047 |
| 2001 | 36,125.69 | 15,400 | 16,924 | 19,202 | 32.97 | 582 |
| 2002 | 82,675.00 | 33,806 | 37,151 | 45,524 | 33.97 | 1,340 |
| 2003 | 63,125.80 | 24,714 | 27,159 | 35,967 | 34.97 | 1,029 |
| 2004 | 28,607.84 | 10,762 | 11,827 | 16,781 | 35.65 | 471 |
| 2005 | 73,494.60 | 26,370 | 28,979 | 44,516 | 36.64 | 1,215 |
| 2006 | 7,861.04 | 2,682 | 2,947 | 4,914 | 37.65 | 131 |
| 2007 | 10,655.00 | 3,450 | 3,791 | 6,864 | 38.64 | 178 |
| 2008 | 39,143.75 | 12,056 | 13,249 | 25,895 | 39.32 | 659 |
| 2009 | 17,304.20 | 5,025 | 5,522 | 11,782 | 40.32 | 292 |
| 2010 | 14,234.90 | 3,883 | 4,267 | 9,968 | 41.32 | 241 |
| 2011 | 83,825.71 | 21,392 | 23,508 | 60,318 | 42.32 | 1,425 |
| 2012 | 4,245,001.84 | 1,008,612 | 1,108,396 | 3,136,606 | 43.32 | 72,405 |
| 2013 | 394,951.78 | 86,889 | 95,485 | 299,467 | 44.32 | 6,757 |
| 2014 | 260,645.21 | 52,755 | 57,974 | 202,671 | 45.32 | 4,472 |
| 2015 | 831,566.37 | 153,673 | 168,876 | 662,690 | 46.32 | 14,307 |
| 2016 | 1,032,686.03 | 173,698 | 190,882 | 841,804 | 46.99 | 17,915 |
| 2017 | 1,838,214.72 | 276,467 | 303,819 | 1,534,396 | 48.00 | 31,967 |
| 2018 | 844,079.81 | 112,094 | 123,184 | 720,896 | 48.99 | 14,715 |
| 2019 | 1,066,970.26 | 122,702 | 134,841 | 932,129 | 50.00 | 18,643 |
| 2020 | 985,893.01 | 96,026 | 105,526 | 880,367 | 50.99 | 17,265 |
| 2021 | 442,027.38 | 35,185 | 38,666 | 403,361 | 52.00 | 7,757 |
| 2022 | 117,432.88 | 7,281 | 8,001 | 109,432 | 52.99 | 2,065 |
| 2023 | 740,506.79 | 32,730 | 35,969 | 704,538 | 54.00 | 13,047 |
| | 15,406,832.51 | 3,721,643 | 4,089,456 | 11,317,377 | | 256,915 |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 44.1 1.67 |

AQUA PENNSYLVANIA, INC.
 WATER BASE OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 343.2 TOOLS AND WORK EQUIPMENT - GENERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| 1982 | 84.00 | 84 | 84 | | | |
| | 84.00 | 84 | 84 | | | |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 0.0 0.00 |

AQUA PENNSYLVANIA, INC.
 WATER BASE OPERATIONS
 CUSTOMERS' ADVANCES AND CONTRIBUTIONS IN AID OF CONSTRUCTION

ACCOUNT 344.2 LABORATORY EQUIPMENT - ELECTRONIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2025

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 25-R2.5 | | | | | | |
| 1998 | 1,662.00 | 1,426 | 1,662 | | | |
| | 1,662.00 | 1,426 | 1,662 | | | |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. | | | | | | 0.0 0.00 |

PART III. EXPERIENCED AND ESTIMATED NET SALVAGE

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

| ACCT | REGULAR RETIREMENTS | COST OF REMOVAL | GROSS SALVAGE | NET SALVAGE |
|-----------------------|------------------------|--------------------|------------------|----------------|
| 2021 TRANSACTION YEAR | | | | |
| 304.20 | 119,835.63 | | | |
| 304.30 | 29,836.27 | 57,476.44 | | 57,476.44- |
| 304.61 | 79,306.50 | | | |
| 304.62 | 41,391.42 | | | |
| 304.63 | 7,724.07 | | | |
| 305.00 | 7,191.85 | | | |
| 307.00 | 260,241.05 | 149,453.60 | | 149,453.60- |
| 310.40 | 104,413.57 | | | |
| 311.01 | 125,517.08 | | | |
| 320.00 | 137,604.05 | 3,455.34 | | 3,455.34- |
| 330.00 | 163,083.25 | | | |
| 331.00 | 8,443,316.01 | 2,099,925.97 | | 2,099,925.97- |
| 333.00 | 403,982.09 | 479,667.07 | | 479,667.07- |
| 334.02 | 2,072,361.82 | | 53,731.71 | 53,731.71 |
| 334.03 | 3,199.49 | 19,488.04 | | 19,488.04- |
| 335.00 | 390,959.83 | 75,329.88 | | 75,329.88- |
| 336.00 | 892.54 | | | |
| 340.10 | 146,972.63 | | | |
| 340.20 | 7,030.00 | | | |
| 340.30 | 6,388,263.09 | | | |
| 340.40 | 1,814,063.97 | | | |
| 341.10 | 1,913,278.06 | | 97,325.00 | 97,325.00 |
| 343.10 | 595.00 | | 2,950.00 | 2,950.00 |
| 343.20 | 92,563.92 | | | |
| 344.00 | 32,939.90 | | | |
| 346.01 | 647,501.22 | | | |
| 346.02 | 905,048.85 | | | |
| 347.00 | 4,863.66 | | | |
| | 24,343,976.82 | 2,884,796.34 | 154,006.71 | 2,730,789.63- |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

| ACCT | REGULAR RETIREMENTS | COST OF REMOVAL | GROSS SALVAGE | NET SALVAGE |
|-----------------------|------------------------|--------------------|------------------|----------------|
| 2022 TRANSACTION YEAR | | | | |
| 304.30 | | 46,017.15 | | 46,017.15- |
| 305.00 | | 308,833.47 | | 308,833.47- |
| 307.00 | | | 100.93 | 100.93 |
| 311.01 | | 113.48 | | 113.48- |
| 320.00 | | 23,944.67 | | 23,944.67- |
| 330.00 | | | 3.67 | 3.67 |
| 331.00 | 8,943,445.86 | 2,376,180.25 | | 2,376,180.25- |
| 333.00 | | 18,065.68 | | 18,065.68- |
| 334.02 | | | 106,278.20 | 106,278.20 |
| 335.00 | | 164.71 | | 164.71- |
| 340.10 | 139,598.70 | | | |
| 340.20 | 110,347.09 | | | |
| 340.30 | 1,574,900.66 | | | |
| 340.40 | 2,056,766.06 | | | |
| 341.10 | 3,970,728.18 | | | |
| 341.20 | 230,867.65 | | | |
| 343.10 | 5,160.49 | | | |
| 343.20 | 1,155,229.85 | | | |
| 344.00 | 44,762.18 | | | |
| 346.01 | 79,133.12 | | | |
| 346.02 | 1,187,195.21 | 14,017.34 | | 14,017.34- |
| 347.00 | 2,068.74 | | | |
| | 19,500,203.79 | 2,787,336.75 | 106,382.80 | 2,680,953.95- |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

| ACCT | REGULAR RETIREMENTS | COST OF REMOVAL | GROSS SALVAGE | NET SALVAGE |
|-----------------------|------------------------|--------------------|------------------|----------------|
| 2023 TRANSACTION YEAR | | | | |
| 304.20 | 359,871.79 | | | |
| 304.30 | 3,200,338.82 | | 3,058.55 | 3,058.55 |
| 304.61 | 2,853,118.36 | | | |
| 304.62 | 2,218.06 | | | |
| 304.63 | 74,798.88 | 55,131.82 | | 55,131.82- |
| 305.00 | 2,739.49 | | | |
| 307.00 | 418,097.55 | 29,417.81 | | 29,417.81- |
| 310.40 | 10,546.32 | | | |
| 311.01 | 73,970.85 | 245.30 | | 245.30- |
| 320.00 | 4,943,332.28 | | 5,680.16 | 5,680.16 |
| 330.00 | 134,141.04 | | | |
| 331.00 | 5,243,747.42 | 2,538,533.32 | | 2,538,533.32- |
| 333.00 | 1,465,239.16 | 603,176.26 | | 603,176.26- |
| 334.02 | 1,581,207.33 | | 40,428.69 | 40,428.69 |
| 334.03 | 46,663.64 | 11,549.23 | | 11,549.23- |
| 335.00 | 519,355.28 | 29,130.51 | | 29,130.51- |
| 340.10 | 73,431.62 | | | |
| 340.20 | 7,074.28 | | | |
| 340.30 | 7,656,272.57 | | | |
| 340.40 | 3,635,396.82 | | | |
| 341.10 | 2,207,848.75 | | | |
| 341.20 | 2,458.26 | | | |
| 343.20 | 211,003.35 | | | |
| 344.00 | 62,887.02 | | | |
| 346.01 | 127,409.51 | | | |
| 346.02 | 3,485,344.85 | | | |
| 347.00 | 134,522.10 | | | |
| | 38,533,035.40 | 3,267,184.25 | 49,167.40 | 3,218,016.85- |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

| ACCT | REGULAR RETIREMENTS | COST OF REMOVAL | GROSS SALVAGE | NET SALVAGE |
|-----------------------|------------------------|--------------------|------------------|----------------|
| 2024 TRANSACTION YEAR | | | | |
| 304.20 | 52,805.51 | 12,089.30 | | 12,089.30- |
| 304.30 | 155,482.90 | 4,690.83 | | 4,690.83- |
| 304.61 | 38,137.32 | | | |
| 304.63 | 46,938.24 | 93,876.48 | | 93,876.48- |
| 305.00 | 268,003.94 | 53,600.79 | | 53,600.79- |
| 306.00 | 3,259.16 | | | |
| 307.00 | 3,160,642.15 | 501,664.73 | | 501,664.73- |
| 310.40 | 17,113.85 | | | |
| 311.01 | 245,458.80 | 227.33 | | 227.33- |
| 320.00 | 1,653,730.00 | 11,287.59 | 1,322.73 | 9,964.86- |
| 330.00 | 103,294.00 | 4,269.07 | | 4,269.07- |
| 331.00 | 6,143,827.00 | 1,742,940.81 | | 1,742,940.81- |
| 333.00 | 388,548.87 | 312,090.18 | | 312,090.18- |
| 334.02 | 2,693,651.17 | | 55,564.23 | 55,564.23 |
| 334.03 | 804,597.10 | 160,919.42 | | 160,919.42- |
| 335.00 | 218,172.02 | 31,869.81 | | 31,869.81- |
| 336.00 | 157.32 | | | |
| 340.10 | 46,012.95 | | | |
| 340.20 | 65,891.02 | | | |
| 340.30 | 8,075,493.55 | | | |
| 340.40 | 6,689,148.99 | | | |
| 341.10 | 574,554.63 | | 6,843.11 | 6,843.11 |
| 341.20 | 97,643.44 | | | |
| 343.10 | 16,165.00 | | 13,369.48 | 13,369.48 |
| 343.20 | 122,065.66 | | | |
| 344.00 | 126,094.00 | | | |
| 346.01 | 385,652.96 | 699.83 | | 699.83- |
| 346.02 | 922,371.89 | 1,673.77 | | 1,673.77- |
| 347.00 | 1,818.50 | | | |
| | 33,116,731.94 | 2,931,899.94 | 77,099.55 | 2,854,800.39- |

AQUA PENNSYLVANIA, INC.
WATER BASE OPERATIONS

EXPERIENCED RETIREMENTS BY ACCOUNT AND ASSOCIATED
COST OF REMOVAL, GROSS SALVAGE, AND NET SALVAGE

| ACCT | REGULAR RETIREMENTS | COST OF REMOVAL | GROSS SALVAGE | NET SALVAGE |
|-----------------------|------------------------|--------------------|------------------|----------------|
| 2025 TRANSACTION YEAR | | | | |
| 304.20 | 208,872.65 | 34,944.37 | | 34,944.37- |
| 304.30 | 615,013.90 | 20,233.92 | | 20,233.92- |
| 304.61 | 150,852.47 | | | |
| 304.63 | 185,664.57 | 148,531.66 | | 148,531.66- |
| 305.00 | 22,264.00 | 8,905.58 | | 8,905.58- |
| 306.00 | 52.50 | | | |
| 307.00 | 476,264.97 | 82,774.80 | | 82,774.80- |
| 310.40 | 11,950.14 | | | |
| 311.00 | 204,535.82 | 204.48 | | 204.48- |
| 320.00 | 2,020,236.00 | 10,653.60 | 2,010.24 | 8,643.36- |
| 330.00 | 913,059.00 | 74,688.24 | | 74,688.24- |
| 331.00 | 7,658,362.00 | 2,297,508.59 | | 2,297,508.59- |
| 333.00 | 456,132.30 | 342,965.92 | | 342,965.92- |
| 334.02 | 1,448,699.68 | | 28,974.00 | 28,974.00 |
| 334.03 | 432,728.48 | 64,909.31 | | 64,909.31- |
| 335.00 | 217,266.33 | 30,004.44 | | 30,004.44- |
| 336.00 | 165.60 | | | |
| 340.10 | 423,068.49 | | | |
| 340.20 | 15,567.14 | | | |
| 340.30 | 5,846,619.75 | | | |
| 340.40 | 5,079,280.36 | | | |
| 341.10 | 225,060.00 | | 2,543.16 | 2,543.16 |
| 341.20 | 26,008.46 | | | |
| 342.00 | 46,861.57 | | | |
| 343.10 | 93,678.10 | | 14,051.72 | 14,051.72 |
| 343.20 | 970,619.09 | | | |
| 344.00 | 142,154.00 | | | |
| 346.02 | 3,166,980.38 | 6,017.26 | | 6,017.26- |
| 347.00 | 19,132.92 | | | |
| | 31,077,150.67 | 3,122,342.17 | 47,579.12 | 3,074,763.05- |
| TOTAL | 146,571,098.62 | 14,993,559.45 | 434,235.58 | 14,559,323.87- |