



Entergy Corporation
Environmental Strategy & Policy Group
Entergy Services, Inc.
639 Loyola Ave (L-ENT-6C)
New Orleans, LA 70113

Statement of Assurance – Entergy Corporation – Reporting of Specified Environmental Metrics to the DJSI for the 2017 Calendar Year

Entergy Corporation (“Responsible Party”) engaged ICF in cooperation with Cventure LLC (“Assurance Team”) to review Entergy’s 2017 Dow Jones Sustainability Index (“DJSI”) reporting for the following environmental metrics:

- Direct NOx Emissions
- Direct SOx Emissions
- Direct Mercury Emissions
- Direct Dust Emissions (PM10)
- Total Net Fresh Water Consumption
- Hazardous Waste Generated
- Ash Waste (Composted, Reused, Recycled, or Recovered)

for the period January 1, 2017 to December 31, 2017 inclusive. These environmental metrics are reported by Entergy in its *2018 RobecoSAM - Corporate Sustainability Assessment* response, and collectively referred to as the “Assertion” for the purposes of this statement.

The Responsible Party is responsible for the preparation and presentation of the information within the Assertion. Our responsibility is to express a conclusion as to whether anything has come to our attention to suggest that the Assertion is not presented fairly in accordance with generally accepted sustainability reporting (e.g., DJSI) and assurance (e.g., AA1000AS) standards.

We completed our review in accordance with AccountAbility’s AA1000 Assurance Standard (2008). The intended users of this statement include Entergy stakeholders and members of the public. We planned and performed our work in order to provide a moderate level of assurance¹ with respect to the quality of publicly disclosed information on sustainability performance contained in the Assertion². Our review criteria were based on the guidance provided in Entergy’s *2018 RobecoSAM - Corporate Sustainability Assessment* document. We reviewed Entergy’s Assertion and supporting documentation, and believe our work provides a reasonable basis for our conclusion.

Based on our review, Entergy has the sustainability reporting systems and processes in place, including data collection practices, degree of disclosure transparency, and accuracy of calculations, necessary to demonstrate the reliability of performance information. Nothing has come to our attention that causes us to believe that the Assertion is materially misstated. The environmental metrics were calculated in a consistent and transparent manner and were found to be a fair and accurate representation of Entergy Corporation’s actual conditions and were free from material misstatement.

¹ Using a 10% materiality threshold

² This assurance engagement did not evaluate Entergy’s adherence to the AA1000 AccountAbility Principles, only the performance information in a Type 2 engagement.

ICF's Assurance Team is composed of experienced assurance practitioners who were not involved in the preparation of Entergy's environmental metrics data and results, as reported in the Assertion. We did not participate in any associated environmental activity data collection, management and reporting activities, nor the development of associated emissions or usage estimates, and any subsequent assertions made by Entergy. We have not provided any services to the Responsible Party which could compromise our independence as a third party assurance provider.

Julie Tartt, ICF
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May 24, 2018