Entergy Louisiana Accelerated Resiliency Program

Quarterly Report #3

Entergy Louisiana Phase 1 Resilience Plan Quarterly Report
Dated: August 11, 2025

Entergy Louisiana has completed critical upgrades to its transmission infrastructure as part of its resilience plan. The photos below show a project which replaced wooden transmission structures inside a major Jefferson Parish substation with single-pole steel structures rated for 150 mph wind speeds.

These enhancements are designed to improve the strength and resilience of the transmission system, reducing the likelihood of service interruptions and aligning with Entergy's broader efforts to modernize Louisiana's electric grid.

This project is one of many infrastructure improvements within Phase I of Entergy Louisiana's approved resilience program. The company's resilience plan focuses on reinforcing critical transmission and distribution structures across the state.

Construction on the Metairie-based project began and finished in Q1 2025 as crews installed the drill pier foundation followed by the installation of the new steel transmission poles. Three additional projects of similar scope completed in Q2. With these upgrades now complete, transmission lines associated with 4 individual projects are now better equipped to support resilient electric service for ELL customers.

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1. Phase I Executive Summary

1.1. Period Performance Overview

In Q2 2025, Entergy Louisiana ("ELL") achieved its highest quarterly construction volume thus far in the Resiliency program, placing six projects in service (3 Distribution, 3 Transmission). From April to June, ELL doubled the quantity of hardened structures in the field, increasing the Resiliency install count from 6,100 structures as of March 31 to 12,400 structures on June 30. ELL's current project status and forecast data indicate the program is on track to exceed its committed project count to be placed in service in 2025.

1.2. Achievements in Reporting Period[1]

- Placed 3 new Distribution projects (P0173, P0215, & P1009) in service. These 3 projects hardened a total of roughly 950 existing structures across 6 parishes, including Ascension, Assumption, Iberville, Jefferson, Lafourche, & St. Charles.
- Placed 3 new Transmission projects (P0029, P1011, & P0062) in service, which hardened 20 total structures across 6 parishes, including West Baton Rouge, East Baton Rouge, Iberville, Ascension, East Feliciana, & St. Martin.
- Continued Construction Progress in Q2 with the following highlights:
    - Advanced 6 projects from Engineering into Construction Phase.
    - Hardened roughly 6,300 total structures from April through June.
    - Hardened Transmission Control House at Bagatelle Substation in St. James Parish. This accomplishment enables hardening benefits for 1 of 3 Control Houses within the scope for project P0002.
    - Completed installation of 1 of 5 total Dead End structures on the Richard-Nelson 500kV line in May.
    - Placed In Service the incremental scope identified during Construction of P0171. This project now reflects an actual ISD in the Project-Specific Report in Appendix A.
- As of June 30, 2025, ELL's Total Resiliency Program Performance includes:
    - 14 projects in service (10 Distribution, 4 Transmission), resulting in ~4,200 total structures hardened.
    - ~12,400 total structures hardened in the field to date, including poles in partially completed projects.
    - 31 projects actively in Construction Phase (25 Distribution, 6 Transmission).
    - 63 projects actively in pre-Construction Phases, which include Front-End Loading & Engineering activities.

1.3. Targeted Outcomes of Next Reporting Period

ELL is focused on driving projects to complete In-Service Dates (ISDs) in Q3, particularly those projects committed to finish in 2025. Specifically, Entergy's latest schedule forecasts project the following outcomes for Q3:

- Anticipate placing 16 individual Distribution projects in service. As of July 22, 4 of the forecasted 16 projects have been placed in service.
- Anticipate start of Construction on 22 individual Distribution projects.

[1] Unless otherwise noted, all noted progress in this report occurred in Q2 2025.

In addition to meeting 2025 ISDs, Entergy is focused on the following actions to ensure continued program success into 2026 and beyond:

- Progressing projects from Engineering into Construction. This push to move projects into Construction will lay the foundation to meet 2026 & 2027 Project ISDs and will coincide with expected crew ramps for our Alliance Partners on the Distribution projects.
- Completing internal Quality Assurance tasks on completed Projects and Work Orders to enable CSRS to conduct its Field Monitoring efforts soon after Construction Completion. Entergy revamped its QA process in Q2 to enable faster identification and remediation of QA items; we expect the improved process to minimize schedule durations for those activities in Q3.

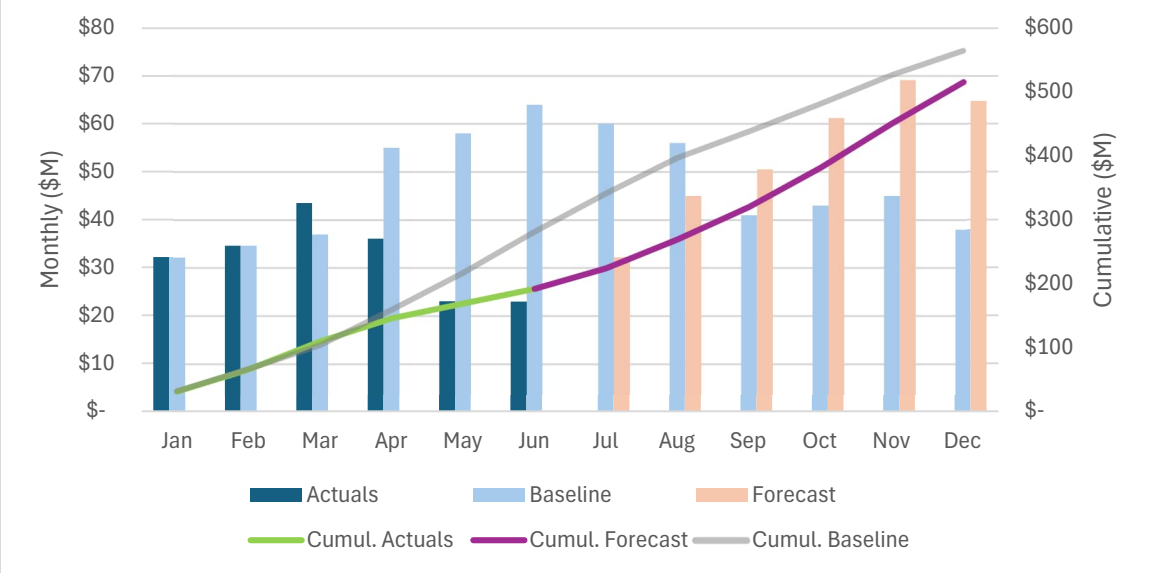
Project milestone counts reflect the latest available program forecasts which consider current status and estimated durations of future schedule tasks. As such, the forecast details above are subject to change as projects evolve.

2. Distribution Hardening Update

2.1. Cost Performance

Resiliency's Distribution program in ELL spent $82.1M in Q2 2025 and has spent a Year-to-Date (YTD) total of $192.5M in 2025. Distribution forecasts a total spend of $515M this year on its Resiliency program, which represents a ~$40M reduction in the 2025 annual forecast from the last quarterly report. The reduction is driven by two major factors: (1) Resiliency crews dispatched to support winter storm restoration in Arkansas early in 2025 and (2) crew ramp risk. See Section 5.1 for a more detailed discussion of ELL risks related to crew capacity.

The graphic below represents the month over month and cumulative actual spend and forecast for work performed through Q2 2025 and over the remainder of the year. Monthly and annual forecasts are refined each month as individual projects refine scope & schedule; as such, forecasts are subject to change over time.

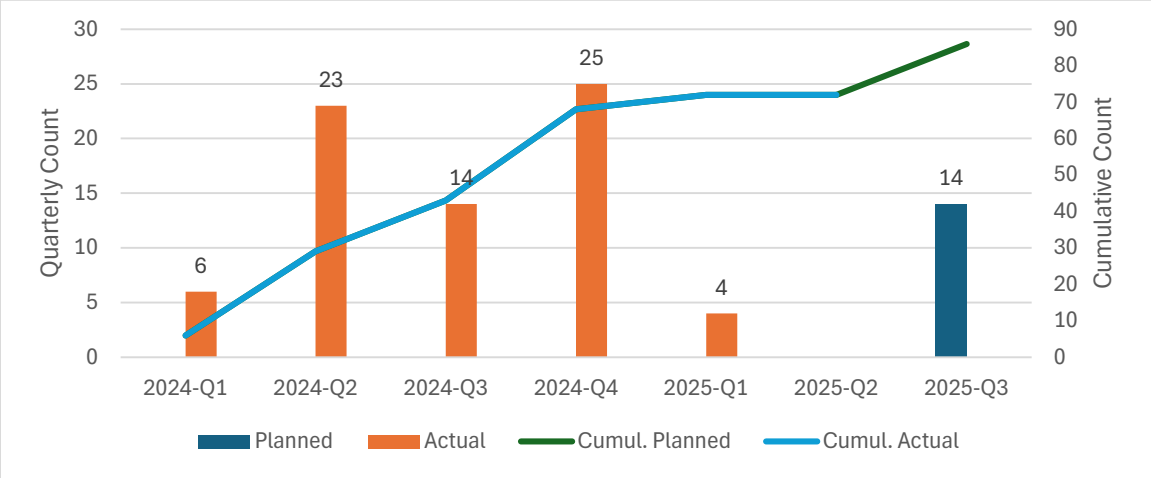


2.2. Schedule Performance

ELL initiated 8 new Distribution Hardening projects in Q2 2025 and placed 3 Distribution projects in service (P0173, P0215, and P1009). The Milestone Performance graphs below summarize actual accomplishments against major project milestones to date and milestone forecasts for progress in July through September 2025. See Appendix A for details on individual projects.

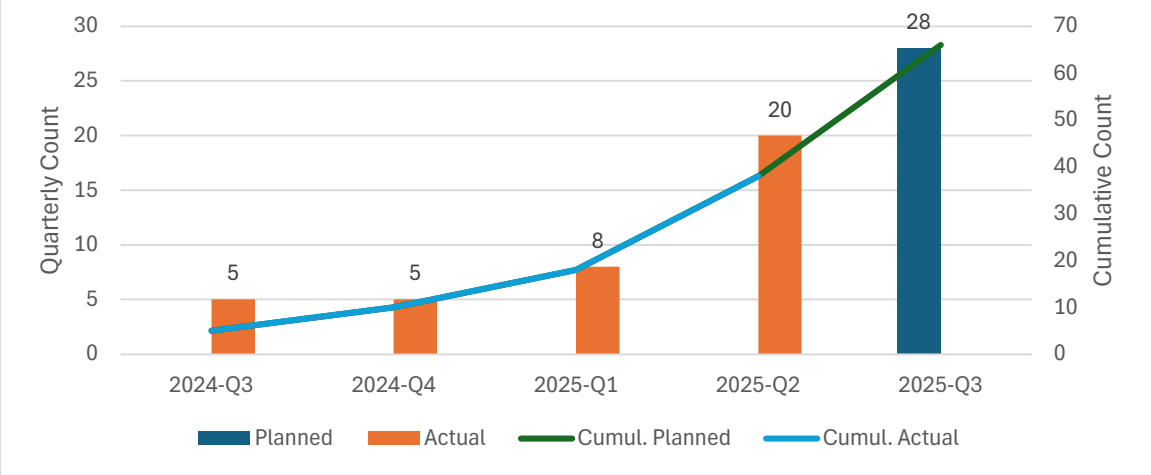
2.2.1. Phase I (Front End Loading) Milestone Performance

72 Distribution Projects to date have completed Phase 1 with 14 additional projects anticipated to finish in Q3. ELL has commenced its fielding activities for all 14 projects forecasted to complete Phase 1 Milestones in Q3.



2.2.2. Phase 2 (Engineering & Construction Planning) Milestone Performance

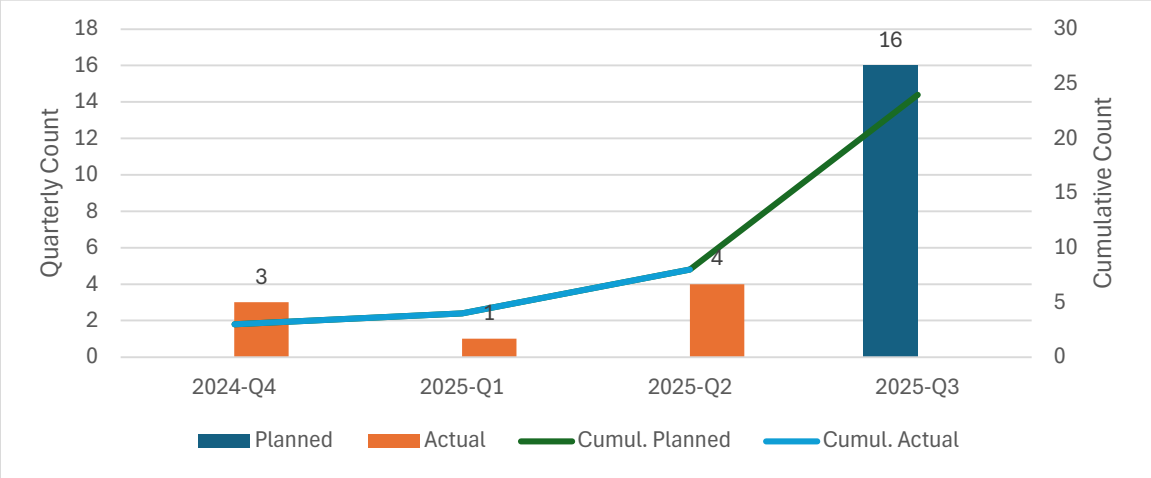
Through Q2, 38 Distribution projects have fully completed their detailed engineering and construction planning milestones. Distribution forecasts completing Phase 2 Milestones and moving into Construction on 28 incremental projects in Q3. As of July 14, 9 of the 28 forecasted projects have already actualized their Phase 2 Milestones.



2.2.3. Phase 3 (Construction In-Service Dates) Milestone Performance

ELL placed 4 individual Distribution projects in service in Q2, bringing the total ISD count to 10 total Distribution projects to date. As noted in prior Quarterly Monitoring reports, 2 of the 6 reported 2024 project completions identified incremental scope which is still in progress. While these two projects, P0165 & P1014, do not appear in Phase 3 graph, they are on track to complete outstanding scope early in October. Construction associated with the additional structures on these two projects has been re-assigned to internal Entergy crews to create a path for earlier completion, which ELL will continue to pursue in Q3.

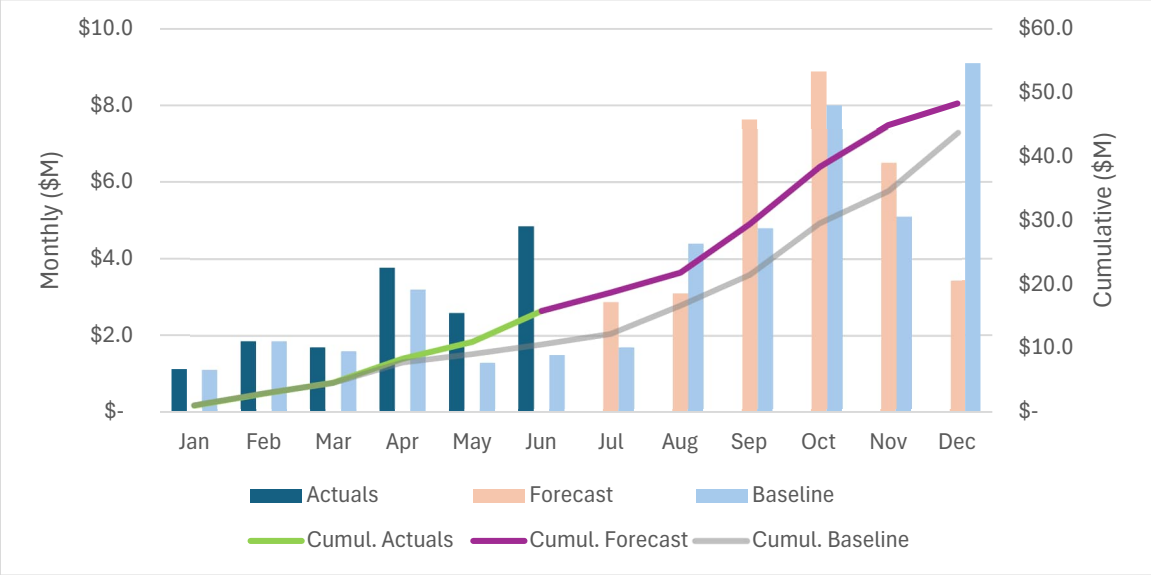
ELL anticipates placing 16 projects in service in Q3; as of July 22, 4 of the 16 project ISD Milestones already reflect actual finish dates.



3. Transmission Hardening and 500kV Dead Ends Updates

3.1. Cost Performance

Resiliency's Transmission program in ELL spent $11.2M in Q2 2025 and has spent a Year to Date (YTD) total of $15.9M in 2025. Transmission forecasts a total spend of $48.3M this year against its original budget of $43.7M conveyed in last quarter's report. The spend increase is primarily driven by the program's ability to pull Construction activities for the Dead End on Nelson-Richard 500kV and a subset of structures on the Humphrey-Gibson line (P0124) into 2025.



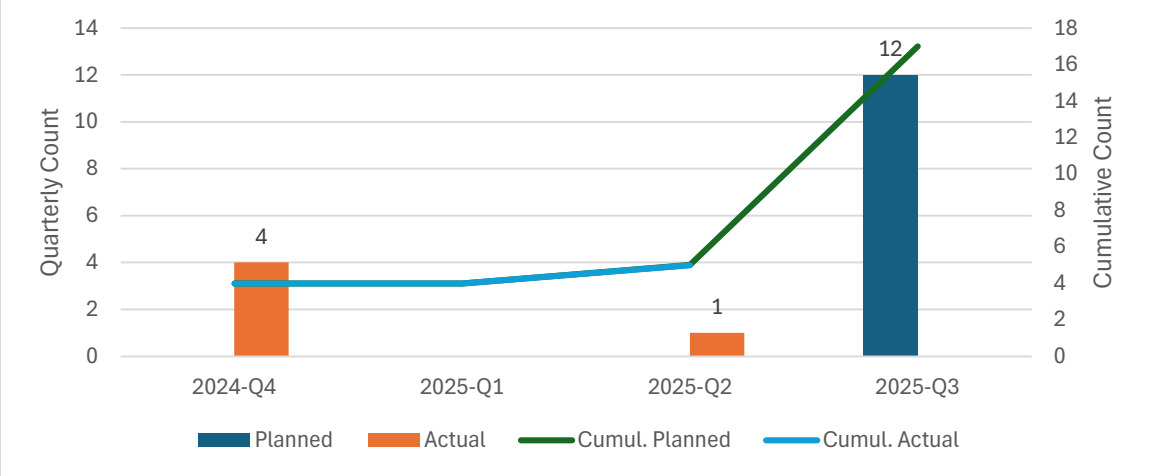
3.2. Schedule Performance

ELL initiated 9 Transmission Hardening projects in Q2 2025 and placed 3 Transmission projects in service (P0029, P1011, and P0062).

3.2.1. Phase 1 (Front End Loading) Milestone Performance

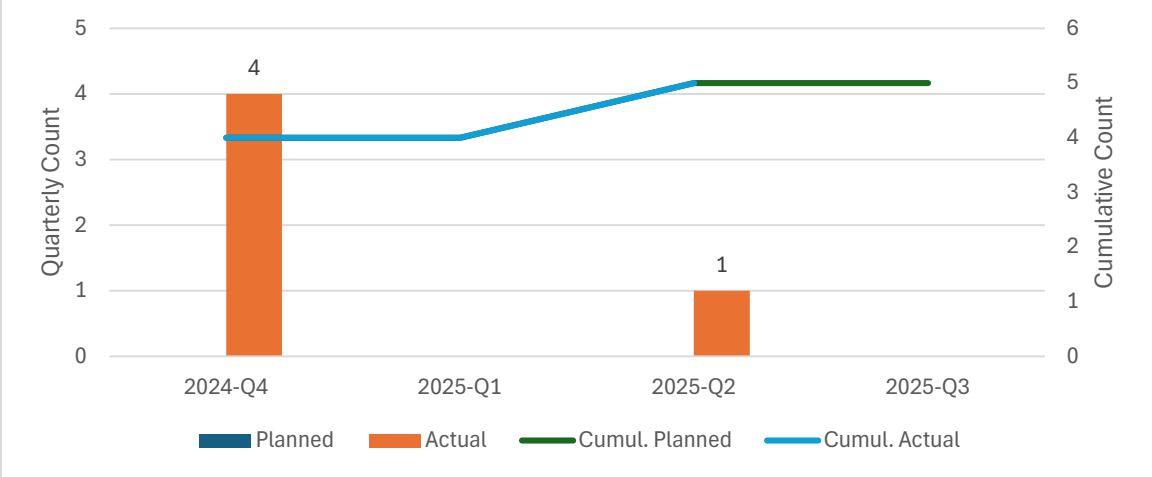
ELL has completed 5 Phase 1 Milestones to date, with 1 project completing Phase 1 activities in Q2. The 5 completed project Phase 1 Milestones represent the 5 ELL Transmission projects committed to complete in 2025.

23 projects are actively in Phase 1 today, with 12 of those anticipated to finish Front End Loading in Q3. Phase 1 Milestone completions forecasted in Q3 consist of a mix of Dead End projects, Substation Control House Hardening, and Storm Surge Mitigation projects.



3.2.2. Phase 2 (Engineering) Milestone Performance

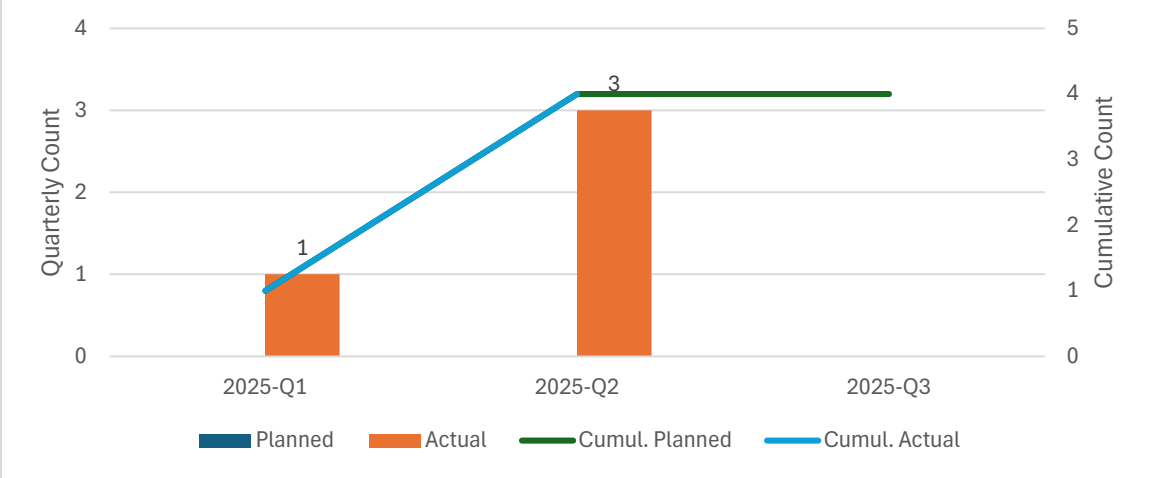
The 5 Phase 2 Milestone finishes to date also correspond to the 5 Transmission Line projects committed to be In Service by the end of 2025. While no additional projects are forecasted to complete Engineering Milestones in Q3, ELL maintains Transmission progress by moving into Construction once scoping determinations are made on the Substation Control House Hardening projects. Many of the Control House Hardening projects consist of roof replacements, which require minimal engineering preparations. This allows material acquisition & hardening construction to commence on Substation Control Houses which have been analyzed and scoped; this has occurred to date on P0001, P0002, & P0003.



3.2.3. Phase 3 (Construction In-Service Dates) Milestone Performance

ELL started & finished Construction on 3 projects in Q2 2025, bringing the program-to-date Transmission ISD Milestone count to 4. All 4 projects are Transmission Line Hardening projects with committed ISDs in 2025.

Because this Phase 3 Milestone chart only reflects full projects placed into service, the 5 individual Substation Control Houses hardened thus far (Golden Meadow, Leeville, Bagatelle, Scott, & St. James) are not reflected in this chart. As those complete projects close in future quarters, they will be incorporated into Quarterly Program Reporting.



4. Materials Update

4.1. Distribution Hardening Materials

ELL has issued 51 Purchase Orders (POs) for 44,332 poles estimated at ~$142M to support the set of projects forecasted to be constructed and placed in service between 2024 and 2025. To date, 20,999 poles have been received, leaving 23,367 poles to be delivered in accordance with requested delivery dates.

4.2. Transmission Hardening Materials

All materials are on hand to support remaining T-Line Hardening work in 2025. ELL expects to issue POs for next wave of T-Line Hardening projects in Q3. ELL also expects to receive materials for all 500kV Dead End Addition projects by the end of 2025.

Materials to be utilized in Control House Hardening and Storm Surge Mitigation projects are supplied at the time of construction start by the contractors executing the work.

5. Business Issues from External Factors

5.1. Impacts on Construction

ELL is monitoring multiple Construction risks to execution which could impact project execution. Observed risks and active mitigations to the execution of ELL's committed 2025 project list are as follows:

- Underground Materials & Construction – While the risk around Underground material acquisition associated with P0160A has been mitigated, construction start is experiencing incremental delays due to permitting timelines and community engagement efforts focused specifically on the implementation of the Underground scope. ELL has a Construction Start date and plan in place to support a 2025 ISD for project P0160A and will monitor closely against that plan to mitigate any new risks that might emerge.
- Construction Capacity – Entergy has engaged additional internal and external contract partners to complement Alliance Partner Construction crews where needed. Specifically, construction tasks for P0187 have been assigned to an external construction crew to pull the forecasted completion date back into 2025. Other internal Entergy construction capacity is being utilized in various projects as well to drive projects to completion; in particular, ELL deployed this strategy on P0164, P0165, P1014, & P1015. ELL will continue to explore opportunities to utilize these new capacities to keep pace with planned construction.
  The onboarding of new construction partners also frees up capacity within existing Alliance Partner firms which can now be reallocated to further construction on in-flight projects. Such is the case for projects P0159, P0160, & P0186, which currently forecast ISDs in December but will leverage now available crews to shorten estimated construction durations where possible.
- Environmental Factors – While unique environmental factors apply to each project, poles within project P0162 are currently inaccessible due to seasonal flooding which is expected to subside in the September timeframe. The flooding impacts the project's ability to maintain baseline construction on P0162; however, sufficient Alliance Partner crew availability is expected to enable meeting the Framework finish date of 2025 based on accessing the area in the September timeframe.

While risks in this section are focused on their impacts to projects with 2025 finishes, ELL is cognizant of these risks potentially manifesting on other projects within the Resiliency portfolio. The program is dedicated to identifying and mitigating these existing risks and applying lessons learned to reduce the recurrence and impact of these and related risks on other projects across the program.

5.2. Impacts to Pricing

Many variables influence ELL's total Phase 1 Resiliency portfolio cost. This section groups pricing risk drivers into two major categories with subsequent details. A section for mitigations against these change drivers is included as well.

5.2.1 Cost Evolutions Since Portfolio Inception

As expected, ELL is experiencing changes in costs on the Comprehensive Hardening projects as compared to the initial class 5 estimates reflected in the filing for Phase 1. Notwithstanding the evolution of scope on every project which impose variations on cost estimates, the pricing changes applicable across the full scope of Phase I are primarily attributed to the timing of the initial class 5 estimates and incremental cost components identified as projects mature in definition.

From a timing perspective, it is critical to note the Class 5 estimates filed were developed in 2021 using data from completed Entergy projects at that time and applying standard industry rates for materials. Inflationary rate fluctuations and other economic changes seen in the ~3-year span between the establishment of the initial estimates and the approval to commence execution on projects in Phase 1 have altered pricing rates on direct costs (materials, labor, taxes) and indirect costs incurred on each project.

Incremental components identified when progressing through a project's execution lifecycle which were not represented in the initial estimates include contracting strategies (Alliance Partners), additional scoping analysis to optimize execution and scope certainty, cost of work increases driven by technical requirements (see section 6.1 Changes in OH-UG Conversions), and equipment and materials used in construction.

In 2025, ELL also turned its focus to monitor potential impacts that tariff policy changes might introduce to the portfolio cost. While tariff impact assessments have not materially changed costs incurred or future forecasts to date, the company is conducting analyses to determine if increased risk exists, how extensive those impacts might be, and how to best mitigate any potential impacts.

5.2.2 Scope Change Impacts to Project Costs

Scope evolution over the lifecycle of the portfolio also introduces cost variations against original Class 5 estimates identified in the Framework. As mentioned previously, the scope identified in the Resiliency Filing was based on a desktop analysis reflecting Entergy's system infrastructure in 2021. ELL's system has progressed since that time, which is why each Resiliency project performs a thorough Front End Loading (FEL) process to collect specific datapoints to assess current system conditions and to implement appropriate resilience measures for structures, conductors, and potential Overhead to Underground conversions within the Protection Zones defined in the approved Framework.

The program collects data points and analyzes individual structures within approved zones to determine if each pole meets the designated Wind Loading profiles for its geographic area. Changes in the number of poles to be hardened between initial counts and counts refined through project delivery can be caused by different reasons, including:

- Structures initially identified as candidates to be hardened but subsequently are determined to meet requisite wind-loading and pole loading analysis (PLA) requirements are removed from scope.

- Structures on circuits within the approved project list that were not initially identified as candidates to be hardened but have since been determined to require hardening are added to scope.
- Structures initially within approved scope are identified as owned by another entity (joint use company) are removed from scope or purchased by Entergy and hardened, dependent upon the agreement with the owning entity. Structures in the original scope identified as secondary or light poles are also removed from project scopes before moving into Engineering.

Changes in scope selection for lines selected to convert from Overhead to Underground (OH-UG) also drive cost changes to the overall portfolio. Shifts on projects initially identified to include OH-UG Conversions[2] are primarily influenced by cost-benefit and design requirement adherence.

- Higher wind zone locations (150MPH) impose a cost multiplier determined to be nearly 3x more expensive since the OH hardening costs are higher. In the lower wind zones (125-140), the cost is nearly 5x more expensive.
- UG conversion estimates do not include any scope other than converting the primary from OH to UG (for example, no secondary, service, meter loop replacement, or roof repair, among other items) and the additional loop service potentially required to ensure there is a second feed on laterals in the event of a fault.

5.2.3 Mitigations to Pricing Impacts

ELL continues to deploy multiple initiatives geared specifically towards mitigating impacts driven by pricing adjustments to ensure shifts will not detract from ELL's ability to deliver on all commitments for the Accelerated Resiliency program.

Mitigations include:

- Value Engineering and Scope Optimization Exercise: A structured approach to evaluate multiple elements of a specific project or program at different stages of its lifecycle to identify opportunities to improve project value, lower total project cost, and mitigate project risk while delivering committed benefits. This effort has been completed at the portfolio level for both Transmission and Distribution Resiliency projects.
- Portfolio Scope Alignment: An approach to drive efficiencies on scope control and schedule certainty through a complement of actions between incremental fielding analysis at the start of each Hardening project and value engineering. Scope Alignment is defined at the portfolio level and is applied to each individual effort at the project level.
- Standardized Process for Pole Framing Analysis: A comprehensive process document to guide all engineers through a standard series of predefined design specifications, tools, and templates tailored to Pole Framing within Distribution Hardening projects. Entergy formalized and communicated this process in Q2 to all contract engineering firms to minimize design variations, improve consistency, and achieve efficiencies in cost and schedule in engineering deliverables moving forward.
- Unit-rate pricing contract strategy: A contracting approach which leverages fixed-unit rates for projects of analogous scope and materials deployed to increase competition across qualified contractors, improve estimate accuracy, achieve cost and schedule efficiencies, and alleviate cost disparities. This mitigation is under development and is not yet implemented.

[2] Note: Entergy is working to identify other projects within the approved Phase 1 list that prove to be better suited to perform OH-UG conversions (i.e. financially prudent, compliant with technical requirements, achieves targeted benefits) to offset the descoping performed on those initially modeled to execute said work.

6. Hardening Project Insights

6.1. Trends

Project data indicates emerging trends in the scope and cost variances as compared to estimates provided in the ELL Phase 1 Resiliency filing. All trends outlined in this section are observations from project data available today; these trends constantly evolve as new projects progress through the project lifecycle. Please note that noted trends are not necessarily indicative of future outcomes because each project is unique.

Observed Trends

1. Front End Loading activities and Scope Alignment processes are yielding lower counts of structures to be hardened than were identified in the original filing. This trend varies by project; for example, projects in North LA, which encompass larger geographic areas, have seen structure hardening candidate numbers increase while projects in other regions have generally seen decreases in pole counts to be hardened.
2. ELL is estimating higher cost per structure in Phase 3 estimates (post-Engineering) as compared to project estimates in the original filing. These structure costs depend upon project geography (for example, urban, rural, or marsh) along with a host of other factors; however, this general trend is holding true across the portfolio to date. These increased structure costs are a result of the Impacts to Pricing factors outlined in Section 5.2.
3. The lower structure counts combined with higher estimated cost per structure result in the portfolio remaining roughly in line with the original overall portfolio cost estimate. This trend will be closely monitored as new projects define scope and cost estimates, as it will determine ELL's ability to remain within its $1.9B overall approved cost for Phase 1 Resiliency.

The evolution of each active project's scope and cost is captured in the details within the T & D Hardening Project details file in Appendix A.

7. Appendices

7.1 Appendix A: Project-Specific Report

Notes related to entries in Q2 Project Report spreadsheet:

- P2262 has been added to this quarter's report; it takes the place of the project previously named "JP BRIC." The prior name of BRIC referred to a FEMA program which provided ELL the ability to recover partial expenses associated with this project. The JP BRIC scope was also included in the original ELL Phase 1 Resilience Framework Approval. FEMA recently notified Entergy of its termination of BRIC funding; as a result, the project will move forward without FEMA reimbursement opportunities and with the same scope approved in the Framework. The Project has been renamed to a new Project ID (P#) to reflect this shift.
- As committed to CSRS via RFI communications exchanged in June, the Dead End Addition projects are now reflected in the Project Report spreadsheet. While the original Phase 1 Framework listed the Dead End projects separately from the Comprehensive Hardening projects, the Company has combined the Dead End details into the Project Report to provide insight to the entire portfolio in this spreadsheet. Original cost estimates, structure counts, and commitment years are now incorporated into the "1898" columns to reflect quantities & costs identified in the Framework. The Line Names associated with each Dead End project are as follows:
    - DE001 = Webre – Wells 500kV
    - DE002 = Wells – Richard 500kV
    - DE003 = Willow Glen – Waterford 500kV
    - DE004 = Richard – Nelson 500kV
    - DE005 = Rhodes – Hartburg 500kV
    - DE006 = Nelson – Rhodes 500kV

Service List for U-36625
as of 8/11/2025

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