



Statement of Assurance

Entergy Corporation
Entergy Services, LLC
639 Loyola Avenue
New Orleans, LA 70113

Scope

Entergy Corporation (“Responsible Party”) engaged Cventure LLC (“Verifier”) to conduct a verification review of several of Entergy’s 2022 Environmental and Social performance metrics reported, and the underlying supporting evidence detailing select environmental, social, and health & safety indicators in associated source documents, over the period January 1, 2022 to December 31, 2022 inclusive. These metrics are reported by Entergy publicly as part of their 2022 Integrated Report (as published in March 2023), and other corporate performance reporting in CY2023. These elements are 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. The Verifier’s responsibility is to express a conclusion as to whether anything has come to our attention to suggest that the Assertion is not fairly stated, as measured against suitable and acceptable criteria; in accordance with generally accepted sustainability reporting standards (e.g., Global Reporting Initiative [GRI]).

Independence

Cventure’s managers are independent, experienced verification practitioners who were not involved in the preparation of any of Entergy’s environmental, social, and health & safety performance metrics data and results as reported in the Assertion. We did not participate in any associated environmental, social, and health & safety data collection, management, and reporting activities; nor the development of activity data or associated emissions estimates, and any subsequent assertions made by Entergy. Cventure has not provided any services to the Responsible Party which could compromise our independence as a third party verifier. Cventure disclaims any liability for any decision made by third parties based on this Assurance Statement.

Methodology

We completed our verification review of the following Environmental Performance, Corporate Citizenship and Philanthropy, and Occupational Health and Safety indicators. Entergy’s reporting indicators’ verification activities were conducted with guidance from AccountAbility’s AA1000 Assurance Standard (AS), in a limited, Type 2 engagement (Principles and Sustainability Performance Information).

The reliability and quality of performance information were assessed, with additional supporting information in the form of primary source data files and corroborating evidentiary records, which were made available to Cventure by Entergy for our review. No material discrepancies were identified by Cventure during the course of this verification program.

Cventure verified the following metrics:

- Environmental Performance
 - Direct NO_x Emissions, metric tonnes
 - Direct SO₂ Emissions, metric tonnes
 - Direct Mercury Emissions, metric tonnes
 - Direct Dust Emissions (PM10), metric tonnes
 - Total Net Fresh Water Consumption, Million cubic meters
 - Hazardous Waste Generated, metric tonnes
 - Ash Waste (Composted, Reused, Recycled, or Recovered), %

- Corporate Citizenship
 - Philanthropic Activities (Total \$ USD Amount):
 - Charitable Donations
 - Community Investments
 - Commercial Initiatives
 - Volunteerism:
 - Employee Volunteering Time During Paid Working Hours (Total Hours Volunteered)
 - Economic Value of Donated Volunteer Hours (Total \$ USD Amount)
- Occupational Health and Safety
 - Fatalities (Number):
 - Employees
 - Contractors
 - Lost-Time Injury Frequency Rate (Lost Time Injuries/Million Hours Worked):
 - Employees
 - Contractors

We planned and performed our work in order to provide a limited level of assurance¹, that the environmental performance, corporate citizenship, and occupational health and safety parameters' data contained in the Assertion are materially correct. This encompasses assessing the reliability and quality of disclosed information on sustainability performance, and their respective associated underlying data, as contained in the Assertion.² We reviewed Entergy's Assertion and associated supporting documentation, and believe that our work provides a reasonable basis for our conclusion. The intended users of this statement include Entergy stakeholders and members of the public.

Conclusion

Based on our overall verification review and assessment procedures undertaken, Cventure finds that Entergy has the sustainability reporting systems and processes in place, including data collection and management processes, degree of disclosure transparency, and accuracy of calculations and reporting, necessary to demonstrate the reliability of associated performance information. Cventure also finds that Entergy's 2022 environmental performance, corporate citizenship, and occupational health and safety metrics reporting is consistent with the AA1000AS principles of materiality and responsiveness; and, that their sustainability performance information is accurate.

Nothing has come to our attention that causes us to believe that the Assertion is materially misstated. The environmental, social, and health & safety metrics data were calculated and presented 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 found no evidence that the above metrics reported are not materially correct, and no evidence that the Assertion is not consistent with Entergy's actual corporate sustainability position, with a limited (i.e., moderate) level of assurance.



Kevin L. Johnson
Lead Verifier, Manager Member
Cventure LLC

October 2023

¹ At a 10 percent materiality threshold.

² This assurance engagement did not assess principles of inclusivity of stakeholders and their engagement by Entergy, or perform an assessment of potential impacts on broader ecosystems. It only evaluated the select performance indicator information as listed above, in a Type 2 limited engagement.