

Entergy SASB 2022 Reporting Framework



Topic	SASB Metric	Code	Comment	Relevant Links or Supporting Documents
Greenhouse Gas Emissions & Energy Resource Planning	(1) Gross global Scope 1 emissions, percentage covered under (2) emissions-limiting regulations, and (3) emissions-reporting regulations	IF-EU-110a.1	Entergy measures, publishes, verifies through limited assurance, and has goals to reduce Scope 1, Scope 2, and Scope 3 emissions; scope 1 emissions are available and updated annually in our GHG inventory. Entergy's power plant Scope 1 GHG emissions are 100% covered by CO2 emission monitoring and reporting requirements. Additional categories of Scope 1 emissions include emissions such as SF6 and fugitive natural gas emissions, but are de minimis relative to stationary combustion. However, all of these categories are included in the GHG inventory provided at the referenced link and all of them except for mobile combustion are covered by emission-reporting regulations.	https://cdn.energy.com/userfiles/content/environment/docs/GHG-Inventory-2022.pdf
	Greenhouse gas (GHG) emissions associated with power deliveries	IF-EU-110a.2	Entergy GHG emissions associated with power deliveries may be found in our EEI quantitative template. Additionally, the values provided in the template are further supported by our annual GHG inventory.	https://www.energy.com/userfiles/content/sustainability/EEI-Quantitative.pdf https://cdn.energy.com/userfiles/content/environment/docs/GHG-Inventory-2022.pdf
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	IF-EU-110a.3	We expect to achieve the following interim goals on our path to net-zero emissions by 2050: + Carbon-free energy capacity of 50% by 2030 Includes nuclear and renewable capacity, both owned and purchased. Additional capacity provided by some accompanying battery storage paired with renewables. + Carbon dioxide emission rate reduction of 50% by 2030 Includes all generation, both owned and purchased, with a 2000 year baseline. We plan to cease using coal by the end of 2030, provide approximately 40% more power to customers when compared to 2000 by 2030, enabling an estimated 9 million tons of customer emission reductions through electrification by 2030, to invest \$2.1 billion in renewable generation facilities by 2025 and more. These short and long-term targets, performance and analysis are detailed on pages 32-37 of our 2022 Climate Report, as well as pages 20-45 of our 2023 CDP Climate response, and our environmental webpage.	https://www.energy.com/userfiles/content/environment/docs/2022-Climate.pdf https://cdn.energy.com/userfiles/content/environment/docs/2023-CDP-Climate.pdf https://www.energy.com/environment/goals/
	(1) Number of customers served in markets subject to renewable portfolio standards (RPS) and (2) percentage fulfillment of RPS target by market	IF-EU-110a.4	Texas and New Orleans, representing approximately 710,000 customers, are subject to renewable portfolio standards. A breakdown of number of customers by operating company is available on Page 22 of our 2022 Integrated report. Texas is the only state in which Entergy is subject to a RPS. Entergy Texas, Inc. actively participates in the REC market by purchasing RECS in order to meet RPS targets. Additionally, Entergy New Orleans (ENO) is subject to a Renewable and Clean Portfolio Standard (RCPS). ENO is required by the Council's rules to achieve net zero carbon emissions by 2040 and zero carbon emissions by 2050. A state-wide proposed action exists for Louisiana to adopt a renewable and clean portfolio standard but has not yet been approved. We're continuing to invest in owned and contracted carbon-free renewable generation, with an overview of our current, planned and targeted renewable projects on our Renewable Energy page.	https://integratedreport.energy.com/ https://www.energy.com/renewable-energy/

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Air Quality	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) particulate matter (PM10), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population	IF-EU-120a.1	<p>Emissions for NOx, SO2, and Hg can be found in the Entergy performance data table and EEL quantitative template. These emissions were reviewed and verified by an independent third party, C Venture, as described in the statement of Assurance.</p> <p>Entergy lead emissions associated with coal assets are included in the annual TRI reporting process, and defined by the EPA. Historical form R submittals can be found on the EPA website.</p> <p>ERM releases an annual report regarding company emissions and industry trends. Filtering by Entergy under the filter Company name demonstrates Entergy's emissions relative to major cities.</p>	https://cdn.energy.com/userfiles/content/sustainability/performance-data-table.pdf https://cdn.energy.com/userfiles/content/sustainability/Reporting-Assurance-Statement-2023.pdf https://www.energy.com/userfiles/content/sustainability/EEL-Quantitative.pdf https://enviro.epa.gov/facts/tri/form_r_search.html? https://www.sustainability.com/thinking/benchmarking-air-emissions-100-largest-us-power-producers/
Water Management	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	IF-EU-140a.1	<p>Water withdrawals and consumption can be found in our EEL quantitative template.</p> <p>Information on water withdrawals from water-stressed regions can be found in our 2023 CDP Water submission on page 5, 12, and 13-14.</p> <p>The Lewis Creek Power Plant and Montgomery County Power Station (MCPS) in Willis, Texas, are the only Entergy power plants that operate in a water-constrained area. These two generation plants withdrew approximately 7.9% of Entergy's total water withdrawals, and consumed 4.4%. Additional information on water conservation efforts at Lewis Creek and MCPS can be found on page 30 of our Integrated Report.</p>	https://cdn.energy.com/userfiles/content/environment/docs/2023-CDP-Water.pdf https://www.energy.com/userfiles/content/sustainability/EEL-Quantitative.pdf https://integratedreport.energy.com/
	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	IF-EU-140a.2	The number of water permit exceedances can be found in the Entergy Performance data table.	https://cdn.energy.com/userfiles/content/sustainability/performance-data-table.pdf
	Description of water management risks and discussion of strategies and practices to mitigate those risks	IF-EU-140a.3	<p>Water is essential to life but can be a risk during extreme weather events. Entergy addresses water availability while also managing flood issues. We look for opportunities to reduce water use in our operations while evaluating water availability and ensuring compliance with state and local permits and requirements.</p> <p>Information regarding our water management can be found in our Water Management Overview document, pages 8-28 of our 2023 CDP Water response, on our environmental webpage, and within our broader Environmental Management Policy.</p>	https://www.energy.com/userfiles/environment/docs/water.pdf https://cdn.energy.com/userfiles/content/environment/docs/2023-CDP-Water.pdf https://www.energy.com/environment/stewardship/ https://cdn.energy.com/userfiles/content/environment/Environmental_Management_Policy.pdf

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Coal Ash Management	Amount of coal combustion residuals (CCR) generated, percentage recycled	IF-EU-150a.1	CCR generation and recycle rates can be found in Entergy's performance data table and EEI quantitative template.	https://cdn.energy.com/userfiles/content/sustainability/performance-data-table.pdf https://www.energy.com/userfiles/content/sustainability/EEI-Quantitative.pdf
	Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment	IF-EU-150a.2	There is one CCR impoundment in the Entergy portfolio subject to the dam safety reporting requirements – the South Pond (also known as A Pond) at the White Bluff facility. Closure of this pond was completed and certified in 10/2023. Additional information can be found on the White Bluff facility CCR Website under Closure and Post-Closure Care.	https://www.energy-arkansas.com/ccr/wb/
Energy Affordability	Average retail electric rate for (1) residential, (2) commercial, and (3) industrial customers	IF-EU-240a.1	Electric retail revenues are available by customer type at the bottom of page 36 of our Investor Guide.	https://integratedreport.energy.com/
	Typical monthly electric bill for residential customers for (1) 500 kWh and (2) 1,000 kWh of electricity delivered per month	IF-EU-240a.2	Typical Residential Bills for 1,000 kWh are broken down by operating companies and updated monthly onto each company's website (linked to the right). The average bills for October 2023 are as follows: \$127.39 (Arkansas), \$133.64 (Louisiana), \$136.39 (Mississippi), \$139.86 (New Orleans), \$137.04 (Texas)	Arkansas: https://cdn.energy-arkansas.com/userfiles/content/price/bills/ark-bill.pdf Louisiana: https://cdn.energy-louisiana.com/userfiles/content/price/bills/ell-bill.pdf Mississippi: https://cdn.energy-mississippi.com/userfiles/content/price/bills/ms-bill.pdf New Orleans: https://cdn.energy-neworleans.com/userfiles/content/price/bills/enol-electric-bill.pdf Texas: https://cdn.energy-texas.com/userfiles/content/price/bills/tx-bill.pdf
	Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	IF-EU-240a.3	90.7% of customers were reconnected within 10 days over 2022.	AMOC Metric - Plus - Power BI (powerbigov.us)
	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	IF-EU-240a.4	Entergy's focus on poverty is rooted in the economic reality of the communities we serve, which include some of highest poverty regions in the country. Approximately 25% of Entergy's 3 million residential customers live below the poverty line. Additional information on customer affordability and supplementary initiatives can be found on our Community webpage & our Entergy Newsroom. Information regarding Entergy's rates and initiatives to promote customer savings can be found in our Integrated report on pages 33-35.	https://www.energy.com/communities/low-income/ https://integratedreport.energy.com/

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Workforce Health & Safety	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR)	IF-EU-320a.1	Entergy's TRIR and number of fatalities by year can be found on page 27 of our integrated report, as well as in our performance data table and EEI quantitative template. Entergy does not report a Near Miss Frequency Rate (NMFR).	https://integratedreport.entergy.com/ https://www.entergy.com/userfiles/content/sustainability/performance_data_table.pdf https://www.entergy.com/userfiles/content/sustainability/EEI-Quantitative.pdf
	Percentage of electric utility revenues from rate structures that (1) are decoupled and (2) contain a lost revenue adjustment mechanism (LRAM)	IF-EU-420a.1	The percentage of electric utility revenues from rate structures that (1) are decoupled and (2) contain a lost revenue adjustment mechanism (LRAM) is 0%, or 0.1201% averaged across our five operating companies.	Internal calculation, not a material KPI
End-Use Efficiency & Demand	Percentage of electric load served by smart grid technology	IF-EU-420a.2	<p>Percentage of total electric customers served by smart meters for the Entire company can be found in the EEI Quantitative template.</p> <p>Smart meter data broken out by Entergy operating company can be found on the EIA-861 report. It is located within the Advanced Meter Excel file, downloaded in a zip file, by year, filtering by Utility Name.</p>	https://www.entergy.com/userfiles/content/sustainability/EEI-Quantitative.pdf https://www.eia.gov/electricity/data/eia861/
	Customer electricity savings from efficiency measures, by market	IF-EU-420a.3	<p>We currently have approximately 50 energy efficiency and demand-side management offerings with a stated goal of 990 MW of peak load reduction through 2031. Energy efficiency and DSM information can be found on page 8 of our integrated report, with additional data on our EEI quantitative template.</p> <p>Energy efficiency savings data broken out by Entergy operating company can be found on the EIA-861 report. It is located within the energy efficiency Excel file, downloaded in a zip file, by year, filtering by Utility Name.</p> <p>Entergy operating company disclosures of energy efficiency programs, including amounts of energy conserved, are publicly available and links to these dockets can be found on our Environmental webpage under Affordable Clean Energy.</p>	https://integratedreport.entergy.com/ https://www.entergy.com/userfiles/content/sustainability/EEI-Quantitative.pdf https://www.eia.gov/electricity/data/eia861/ https://www.entergy.com/environment/stewardship/
	Total number of nuclear power units, broken down by U.S. Nuclear Regulatory Commission (NRC) Action Matrix Column	IF-EU-540a.1	<p>The Entergy Nuclear subsidiary owns, operates, supports and provides management services to a national fleet of reactors in four locations in the United States. Additional information regarding their capacity and reactor types can be found on our Portfolio pages for the Utility and Wholesale companies.</p> <p>Additional information on a facility by facility basis can be found on our Nuclear Site webpage.</p>	https://cdn.entergy.com/userfiles/content/operations_information/Utility_Nuclear_Portfolio.pdf https://www.entergy-nuclear.com/nuclear-sites/
Nuclear Safety & Emergency Management	Description of efforts to manage nuclear safety and emergency preparedness	IF-EU-540a.2	Nuclear power plant licensees, including Entergy, are required by the federal government to provide emergency planning information to the public annually. Information by Plant can be found on our Nuclear Emergency Planning webpage.	https://www.entergy-nuclear.com/ep/

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Grid Resiliency	Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	IF-EU-550a.1	Information related to cyber security incidents are available in our GRI Social Indicators, specifically GRI Standards 418-1.	https://www.entergy.com/sustainability/society_indicators/
	(1) System Average Interruption Duration Index (SAIDI), (2) System Average Interruption Frequency Index (SAIFI), and (3) Customer Average Interruption Duration Index (CAIDI), inclusive of major event days	IF-EU-550a.2	The SAIDI, SAIFI, and CAIDI broken out by Entergy operating company can be found on the EIA-861 report. It is located within the Reliability Excel file, downloaded in a zip file, by year, filtering by Utility Name.	https://www.eia.gov/electricity/data/eia861/

The inclusion of information in this report should not be construed as a characterization regarding the materiality or financial impact of that information. Please see our Annual Report on Form 10-K for the year ended December 31, 2021, and other publicly filed documents, which are available at: https://www.entergy.com/investor_relations/annual_publications/