



Entergy Corporation

Sustainability and Environmental Policy
Entergy Services, Inc.
639 Loyola Avenue
New Orleans, LA 70113

Scope

Entergy Corporation (“Entergy”) engaged Cventure LLC (“Cventure” or “Verifier”) to review Entergy Corporation’s **2025** Corporate Greenhouse Gas (GHG) emissions inventory and **GHG Assertion** for the time period January 1, 2025 to December 31, 2025, inclusive. This review included:

- Final reporting tables and calculation tools,
- Entergy’s GHG Inventory Management Plan and Reporting Document (IMPRD),
- Entergy’s GHG emission calculation procedures, and
- Associated activity data documentation.

These components are collectively referred to as the **Subject Matter** for the purposes of this verification statement.

Entergy is solely responsible for the preparation and presentation of the GHG Assertion and Subject Matter. The Verifier’s responsibility is to provide an independent review of the accuracy of the GHG emissions data compiled and reported, and the underlying systems and processes used to collect and report the information. Based on that review, Cventure LLC, as the Verifier, expresses an opinion as to whether anything has come to our attention indicating that the GHG Assertion is not presented fairly based on generally accepted GHG accounting standards (e.g., *The Greenhouse Gas Protocol, A Corporate Accounting and Reporting Standard, Revised Edition, WRI/WBCSD, March 2004*) and verification criteria set forth below.

Independence

Cventure’s managers are independent, experienced verification practitioners who were not involved in the preparation of Entergy’s GHG emissions inventory. Cventure did not participate in any associated GHG emissions data collection, management, and reporting activities; nor the development of activity data, associated emissions, usage estimates, or any subsequent assertions made by Entergy. Cventure has not provided any services to Entergy which could

compromise Cventure’s independence as a third-party verifier. Cventure performs verification activities and other professional responsibilities in adherence with the Greenhouse Gas Management Institute’s GHG [Professional Code of Conduct](#).

Boundaries and Scope

Entergy’s organizational boundaries include all company-owned assets and those under a capital lease, consistent with “Equity Share” reporting under the GHG Protocol reporting standard. Entergy reports based on data and results from 68 major generating facilities and includes emissions from its transmission, distribution, and sale of electric power, and its operation of natural gas distribution and transmission pipelines¹, including the following source categories:

- Scope 1 – Direct Emissions Sources
 - Stationary combustion (power generation and small sources)
 - Mobile source combustion
 - Fugitive emissions
- Scope 2 – Indirect Emissions Sources
 - Purchased electricity
- Scope 3 – Value Chain Sources
 - Purchased power (controllable and non-controllable purchases)
 - Gas supplier emissions (associated with natural gas delivery to Entergy)
 - Leased assets
 - Gas customer combustion
 - Purchased goods/services and capital goods
 - Employee commuting
 - Business travel

The GHG species included in the inventory are Carbon Dioxide (CO₂), Methane (CH₄), Nitrous Oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulfur hexafluoride (SF₆). Entergy does not use Nitrogen trifluoride (NF₃) in its operations.

¹ Note that Entergy’s Louisiana and New Orleans gas distribution business was sold on July 1, 2025.

Verification Level and Reporting Criteria

Cventure was engaged to express a limited assurance conclusion on the Subject Matter information based on evidence obtained and procedures performed. We conducted a verification risk assessment, prepared a verification and sampling plan, and completed our review following the *ISO 14064-3 International Standard Greenhouse Gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas statements (2019)*. We planned and performed our work in order to reach a conclusion on Entergy’s GHG Assertion, with review criteria based on The Greenhouse Gas Protocol and quantification methodologies referenced in Entergy’s IMPRD.

As part of this RY2025 GHG emissions inventory verification activity, Cventure verified GHG emissions data reported by Entergy for the source categories and GHG species identified in the “Boundaries and Scope” section. Several immaterial potential discrepancies were identified during the course of this verification project and corrected by Entergy at that time. We reviewed the GHG Assertion, and all of its associated supporting documentation which was received during the course of this verification project, and believe that this work provides a reasonable basis for our conclusion.

Data Sampling and Calculation Review

Data for fuel and energy consumption types and material inputs used to determine GHG emissions at all facility locations included in the GHG Inventory were subjected to thorough data sampling, along with sampling and review of mobile source data, small generation assets, data for fugitive emissions, and GHG calculations for Scopes 1, 2 and 3 GHG categories. Error checking tests were performed on the data to assess the quality of information collected including checks for outliers, missing, or duplicate data; units of measure (UOM) checks; and re-computation cross-checks. A separate Verification Report provides additional details on the activities and checks undertaken, the results of the site visits to Washington Parish Energy Center and Ninemile Point Units 4, 5, & 6, the assessment of the data management systems and controls employed by Entergy, specific review items flagged and resolved, review of purchased power, and CEMs data checks.

GHG Assertion Summary

Entergy’s 2025 Corporate GHG Assertion comprises all Scope 1 and Scope 2 emissions for stationary and mobile sources, along with Scope 3 Value Chain categories reported and reviewed as part of this verification activity. All emissions are reported in metric tons of carbon dioxide equivalent (tCO₂e) using global warming potentials (GWPs) sourced from the Intergovernmental Panel on Climate Change (IPCC)’s Fifth Assessment Report (2014).

Conclusion

Based on our verification review of the Subject Matter, nothing has come to our attention that causes us to believe that the GHG Assertion is materially misstated. The GHG emissions estimates 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. Cventure has verified a total of 68,198,286 metric tons of CO2 equivalent (tCO2e) emissions for Entergy Corporation for calendar year 2025.

Cventure disclaims any liability for any decision made by third parties based on this Verification Statement.



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