



Statement of Assurance

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

Scope

Entergy Corporation (also referred to as “Responsible Party”) engaged Cventure LLC (also referred to as “Verifier”) to conduct a verification review of several of Entergy’s 2023 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, 2023 to December 31, 2023 inclusive. These metrics are reported publicly by Entergy as part of their 2023 Performance Report (as published in March 2024), and other associated corporate performance reporting (e.g., the EEI ESG Quantitative Template and 2023 Performance Data Table). 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 this case, in accordance with generally accepted sustainability reporting (e.g., the Global Reporting Initiative [GRI]) standards.

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, or reporting activities; nor the development of activity data or associated emissions estimates, or 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 the AA1000AS assurance standard, in a limited, Type 2 engagement (Principles and Sustainability Performance Information only).

The reliability and quality of performance information were assessed, with additional supporting documentation (including quantitative performance indicators, profile disclosures, and management approach), 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 project.

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 Disposal, metric tonnes
 - Ash Waste (% Recycled)

- Corporate Citizenship and Philanthropy
 - Philanthropic Activities (Total \$ USD Amount):
 - Community Investments
 - Low Income Grants
 - Volunteerism:
 - Employee Volunteering Time (Total Hours)
 - Economic Value of Donated Volunteer Hours (Total \$ USD Amount)
- Occupational Health and Safety
 - Lost-Time Injury Frequency Rate (Lost Time Injuries/Million Hours Worked):
 - Employees
 - Contractors
 - Fatalities (Number):
 - Employees
 - Contractors

We planned and performed our assurance work in order to provide a moderate level of assurance¹, that the environmental performance, corporate citizenship and philanthropy, and occupational health and safety parameters' data contained in the Assertion are materially correct. This assurance is with respect to the quality and reliability of disclosed information on sustainability performance, and their associated underlying data and documentation, as contained in the Assertion.²

We reviewed Entergy's Assertion and associated supporting documentation, and believe that our work provides a sound 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, degree of disclosure transparency, and accuracy of calculations and reporting, necessary to demonstrate the reliability of the associated performance information. We also find that Entergy's 2023 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 both complete and 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 moderate level of assurance.



Kevin L. Johnson
Lead Verifier, Manager Member
Cventure LLC

October 2024

¹ At a 10 percent materiality threshold.

² This assurance engagement did not assess the AA1000AS principles of inclusivity of stakeholders and their engagement by Entergy or perform an assessment of potential impacts on broader ecosystems; nor any additional claims made by Entergy in the text body of their 2023 Performance Report. It only evaluated the select performance indicators' information, as listed above; in a Type 2 limited engagement.