

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Entergy Corporation		2 Issuer's employer identification number (EIN) 72-1229752	
3 Name of contact for additional information Investor Relations	4 Telephone No. of contact N/A	5 Email address of contact investorrelations@entergy.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 639 Loyola Avenue, L-ENT-17B		7 City, town, or post office, state, and ZIP code of contact New Orleans, LA 70113	
8 Date of action 12/12/2024		9 Classification and description 2-for-1 Common Stock Split	
10 CUSIP number 29364G103	11 Serial number(s)	12 Ticker symbol ETR	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶

On October 31, 2024, Entergy Corporation (NYSE: ETR) ("Entergy") announced that its Board of Directors approved a 2-for-1 forward stock split of the Corporation's common shares. Each shareholder of record at the close of business on the record date received one additional share of common stock for each then-held share. The record date for the stock split was December 5, 2024, with the new shares distributed after market close on December 12, 2024.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶

As a result of the 2-for-1 stock split, shareholders received one additional share of Entergy common stock for each share owned. In accordance with Internal Revenue Code Section 307(a), each shareholder is required to allocate the aggregate tax basis in those shares held immediately prior to the 2-for-1 stock split among shares of stock held immediately after the 2-for-1 stock split. As a result, the number of shares held by each shareholder was multiplied by two, but each shareholder's total basis and proportionate interest in the Corporation remained the same. As such, after the transaction, each shareholder will multiply the basis in each share of stock held before the stock split by 50% to determine the basis in each share of stock held after the stock split.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶

We caution that this information is not tax advice and is provided only as guidance. Investors should consult their tax advisor regarding this transaction, as further discussed below.

A shareholder will multiply the basis in each share held before the stock split by 50% to determine the basis, after the stock split, in that original share and the additional shares distributed in the stock split. The record date for the split was December 5, 2024, and the distribution date was December 12, 2024 after the close of market. The data that supports this calculation is each shareholder's basis immediately before the distribution and the number of shares issued in the distribution.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►
The applicable Internal Revenue Code ("IRC") sections upon which the tax treatment is based are IRC Sections 305(a) and 307(a). Under IRC Section 305(a), the distribution is not taxable to shareholders. Under IRC Section 307(a), each shareholder's basis in the old stock must be allocated between the old stock and the new stock that was distributed in the stock split.

18 Can any resulting loss be recognized? ►
For Federal U.S. income tax purposes, no loss will be recognized by shareholders in connection with the 2-for-1 stock split. The laws of jurisdictions other than the U.S. may impose income taxes on the receipt of additional shares. As such, investors should consult their tax advisor with respect to the potential tax consequences in light of their individual circumstances.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ►
The reportable tax year is 2024 for shareholders reporting taxable income on a calendar year basis. For shareholders reporting taxable income on a basis other than calendar year, the reportable tax year is the shareholder's tax year that includes December 12, 2024.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
Signature ►  Date ► 1/2/2025
Print your name ► Steven W. Brady Title ► VP, General Tax Counsel

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►				Firm's EIN ►
	Firm's address ►				Phone no.