



Statement of Assurance

Entergy Corporation
Entergy Services, Inc.
308 Pearl Street
Jackson, MS 39201

Scope

Entergy Corporation (“Responsible Party”) engaged Cventure LLC (“Verifier”) to conduct a verification review of several of Entergy’s 2017 Social Dimension indicators reported, and supporting evidence detailing those social indicators in associated source documents, over the period January 1, 2017 to December 31, 2017 inclusive. These social metrics are reported by Entergy publically and used in its *2018 RobecoSAM – Corporate Sustainability Assessment* response, as part of its Dow Jones Sustainability Index (DJSI) CA 2018 reporting. 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. Our 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 standards (i.e., Global Reporting Initiative [GRI] and DJSI).

Independence

Cventure’s managers are independent, experienced verification practitioners who were not involved in the preparation of any of Entergy’s social metrics data and results as reported in the Assertion. We did not participate in any associated social indicator data collection, reporting, and management activities, nor the development of associated activity data 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.

Methodology

We completed our review of the following Corporate Citizenship and Philanthropy social indicators, with review criteria based on the *RobecoSAM – Corporate Sustainability Assessment* guidance document. The social reporting indicators verification activities were conducted in accordance with AccountAbility’s AA1000 AS (2008) standard, verifying the following indicators:

- Philanthropic Activities (% of Total Costs)
 - Charitable Donations
 - Community Investments
 - Commercial Initiatives
- Types of Contributions (Total \$ USD)
 - Cash Contributions
 - Employee Volunteering Time (PTO)
 - In-Kind Giving (Projects/Partnerships, etc.)
 - Management Overheads

The intended users of this statement include Entergy stakeholders and members of the public. We planned and performed our work in order to provide a moderate level of assurance¹ with respect to the quality of disclosed information on sustainability performance 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.

Conclusion

Based on our overall verification review, Entergy has the sustainability reporting systems and processes in place necessary to demonstrate the reliability of performance information. Nothing has come to our attention that causes us to believe that the Assertion is materially misstated. The social indicators data were calculated 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, with a limited (i.e., moderate) level of assurance.



Kevin L. Johnson
Lead Verifier, Manager Member
Cventure LLC

June 2018

¹ At a 10 percent materiality threshold.

² This verification engagement did not evaluate Entergy's integrated report's adherence to the AA1000 AS principles, nor any claims made by Entergy in the text body of their DJSI CA 2018 report, and only evaluated the select performance indicator information listed above, in a Type 2 engagement.