

# 2023 Entergy Sustainability Reporting Framework



With more than 24,000 megawatts of electric generating capacity, Entergy owns and operates one of the cleanest large-scale power generation fleets in the country. This report details our 2024 reporting on 2023 performance of our sustainability risks and opportunities, which is in line with the requirements of the Sustainability Accounting Standards Board.

Reporting topic	SASB Metric	Code	Disclosure	Relevant links or supporting documents
<b>Greenhouse gas emissions and energy resource planning</b>	(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 greenhouse gas inventory. Entergy's power plant scope 1 greenhouse gas emissions are 100% covered by carbon dioxide emission monitoring and reporting requirements. Additional categories of scope 1 emissions include emissions such as sulfur hexafluoride and fugitive natural gas emissions, but are de minimis relative to stationary combustion. However, all of these categories are included in the greenhouse gas inventory provided at the referenced link and all of them except for mobile combustion are covered by emission-reporting regulations.	<a href="#">2023 Greenhouse gas emissions inventory</a>
	Greenhouse gas emissions associated with power deliveries	IF-EU-110a.2	Greenhouse gas emissions associated with Entergy's power generation may be found in our EEI quantitative template. Additionally, the values provided in the template are further supported by our annual greenhouse gas inventory.	<a href="#">EEI's ESG quantitative template</a> <a href="#">2023 Greenhouse gas emissions inventory</a>
	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	<p>Entergy is committed to achieving net-zero greenhouse gas emissions by 2050 and enabling customer emission reductions across all sectors. The boundary of our own net-zero commitment includes all businesses, all applicable greenhouse gases and all scopes of emissions. Entergy's interim goals on our pathway to net-zero are:</p> <ul style="list-style-type: none"> <li>+ Carbon-free energy capacity of 50% by 2030 <i>Includes nuclear and renewable capacity, both owned and purchased. Additional capacity provided by some accompanying battery storage paired with renewables.</i></li> <li>+ Carbon dioxide emission rate reduction of 50% by 2030 <i>Includes all generation, both owned and purchased, with a 2000 year baseline.</i></li> </ul> <p>While Entergy is making progress on our interim targets, stronger than planned growth could challenge timing of achieving these goals. These short and long-term targets, performance and analysis are detailed on pages 32-37 of our 2022 Climate Report, as well as pages 175-182 of our 2024 CDP corporate response, our climate action web page and our 2024 Analyst Day deck.</p>	<a href="#">2022 Climate report update</a> <a href="#">2024 CDP corporate response</a> <a href="#">Climate action web page</a> <a href="#">2024 Analyst Day deck</a>
	(1) Number of customers served in markets subject to renewable portfolio standards and (2) percentage fulfillment of RPS target by market	IF-EU-110a.4	<p>Texas and New Orleans, representing approximately 720,000 customers, are subject to renewable portfolio standards. A breakdown of number of customers by operating company is available on page 23 of our 2023 Performance Report.</p> <p>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.</p> <p>Additionally, Entergy New Orleans is subject to a Renewable and Clean Portfolio Standard. Entergy New Orleans is required by the New Orleans City Council's rules to achieve net-zero carbon emissions by 2040 and zero carbon emissions by 2050.</p> <p>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 web page.</p>	<a href="#">2023 Performance Report</a> <a href="#">Renewable energy web page</a>

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<b>Air quality</b>	Air emissions of the following pollutants: (1) nitrous oxide (NO <sub>x</sub> ) excluding N <sub>2</sub> O, (2) sulfur oxide (SO <sub>x</sub> ), (3) particulate matter (PM <sub>10</sub> ), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population	IF-EU-120a.1	<p>Emissions for nitrous oxide, sulfur dioxide and mercury emissions can be found in the Entergy environmental performance data table and EEI quantitative template. These emissions were reviewed and verified by an independent third party, Cventure, as described in the statement of assurance.</p> <p>Lead emissions associated with Entergy coal assets are included in the annual Toxics Release Inventory reporting process, as defined by the U.S. Environmental Protection Agency. Historical Form R submittals can be found on the EPA's website.</p> <p>The consulting firm ERM publishes 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>	<a href="#">Performance data table</a> <a href="#">Environmental and social metrics statement of assurance</a> <a href="#">EEI's ESG quantitative template</a> <a href="#">U.S. Environmental Protection Agency website</a> <a href="#">Air emissions benchmarking report</a>
<b>Water management</b>	(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 EEI quantitative template.</p> <p>Information on water withdrawals from water-stressed regions can be found on pages 199-200, 253-256 and 276-279 of our 2024 CDP corporate questionnaire.</p> <p>The Lewis Creek Power Plant and Montgomery County Power Station in Willis, Texas, are the only Entergy power plants that operate in a water-constrained area. These two generation plants withdrew approximately 8.53% of Entergy's total water withdrawals, and consumed 3.54%. Additional information on water conservation efforts at Lewis Creek can be found on page 31 of our Performance Report.</p>	<a href="#">2024 CDP corporate response</a> <a href="#">EEI's ESG quantitative template</a> <a href="#">2023 Performance Report</a>
	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.	<a href="#">Performance data table</a>
	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 24-53 of our 2024 CDP Water submission, on our environmental web page and within our broader Environmental, Occupational Health and Safety policy.</p>	<a href="#">Water management overview</a> <a href="#">2024 CDP corporate response</a> <a href="#">Environmental stewardship web page</a> <a href="#">Environmental, occupational health and safety policy</a>

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<b>Coal ash management</b>	Amount of coal combustion residuals generated, percentage recycled	IF-EU-150a.1	Coal combustion residual, or CCR, generation and recycle rates can be found in Entergy's performance data table and EEI quantitative template.	<a href="#">Performance data table</a> <a href="#">EEI's ESG quantitative template</a>
	Total number of 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 Power Plant. Closure of this pond was completed and certified in October 2023. Additional information can be found on the White Bluff facility CCR web page, under Closure and Post-Closure Care.	<a href="#">White Bluff plant CCR rule compliance web page</a>
<b>Energy affordability</b>	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.	<a href="#">2023 Investor guide</a>
	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 using 1,000 kWh of electricity are broken down by Entergy utility company and updated monthly on each company's website. The average customer bills for November 2024 are \$123.61 for Arkansas, \$127.55 for Louisiana, \$132.05 for Mississippi, \$128.17 for New Orleans and \$143.95 for Texas.	<a href="#">Entergy Arkansas sample residential rates</a> <a href="#">Entergy Louisiana sample residential rates</a> <a href="#">Entergy Mississippi sample residential rates</a> <a href="#">Entergy New Orleans sample residential rates</a> <a href="#">Entergy Texas sample residential rates</a>
	Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	IF-EU-240a.3	In 2023, 90.7% of customers were reconnected within 10 days.	Internal calculation. Not a material key performance indicator.
	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	IF-EU-240a.4	<p>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 40% 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 web page.</p> <p>Information regarding Entergy's electric and gas rates and initiatives to promote customer savings can be found on pages 36-37 of our Performance Report.</p>	<a href="#">Low-income customers web page</a> <a href="#">2023 Performance Report</a>

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Workforce health and safety	(1) Total recordable incident rate, (2) fatality rate, and (3) near miss frequency rate	IF-EU-320a.1	Entergy's total recordable incident rate and number of fatalities by year can be found on page 18 of our Performance Report, as well as in our performance data table and EEI quantitative template. Entergy does not report a Near Miss Frequency Rate.	<a href="#">2023 Performance Report</a> <a href="#">Performance data table</a> <a href="#">EEI's ESG quantitative template</a>
End-use efficiency and demand	Percentage of electric utility revenues from rate structures that (1) are decoupled and (2) contain a lost revenue adjustment mechanism	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 is 0%, or 0.1201% averaged across our five operating companies.	Internal calculation. Not a material key performance indicator.
	Percentage of electric load served by smart grid technology	IF-EU-420a.2	Percentage of total electric customers served by smart meters can be found in the EEI quantitative template.  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.	<a href="#">EEI's ESG Quantitative Template</a> <a href="#">EIA-861 Report</a>
	Customer electricity savings from efficiency measures, by market	IF-EU-420a.3	Entergy currently offers 50 energy efficiency and demand-side management offerings with a stated goal of 990 megawatts of peak load reduction through 2031. Energy efficiency and demand-side management information can be found on page 8 of our Performance Report, with additional data on our EEI quantitative template.  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.	<a href="#">2023 Performance Report</a> <a href="#">EEI's ESG quantitative template</a> <a href="#">EIA-861 Report</a>
Nuclear safety and emergency management	Total number of nuclear power units, broken down by U.S. Nuclear Regulatory Commission Action Matrix Column	IF-EU-540a.1	The Entergy Nuclear subsidiary owns, operates, supports and provides management services to a national fleet of reactors in four locations in the United States. More information on Entergy's nuclear generating assets can be found on our power generation web page.  Additional information on a facility by facility basis can be found on our Nuclear Sites web page.	<a href="#">Utility nuclear generating assets</a> <a href="#">Nuclear sites web page</a>
	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 web page.	<a href="#">Nuclear emergency planning web page</a>

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<b>Grid resiliency</b>	Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	IF-EU-550a.1	Information related to cybersecurity incidents are available in our Global Reporting Initiative Social Indicators, specifically GRI Standards 418-1.	<a href="#">GRI social indicators web page</a>
	(1) System Average Interruption Duration Index, (2) System Average Interruption Frequency Index and (3) Customer Average Interruption Duration Index, inclusive of major event days	IF-EU-550a.2	These reliability measurements, 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.	<a href="#">EIA-861 Report</a>
<b>Activities</b>	Number of: (1) residential, (2) commercial, and (3) industrial customers served	IF-EU-000.A	Year end customer counts may be found in our EEI quantitative template and beginning on page 37 of our 2023 investor guide. Additional years' investor guides also contain this information.	<a href="#">EEI's ESG quantitative template</a> <a href="#">2023 Investor guide</a> <a href="#">2023 Performance Report</a>
	Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers	IF-EU-000.B	This information is available beginning on page 38 of our investor guide under Uses of Energy. Additional years' investor guides also contain this information.	<a href="#">2023 Investor guide</a> <a href="#">Investor Relations website</a>
	Length of transmission and distribution lines	IF-EU-000.C	Length of transmission and distribution lines can be found on page 13 of our Performance Report, with additional information regarding our transmission system available on our Transmission Operations web page.	<a href="#">2023 Performance Report</a> <a href="#">Transmission operations</a>
	Total electricity generated, percentage by major energy source, percentage in regulated markets	IF-EU-000.D	Year end customer counts may be found in our EEI quantitative template and our 2023 Investors Guide (pg 38). Additional years' investor guides also contain this information.	<a href="#">EEI's ESG quantitative template</a> <a href="#">2023 Investor guide</a> <a href="#">Investor Relations website</a>
	Total wholesale electricity purchased	IF-EU-000.E	This information is available beginning on page 36 of our investor guide under Total Purchased Power. Additional years' investor guides also contain this information.	<a href="#">2023 Investor guide</a> <a href="#">Investor Relations website</a>

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 Dec. 31, 2023, and other publicly filed documents, which are available at our [Investor Relations website](#).