



Statement of Verification

March 22, 2024

Entergy Corporation
Sustainability and Corporate Strategy
Entergy Services, Inc.
639 Loyola Avenue
New Orleans, LA 70113

Scope

Entergy Corporation (“Responsible Party”) engaged Cventure LLC (“Verifier”) to review Entergy Corporation’s 2023 Corporate Greenhouse Gas (GHG) emissions inventory, and supporting evidence including Entergy’s Greenhouse Gas Inventory Management Plan and Reporting Document (IMPRD), detailing the GHG emissions and associated source documents, over the period January 1, 2023 to December 31, 2023 inclusive. These components are collectively referred to as the “GHG Assertion” for the purposes of this statement.

The Responsible Party is responsible for the preparation and presentation of the information within the GHG Assertion. The Verifier’s responsibility is to express a conclusion as to whether anything has come to our attention that the GHG Assertion is not presented fairly in accordance with generally accepted GHG accounting standards (e.g., *The Greenhouse Gas Protocol, A Corporate Accounting and Reporting Standard, Revised Edition, WRI/WBCSD, March 2004*).

Independence

Cventure was not involved in the preparation of Entergy’s GHG emissions inventory. It did not participate in any associated GHG emissions data collection, management, and reporting activities, nor the development of associated emissions or usage estimates, and any subsequent assertions made by Entergy. Cventure has not provided any services to Entergy which could compromise Cventure’s independence as a third party verifier. Cventure disclaims any liability for any decision made by third parties based on this Verification Statement.

Methodology

We completed our review in accordance with the ISO 14064-3 international standard *Greenhouse Gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions*. We planned and performed our work in order to provide a limited level of assurance with respect to the GHG Assertion, with review criteria based on *The Greenhouse Gas Protocol* and quantification methodologies referenced in Entergy’s IMPRD.

As part of this 2023 GHG emissions inventory verification program, Cventure verified GHG emissions data reported by Entergy for the following source categories:

- Scope 1 – Direct Emissions Sources:
 - Stationary combustion (power generation and small sources)
 - Mobile source combustion
 - Fugitive emissions
- Scope 2 – Indirect Emissions Sources:
 - Purchased electricity
- Scope 3 – Optional Emissions Sources:
 - Purchased power (controllable and non-controllable purchases)
 - Gas supplier emissions (associated with natural gas delivery to Entergy)
 - Leased assets
 - Gas customer combustion
 - Purchased goods/services and capital goods
 - Employee commuting
 - Business travel

Several immaterial potential discrepancies were identified during the course of this verification project and corrected by Entergy at that time. We reviewed the GHG Assertion, and all of its associated supporting documentation which was received during the course of this verification project, and believe that this work provides a reasonable basis for our conclusion.

Conclusion

Based on our verification review, nothing has come to our attention that causes us to believe that the GHG Assertion is materially misstated. The GHG emissions estimates were calculated in a consistent and transparent manner, and were found to be a fair and accurate representation of Entergy's actual conditions, and were free from material misstatement. Cventure has verified a total of **63,325,670** metric tons of CO₂ equivalent (CO₂e) emissions for calendar year 2023.



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