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Entergy Louisiana Accelerated Resiliency Program

Quarterly Report #6

Entergy Louisiana Phase 1 Resilience Plan Quarterly Report

Dated: May 11, 2026

Winter Storm Fern, which occurred from January 23 – 25, 2026, caused power outages, travel disruptions, ice damage, and record snowfalls from New Mexico to New England. ELL's geographic footprint experienced significant ice accumulation, including 0.9 inches of observed ice at the Monroe Regional Airport. Ice accumulation at this level in North Louisiana is rare.

Notably, as little as one-half an inch of ice can add approximately 500 pounds of weight to power lines and can increase the weight of tree branches by a factor of up to 30x. Under these conditions, electrical equipment is prone to failure under weight that exceeds design basis. Icy tree limbs can also snap and fall into power lines. Moreover, in the days following the storm, dangerous freezing temperatures persisted and, rather than melt, ice continued to stress electrical infrastructure and trees for extended periods, leading to ongoing and recurring damage.

Despite these challenges, damage data from Winter Storm Fern indicates that only one wooden pole hardened through ELL's Phase 1 Resilience effort failed in conditions estimated to be within the design basis of the pole. This was a failure rate of only 0.0001%, and, more importantly, a successful performance rate of 99.9999% for all assets hardened through ELL's Resiliency Program to date. This showcases the benefit that resilient structures installed through ELL's Phase 1 Accelerated Resiliency program offer in significant storm events.



**Icy conditions &
frozen equipment**



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1. Phase I Executive Summary

1.1. Period Performance Overview

Between January and March 2026, Entergy Louisiana (“ELL” or the “Company”) placed 6 projects into service. ELL achieved this progress despite a nearly one-month disruption to crew availability while resiliency construction partners were released to support storm restoration in the aftermath of Winter Storm Fern.

Winter Storm Fern, which occurred from January 23 – 25, 2026, caused power outages, travel disruptions, ice damage, and significant ice accumulation, particularly in ELL’s North Louisiana regions. Four (4) in-service Resiliency projects in North Louisiana were in the direct path of this significant storm. Of the structures hardened throughout the state at the time of storm impact, all but one wooden pole performed as designed. This results in a passing performance of 99.9999% for all assets hardened through the Resiliency Program and showcases the benefit resilient structures offer in significant storm events.

1.2. Achievements in Reporting Period¹

- Placed 5 Distribution projects in service. These newly constructed projects hardened ~1,000 total structures across 4 parishes.
- Placed 1 Transmission project in service. This project includes 6 hardened 115kV Transmission Line structures in Tangipahoa Parish.
- Advanced 6 Distribution projects from Front End Loading (FEL) into Engineering Phase.
- Progressed 18 projects out of Engineering and into Construction (11 Distribution, 7 Transmission).
- As of March 31, 2026, ELL’s Total Resiliency Program Performance includes:
 - o 49 projects placed in service (40 Distribution, 9 Transmission), resulting in nearly 18,000 hardened structures.
 - o Approximately 23,000 total structures hardened in the field to date, including poles in partially completed projects.
 - o 47 projects actively in the Construction Phase (33 Distribution, 14 Transmission).
 - o 52 projects actively in pre-Construction Phases, which include Front-End Loading and Engineering activities
- ELL recommended reducing the underground conversion mileage from 100 miles to 28 miles based on technical considerations and benefit-to-cost ratios. The plan was reviewed with LPSC Staff, who affirmed the approach on April 1, 2026. This reduction provides cost benefits and savings for our customers.

1.3. Targeted Outcomes of Next Reporting Period

ELL is focused on driving projects to In-Service Dates (ISDs) and progressing projects from engineering into construction in Q2 2026. Specifically, ELL’s latest schedule forecasts include the following outcomes for Q2:

- placing 23 projects in service (19 Distribution, 4 Transmission).
- progressing 15 projects into Construction (9 Distribution, 6 Transmission).

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

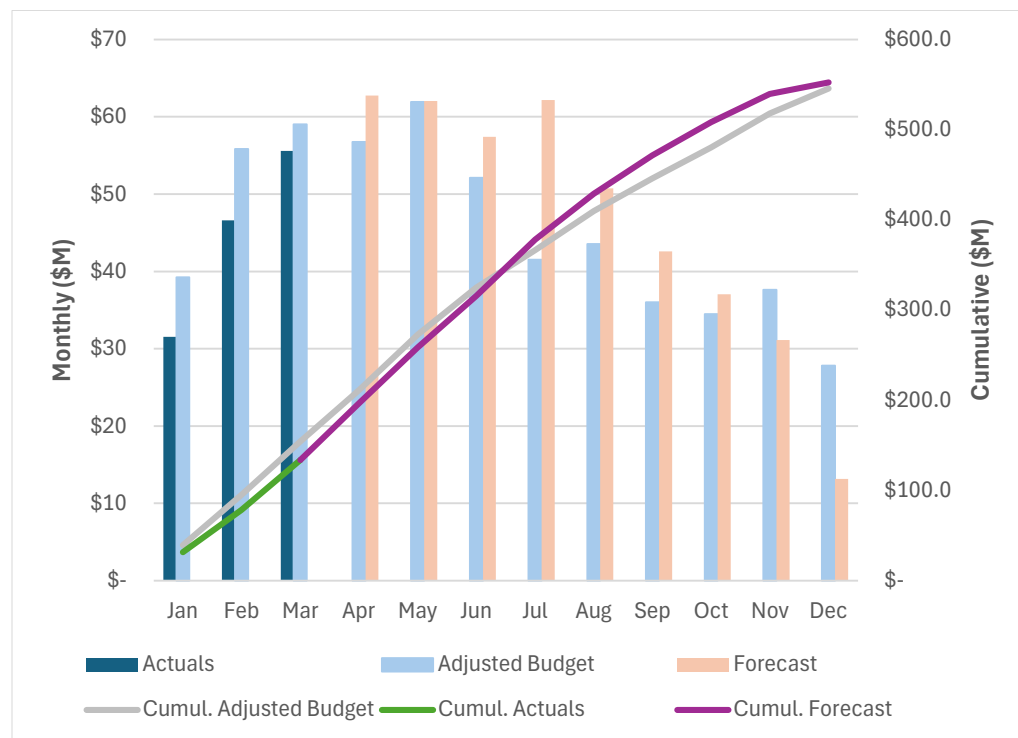
¹ Unless otherwise noted, all noted progress in this report occurred in Q1 2026.

2. Distribution Hardening Update

2.1. 2026 Cost Performance

ELL's Distribution Resiliency Program expended \$133.7M from January through March. While Q1 Distribution spend lagged budget by roughly \$20M – namely due to release of crews to support restoration after Winter Storm Fern – ELL is working to mitigate this productivity impact and to get back to target by the end of 2026. See section 5.1 for specific mitigation plans.

The graphic below represents the month-over-month and cumulative actual spend versus baseline for all Distribution work performed in 2026.

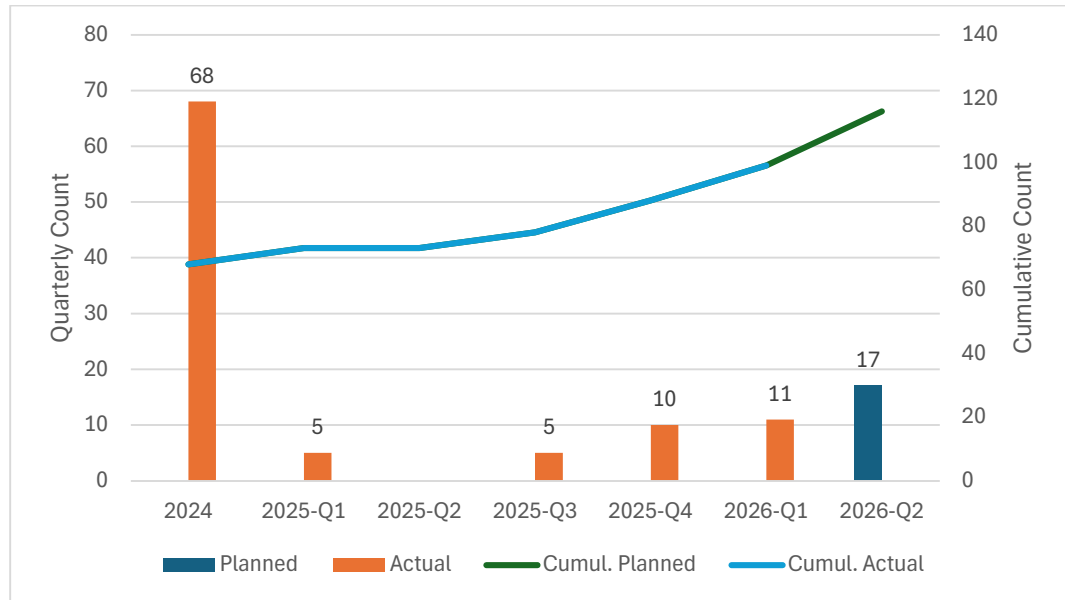


2.2. Schedule Performance

ELL initiated 1 new Distribution Hardening project and placed 5 additional Distribution projects in service during Q1 2026. The Milestone Performance graphs below summarize actual accomplishments against major project milestones to date and milestone forecasts for progress in April through June 2026. See Appendix A for details on individual projects.

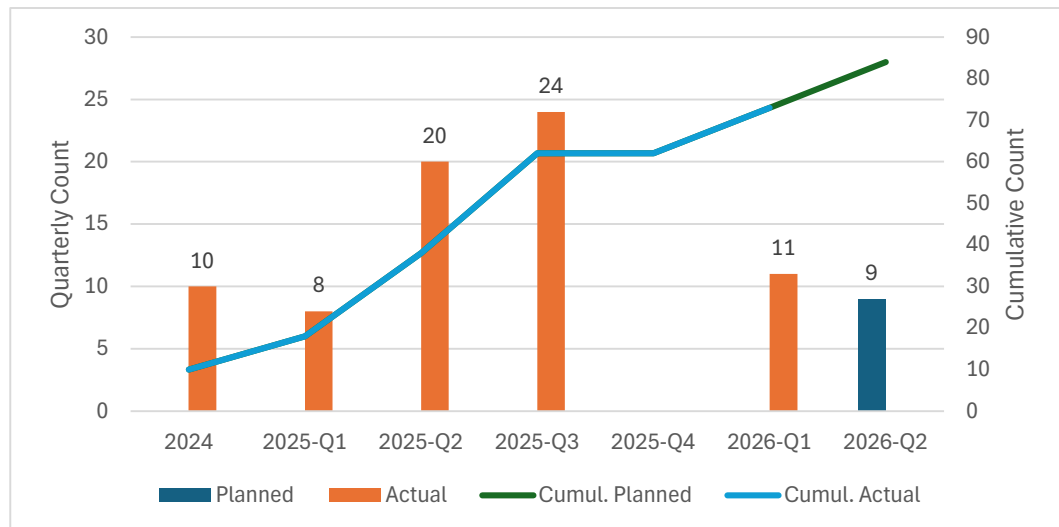
2.2.1. Phase I (Front End Loading) Milestone Performance

99 Distribution Projects to date have completed Phase 1 with 17 additional projects anticipated to finish in Q2.



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

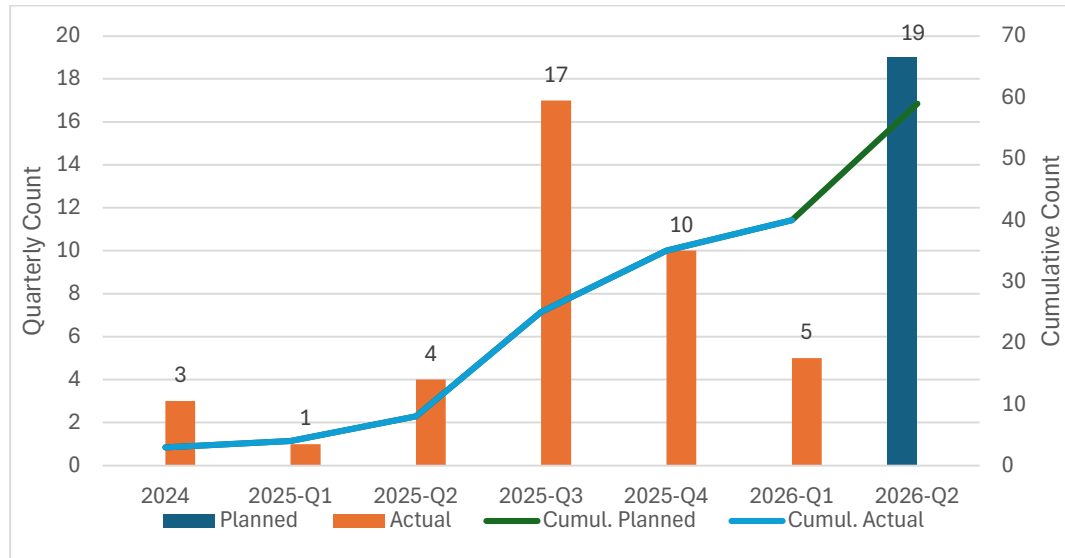
Through Q1 2026, 73 Distribution projects have fully completed their detailed engineering and construction planning milestones. It is anticipated that 9 incremental projects will complete Phase 2 Milestones and move into Construction in Q2 2026.



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

ELL placed 5 new Distribution projects in service in Q1, bringing the total ISD count to 40 Distribution projects to date.

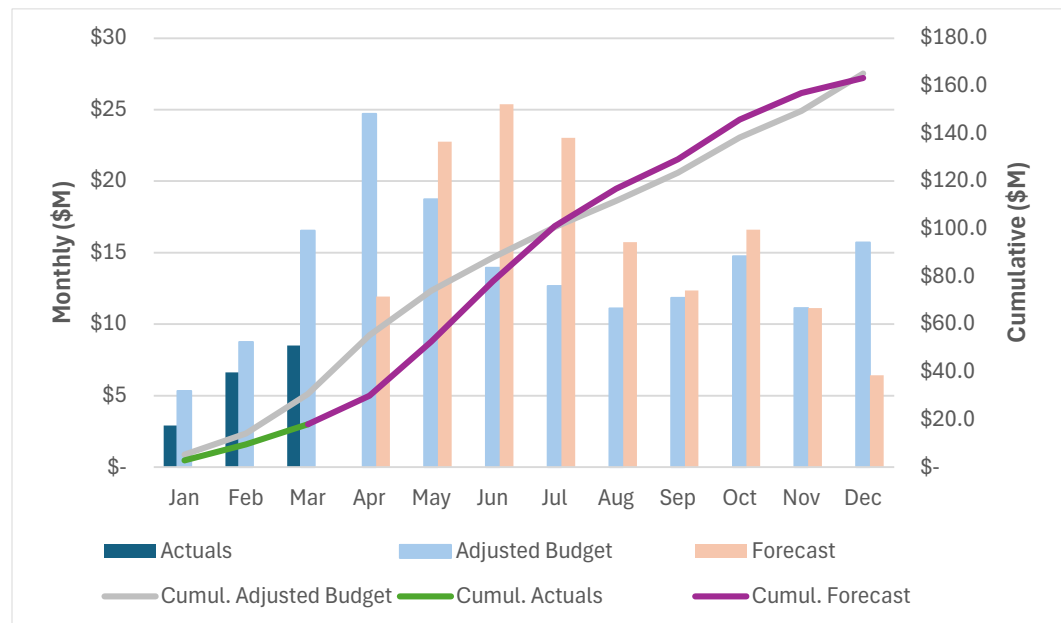
ELL currently anticipates placing 19 additional Distribution projects in service in Q2 2026.



3. Transmission Hardening and 500kV Dead End Updates

3.1. 2026 Cost Performance

Resiliency's Transmission program spent \$18M in Q1 2026 and expects to meet its 2026 target spend of \$165.2M by year end.



3.2. Schedule Performance

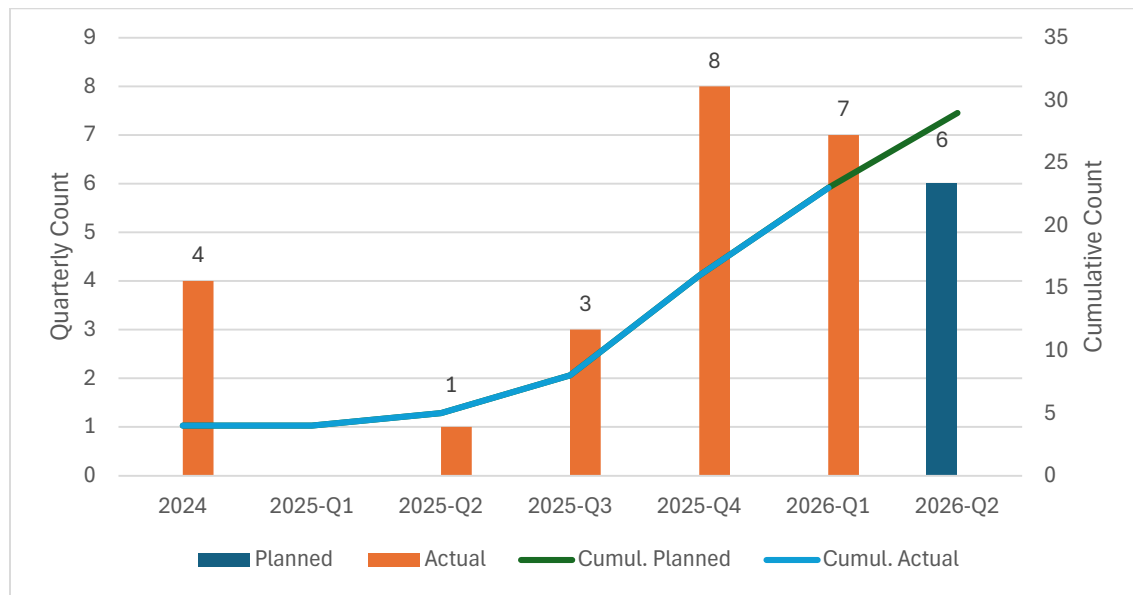
ELL placed 1 project into service and completed Phase 2 on 7 projects in Q1 2026.

3.2.1. Phase 1 (Front End Loading) Milestone Performance

ELL Transmission completed FEL on all projects as of Q4 2025.

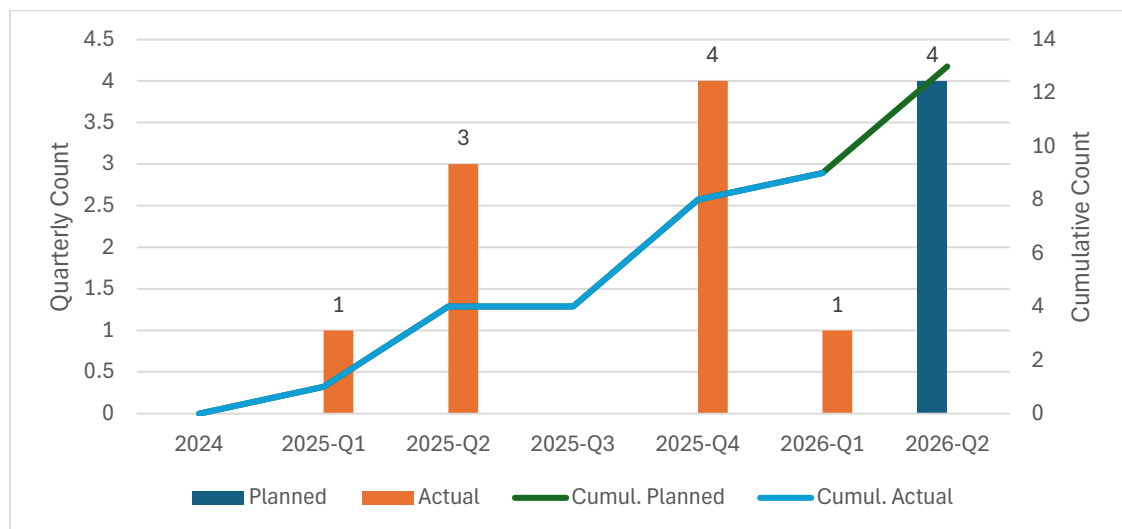
3.2.2. Phase 2 (Engineering) Milestone Performance

ELL achieved 23 Phase 2 Finish Milestones to date. 7 of these milestones occurred in Q1, and 6 additional projects are forecasted to complete Engineering Milestones in Q2 2026.



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

ELL has completed construction on 9 projects to date. These 9 projects scope types include Transmission Line Hardening, Substation control houses, and Dead End addition projects. ELL Transmission anticipates placing 4 projects in-service in Q2.



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4. Materials Update

4.1. Distribution Hardening Materials

ELL is utilizing a bulk-order strategy for Distribution Resiliency materials to streamline the overall execution timeline and to hedge against inflation and tariff risk by purchasing materials earlier. ELL has received materials, including both poles and pole line hardware, to support all construction plans through Q4 2026.

4.2. Transmission Hardening Materials

All materials are on hand to support the Transmission Hardening upcoming construction schedules through Q2. All materials for Q3 have been ordered and are either received or tracking to meet required delivery dates, supporting uninterrupted construction progress. The remaining requisitions will be issued in May to support Q4 construction. No material-related risks are anticipated at this time.

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 that could impact project execution. Observed risks and active mitigations to project execution include:

- Storm Recovery – ELL released 119 crews from resiliency projects to support storm restoration in heavily impacted areas in the aftermath of Winter Storm Fern. Crews were released for just over 4 weeks from January to February. This crew release impacted ELL's resiliency progress and spend in Q1; it also created risk which could impact the Company's ability to meet its originally planned schedule, spend, and closings for 2026. ELL plans to mitigate this risk by implementing alternate construction work schedules to enable increased working hours and to recover lost productive time. The Company at this time does not expect this risk to impact the In Service Dates of projects targeted to finish in 2026 per the approved framework.
- OH to UG Conversion – Overhead-to-underground conversion opportunities are currently being evaluated, with an anticipated execution plan of approximately 28 miles. Planning estimates indicate these 28 miles will cost roughly \$140M to install, but the project list and associated costs will continue to be refined. Currently, the projected costs of all OH and UG projects is \$1.9B, which is directly in line with the original Phase 1 filing estimate. This UG cost will be monitored closely and mitigated by selecting options that provide the best balance of technical feasibility, financial value, and operability.
- Construction Capacity – ELL continues to engage additional internal and external contract partners to complement Alliance Partner Construction crews. The Company engaged new partners in the Resiliency portfolio with success in 2025 and will continue to assess additional project re-assignments to take advantage of new opportunities. Specifically, ELL initiated a pilot effort to utilize in-house resources in both engineering and construction aspects of select projects in 2026. This effort shows the Company's commitment to being agile and ensuring we are positioned to deliver projects through the most cost-effective means.
- Outage Coordination – To minimize outage impacts during project construction, ELL leverages Energized Work Plans (EWPs) where possible and utilizes sectionalization and switching configuration to eliminate / reduce offline time. However, outages are unavoidable on some construction activities, such as copper conductor replacements. Available outages windows can

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be limited, particularly during specific times of year (i.e., peak summer load) or in certain locations with unique operational constraints. Outages also expose customers to power loss and have adverse impacts on the Company's reliability metrics like CAIDI and CAIFI. As a result, necessary outage windows are scrutinized carefully and can impact expected construction timelines. ELL proactively reviews construction strategies to minimize outages and to understand historical outage patterns to reduce the likelihood of schedule impacts.

- Permits – ELL continues to experience permitting challenges. In addition to railroad permits, levee and FAA permits are expected to present difficulties again in 2026. To reduce permitting risk, ELL is programmatically identifying potential permit locations to enable early and proactive engagement on applications.
- Environmental Factors – Nothing specific to note in this report.

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. 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 for the Comprehensive Hardening projects as compared to the initial class 5 estimates. The pricing changes associated with 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 that the Class 5 estimates contained in the Company's 2022 Phase I Resilience application were developed in 2021 (a) using data from ELL projects that had been completed prior to the filing of that application and (b) applying standard industry rates for materials. Inflationary rate fluctuations and other economic changes seen since the filing of the Phase I application have altered pricing rates on direct costs (materials, labor, taxes) and indirect costs incurred on each project. For example, while the Phase I Resilience pricing model assumed a 3% annual inflation rate in 2022 and beyond, the United States experienced yearly inflation rates of 8.0% and 4.1% in 2022 and 2023, respectively, based on the Consumer Price Index (CPI).

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, and special equipment for construction in challenging geographic terrains such as the marsh.

In addition, ELL is actively monitoring cost impacts of evolving tariff policies and potential increases in the cost of steel. 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. Steel suppliers have indicated that steel prices will increase in 2026. Rising costs could impact the price of Transmission and Distribution steel structures for future purchase orders; the exact impact is still under assessment and will be built into future cost forecasts. See Section 5.2.3 for a discussion on the Company's efforts to mitigate potential cost increases.

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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 Phase I Order. As mentioned previously, the scope identified in the Resiliency Filing was based on a desktop analysis reflecting ELL'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 data points 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 filing.

The program collects data points and analyzes individual structures within approved zones to determine if each pole meets the designated wind loading profile 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 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 that are determined to be owned by another entity (joint use company) are either 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 Phase 1 scope selection for circuits identified for overhead to underground (OH-UG) conversion also drive cost changes to the overall portfolio. As ELL has refined scope and analyzed the field conditions of individual projects, it has recognized that originally-proposed UG installation locations are not always the most beneficial to customers from both a technical and cost perspective. As a result, ELL conducted a thorough analysis of field conditions across all approved Phase 1 Distribution project areas to re-assess the technical feasibility, benefit-cost ratio (BCR), and operability of UG installations. This revamped UG analysis resulted in alternate options for UG installations which offer increased customer value for targeted OH-UG conversions. Recommendations and supporting details were initially shared with CSRS and LPSC Staff in February with a follow-up session held on April 1, 2026. In the April meeting, LPSC Staff affirmed ELL's recommendation to move forward with the continued analysis and execution of the latest UG installation list, which included 28 miles of targeted OH to UG conversion miles. As additional details become available through ongoing engineering and cost analysis, ELL will continue to evaluate UG project candidates against stated criteria to ensure all UG installations are prudent and cost effective.

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 its execution of the Accelerated Resiliency program.

Mitigations include:

- Bulk Order Procurement Strategy: A strategy to procure standard Distribution materials, particularly poles and pole-line hardware, was implemented early in the program. The upfront procurement offered several advantages: (1) ability to negotiate bulk pricing discounts, (2) avoid

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impact to construction schedules due to material delays, (3) get ahead of cost uncertainties driven by tariff escalation or inflation.

- **Leverage New Supply Chain Partners:** Upon learning that steel prices would escalate starting in 2026 through existing partnerships, ELL engaged a new supplier for steel to mitigate holistic cost increases and to improve lead times.
- **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 enhance project value, lower total project cost, and mitigate project risk while delivering 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. ELL formalized and communicated this process in Q2 2025 to all contract engineering firms to minimize design variations, improve consistency, and achieve efficiencies in cost and schedule in engineering deliverables.
- **Unit-rate pricing contract strategy:** A contracting approach that leverages fixed-unit rates for projects of analogous scope and materials to increase competition across qualified contractors, improve estimate accuracy, achieve cost and schedule efficiencies, and minimize cost disparities. ELL aims to implement this unit-cost model on three pilot projects, one for each Alliance Partner, to measure its effectiveness against the current Time & Materials pricing strategy.

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 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 projected 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 (construction) estimates 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 trend is generally found 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

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monitored as project scope and cost estimates are further refined, as it could affect 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 and D Hardening Project file in Appendix A.

7. Appendices

7.1 Appendix A: Project-Specific Report

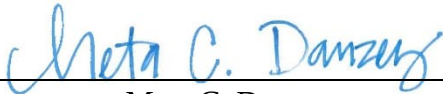
Notes related to entries in Q1 Project-Specific Report spreadsheet:

- All existing structures in P2261 initially identified as hardening candidates have been analyzed more closely and determined to meet Resiliency wind loading capabilities. As a result, P2261 has been removed from the Resiliency portfolio. It is now marked as "Determined to meet Wind Loading – Project Not Moving forward in Resiliency Portfolio" in the 2026Q1 Project-Specific Report.
- P0188A – Originally grouped into Primavera project P0188, the following six Subsystem IDs, all in Ascension Parish, were split into Project ID P0188A: Breaker-74442718-702GI, Fuse Switch-139140825-702GI, Breaker-125743667-715GI, Fuse Switch-52189757-715GI, Fuse Switch-129148530-775WZ, & Recloser Bank-61921726-775WZ. Due to the geographic separation of the Subsystem IDs—P0188 located entirely in Livingston Parish and P0188A located entirely in Ascension Parish—the project was divided to improve construction management and enhance execution efficiencies. Both projects are still on target to be in service by the end of 2026 as committed in the Phase 1 filing.

CERTIFICATE OF SERVICE
LPSC Docket No. U-36625

I hereby certify that the foregoing pleading was served on all parties of record listed on the Official Service List through electronic delivery.

New Orleans, Louisiana, this 8th day of May 2026.



Meta C. Danzey