Entergy Louisiana Accelerated Resiliency Program

Quarterly Report #2

LOUISIANA RESILIENCY

Entergy Louisiana Phase 1 Resilience Plan Quarterly Report Dated May 12, 2025

In the first quarter of 2025, Entergy Louisiana made strong progress on its Phase I Resiliency portfolio. Between January and March, Entergy Louisiana completed two projects, transitioned 16 from the engineering phase to construction, and launched 15 new resiliency initiatives. This early 2025 momentum builds on the program's achievements in 2024 and reinforces Entergy Louisiana's ability to meet the execution milestones outlined in its Phase I Resilience Plan. Entergy Louisiana continues to celebrate the start of its resiliency program throughout the state, most recently holding a ribbon cutting in the Greater Baton Rouge area with local officials.

Rayville Resiliency Work

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1. Phase I Executive Summary

1.1. Period Performance Overview

Entergy Louisiana ("ELL") continued its successful execution of the Phase I Resiliency portfolio in Q1 2025. Between January and March, ELL completed two full projects, advanced 16 projects from the Engineering Phase into the Construction Phase and initiated 15 new Resiliency projects. This Q1 success builds on the program's 2024 progress and positions ELL to meet its execution timeline commitments as established in the ELL Phase 1 Resilience Plan.

1.2. Achievements in Reporting Period[1]

- Placed 2 incremental projects in service:
  - Completed scope on P0161, which resulted in 61 hardened Distribution poles in Ascension Parish
  - Completed hardening of the first Transmission Line project P0120, which hardened 4 Transmission structures on 3 separate lines across Jefferson, Lafourche, & Terrebonne Parishes
- Continued Construction Progress:
  - Advanced 16 projects from Engineering into Construction Phase
  - Completed hardening of ~1,300 total poles on in-progress projects
- Commenced work on 15 Comprehensive Hardening projects:
  - 2 Distribution
  - 13 Transmission
- Through March 31, 2025, ELL's Total Resiliency Program Performance includes:
  - 8 projects completed[2] (7 Distribution, 1 Transmission), resulting in ~3,300 structures hardened
  - ~6,100 total structures hardened, including poles in partially completed projects
  - 28 projects in Construction Phase (22 Distribution, 6 Transmission)
  - 65 projects in pre-Construction Phases, which include Front-End Loading & Engineering activities
- Identified opportunities to pull forward the start of execution on Transmission Rebuild and Dead End Addition projects from future years into 2025. Specifically, ELL identified existing outages and material availability on the Richard-Nelson 500kV and the Humphrey-Gibson 115kV lines which allow for construction of select project scope to commence in Q2 2025.
- Through planning coordination & Resiliency scope refinement, ELL identified two Transmission projects, P0069 and P1013, which have already been hardened via non-Resiliency projects. See Appendix B for details on these projects.

1.3. Targeted Outcomes of Next Reporting Period

On top of continuing progress on active projects, ELL anticipates placing incremental projects in service and starting new projects in the second quarter of 2025. Project in-service and start counts reflect the latest available program forecasts which consider current status and estimated durations of future schedule tasks. As such, the forecast details below are subject to change as projects evolve:

- Anticipate completion of 16 individual projects (13 Distribution, 3 Transmission)
- Anticipate start of Construction on 14 individual projects (12 Distribution, 2 Transmission)
- Anticipate start of 6 new individual projects (6 Distribution, 0 Transmission)

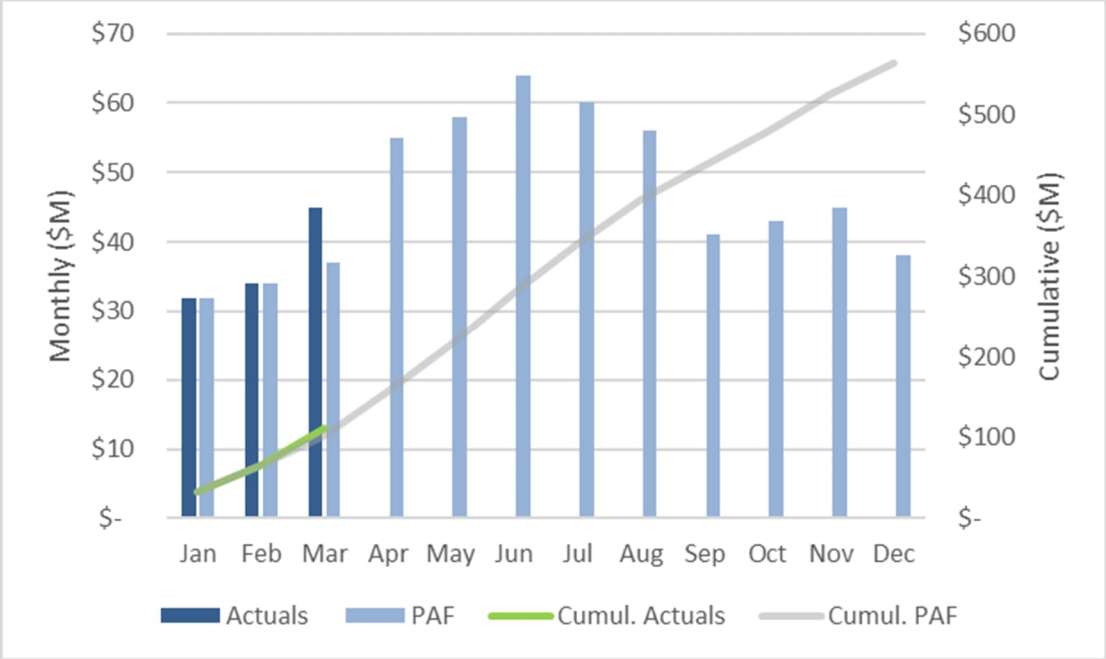
[1] Unless otherwise noted, all noted progress in this report occurred in Q1 2025.
[2] See Appendix A for detailed explanation of Project In-Service Date and other post-Construction activities.

- Anticipate completing installation on 1 of 5 in-scope Dead End Structures on the Richard-Nelson 500kV line by end of Q2. ELL will continue its engineering progress and explore more opportunities to expedite Construction for all 500kV Dead End Addition projects.

2. Distribution Hardening Update

2.1. Cost Performance

ELL has expended $111.3M through March 2025 associated with the progress achieved on 74 Distribution Hardening projects. ELL is projecting a total 2025 forecasted spend on Distribution projects of ~$555M. The following illustration represents the month over month and cumulative actual spend and forecast (PAF, or Prior Actualized Forecast) for work performed in Q1 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.

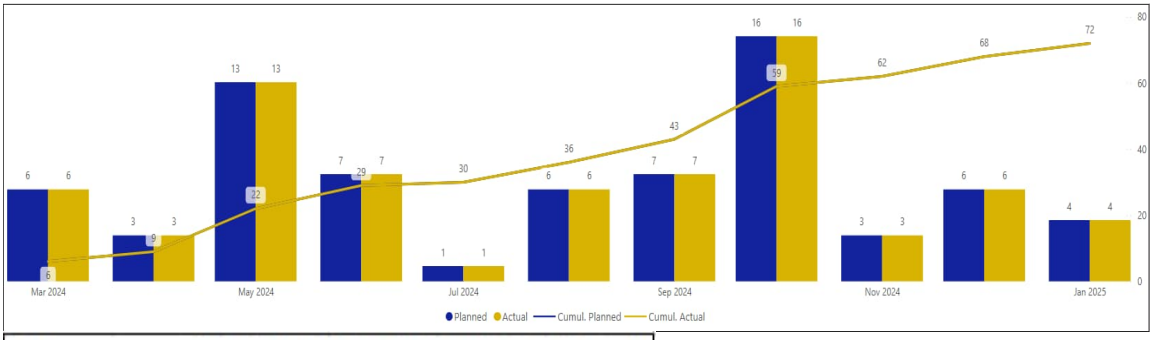


2.2. Schedule Performance

ELL initiated 2 new Distribution Hardening projects in 2025 and completed hardening on 1 project.

2.2.1. Phase I (Front End Loading) Milestone Performance

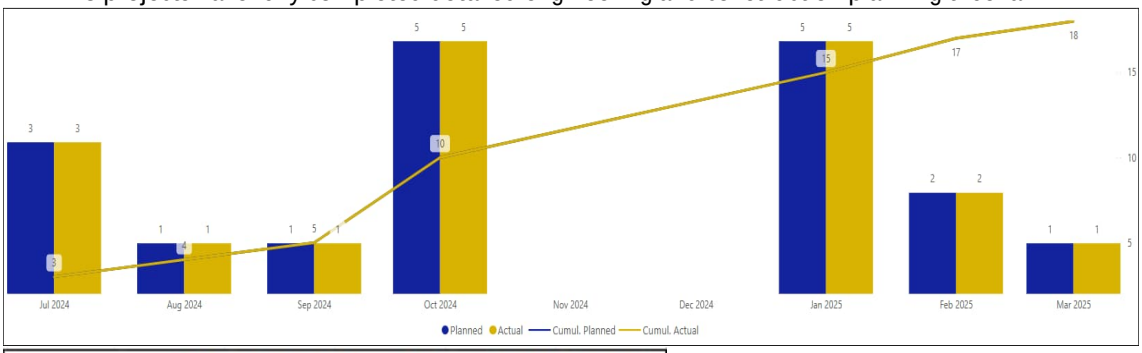
72 of the 74 Distribution Projects initiated thus far have completed Phase 1 (FEL).



Date	Planned	Actual	Cumul. Planned	Cumul. Actual
March 2024	6	6	6	6
April 2024	3	3	9	9
May 2024	13	13	22	22
June 2024	7	7	29	29
July 2024	1	1	30	30
August 2024	6	6	36	36
September 2024	7	7	43	43
October 2024	16	16	59	59
November 2024	3	3	62	62
December 2024	6	6	68	68
January 2025	4	4	72	72

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

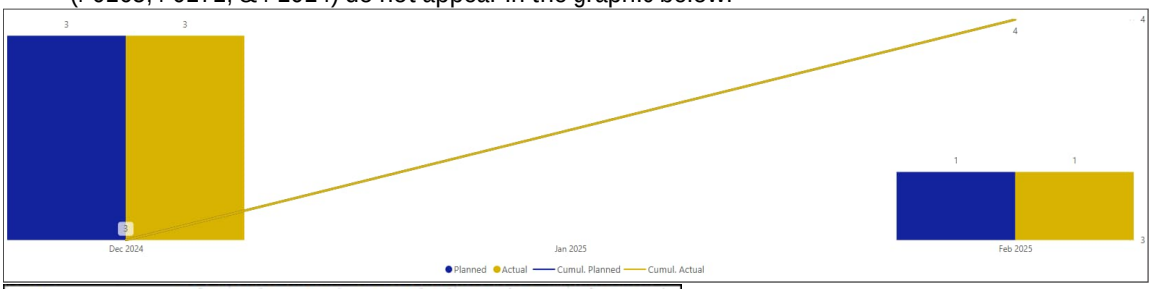
18 projects have fully completed detailed engineering and construction planning thus far.



Date	Planned	Actual	Cumul. Planned	Cumul. Actual
July 2024	3	3	3	3
August 2024	1	1	4	4
September 2024	1	1	5	5
October 2024	5	5	10	10
January 2025	5	5	15	15
February 2025	2	2	17	17
March 2025	1	1	18	18

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

One project was placed in service in February 2025, which brings the ELL Distribution project completion total to 7. As noted in the February 2025 report, 3 of the 6 reported 2024 project completions identified incremental scope which is still in progress. As a result, those 3 projects (P0165, P0171, & P1014) do not appear in the graphic below.

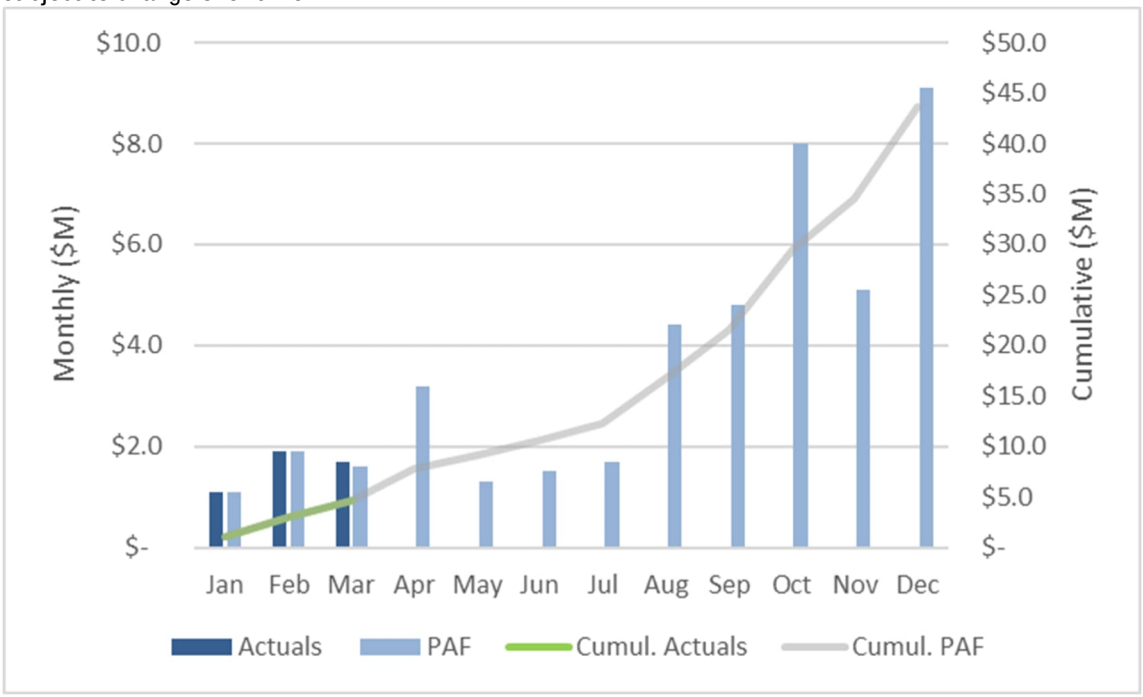


Date	Planned	Actual	Cumul. Planned	Cumul. Actual
December 2024	3	3	3	3
February 2025	1	1	4	4

3. Transmission Hardening and 500kV Dead Ends Updates

3.1. Cost Performance

ELL has expended $4.7M through March of 2025 associated with the progress achieved on 26 active Transmission Hardening projects with a forecast of ~$43.7M for 2025. The following illustration represents the month over month and cumulative actual spend and forecast (PAF, or Prior Actualized Forecast) for work performed in Q1 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.

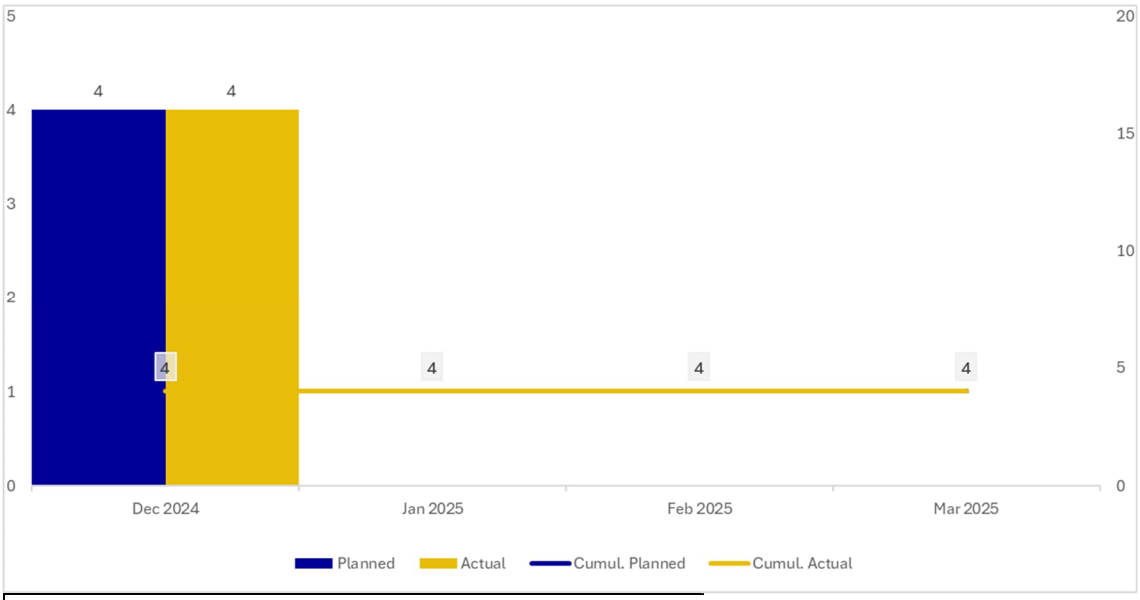


3.2. Schedule Performance

ELL initiated 13 Transmission Hardening projects in Q1 2025 and completed 1 Transmission project, P0120.

3.2.1. Phase 1 (Front End Loading) Milestone Performance

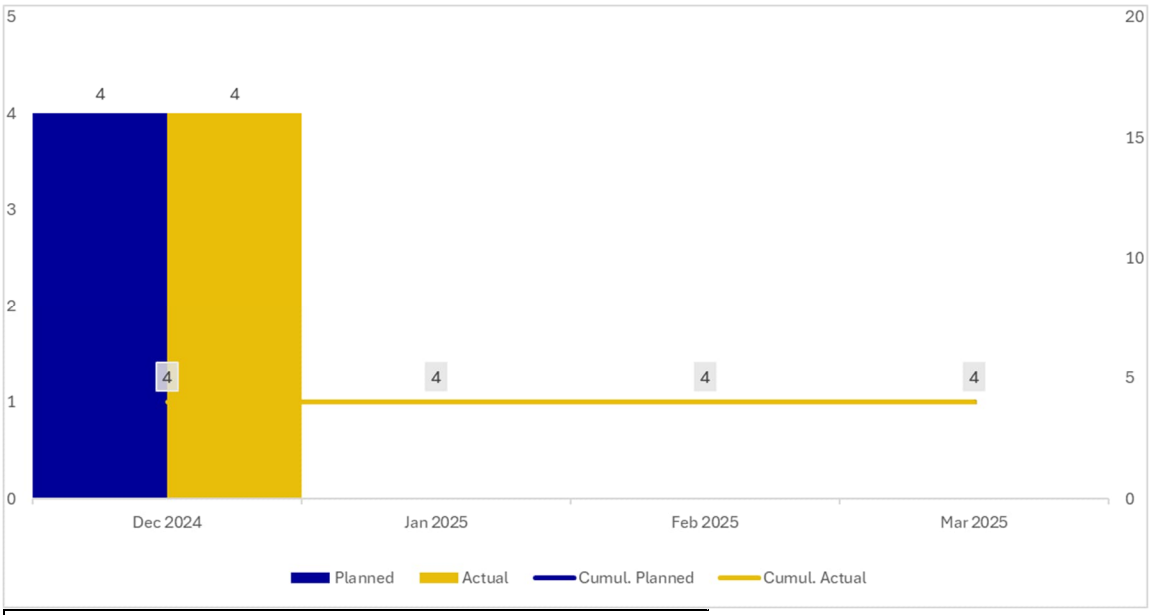
4 projects completed Phase 1 in December 2024. No new projects completed Front End Loading in Q1 2025.



Date	Planned	Actual	Cumul. Planned	Cumul. Actual
December 2024	4	4	4	4
January 2025	0	0	4	4
February 2025	0	0	4	4
March 2025	0	0	4	4

3.2.2. Phase 2 (Engineering) Milestone Performance

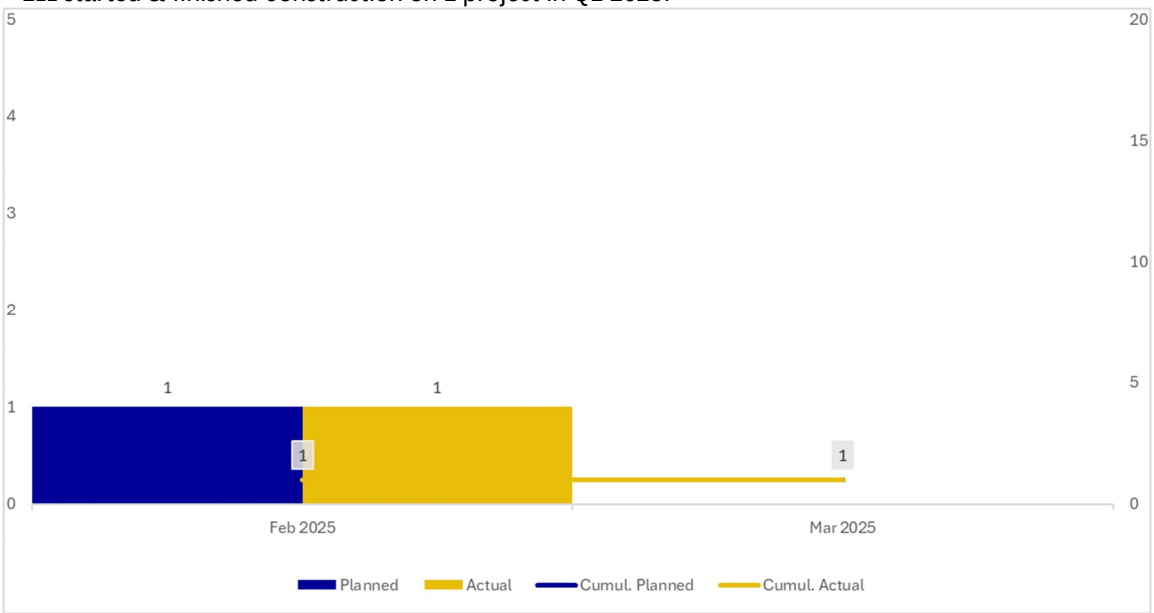
4 projects completed Phase 1 in December 2024. No new projects fully completed Engineering in Q1 2025.



Date	Planned	Actual	Cumul. Planned	Cumul. Actual
December 2024	4	4	4	4
January 2025	0	0	4	4
February 2025	0	0	4	4
March 2025	0	0	4	4

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

ELL started & finished Construction on 1 project in Q1 2025.



Date	Planned	Actual	Cumul. Planned	Cumul. Actual
February 2025	1	1	1	1
March 2025	0	0	1	1

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, 17,723 poles have been received, leaving 26,600 poles to be delivered in accordance with requested delivery dates.

ELL has also initiated material orders for Underground equipment associated with project P0160A. ELL is experiencing long lead times for Underground materials, particularly Underground primary cable, which pose a risk to the currently forecasted ISD of November 2025. Entergy's Supply Chain is mitigating the risk by searching for spare materials in other Entergy storerooms across the system. ELL will continue to research other mitigation options to ensure P0160A closes before the end of 2025.

4.2. Transmission Hardening Materials

ELL has issued 16 Purchase Orders (POs) for 40 Structures estimates at ~$2.3M to support the T-line Hardening and Anti-Cascading projects forecasted to be constructed in 2025. To date, 33 structures have been received, leaving 7 structures to be delivered in accordance with requested delivery dates.

5. Business Issues from External Factors

5.1. Impacts on Construction

ELL currently does not have any external factors affecting construction timelines to report.

5.2. Impacts to Pricing

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 estimate 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.

As of Q1 2025, ELL is also monitoring the potential impact tariff policy changes might introduce to the cost of the portfolio. While tariff impact assessments have not materially changed costs incurred or

future forecasts to date, the company is conducting analysis to determine if increased risk exists, how extensive those impacts might be, and how to best mitigate any potential impacts.

Mitigation to Pricing Changes: ELL continues to deploy multiple initiatives geared specifically towards mitigating impacts driven by pricing adjustments and ensure said changes will not detract its 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 at different stages of its lifecycle to identify opportunities to improve project value, lower total project cost, and mitigate project risk
- 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.
- Block design implementation: a series of predefined engineering design specifications and templates tailored to the Distribution Hardening projects leveraged to minimize design variations, improve consistency, and achieve efficiencies in cost and schedule. This mitigation is under development and is not yet implemented.
- Scope optimization: an approach to drive efficiencies on scope control and schedule certainty through a compliment of actions between incremental fielding analysis at the start of each Hardening project and value engineering

6. Hardening Project Insights

6.1. Trends

Consistent with the changes noted for pricing, Entergy is experiencing variances on project scope as compared to the initial quantities of structures to be hardened, miles of copper conductor to be replaced, and Overhead to Underground Conversions (OH-UG). The changes explained here are outputs of the Scope Optimization mitigation deployed to absorb impacts from pricing changes and demonstrate the prudence performed on every project for delivering on commitments for all stakeholders.

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

Pole Counts: 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 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 said owning entity.

Changes in Overhead to Underground (OH-UG) Conversions[3]: Scope variances on some projects initially selected to include OH-UG Conversions 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 (no – secondary, service, meter loop replacement, roof repair, etc.) and the additional loop service potentially required to ensure there is a second feed on laterals in the event of a fault.

7. Appendices

7.1. Appendix A: Project In-Service Date and Post-Construction Activities

A project is considered to be complete when all assets identified in the project scope are used and useful. In ELL's project schedules, this milestone is defined as the Project In-Service Date (ISD). A project often is broken into subsets of scope (Work Orders), which have their own Work Order-level ISDs. However, the project will not be considered complete until all associated Work Orders achieve their ISD Milestones.

The ISD is a milestone within Phase 3 of the project, which also contains critical post-Construction activities like As-Builts and Quality Assurance (QA). As a result, a project can be marked complete with Phase 3's Percent Complete still showing under 100%. A column for project Actual ISD & Planned ISD has been included in the Project-Specific Report in Appendix C for transparency on this specific milestone.

After a Distribution project achieves its ISD, As-Built and QA activities must also complete for all Work Orders before Phase 3 will officially move to 100% complete. Transmission operates differently in that QA activities are built into pre-ISD tasks, such that no follow up QA activity is required after completion of the As-Built. After completion of Phase 3, Phase 4 kicks off and includes close out tasks such as final collection of invoices and Work Order close out.

7.2. Appendix B: Transmission Projects Removed from Phase 1 Resiliency Scope

Entergy's scope refinement and due diligence efforts uncovered multiple projects, which were assumed to be necessary by 1898's original analysis, not requiring additional hardening work under the Phase 1 Resilience program. Those projects include:

- P0069 – The Lafayette-Holiday 69kV line is being decommissioned as part of an ongoing Entergy project, Remap 99. All structures identified as part of the Resiliency effort are included in the Remap 99 project. Some structures will be retired as part of the project; others will be replaced with new structures which will fulfill the wind-loading requirements. The Remap 99 project plans to be in service before the end of 2025.
- P1013 – 12 of the 13 structures identified in the Comprehensive Hardening Portfolio on the Anse Labutte-Lafayette 69kV line were replaced in May 2024 with structures that meet the wind-loading criteria. For

[3]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.

the 13th structure, nameplate and measurements were obtained, desktop modeling was conducted, and Design was able to confirm that the current Str 31 is an engineered pole that meets extreme wind speeds for its zone.

- P0126 – The Behrman-Lower Coast 115kV line was determined to reside in Entergy New Orleans's territory rather than ELL. This project has been removed from the ELL portfolio and will be worked as part of the ENO program.

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as of 5/12/2025

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