

Effective: 9/2/2025

**ENTERGY LOUISIANA, LLC
FORMULA RATE PLAN RIDER SCHEDULE FRP
RATE ADJUSTMENTS**

I. APPLICABILITY

This Rider is applicable under the regular terms and conditions of the Company to all Customers served under any retail electric Rate Schedule* and/or Rider schedule.*

II. NET MONTHLY RATE

The Net Monthly Bill or Monthly Bill calculated pursuant to each applicable retail rate schedule* and/or rider schedule* on file with the Louisiana Public Service Commission will be adjusted monthly by the appropriate percentage of applicable Base Rate Revenues, before application of the monthly fuel adjustment.

*Excluded Schedules: AFC, AMSOO, CFF, Contract Minimums, CS-L, CS-L Rider 1, DTK, EAC, EECR-PE, EECR-QS, EECS-L, EEIS-G, EEDBP, EIO, EIS-G, EIS-I-G, FA, FCA (3,4,5,6), FR-1-G, FSCIII-ELL, FSCIII-EGSL, FSCIV-ELL, FSCV-ELL, FSPP, GGL, GGO, GPO, GZ, IES, LIS-L Rider 2, LQF-PO-G, LVGPO, MS, MVDR, OBP, PPS-1-L, QFSS-L, RCL, REP, RPCR, RRD-V-G, RRD-VI-G, SCO-L, SCO-G, SCOII-L, SCOII-G, SCOIII-L, SCOIII-G, SCOIV-ELL, SCOV-ELL, SLGO-L, SMQ-G, SQF-L, SQF-G, SSTSG, UODG, and applicable Special Contracted Rates.

**Entergy Louisiana, LLC
Formula Rate Plan (Rider FRP)
Rate Development Formula
For the Test Year Ended December 31, 2024**

| Ln No. | Rate Class ⁽¹⁾ | Total ELL FRP Rate Adj. ⁽²⁾ |
|-------------------|----------------------------------|---|
| 1 | RESIDENTIAL | 76.1574% |
| 2 | SMALL GENERAL SERVICE | 69.7932% |
| 3 | GENERAL SERVICE | 72.3820% |
| 4 | MUNICIPAL PUMPING SERVICE | 77.3061% |
| 5 | LARGE POWER SERVICE | 61.3633% |
| 6 | HIGH LOAD FACTOR SERVICE | 61.0239% |
| 7 | LARGE LOAD HIGH LF POWER SERVICE | 59.8266% |
| 8 | LARGE INDUSTRIAL SERVICE | 64.3864% |
| 9 | LIGHTING SERVICE | 71.0035% |

Notes:

⁽¹⁾ Excludes schedules specifically identified in this Rider FRP.

⁽²⁾ See Attachment A, Page 2, Col. E

Entergy Louisiana, LLC
Formula Rate Plan (Rider FRP)
Rate Development Formula
For the Test Year Ended December 31, 2024

| Ln No. | Rate Class ⁽¹⁾ | a | b | c | d | e = a + b + c + d |
|-----------|----------------------------------|---|--------------------|---------------------|--------------------|----------------------|
| | | FRP Excl. DRM, MCRM, & TAM ⁽²⁾ | DRM ⁽³⁾ | MCRM ⁽⁴⁾ | TAM ⁽⁵⁾ | Total |
| 1 | RESIDENTIAL | 72.7374% | 16.3476% | -6.6406% | -6.2870% | 76.1574% |
| 2 | SMALL GENERAL SERVICE | 72.7374% | 9.9833% | -6.6406% | -6.2870% | 69.7932% |
| 3 | GENERAL SERVICE | 72.7374% | 12.5722% | -6.6406% | -6.2870% | 72.3820% |
| 4 | MUNICIPAL PUMPING SERVICE | 72.7374% | 17.4963% | -6.6406% | -6.2870% | 77.3061% |
| 5 | LARGE POWER SERVICE | 72.7374% | 1.5535% | -6.6406% | -6.2870% | 61.3633% |
| 6 | HIGH LOAD FACTOR SERVICE | 72.7374% | 1.2140% | -6.6406% | -6.2870% | 61.0239% |
| 7 | LARGE LOAD HIGH LF POWER SERVICE | 72.7374% | 0.0167% | -6.6406% | -6.2870% | 59.8266% |
| 8 | LARGE INDUSTRIAL SERVICE | 72.7374% | 4.5766% | -6.6406% | -6.2870% | 64.3864% |
| 9 | LIGHTING SERVICE | 72.7374% | 11.1937% | -6.6406% | -6.2870% | 71.0035% |

Notes:

(1) Excludes schedules specifically identified in Attachment A, Page 1.

(2) See Attachment A, Page 3 Column e.

(3) See Attachment A, Page 3 Column h.

(4) See Attachment A, Page 3 Column j.

(5) See Attachment A, Page 3 Column l.

Entergy Louisiana, LLC
Formula Rate Plan (Rider FRP)
Rate Development Formula
For the Test Year Ended December 31, 2024

| Ln a Rate Class | b | | c | | d = | e = | f | | g = | | h = | i = | j = | k = | l = |
|-------------------------------------|---|---|--|--|----------------------------------|------------------------------------|---------------|--|--|--|------------------------------------|---------------|-----|-----|-----|
| | ELL Applicable Base Rate Revenues \$ ⁽¹⁾ | ELL Base Rate Revenues % ⁽²⁾ | Col. d Ln. 10 * Col. c FRP Excl. DRM, MCRM, & TAM Rev. Req. \$ ⁽³⁾ | Col. d / Col. b FRP Excl. DRM, MCRM, & TAM Rate % | DRM Allocation ⁽⁴⁾ | DRM Rev. Req. \$ ⁽⁵⁾ | DRM Rate % | Col g Ln. 10 * Col. f Col. a / Col. b | Col i Ln. 10 * Col. c Col. l / Col. b | Col k Ln. 10 * Col. c Col. k / Col. b | TAM Rev. Req. \$ ⁽⁷⁾ | TAM Rate % | | | |
| 1 RESIDENTIAL | \$ 666,977,879 | 38.80% | \$ 485,142,411 | 72.7374% | 60.80% | \$ 109,034,619 | 16.3476% | \$ (44,291,213) | -6.6406% | \$ (41,932,760) | -6.2870% | | | | |
| 2 SMALL GENERAL SERVICE | \$ 324,487,361 | 18.87% | \$ 236,023,691 | 72.7374% | 18.06% | \$ 32,394,677 | 9.9833% | \$ (21,547,849) | -6.6406% | \$ (20,400,453) | -6.2870% | | | | |
| 3 GENERAL SERVICE | \$ 203,486,410 | 11.84% | \$ 148,010,737 | 72.7374% | 14.27% | \$ 25,582,692 | 12.5722% | \$ (13,512,682) | -6.6406% | \$ (12,793,148) | -6.2870% | | | | |
| 4 MUNICIPAL PUMPING SERVICE | \$ 9,272,750 | 0.54% | \$ 6,744,758 | 72.7374% | 0.90% | \$ 1,622,388 | 17.4963% | \$ (615,765) | -6.6406% | \$ (582,976) | -6.2870% | | | | |
| 5 LARGE POWER SERVICE | \$ 93,481,416 | 5.44% | \$ 67,995,957 | 72.7374% | 0.81% | \$ 1,452,205 | 1.5536% | \$ (6,207,710) | -6.6406% | \$ (5,877,157) | -6.2870% | | | | |
| 6 HIGH LOAD FACTOR SERVICE | \$ 135,780,930 | 7.90% | \$ 98,763,527 | 72.7374% | 0.92% | \$ 1,648,391 | 1.2140% | \$ (9,016,644) | -6.6406% | \$ (8,536,519) | -6.2870% | | | | |
| 7 LARGE LOAD HIGH LF POWER SERVICES | \$ 181,291,332 | 10.55% | \$ 131,866,613 | 72.7374% | 0.02% | \$ 30,307 | 0.0167% | \$ (12,038,800) | -6.6406% | \$ (11,397,748) | -6.2870% | | | | |
| 8 LARGE INDUSTRIAL SERVICE | \$ 62,243,890 | 3.62% | \$ 45,274,591 | 72.7374% | 1.59% | \$ 2,848,638 | 4.5766% | \$ (4,133,357) | -6.6406% | \$ (3,913,260) | -6.2870% | | | | |
| 9 LIGHTING SERVICE | \$ 42,119,691 | 2.45% | \$ 30,636,771 | 72.7374% | 2.63% | \$ 4,714,734 | 11.1937% | \$ (2,796,993) | -6.6406% | \$ (2,648,056) | -6.2870% | | | | |
| 10 ELL Total | \$ 1,719,141,657 | | \$ 1,250,459,056 | | | \$ 179,328,831 | | \$ (114,161,011) | | \$ (108,082,078) | | | | | |

Notes:

(1) The applicable Base Rate Revenues used to derive the Class Allocation factor for all ELL FRP Riders (excluding DRM) shall be the Base Rate Revenues per Section 2.C.3.

(2) The applicable Base Rate Revenues used to derive the Class Allocation factor for all ELL FRP Riders (excluding DRM) per Section 2.C.3. as a percentage of total applicable Base Rate Revenue for all retail rate classes.

(3) See Attachment F, Page 1, Line 31.

(4) DRM revenues shall be allocated to each LPSC rate class based on the applicable Distribution Plant in Service Allocation Factor as a percentage of total retail Distribution Plant in Service for all applicable retail rate schedules per Section 2.C.3.

(5) See Attachment F, Page 1, Line 34.

(6) See Attachment F, Page 1, Line 36.

(7) See Attachment F, Page 1, Line 37.

Entergy Louisiana, LLC
Formula Rate Plan
Rider FRP Revenue Redetermination Formula
Electric
For the Test Year Ended December 31, 2024

| SECTION 1 | | | |
|-----------------------|---|----------------------------|-----------------|
| BANDWIDTH DEVELOPMENT | | | |
| Line No | DESCRIPTION | REFERENCE | |
| 1 | Earned Rate of Return on Common Equity | Attachment B, Page 1, L25 | 9.98% |
| 2 | Evaluation Period Cost Rate for Common Equity | Developed per Attachment E | 9.70% |
| 3 | If $L_2 + 0.40\% < L_1$ | FALSE | GO TO Section 2 |
| 4 | If $L_2 - 0.40\% > L_1$ | FALSE | GO TO Section 3 |
| 5 | Otherwise | STOP | No Rate Change |

| SECTION 2 | | | |
|----------------------------|--|----------------------------------|----------------|
| UPPER BAND RATE ADJUSTMENT | | | |
| Line No | DESCRIPTION | REFERENCE | |
| 6 | Earned Rate of Return on Common Equity | L1 | % |
| 7 | Upper Band | $L_2 + 0.40\%$ | % |
| 8 | Reduction to Upper Band | $L_6 \cdot L_7$ | % |
| 9 | Common Equity Capital Ratio | Attachment D, L13, Column B | % |
| 10 | LPSC Retail Rate Base | Attachment B, Page 1, L20 | \$ |
| 11 | Revenue Conversion Factor | Attachment B, Page 1, L6 | |
| 12 | Reduction in Earned Rate of Return on Common Equity | L8 | % |
| 13 | If $L_{12} \leq 0.40\%$ | | No Rate Change |
| 14 | If $L_{12} > 0.40\%$, then Reduction in Base Rider FRP Revenue | $L_9 * L_{10} * L_{11} * L_{12}$ | \$ |

| SECTION 3 | | | |
|----------------------------|---|-------------------------------------|----------------|
| LOWER BAND RATE ADJUSTMENT | | | |
| Line No | DESCRIPTION | REFERENCE | |
| 15 | Lower Band | $L_2 - 0.40\%$ | % |
| 16 | Earned Rate of Return on Common Equity | L1 | % |
| 17 | Increase to Lower Band | $L_{15} - L_{16}$ | % |
| 18 | Common Equity Capital Ratio | Attachment D, L13, Column B | % |
| 19 | LPSC Retail Rate Base | Attachment B, Page 1, L20 | \$ |
| 20 | Revenue Conversion Factor | Attachment B, Page 1, L6 | |
| 21 | Increase in Earned Rate of Return on Common Equity | L17 | % |
| 22 | If $L_{21} \leq 0.40\%$ | | No Rate Change |
| 23 | If $L_{21} > 0.40\%$, then Increase in Base Rider FRP Revenue | $L_{18} * L_{19} * L_{20} * L_{21}$ | \$ |

| SECTION 4 | | | |
|------------------------------------|---|--|------------------|
| Riders FRP, ACRR, TRM, ECM and DRM | | | |
| Line No | DESCRIPTION | REFERENCE | |
| 24 | Annualized Evaluation Period Incremental FRP Revenues | See Note 1 | \$ 1,523,956,945 |
| 25 | (Reduction)/Increase in Base Rider FRP Revenue | See Note 2 | \$ - |
| 26 | Total Base Rider FRP Revenues | $L_{24} + L_{25}$ | \$ 1,523,956,945 |
| 27 | Other One-Time Adjustments | See Note 3 | \$ (276,289,934) |
| 28 | Extraordinary Cost Change Revenue | See Note 4 | \$ (25,329,862) |
| 29 | Additional Capacity Revenue Requirement (ACRR) | Per Sec. 3.D of the Tariff | \$ 7,077,117 |
| 30 | Transmission Recovery Mechanism Revenues (TRM) | Per Sec. 3.F of the Tariff | \$ 21,044,791 |
| 31 | Total FRP Revenue excluding DRM, MCRM & TAM | Sum of L26 - L30 | \$ 1,250,459,056 |
| 32 | Annualized Distribution Recovery Mechanism Revenues | | \$ 141,001,555 |
| 33 | Incremental Distribution Recovery Mechanism Revenues | | \$ 38,327,277 |
| 34 | Total Distribution Recovery Mechanism (DRM) | Per Sec. 3.G of the Tariff; See Note 4 | \$ 179,328,831 |
| 35 | Rider FRP Revenue excluding MCRM & TAM | $L_{31} + L_{34}$ | \$ 1,429,787,887 |

| SECTION 5 | | | |
|--|-----------------------------------|-------------------------------|------------------|
| MISO COST RECOVERY & TAX ADJUSTMENT MECHANISMS | | | |
| Line No | DESCRIPTION | REFERENCE | |
| 36 | MISO Rec. Rev. Requirement (MCRM) | Per Sec. 4 & Att. G Pg. 1 L16 | \$ (114,161,011) |
| 37 | Tax Adjustment Mechanism (TAM) | Per Sec. 5 & Att. H Pg. 1 L13 | \$ (108,082,078) |

Notes:

- (1) Rider ELL FRP Rate Adjustments in effect at the end of the applicable Evaluation Period multiplied by the applicable Evaluation Period billing determinants. See AJ01A.3, Column H
- (2) For Test Years 2023 and 2024, reference Docket No. U-36959 Stipulation Agreement, Sections III.A.1 and IV.E. Reference WP F3.1
- (3) See LPSC Order U-36595, Rider Schedule FRP Section 3.H. Reference F2.3.
- (4) Per Sections, 3.A.1 through 3.A.3, 3.C, and 3.E. Reference F2.2.

Entergy Louisiana, LLC
Formula Rate Plan
Extraordinary Cost Change Revenue Requirement
Electric
For the Test Year Ended December 31, 2024

| Line No. | Line Description | Amount |
|-------------|--|------------------------|
| 1 | Incremental Tax Expense ⁽¹⁾ | (25,329,862) |
| 2 | Total Extraordinary Cost Change | \$ (25,329,862) |

Notes:

⁽¹⁾ See Attachment H 8.5

Entergy Louisiana, LLC
Formula Rate Plan
Other One-Time Adjustments
Electric
For the Test Year Ended December 31, 2024

| Line No. | Line Description | Amount |
|-------------|---|-------------------------|
| 1 | Global Settlement Stipulation Agreement Rate Credits ⁽¹⁾ | (73,000,000) |
| 2 | 2025 Mid-Cycle FRP Rate Adjustment ⁽²⁾ | (25,142,760) |
| 3 | Nuclear Depreciation Expense Increase ⁽³⁾ | 15,000,000 |
| 4 | Nuclear Depreciation Revenue Requirement Impact ⁽⁴⁾ | (218,176) |
| 5 | TRM Revenue Requirement True-Up ⁽⁵⁾ | (1,703,301) |
| 6 | Special Earnings Test ⁽⁶⁾ | (191,225,697) |
| 7 | Total Other One-Time Adjustments | \$ (276,289,934) |

Notes:

- (1) Reference Global Settlement Stipulation and Settlement Agreement section II paragraph A. Credits relate to resolution of IRS Audit for Tax Years 2016 through 2018 and final resolution of all issues in LPSC Docket Nos. U-34951 (Test Year 2017), U-35205 (Test Year 2018), U-35581 (Test Year 2019), U-36092 (Test Year 2020), U-36381 (Test Year 2021), U-36822 (Test Year 2022), U-34332 (Review of LPSC Special Order 01-2001), and X-35071.
- (2) Reference Global Settlement Stipulation and Agreement section III.B
- (3) Reference Global Settlement Stipulation and Settlement Agreement section III paragraph C.4
- (4) The Company has included the revenue requirement impact of the rate base reduction corresponding to the Nuclear Depreciation expense increase. Reference Global Settlement Stipulation and Settlement Agreement section III paragraph C.4
- (5) Reference LPSC Order in Docket No. U-35565 and AJ30.
- (6) Reference Docket No. U-36959 Stipulation Agreement, Section IV.E and WP F3.1

Entergy Louisiana, LLC
Formula Rate Plan
Special Earnings Test
Electric
For the Test Year Ended December 31, 2024

| Line No. | Line Description | Amount |
|----------|--|------------------|
| 1 | Earned Rate of Return on Equity (EROE) ⁽¹⁾ | 9.98% |
| 2 | Evaluation Period Cost of Equity (EPCOE) ⁽²⁾ | 9.70% |
| 3 | EROE in excess of EPCOE (Ln. 2 - Ln. 1) | -0.28% |
| 4 | Rate Base ⁽³⁾ | 16,684,422,105 |
| 5 | Common Equity Ratio ⁽⁴⁾ | 50.91% |
| 6 | Revenue Conversion Factor ⁽⁵⁾ | 1.35572 |
| 7 | One-Time Customer Credit (Ln. 3 * Ln. 4 * Ln. 5 * Ln. 6) | \$ (31,870,949) |
| 8 | Total One-Time Customer Credit Adjustment ⁽⁶⁾ | \$ (191,225,697) |

Notes:

- (1) Reference Attachment F pg. 1 section 1 line 1
- (2) Reference Attachment F pg. 1 section 1 line 2
- (3) Reference Attachment B pg. 1 line 20
- (4) Reference COC 1 Ln. 13
- (5) Reference MD 1
- (6) Amount is grossed up to reflect the refund to customers over 2 months.

**Entergy Louisiana, LLC
Formula Rate Plan
Earned Rate of Return on Common Equity Formula
Electric
For the Test Year Ended December 31, 2024**

| Line No | Description | Adjusted Amount |
|----------------------|---|-----------------|
| TOTAL COMPANY | | |
| 1 | RATE BASE (Attachment B, Page 2, L28) | 16,684,422,105 |
| 2 | BENCHMARK RATE OF RETURN ON RATE BASE (Attachment D, L15, Column D) | 6.95% |
| 3 | REQUIRED OPERATING INCOME (L1 * L2) | 1,158,908,731 |
| 4 | NET UTILITY OPERATING INCOME (Attachment B, Page 3, L29) | 1,213,196,576 |
| 5 | OPERATING INCOME DEFICIENCY/(EXCESS) (L3 - L4) | (54,287,845) |
| 6 | REVENUE CONVERSION FACTOR (NOTE A) | 1.356 |
| 7 | REVENUE DEFICIENCY/(EXCESS) (L5 * L6) | (73,599,371) |
| LPSC RETAIL | | |
| 12 | REVENUE REQUIREMENT ALLOCATION FACTOR (%) | 100.00% |
| 13 | REVENUE REQUIREMENT (L11 * L12) | 3,376,939,873 |
| 14 | PRESENT RATE REVENUES (L8 above) | 3,445,978,540 |
| 15 | RIVER BEND DAP REVENUE REQUIREMENT | 37,167,718 |
| 16 | REVENUE DEFICIENCY/ (EXCESS) (L13 - L14 + L15) | (31,870,949) |
| 17 | REVENUE CONVERSION FACTOR (NOTE A) | 1.356 |
| 18 | OPERATING INCOME DEFICIENCY/ (EXCESS) (L16 / L17) | (23,508,423) |
| 19 | RATE BASE ALLOCATION FACTOR (%) | 100.00% |
| 20 | RATE BASE (L1 * L19) | 16,684,422,105 |
| 21 | COMMON EQUITY DEFICIENCY/(EXCESS) (%) (L18 / L20) | -0.14% |
| 22 | WEIGHTED EVALUATION PERIOD COST RATE FOR COMMON EQUITY (%) (Attachment D, L13, Column D) | 4.94% |
| 23 | WEIGHTED EARNED COMMON EQUITY RATE (%) (L22 - L21) | 5.08% |
| 24 | COMMON EQUITY RATIO (%) (Attachment D, L13, Column B) | 50.91% |
| 25 | EARNED RATE OF RETURN ON COMMON EQUITY (%) (L23 / L24) | 9.98% |

NOTES:

- (A) REVENUE CONVERSION FACTOR = $1 / [(1 - \text{COMPOSITE TAX RATE}) * (1 - \text{BAD DEBT - REGULATORY COMMISSION EXPENSE RATE} - \text{FRANCHISE TAX RATE})]$ SEE WORKPAPER MD 1.

Entergy Louisiana, LLC
Formula Rate Plan
Rate Base (A)
Electric
For the Test Year Ended December 31, 2024

| Line No | Description | Per Books | Adjustments (B) | Adjusted Amount |
|---------|---|------------------|-----------------|-----------------|
| 1 | GROSS PLANT IN SERVICE (C)(K) | 28,289,267,511 | (1,213,642,631) | 27,075,624,880 |
| 2 | DEPRECIATION RESERVES (K) | (10,456,194,723) | 885,773,865 | (9,570,420,858) |
| 3 | NET UTILITY PLANT (L1 + L2) | 17,833,072,787 | (327,868,766) | 17,505,204,021 |
| | | | | |
| 4 | PROPERTY UNDER FINANCIAL LEASE - NET | 0 | 0 | 0 |
| 5 | PLANT HELD FOR FUTURE USE | 1,062,206 | (1,062,206) | 0 |
| 6 | PLANT ACQUISITION ADJUSTMENT (K) | 141,561,725 | 0 | 141,561,725 |
| 7 | AMORTIZATION ACQUISITION ADJUSTMENT (K) | (52,203,588) | 0 | (52,203,588) |
| 8 | CONSTRUCTION WORK IN PROGRESS (D) | 0 | 26,399,220 | 26,399,220 |
| 9 | MATERIALS & SUPPLIES (E) | 726,024,255 | (93,415,914) | 632,608,342 |
| 10 | PREPAYMENTS (E) | 44,378,844 | (3,756,926) | 40,621,918 |
| 11 | CASH WORKING CAPITAL (F) | 0 | (97,421,713) | (97,421,713) |
| 12 | OTHER WORKING CAPITAL (E)(G) | 25,796,746 | 6,609 | 25,803,355 |
| 13 | INVESTMENT IN SFI (E) | 0 | 0 | 0 |
| 14 | ACCUM DEF W-3 MAINT/REFUEL (H) | 0 | (8,433,336) | (8,433,336) |
| 15 | NUCLEAR FUEL IN REACTOR (E) | 0 | 0 | 0 |
| 16 | NUCLEAR REFUELING OUTAGE | 63,584,228 | (8,754,428) | 54,829,800 |
| 17 | FUEL INVENTORY (E) | 92,470,553 | 0 | 92,470,553 |
| 18 | W-3 DESIGN BASIS/REGULATORY STUDY COST | 394,443 | 0 | 394,443 |
| 19 | RIVER BEND AFUDC GROSS-UP | 762,789 | 0 | 762,789 |
| 20 | COAL CAR MAINTENANCE RESERVE | (589,856) | 0 | (589,856) |
| 21 | DOE DECOM. & DECONTAMINATION FEE | 0 | 0 | 0 |
| 22 | CUSTOMER ADVANCES | 0 | 0 | 0 |
| 23 | CUSTOMER DEPOSITS | (169,716,040) | 2,005,975 | (167,710,065) |
| 24 | UNFUNDED PENSION | (64,986,984) | 253,113,490 | 188,126,506 |
| 25 | ACCUM DEFERRED INCOME TAXES | (1,593,459,874) | (260,158,267) | (1,853,618,141) |
| 26 | RATE CASE EXPENSES | 0 | 0 | 0 |
| 27 | OTHER (I)(J) | 79,946,791 | 75,669,342 | 155,616,133 |
| 28 | RATE BASE (L3 + Sum of L4 - L27) | 17,128,099,026 | (443,676,921) | 16,684,422,105 |

NOTES:

- (A) BEGINNING/ENDING AVERAGE BALANCES ARE TO BE UTILIZED EXCEPT WHERE OTHERWISE NOTED.
- (B) ADJUSTMENTS AS SET OUT IN ATTACHMENT C TO THIS RIDER FRP
- (C) PLANT IN SERVICE EXCLUDING DISALLOWED PLANT INVESTMENT
- (D) AMOUNT NOT SUBJECT TO AFUDC ACCRUAL
- (E) 13 MONTH AVERAGE BALANCES
- (F) BASED ON THE MOST RECENT COMMISSION APPROVED LEAD/LAG STUDY
- (G) INCLUDES RESERVES FOR THE FOLLOWING: UNCOLLECTIBLES, COLLECTION OF BANK MINIMUM BALANCES, WORKING FUNDS AND PROPERTY, INJURIES & DAMAGES, ENVIRONMENTAL, COMMERCIAL LITIGATION AND OTHER RESERVES
- (H) 50% REFUELING OUTAGE EXPENSE FOR THE EVALUATION PERIOD
- (I) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP
- (J) BEGINNING/ENDING OR 13 MONTH AVERAGE AS APPROPRIATE
- (K) YEAR END BALANCES FOR PLANT ACQUISITIONS MADE DURING THE TEST YEAR

Entergy Louisiana, LLC
Formula Rate Plan
Operating Income
Electric
For the Test Year Ended December 31, 2024

| Line No | Description | Per Books | Adjustments (A) | Adjusted Amount |
|---------|--|---------------|-----------------|-----------------|
| | REVENUES | | | |
| 1 | SALES TO ULTIMATE CUSTOMERS | 4,521,860,209 | (1,075,881,669) | 3,445,978,540 |
| 2 | LPSC RETAIL | 47,803,617 | (43,242,913) | 4,560,704 |
| 3 | SALES FOR RESALE | 287,571,420 | (89,245,411) | 198,326,009 |
| 4 | EPP & SYSTEM SALES | 210,923,158 | (104,218,543) | 106,704,615 |
| 5 | TOTAL OPERATING REVENUES (Sum of L1 - L4) | 5,068,158,405 | (1,312,588,535) | 3,755,569,869 |
| | EXPENSES | | | |
| | OPERATION & MAINTENANCE | | | |
| 6 | PRODUCTION | 2,199,536,150 | (1,561,616,000) | 637,920,150 |
| 7 | REGIONAL MARKET | 10,708,073 | (10,708,073) | 0 |
| 8 | TRANSMISSION | 85,147,359 | (28,039,913) | 57,107,446 |
| 9 | DISTRIBUTION | 130,058,640 | (250,927) | 129,807,713 |
| 10 | CUSTOMER ACCOUNTING | 50,177,829 | 816,282 | 50,994,112 |
| 11 | CUSTOMER SERVICE & INFORMATION | 36,263,865 | (25,391,807) | 10,872,057 |
| 12 | SALES | 8,321,890 | (14,978) | 8,306,911 |
| 13 | ADMINISTRATIVE & GENERAL | 308,283,428 | (7,032,884) | 301,250,544 |
| 14 | TOTAL O & M EXPENSE (Sum of L6 - L13) | 2,828,497,233 | (1,632,238,300) | 1,196,258,933 |
| 15 | GAIN FROM DISPOSITION OF ALLOWANCES | 0 | 0 | 0 |
| 16 | GAIN ON DISPOSITION OF UTILITY PLANT | 15,227 | 0 | 15,227 |
| 17 | REGULATORY DEBITS & CREDITS | 37,391,058 | (35,836,931) | 1,554,127 |
| 18 | DEPR, AMORT, DECOM, & ACCRETION EXP | 848,627,466 | (76,645,865) | 771,981,601 |
| 19 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT | 4,416,726 | 0 | 4,416,726 |
| 20 | INTEREST ON CUSTOMER DEPOSITS | 0 | 8,458,520 | 8,458,520 |
| 21 | TAXES OTHER THAN INCOME | 241,043,449 | (26,647,174) | 214,396,275 |
| 22 | CURRENT STATE INCOME TAX | (42,270,944) | 110,780,753 | 68,509,810 |
| 23 | CURRENT FEDERAL INCOME TAX | (77,134,330) | 227,771,072 | 150,636,742 |
| 24 | PROV DEF INC TAX - STATE - NET | 151,632,857 | (116,350,728) | 35,282,129 |
| 25 | PROV DEF INC TAX - FED - NET | 190,861,395 | (96,060,231) | 94,801,163 |
| 26 | INVESTMENT TAX CREDIT - NET | (4,231,073) | 293,113 | (3,937,960) |
| 27 | OTHER (B) | | | |
| 28 | TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27) | 4,178,849,065 | (1,636,475,771) | 2,542,373,293 |
| 29 | NET UTILITY OPERATING INCOME (L5 - L28) | 889,309,340 | 323,887,236 | 1,213,196,576 |

NOTES:

- (A) ADJUSTMENTS DEFINED IN ATTACHMENT C TO THIS RIDER FRP
(B) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP

Entergy Louisiana, LLC
Formula Rate Plan
Income Tax
Electric
For the Test Year Ended December 31, 2024

| Line No | Description | Per Books | Adjustments (A) | Adjusted Amount |
|---------|---|-----------------|-----------------|-----------------|
| 1 | TOTAL OPERATING REVENUES (Pg 3, L5) | 5,068,158,405 | (1,312,588,535) | 3,755,569,869 |
| 2 | TOTAL O&M EXPENSE (Pg 3, L14) | 2,828,497,233 | (1,632,238,300) | 1,196,258,933 |
| 3 | GAIN FROM DISP OF ALLOWANCES (Pg 3, L15) | 0 | 0 | 0 |
| 4 | GAIN ON DISPOSITION OF UTILITY PLANT (Pg 3, L16) | 15,227 | 0 | 15,227 |
| 5 | REGULATORY DEBITS AND CREDITS (Pg 3, L17) | 37,391,058 | (35,836,931) | 1,554,127 |
| 6 | DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE (Pg 3, L18) | 848,627,466 | (76,645,865) | 771,981,601 |
| 7 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT (Pg 3, L19) | 4,416,726 | 0 | 4,416,726 |
| 8 | INTEREST ON CUSTOMER DEPOSITS (Pg 3, L20) | 0 | 8,458,520 | 8,458,520 |
| 9 | TAXES OTHER THAN INCOME (Pg 3, L21) | 241,043,449 | (26,647,174) | 214,396,275 |
| 10 | OTHER (Page 3, L27) | | | |
| 11 | NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10) | 1,108,167,245 | 450,321,215 | 1,558,488,459 |
| 12 | ADJUSTMENTS TO NET INCOME BEFORE TAXES | (1,121,136,643) | 364,487,903 | (756,648,741) |
| 13 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12) | (12,969,398) | 814,809,117 | 801,839,719 |
| | COMPUTATION OF STATE INCOME TAX | | | |
| 14 | STATE ADJUSTMENT | 50,176,130 | (40,195,157) | 9,980,974 |
| 15 | STATE TAXABLE INCOME (L13 + L14) | 37,206,732 | 774,613,961 | 811,820,693 |
| 16 | CURRENT STATE INCOME TAX [L15 * Effective State Tax Rate (see Note B)] | 2,046,370 | 42,603,768 | 44,650,138 |
| 17 | OTHER ITEMS IMPACTING STATE INCOME TAX | (44,317,314) | 68,176,985 | 23,859,672 |
| 18 | TOTAL CURRENT STATE INCOME TAX (L16 + L17) | (42,270,944) | 110,780,753 | 68,509,810 |
| | COMPUTATION OF FEDERAL INCOME TAX | | | |
| 19 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13) | (12,969,398) | 814,809,117 | 801,839,719 |
| 20 | CURRENT STATE INCOME TAX [L16 (shown as deduction)] | (2,046,370) | (42,603,768) | (44,650,138) |
| 21 | FEDERAL TAXABLE INCOME (Sum of L19 - L20) | (15,015,769) | 772,205,349 | 757,189,581 |
| 22 | CURRENT FEDERAL INCOME TAX [L21 * Federal Tax Rate (see Note B)] | (3,153,311) | 162,163,123 | 159,009,812 |
| 23 | OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX | (73,981,019) | 65,607,949 | (8,373,070) |
| 24 | TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23) | (77,134,330) | 227,771,072 | 150,636,742 |

NOTES:

- (A) ADJUSTMENTS DEFINED IN ATTACHMENT C TO THIS RIDER FRP
- (B) THE TAX RATE IN EFFECT AT THE TIME THE EVALUATION REPORT IS FILED SHALL BE UTILIZED. SEE WORKPAPER MD 1.

Entergy Louisiana, LLC
Formula Rate Plan
Rate Base Adjustments (A)
Electric
For the Test Year Ended December 31, 2024

| Line No | Description | Per Books | AJ01C-Rider Revenue and Expense Adjustment | AJ04A-Deferred Income Tax Adjustment | AJ08-Lobbying Expense Portion of Dues Adjustment | AJ12-Waterford 3 Refueling Maintenance Cost Adjustment |
|---------|---|-----------|--|--------------------------------------|--|--|
| 1 | GROSS PLANT IN SERVICE (C)(K) | | | | | |
| 2 | DEPRECIATION RESERVES (K) | | | | | |
| 3 | NET UTILITY PLANT (L1 + L2) | | | | | |
| 4 | PROPERTY UNDER FINANCIAL LEASE - NET | | | | | |
| 5 | PLANT HELD FOR FUTURE USE | | 0 | 0 | 0 | 0 |
| 6 | PLANT ACQUISITION ADJUSTMENT (K) | | 1,062,206 | 0 | 0 | 0 |
| 7 | AMORTIZATION ACQUISITION ADJUSTMENT (K) | | 141,561,725 | 0 | 0 | 0 |
| 8 | CONSTRUCTION WORK IN PROGRESS (D) | | 0 | 0 | 0 | 0 |
| 9 | MATERIALS & SUPPLIES (E) | | 0 | 0 | 0 | 0 |
| 10 | PREPAYMENTS (E) | | 726,024,255 | 0 | 0 | 0 |
| 11 | CASH WORKING CAPITAL (F) | | 44,378,844 | 0 | 0 | 0 |
| 12 | OTHER WORKING CAPITAL (E)(G) | | 25,796,746 | 0 | 0 | 0 |
| 13 | INVESTMENT IN SFI (E) | | 0 | 0 | 0 | 0 |
| 14 | ACCUM DEF W-3 MAINT/REFUEL (H) | | 0 | 0 | 0 | 0 |
| 15 | NUCLEAR FUEL IN REACTOR (E) | | 63,584,228 | 0 | 0 | 0 |
| 16 | NUCLEAR FUEL REFINING OUTAGE | | 92,470,553 | 0 | 0 | 0 |
| 17 | FUEL INVENTORY (E) | | 394,443 | 0 | 0 | 0 |
| 18 | W-3 DESIGN BASIS/REGULATORY STUDY COST | | 762,789 | 0 | 0 | 0 |
| 19 | RIVER BEND AFUDC GROSS-UP | | (589,856) | 0 | 0 | 0 |
| 20 | COAL CAR MAINTENANCE RESERVE | | 0 | 0 | 0 | 0 |
| 21 | DOE DECOM. & DECONTAMINATION FEE | | 0 | 0 | 0 | 0 |
| 22 | CUSTOMER ADVANCES | | (169,716,040) | 0 | 0 | 0 |
| 23 | CUSTOMER DEPOSITS | | (64,986,984) | 0 | 0 | 0 |
| 24 | UNFUNDED PENSION | | (1,593,459,874) | 617,334,986 | (1,036,270,076) | 0 |
| 25 | ACCUM DEFERRED INCOME TAXES | | 0 | 0 | 0 | 0 |
| 26 | RATE CASE EXPENSES | | 79,946,791 | 0 | 0 | 0 |
| 27 | OTHER (I)(J) | | | | | |
| 28 | RATE BASE (L3 + Sum of L4 - L27) | | 17,128,098,026 | 573,186,861 | (1,036,270,076) | (9,660) (8,433,336) |

NOTES:

- (A) BEGINNING/ENDING AVERAGE BALANCES ARE TO BE UTILIZED EXCEPT WHERE OTHERWISE NOTED.
- (B) SEE ATTACHMENT C TO ELL RIDER FRP
- (C) PLANT IN SERVICE EXCLUDING DISALLOWED PLANT INVESTMENT
- (D) AMOUNT NOT SUBJECT TO AFUDC ACCRUAL
- (E) 13 MONTH AVERAGE BALANCES
- (F) BASED ON LEAD/LAG STUDY
- (G) INCLUDES RESERVES FOR THE FOLLOWING: UNCOLLECTIBLES, COLLECTION OF BANK MINIMUM BALANCES, WORKING FUNDS AND PROPERTY, INJURIES & DAMAGES, ENVIRONMENTAL COMMERCIAL LITIGATION AND OTHER RESERVES
- (H) 50% REFUELING OUTAGE EXPENSE FOR THE EVALUATION PERIOD
- (I) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER
- (J) BEGINNING/ENDING OR 13 MONTH AVERAGE AS APPROPRIATE
- (K) YEAR END BALANCES FOR PLANT ACQUISITIONS MADE DURING THE TEST YEAR

Entergy Louisiana, LLC
Formula Rate Plan
Rate Base Adjustments (A)
Electric
For the Test Year Ended December 31, 2024

| Line No | Description | AJ14-Working Cash Adjustment | AJ16-Unfunded Pension Adjustment | AJ17-Construction Work In Progress Adjustment | AJ19-Image Advertising Adjustment | AJ21-ARO Adjustment | AJ22-Incentive Compensation Adjustment |
|---------|---|------------------------------|----------------------------------|---|-----------------------------------|---------------------|--|
| 1 | GROSS PLANT IN SERVICE (C)(K) | 0 | 0 | 0 | (357,296) | (430,490,477) | 0 |
| 2 | DEPRECIATION RESERVES (K) | 0 | 0 | 0 | 2,711 | 184,522,729 | 0 |
| 3 | NET UTILITY PLANT (L1 + L2) | 0 | 0 | 0 | (354,585) | (245,967,749) | 0 |
| 4 | PROPERTY UNDER FINANCIAL LEASE - NET | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | PLANT HELD FOR FUTURE USE | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | PLANT ACQUISITION ADJUSTMENT (K) | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | AMORTIZATION ACQUISITION ADJUSTMENT (K) | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | CONSTRUCTION WORK IN PROGRESS (D) | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | MATERIALS & SUPPLIES (E) | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | PREPAYMENTS (E) | 0 | 0 | 0 | 0 | 0 | (3,121) |
| 11 | CASH WORKING CAPITAL (F) | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | OTHER WORKING CAPITAL (E)(G) | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | INVESTMENT IN SFI (E) | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | ACCUM DEF W-3 MAINT/REFUEL (H) | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | NUCLEAR FUEL IN REACTOR (E) | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | NUCLEAR REFUELING OUTAGE | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | FUEL INVENTORY (E) | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | W-3 DESIGN BASIS/REGULATORY STUDY COST | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | RIVER BEND AFUDC GROSS-UP | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | COAL CAR MAINTENANCE RESERVE | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DOE DECOM. & DECONTAMINATION FEE | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | CUSTOMER ADVANCES | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | CUSTOMER DEPOSITS | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | UNFUNDED PENSION | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | ACCUM DEFERRED INCOME TAXES | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | RATE CASE EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | OTHER (I)(J) | 0 | 75,669,342 | 0 | 0 | 0 | 0 |
| 28 | RATE BASE (L3 + Sum of L4 - L27) | (97,421,713) | 328,782,852 | 26,399,220 | (345,465) | (245,967,749) | (3,412) |

NOTES:
 (A) BEGINNING/ENDING AVERAGE BALANCES ARE TO BE UTILIZED EXCEPT WHERE
 OTHERWISE NOTED.
 SEE ATTACHMENT C TO ELL RIDER FRP

(B) PLANT IN SERVICE EXCLUDING DISALLOWED PLANT INVESTMENT

(C) AMOUNT NOT SUBJECT TO AFUDC ACCRUAL

(D) 13 MONTH AVERAGE BALANCES

(E) BASED ON LEAD/LAG STUDY
 INCLUDES RESERVES FOR THE FOLLOWING: UNCOLLECTIBLES, COLLECTION OF BANK
 MINIMUM BALANCES, WORKING FUNDS AND PROPERTY, INJURIES & DAMAGES,
 ENVIRONMENTAL, COMMERCIAL LITIGATION AND OTHER RESERVES
 50% REFUELING OUTAGE EXPENSE FOR THE EVALUATION PERIOD

(F) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER
 (G) BEGINNING/ENDING OR 13 MONTH AVERAGE AS APPROPRIATE
 (H) YEAR END BALANCES FOR PLANT ACQUISITIONS MADE DURING THE TEST YEAR
 (I)

Entergy Louisiana, LLC
Formula Rate Plan
Rate Base Adjustments (A)
Electric
For the Test Year Ended December 31, 2024

| Line No | Description | AJ23-Stock Option Expense Adjustment | AJ24-Distribution Recovery Mechanism | AJ30-Transmission Recovery Mechanism Adjustment | AJ31-River Bend DAP / River Bend 30% Unregulated Adjustment | AJ33-Nuclear Depreciation Expense | AJ34-Nelson Rail Spur Adjustment |
|---------|---|--------------------------------------|--------------------------------------|---|---|-----------------------------------|----------------------------------|
| 1 | GROSS PLANT IN SERVICE (C)(K) | 0 | 106,681,059 | 15,077,132 | (863,868,908) | 0 | 4,129,536 |
| 2 | DEPRECIATION RESERVES (K) | (196) | (375,000) | (301,543) | 440,832,371 | 0 | (3,834,889) |
| 3 | NET UTILITY PLANT (L1 + L2) | (196) | 106,306,059 | 14,775,589 | (423,036,537) | 2,500,000 | 294,647 |
| 4 | PROPERTY UNDER FINANCIAL LEASE - NET | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | PLANT HELD FOR FUTURE USE | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | PLANT ACQUISITION ADJUSTMENT (K) | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | AMORTIZATION ACQUISITION ADJUSTMENT (K) | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | CONSTRUCTION WORK IN PROGRESS (D) | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | MATERIALS & SUPPLIES (E) | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | PREPAREMENTS (E) | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | CASH WORKING CAPITAL (F) | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | OTHER WORKING CAPITAL (E)(G) | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | INVESTMENT IN SFI (E) | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | ACCUM DEF W-3 MAINTREFUEL (H) | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | NUCLEAR FUEL IN REACTOR (E) | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | NUCLEAR REFUELING OUTAGE | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | FUEL INVENTORY (E) | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | W-3 DESIGN BASIS/REGULATORY STUDY COST | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | RIVER BEND AFUD/GROSS-UP | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | COAL CAR MAINTENANCE RESERVE | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DOE DECOM. & DECONTAMINATION FEE | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | CUSTOMER ADVANCES | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | CUSTOMER DEPOSITS | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | UNFUNDED PENSION | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | ACCUM DEFERRED INCOME TAXES | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | RATE CASE EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | OTHER (I)(J) | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | RATE BASE (L3 + Sum of L4 - L27) | (196) | 106,306,059 | 14,775,589 | (428,596,825) | 2,500,000 | 294,647 |

NOTES:
(A) BEGINNING/ENDING AVERAGE BALANCES ARE TO BE UTILIZED EXCEPT WHERE OTHERWISE NOTED.

(B) SEE ATTACHMENT C TO ELL RIDER FRP
PLANT IN SERVICE EXCLUDING DISALLOWED PLANT INVESTMENT

(C) PLANT NOT SUBJECT TO AFUD ACCRUAL

(D) 13 MONTH AVERAGE BALANCES

(E) BASED ON LEAD/LAG STUDY

(F) INCLUDES RESERVES FOR THE FOLLOWING: UNCOLLECTIBLES, COLLECTION OF BANK MINIMUM BALANCES, WORKING FUNDS AND PROPERTY, INJURIES & DAMAGES,

(G) ENVIRONMENTAL, COMMERCIAL LITIGATION AND OTHER RESERVES

(H) 50% REFUELING OUTAGE EXPENSE FOR THE EVALUATION PERIOD

(I) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER

(J) BEGINNING/ENDING OR 13 MONTH AVERAGE AS APPROPRIATE

(K) YEAR END BALANCES FOR PLANT ACQUISITIONS MADE DURING THE TEST YEAR

Entergy Louisiana, LLC
Formula Rate Plan
Rate Base Adjustments (A)
Electric
For the Test Year Ended December 31, 2024

| Line No | Description | AJ35-Depreciation Adjustment | AJ37-Gas and Steam Adjustment | AJ38-Plant Held for Future Use | AJ39-Miscellaneous | AJ43 - Contingent Tax Savings Credit | AJ54-River Bend Refueling Maintenance Cost Adjustment |
|---------|---|------------------------------|-------------------------------|--------------------------------|----------------------------|--------------------------------------|---|
| 1 | GROSS PLANT IN SERVICE (C)(K) | | | | | | 0 |
| 2 | DEPRECIATION RESERVES (K) | | | | | 0 | 0 |
| 3 | NET UTILITY PLANT (L1 + L2) | 101,591,167 101,591,167 | (49) 699,806 | 59 59 | 159,471,098 159,471,098 | 0 | 0 |
| 4 | PROPERTY UNDER FINANCIAL LEASE - NET | | | 0 | 0 | 0 | 0 |
| 5 | PLANT HELD FOR FUTURE USE | | | 0 | 0 | 0 | 0 |
| 6 | PLANT ACQUISITION ADJUSTMENT (K) | | | 0 | 0 | 0 | 0 |
| 7 | AMORTIZATION ACQUISITION ADJUSTMENT (K) | | | 0 | 0 | 0 | 0 |
| 8 | CONSTRUCTION WORK IN PROGRESS (D) | | | 0 | 0 | 0 | 0 |
| 9 | MATERIALS & SUPPLIES (E) | | | 0 | 0 | 0 | 0 |
| 10 | PREPAYMENTS (E) | | | (1,351,162) (2,569,107) | 0 | 0 | 0 |
| 11 | CASH WORKING CAPITAL (F) | | | 0 | 0 | 0 | 0 |
| 12 | OTHER WORKING CAPITAL (E)(G) | | | 0 | 0 | 0 | 0 |
| 13 | INVESTMENT IN SFI (E) | | | 0 | 0 | 0 | 0 |
| 14 | ACCUM DEF W-3 MAINTREFUEL (H) | | | 0 | 0 | 0 | 0 |
| 15 | NUCLEAR FUEL IN REACTOR (E) | | | 0 | 0 | 0 | 0 |
| 16 | NUCLEAR REFUELING OUTAGE | | | 0 | 0 | 0 | 0 |
| 17 | FUEL INVENTORY (E) | | | 0 | 0 | 0 | 0 |
| 18 | W-3 DESIGN BASIS/REGULATORY STUDY COST | | | 0 | 0 | 0 | 0 |
| 19 | RIVER BEND AFUDC GROSS-UP | | | 0 | 0 | 0 | 0 |
| 20 | COAL CAR MAINTENANCE RESERVE | | | 0 | 0 | 0 | 0 |
| 21 | DOE DECOM. & DECONTAMINATION FEE | | | 0 | 0 | 0 | 0 |
| 22 | CUSTOMER ADVANCES | | | 0 | 0 | 0 | 0 |
| 23 | CUSTOMER DEPOSITS | | | 0 | 0 | 0 | 0 |
| 24 | UNFUNDED PENSION | | | 0 | 0 | 0 | 0 |
| 25 | ACCUM DEFERRED INCOME TAXES | | | (24,359,550) 0 | (77,092) 0 | 85,207,573 0 | 0 |
| 26 | RATE CASE EXPENSES | | | 0 | 0 | 0 | 0 |
| 27 | OTHER (I)(J) | | | 0 | 0 | 0 | 0 |
| 28 | RATE BASE (L3 + Sum of L4 - L27) | | | 77,231,637 | (1,284,796) | (1,062,147) | 159,471,098 |
| | | | | | | 85,207,573 | 1,562,958 |

NOTES:
(A) BEGINNING/ENDING AVERAGE BALANCES ARE TO BE UTILIZED EXCEPT WHERE OTHERWISE NOTED.
(B) SEE ATTACHMENT C TO ELL RIDER FRP

(C) PLANT IN SERVICE EXCLUDING DISALLOWED PLANT INVESTMENT
(D) AMOUNT NOT SUBJECT TO AFUDC ACCRUAL
(E) 13 MONTH AVERAGE BALANCES
(F) BASED ON LEAD/LAG STUDY
(G) INCLUDES RESERVES FOR THE FOLLOWING: UNCOLLECTIBLES, COLLECTION OF BANK MINIMUM BALANCES, WORKING FUNDS AND PROPERTY, INJURIES & DAMAGES, ENVIRONMENTAL, COMMERCIAL LITIGATION AND OTHER RESERVES
(H) 50% REFUELING OUTAGE EXPENSE FOR THE EVALUATION PERIOD
(I) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER
(J) BEGINNING/ENDING OR 13 MONTH AVERAGE AS APPROPRIATE
(K) YEAR END BALANCES FOR PLANT ACQUISITIONS MADE DURING THE TEST YEAR

Entergy Louisiana, LLC
Formula Rate Plan
Rate Base Adjustments (A)
Electric
For the Test Year Ended December 31, 2024

| Line No | Description | Total Adjustments (B) | Adjusted Total |
|---------|---|-----------------------|-----------------|
| 1 | GROSS PLANT IN SERVICE (C)(K) | (1,213,642,631) | 27,075,624,880 |
| 2 | DEPRECIATION RESERVES (K) | 885,773,865 | (9,570,420,858) |
| 3 | NET UTILITY PLANT (L1 + L2) | (327,868,766) | 17,505,204,021 |
| 4 | PROPERTY UNDER FINANCIAL LEASE - NET | 0 | 0 |
| 5 | PLANT HELD FOR FUTURE USE | (1,062,206) | 0 |
| 6 | PLANT ACQUISITION ADJUSTMENT (K) | 0 | 141,561,725 |
| 7 | AMORTIZATION ACQUISITION ADJUSTMENT (K) | 0 | (52,203,588) |
| 8 | CONSTRUCTION WORK IN PROGRESS (D) | 26,399,220 | 26,399,220 |
| 9 | MATERIALS & SUPPLIES (E) | (93,415,914) | 632,608,342 |
| 10 | PREPAYMENTS (E) | (3,756,926) | 40,621,918 |
| 11 | CASH WORKING CAPITAL (F) | (97,421,713) | (97,421,713) |
| 12 | OTHER WORKING CAPITAL (E)(G) | 6,609 | 25,803,355 |
| 13 | INVESTMENT IN SFI (E) | 0 | 0 |
| 14 | ACCUM DEF W-3 MAINT/REFUEL (H) | (8,433,336) | (8,433,336) |
| 15 | NUCLEAR FUEL IN REACTOR (E) | 0 | 0 |
| 16 | NUCLEAR REFUELING OUTAGE | (8,754,428) | 54,829,800 |
| 17 | FUEL INVENTORY (E) | 0 | 92,470,553 |
| 18 | W-3 DESIGN BASIS/REGULATORY STUDY COST | 0 | 334,443 |
| 19 | RIVER BEND AFUDC GROSS-UP | 0 | 762,789 |
| 20 | COAL CAR MAINTENANCE RESERVE | 0 | (589,856) |
| 21 | DOE DECOM. & DECONTAMINATION FEE | 0 | 0 |
| 22 | CUSTOMER ADVANCES | 0 | 0 |
| 23 | CUSTOMER DEPOSITS | 2,005,975 | (167,710,065) |
| 24 | UNFUNDED PENSION | (253,113,490) | (188,126,506) |
| 25 | ACCUM DEFERRED INCOME TAXES | (280,158,267) | (1,853,618,141) |
| 26 | RATE CASE EXPENSES | 0 | 0 |
| 27 | OTHER (I)(J) | 75,669,342 | 155,616,133 |
| 28 | RATE BASE (L3 + Sum of L4 - L27) | (443,676,921) | 16,684,422,105 |

NOTES:

- (A) BEGINNING/ENDING AVERAGE BALANCES ARE TO BE UTILIZED EXCEPT WHERE OTHERWISE NOTED.
- (B) SEE ATTACHMENT C TO ELL RIDER FRP
- (C) PLANT IN SERVICE EXCLUDING DISALLOWED PLANT INVESTMENT
- (D) AMOUNT NOT SUBJECT TO AFUDC ACCRUAL
- (E) 13 MONTH AVERAGE BALANCES
- (F) BASED ON LEAD/LAG STUDY
- (G) INCLUDES RESERVES FOR THE FOLLOWING: UNCOLLECTIBLES, COLLECTION OF BANK MINIMUM BALANCES, WORKING FUNDS AND PROPERTY, INJURIES & DAMAGES, ENVIRONMENTAL COMMERCIAL LITIGATION AND OTHER RESERVES, 50% REFUELING OUTAGE EXPENSE FOR THE EVALUATION PERIOD
- (H) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER
- (I) BEGINNING/ENDING OR 13 MONTH AVERAGE AS APPROPRIATE
- (K) YEAR END BALANCES FOR PLANT ACQUISITIONS MADE DURING THE TEST YEAR

Energy Louisiana, LLC
Formula Rate Plan
Operating Income Adjustments
Electric
For the Test Year Ended December 31, 2024

| Line No | Description | Per Books | AJ01A-Revenue-Related and Uncollectible Expenses Adjustment | AJ01B-Revenue-Related and Uncollectible Expenses Adjustment | AJ01C-Rider Revenue and Expense Adjustment | AJ03-Interest Synchronization | AJ04-Income Tax Adjustment | AJ06-Grand Gulf Adjustment | AJ07-Franchise Tax Adjustment |
|-----------------|--|---------------|---|---|--|-------------------------------|----------------------------|----------------------------|-------------------------------|
| REVENUES | | | | | | | | | |
| 1 | SALES TO ULTIMATE CUSTOMERS | | | | | | | | |
| 1 | LPS/C RETAIL | 4,521,860,209 | (1,075,881,669) | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | SALES FOR RESELLER | 47,803,617 | 0 | 0 | (88,346,663) | 0 | 0 | 0 | 0 |
| 3 | EPP & SYSTEM SALES | 287,571,420 | 0 | 0 | 72,346 | 0 | 0 | 0 | 0 |
| 4 | OTHER ELECTRIC REVENUE | 210,923,158 | 31,057,191 | 0 | (88,274,317) | 0 | 0 | 0 | 0 |
| 5 | TOTAL OPERATING REVENUES (Sum of L1 - L4) | 5,068,158,405 | (1,044,824,478) | 0 | | | | | |
| EXPENSES | | | | | | | | | |
| 6 | OPERATION & MAINTENANCE | | | | | | | | |
| 6 | PRODUCTION | 2,199,536,150 | 0 | 0 | (1,452,564,542) | 0 | 0 | 0 | 0 |
| 7 | REGIONAL MARKET | 10,708,073 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | TRANSMISSION | 85,147,359 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | DISTRIBUTION | 130,058,640 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | CUSTOMER ACCOUNTING | 50,177,829 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | CUSTOMER SERVICE & INFORMATION | 36,263,865 | 0 | 0 | (27,182,572) | 0 | 0 | 0 | 0 |
| 12 | SALES | 8,321,890 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | ADMINISTRATIVE & GENERAL | 308,283,428 | 0 | 0 | (192,113) | 0 | 0 | 55,640 | 0 |
| 14 | TOTAL O&M EXPENSE (Sum of L6 - L13) | 2,828,497,233 | 0 | 800,453 | (1,479,939,226) | 0 | 0 | (61,001,488) | 0 |
| 15 | GAIN FROM DISPOSITION OF ALLOWANCES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | GAIN ON DISPOSITION OF UTILITY PLANT | 15,227 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | REGULATORY DEBITS & CREDITS | 37,391,058 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DEPR. AMORT. & ACCRETION EXP | 848,627,466 | 0 | 0 | (1,365,738) | 0 | 0 | 0 | 0 |
| 19 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT | 4,416,726 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | INTEREST ON CUSTOMER DEPOSITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TAXES OTHER THAN INCOME | 241,043,449 | (57,465,346) | 1,509,893 | (7,754) | 3,711,938 | 0 | 0 | (19,315,760) |
| 22 | CURRENT STATE INCOME TAX | (42,210,944) | (207,345,418) | (127,069) | 75,986,622 | 13,393,349 | 58,715,303 | 3,355,082 | 1,062,387 |
| 23 | CURRENT FEDERAL INCOME TAX | (77,134,330) | (458,488) | 273,821,048 | 0 | 130,454,357 | 12,105,745 | 3,833,213 | |
| 24 | PROV DEF INC TAX - STATE - NET | 151,632,857 | 0 | 0 | 660,490 | 0 | (118,525,177) | 0 | 0 |
| 25 | PROV DEF INC TAX - FED - NET | 190,861,395 | 0 | 0 | 2,627,422 | 0 | (100,144,719) | 0 | 0 |
| 26 | INVESTMENT TAX CREDIT - NET | (4,231,073) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | OTHER (B) | 4,178,849,065 | (264,810,764) | 1,724,789 | (1,128,247,136) | 17,105,287 | (29,500,236) | (45,540,661) | (14,420,181) |
| 28 | TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27) | 889,309,340 | (780,013,714) | (1,724,789) | 1,039,972,819 | (17,105,287) | 29,500,236 | 45,540,661 | 14,420,181 |
| 29 | NET UTILITY OPERATING INCOME (L5 - L28) | | | | | | | | |

NOTES:

- (A) SEE ATTACHMENT C TO ELL RIDER FRP
- (B) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP

Entergy Louisiana, LLC
Formula Rate Plan
Operating Income Adjustments
Electric
For the Test Year Ended December 31, 2024

| Line No | Description | AJ08-Lobbying Expense Portion of Dues Adjustment | AJ09-Interest on Customer Deposits Adjustment | AJ10-Affiliate Interest Expense Adjustment | AJ11-Regulatory Debits & Credits Adjustment | AJ13-FAS 106 Adjustment | AJ19-Image Advertising Adjustment | AJ21-ARO Adjustment | AJ22-Incentive Compensation Adjustment |
|-----------------|--|--|---|--|---|-------------------------|-----------------------------------|---------------------|--|
| REVENUES | | | | | | | | | |
| 1 | SALES TO ULTIMATE CUSTOMERS LPS/C RETAIL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | SALES FOR RESALE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | EPP & SYSTEM SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | OTHER ELECTRIC REVENUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | TOTAL OPERATING REVENUES (Sum of L1 - L4) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EXPENSES | | | | | | | | | |
| 6 | OPERATION & MAINTENANCE PRODUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (232,516) |
| 7 | REGIONAL MARKET | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | DISTRIBUTION | 0 | 0 | 0 | 0 | (374,708) | 0 | 0 | (96,397) |
| 9 | CUSTOMER ACCOUNTING | (19,360) | 0 | 0 | 0 | 0 | 0 | 0 | (92,855) |
| 10 | CUSTOMER SERVICE & INFORMATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (48,618) |
| 11 | SALES | 0 | 0 | 0 | 0 | 1,799,760 | 0 | 0 | (10,208) |
| 12 | ADMINISTRATIVE & GENERAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (16,823) |
| 13 | TOTAL O&M EXPENSE (Sum of L6 - L13) | (19,360) | 2,622,844 | (1,593,403) | 12,259,377 | (168,351) | (887,537) | (887,337) | (4,942,166) |
| 14 | GAIN FROM DISPOSITION OF ALLOWANCES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (5,439,584) |
| 15 | GAIN ON DISPOSITION OF UTILITY PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | REGULATORY DEBITS & CREDITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DEPR., AMORT., DECOM., & ACCRETION EXP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | INTEREST ON CUSTOMER DEPOSITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | TAXES OTHER THAN INCOME | 0 | 8,558,819 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | CURRENT STATE INCOME TAX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (127,830) |
| 22 | CURRENT FEDERAL INCOME TAX | 1,065 | (470,735) | (144,256) | 3,020,514 | (520,503) | (674,286) | 49,113 | 4,431,826 |
| 23 | PROV DEF INC TAX - STATE - NET | 3,842 | (1,698,498) | 0 | 10,898,565 | 0 | (2,432,873) | 177,208 | 306,208 |
| 24 | PROV DEF INC TAX - FED - NET | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,104,853 |
| 25 | INVESTMENT TAX CREDIT - NET | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | OTHER (B) | (14,454) | 6,389,586 | 1,958,084 | (40,999,363) | 9,152,238 | (666,639) | (60,155,992) | (4,156,353) |
| 27 | TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27) | (14,454) | (6,389,586) | (1,958,084) | 40,999,363 | (9,152,238) | 666,639 | 60,155,992 | 4,156,353 |
| 28 | NET UTILITY OPERATING INCOME (L5 - L28) | 29 | | | | | | | |

NOTES:

- (A) SEE ATTACHMENT C TO ELL RIDER FRP
- (B) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP

Entergy Louisiana, LLC
Formula Rate Plan
Operating Income Adjustments
Electric
For the Test Year Ended December 31, 2024

| Line No | Description | AJ23-Stock Option Expense Adjustment | AJ24 - Distribution Recovery Mechanism | AJ25-Capacity Revenue and Expense Adjustment | AJ27- Transportation Expense Adjustment | AJ28- Decommissioning Expense Adjustment | AJ30- Transmission Recovery Mechanism Adjustment | AJ31-River Bend DAP / River Bend 30% Unregulated Adjustment | AJ33-Nuclear Depreciation Expense |
|-----------------|---|--------------------------------------|--|--|---|--|--|---|-----------------------------------|
| REVENUES | | | | | | | | | |
| 1 | SALES TO ULTIMATE CUSTOMERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | LPSC RETAIL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | SALES FOR RESALE | 0 | 0 | (898,748) | 0 | 0 | 0 | 0 | 0 |
| 3 | EPP & SYSTEM SALES | 0 | 0 | (454,064) | 0 | 0 | 0 | 0 | 0 |
| 4 | OTHER ELECTRIC REVENUE | 0 | 0 | (1,352,812) | 0 | 0 | 0 | 0 | 0 |
| 5 | TOTAL OPERATING REVENUES (Sum of L1 - L4) | 0 | 0 | (83,818,040) | 0 | 0 | 0 | 0 | 0 |
| EXPENSES | | | | | | | | | |
| 6 | OPERATION & MAINTENANCE | 0 | 0 | 52,911,891 | 1,373 | 0 | 0 | 0 | 0 |
| 6 | PRODUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | REGIONAL MARKET | 0 | 0 | 0 | (12,621) | 0 | 0 | 0 | 0 |
| 8 | TRANSMISSION | 0 | 0 | 0 | (9,379) | 0 | 0 | 0 | 0 |
| 9 | DISTRIBUTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | CUSTOMER ACCOUNTING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | CUSTOMER SERVICE & INFORMATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | ADMINISTRATIVE & GENERAL | (1,478,245) | 0 | 52,911,891 | (2,545,194) | 0 | 0 | 0 | 0 |
| 14 | TOTAL O&M EXPENSE (Sum of L6 - L13) | (1,478,245) | 0 | 52,911,891 | (2,545,194) | 0 | 0 | 0 | 0 |
| 15 | GAIN FROM DISPOSITION OF ALLOWANCES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | GAIN ON DISPOSITION OF UTILITY PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | REGULATORY DEBITS & CREDITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DEPR, AMORT, DECOM, & ACCRETION EXP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | INTEREST ON CUSTOMER DEPOSITS | (2,143) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TAXES OTHER THAN INCOME | (82,482) | (45,842) | (2,984,556) | 139,986 | (985,930) | 9,728 | (8,679,392) | 0 |
| 22 | CURRENT STATE INCOME TAX | 297,611 | (165,406) | (10,768,830) | 505,094 | (3,557,415) | 35,102 | 4,644,142 | (6,644,142) |
| 23 | PROV DEF INC TAX - STATE - NET | 0 | 0 | 0 | 0 | 0 | 0 | 16,756,909 | (16,756,909) |
| 24 | PROV DEF INC TAX - FED - NET | 0 | 0 | 0 | 0 | 0 | 0 | 5,068,871 | (5,068,871) |
| 25 | INVESTMENT TAX CREDIT - NET | 0 | 0 | 0 | 0 | 0 | 0 | 293,113 | (293,113) |
| 26 | OTHER (B) | (1,110,586) | 622,243 | 39,158,502 | (1,900,114) | 13,382,655 | (132,050) | (90,196,724) | 8,498,673 |
| 27 | TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27) | (1,110,586) | 622,243 | (40,511,314) | 1,900,114 | (13,382,655) | 132,050 | (90,196,724) | (8,498,673) |
| 28 | NET UTILITY OPERATING INCOME (L5 - L28) | 1,110,586 | (622,243) | (40,511,314) | 1,900,114 | (13,382,655) | 132,050 | (90,196,724) | (8,498,673) |

Amounts may not add or tie to other schedules due to rounding

NOTES:

- (A) SEE ATTACHMENT C TO ELL RIDER FRP
- (B) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP

Entergy Louisiana, LLC
 Formula Rate Plan
 Operating Income Adjustments
 Electric
 For the Test Year Ended December 31, 2024

Section 4
 Attachment C

| Line No | Description | Aj34-Nelson Rail Spur Adjustment | Aj35-Depreciation Adjustment | AJ37-Gas and Steam Adjustment | AJ38-Plant Held for Future Use | AJ39-Miscellaneous | AJ42-Outside ROW | AJ44-Tax Rate Change Adjustment | AJ45-MISO Cost Recovery Adjustment |
|-----------------|---|----------------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|------------------|---------------------------------|------------------------------------|
| REVENUES | | | | | | | | | |
| 1 | SALES TO ULTIMATE CUSTOMERS LPSC RETAIL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | SALES FOR RESALE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | EPP & SYSTEM SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (134,894,016) |
| 4 | OTHER ELECTRIC REVENUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (134,894,016) |
| 5 | TOTAL OPERATING REVENUES (Sum of L1 - L4) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EXPENSES | | | | | | | | | |
| 6 | OPERATION & MAINTENANCE PRODUCTION | 103,226 | 0 | (198) | 0 | (16,035,369) | 0 | 0 | (925,058) |
| 7 | REGIONAL MARKET | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (10,708,073) |
| 8 | DISTRIBUTION | 0 | 0 | 0 | 0 | 435 | 0 | 0 | (27,485,232) |
| 9 | CUSTOMER ACCOUNTING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | CUSTOMER SERVICE & INFORMATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | ADMINISTRATIVE & GENERAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (584,214) |
| 13 | TOTAL O&M EXPENSE (Sum of L6 - L12) | 103,226 | 0 | 71,151 | 0 | (16,034,934) | 0 | (200,728) | (39,702,597) |
| 14 | GAIN FROM DISPOSITION OF ALLOWANCES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | GAIN ON DISPOSITION OF UTILITY PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | REGULATORY DEBITS & CREDITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DEPR. AMORT. DECOM. & ACCRETION EXP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT | 375 | 9,415,714 | 1,865 | 0 | 0 | 0 | 0 | 0 |
| 19 | INTEREST ON CUSTOMER DEPOSITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | TAXES OTHER THAN INCOME | 2,793 | 0 | 2,843 | (10,501) | 0 | 0 | 0 | 0 |
| 21 | CURRENT STATE INCOME TAX | (5,852) | 0 | 1,344 | 578 | (1,496,439) | 0 | 0 | (5,235,528) |
| 22 | PROV DEF INC TAX - STATE - NET | (2,114) | 0 | 4,850 | 2,084 | (5,399,423) | 0 | 0 | (18,890,737) |
| 23 | PROV DEF INC TAX - FED - NET | 0 | (1,678,653) | 0 | 0 | 11,041 | 25,026,633 | 0 | 0 |
| 24 | INVESTMENT TAX CREDIT - NET | 0 | 0 | 0 | 0 | 39,837 | 0 | 0 | 0 |
| 25 | OTHER (B) | 79,429 | 7,737,061 | (18,246) | (7,839) | (22,930,796) | (149,852) | 25,026,633 | (63,828,862) |
| 26 | TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27) | (79,429) | (7,737,061) | 18,246 | 7,839 | (20,312,117) | 149,852 | (25,026,633) | (71,065,154) |
| 27 | NET UTILITY OPERATING INCOME (L5 - L28) | | | | | | | | |

NOTES:

- (A) SEE ATTACHMENT C TO ELL RIDER FRP
- (B) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP

Entergy Louisiana, LLC
Formula Rate Plan
Operating Income Adjustments
Electric
For the Test Year Ended December 31, 2024

| Line No | Description | AJ49-Business Combination External Transaction Costs | AJ55-Rate Case Expense | Total Adjustments (A) | Adjusted Total |
|---------|--|--|------------------------|-----------------------|----------------|
| | REVENUES | | | | |
| 1 | SALES TO ULTIMATE CUSTOMERS | 0 | 0 | (1,075,881,669) | 3,445,978,540 |
| 1 | LPSC RETAIL | 0 | 0 | (43,242,913) | 4,560,704 |
| 2 | SALES FOR RESALE | 0 | 0 | (89,245,411) | 198,326,009 |
| 3 | EPP & SYSTEM SALES | 0 | 0 | (104,218,543) | 106,704,615 |
| 4 | OTHER ELECTRIC REVENUE | 0 | 0 | | |
| 5 | TOTAL OPERATING REVENUES (Sum of L1 - L4) | 0 | 0 | (1,312,588,535) | 3,755,569,869 |
| | EXPENSES | | | | |
| 6 | OPERATION & MAINTENANCE | 0 | 359 | (1,561,616,000) | 637,920,150 |
| 6 | PRODUCTION | 0 | 0 | (10,708,073) | 0 |
| 7 | REGIONAL MARKET | 0 | 0 | (28,039,913) | 57,107,446 |
| 8 | DISTRIBUTION | 0 | 0 | (250,927) | 129,807,713 |
| 9 | CUSTOMER ACCOUNTING | 0 | 0 | 816,222 | 50,994,112 |
| 10 | CUSTOMER SERVICE & INFORMATION | 0 | 0 | (247) | (25,391,807) |
| 11 | SALES | 0 | 0 | (14,978) | 10,872,057 |
| 12 | ADMINISTRATIVE & GENERAL | 1,593,403 | 286,519 | 8,306,911 | 301,125,544 |
| 13 | TOTAL O&M EXPENSE (Sum of L6 - L13) | 1,593,403 | 286,631 | (7,032,884) | 1,196,258,933 |
| 14 | GAIN FROM DISPOSITION OF ALLOWANCES | 0 | 0 | | |
| 15 | GAIN ON DISPOSITION OF UTILITY PLANT | 0 | 0 | 0 | 0 |
| 16 | REGULATORY DEBITS & CREDITS | 0 | 0 | 15,227 | 15,227 |
| 17 | DEPR. AMORT. DECOM. & ACCRETION EXP | 28,549 | 80,459 | (35,836,931) | 1,54,127 |
| 18 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT | 0 | 0 | (76,645,885) | 771,981,601 |
| 19 | INTEREST ON CUSTOMER DEPOSITS | 0 | 0 | 0 | 4,416,726 |
| 20 | TAXES OTHER THAN INCOME | 0 | 0 | 8,458,520 | 8,458,520 |
| 21 | CURRENT STATE INCOME TAX | (89,207) | (20,189) | (26,647,174) | 214,396,275 |
| 22 | CURRENT FEDERAL INCOME TAX | (321,876) | (72,845) | 110,780,753 | 68,509,810 |
| 23 | PROV DEF INC TAX - STATE - NET | 0 | 0 | 227,771,072 | 150,636,742 |
| 24 | PROV DEF INC TAX - FED - NET | 0 | 0 | (116,350,728) | 35,282,129 |
| 25 | INVESTMENT TAX CREDIT - NET | 0 | 0 | (96,060,231) | 94,801,163 |
| 26 | OTHER (B) | 0 | 0 | 293,113 | (3,937,980) |
| 27 | TOTAL UTILITY OPERATING EXP (L14 + Sum of L15 - L27) | 1,210,868 | 274,037 | (1,636,475,771) | 2,542,373,293 |
| 28 | NET UTILITY OPERATING INCOME (L5 - L28) | (1,210,868) | (274,037) | 323,887,236 | 1,243,196,576 |

NOTES:

- (A) SEE ATTACHMENT C TO ELL RIDER FRP
- (B) OTHER ITEMS INCLUDED PURSUANT TO SECTION 9 OF ATTACHMENT C TO THIS RIDER FRP

Energy Louisiana, LLC
Formula Rate Plan
Income Tax Adjustments
Electric
For the Test Year Ended December 31, 2024

| Line No | Description | Per Books | A.J01A-Revenue-Related and Uncollectible Expenses Adjustment | A.J01B-Revenue-Related and Uncollectible Expenses Adjustment | A.J01C-Rider Revenue and Expense Adjustment | A.J03-Interest Synchronization | A.J04-Income Tax Adjustment |
|---------|---|-----------------|--|--|---|--------------------------------|-----------------------------|
| 1 | TOTAL OPERATING REVENUES | 5,068,158,405 | (1,044,824,478) | 0 | (88,274,317) | 0 | 0 |
| 2 | TOTAL O&M EXPENSE | 2,828,497,233 | 0 | 800,453 | (1,479,939,226) | 0 | 0 |
| 3 | GAIN FROM DISP. OF ALLOWANCES | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | GAIN ON DISPOSITION OF UTILITY PLANT DEBITS AND CREDITS | 15,227 | 0 | 0 | 0 | 0 | 0 |
| 5 | REGULATORY DEBITS AND CREDITS | 37,391,058 | 0 | 0 | 0 | 0 | 0 |
| 6 | DEPRECIATION, AMORT., DECOM & ACCRETION EXPENSE | 848,627,496 | 0 | 0 | (1,365,738) | 0 | 0 |
| 7 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT | 4,416,726 | 0 | 0 | 0 | 0 | 0 |
| 8 | INTEREST ON CUSTOMER DEPOSITS | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TAXES OTHER THAN INCOME | 241,043,449 | 0 | 1,509,893 | (7,754) | 0 | 0 |
| 10 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10) | 1,108,167,245 | (1,044,824,478) | (2,310,346) | 1,393,038,402 | 0 | 0 |
| 12 | ADJUSTMENTS TO NET INCOME BEFORE TAXES | (1,121,136,643) | 0 | 0 | (13,172,025) | 67,489,789 | 324,357,372 |
| 13 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12) | (12,969,398) | (1,044,824,478) | (2,310,346) | 1,379,866,376 | 67,489,789 | 324,357,372 |
| | COMPUTATION OF STATE INCOME TAX | | | | | | |
| 14 | STATE ADJUSTMENT | 50,176,130 | 0 | 0 | 1,163,116 | 0 | (41,358,272) |
| 15 | STATE TAXABLE INCOME (L13 + L14) | 37,206,732 | (1,044,824,478) | (2,310,346) | 1,381,029,492 | 67,489,789 | 282,999,099 |
| 16 | CURRENT STATE INCOME TAX [L15 * Effective State Tax Rate (see Note B)] | 2,046,370 | (57,465,346) | (127,069) | 75,956,622 | 3,711,938 | 15,564,950 |
| 17 | OTHER ITEMS IMPACTING STATE INCOME TAX | (44,317,314) | 0 | 0 | 0 | 0 | 43,150,352 |
| 18 | TOTAL CURRENT STATE INCOME TAX (L16 + L17) | (42,270,944) | (57,465,346) | (127,069) | 75,956,622 | 3,711,938 | 58,715,303 |
| | COMPUTATION OF FEDERAL INCOME TAX | | | | | | |
| 19 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13) | (12,969,398) | (1,044,824,478) | (2,310,346) | 1,379,866,376 | 67,489,789 | 324,357,372 |
| 20 | CURRENT STATE INCOME TAX [L16 (shown as deduction)] | (2,046,370) | 57,465,346 | 127,069 | (75,956,622) | (3,711,938) | (15,564,950) |
| 21 | FEDERAL TAXABLE INCOME (Sum of L19 - L20) | (15,015,769) | (987,359,131) | (2,183,277) | 1,303,909,754 | 63,777,851 | 308,792,421 |
| 22 | CURRENT FEDERAL INCOME TAX [L21 * Federal Tax Rate (see Note B)] | (3,153,311) | (207,345,418) | (458,488) | 273,821,048 | 13,393,349 | 64,846,408 |
| 23 | OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX | (73,981,019) | 0 | 0 | 0 | 0 | 65,607,949 |
| 24 | TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23) | (77,134,330) | (207,345,418) | (458,488) | 273,821,048 | 13,393,349 | 130,454,357 |

NOTES:

- (A) SEE ATTACHMENT C TO ELL RIDER FRP
- THE TAX RATE IN EFFECT AT THE TIME THE EVALUATION REPORT IS FILED SHALL BE UTILIZED. SEE MD 1 SCHEDULE.

| Line No | Description | AJ06-Grand Gulf Adjustment | AJ07-Franchise Tax Adjustment | AJ08-Lobbying Expense Portion of Dues Adjustment | AJ09-Interest on Customer Deposits Adjustment | AJ10-Affiliate Interest Expense Adjustment | AJ11-Regulatory Debits & Credits Adjustment | AJ13-FAS 106 Adjustment | AJ19-Image Advertising Adjustment |
|---------|---|----------------------------|-------------------------------|--|---|--|---|-------------------------|-----------------------------------|
| 1 | TOTAL OPERATING REVENUES | 0 | 0 | 0 | 0 | 2,622,844 | 0 | 12,259,377 | 0 |
| 2 | TOTAL O&M EXPENSE | (61,001,488) | 0 | (19,360) | 0 | 0 | (168,351) | 0 | (887,537) |
| 3 | GAIN FROM DISPOSITION OF ALLOWANCES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | GAIN ON DISPOSITION OF UTILITY PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | REGULATORY DEBITS AND CREDITS | 0 | 0 | 0 | 0 | 0 | (54,750,091) | 0 | 0 |
| 6 | DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (5,422) |
| 7 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | INTEREST ON CUSTOMER DEPOSITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TAXES OTHER THAN INCOME | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | OTHER | 0 | (19,315,760) | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10) | 61,001,488 | 19,315,760 | 19,360 | (8,558,819) | (2,622,844) | 54,918,442 | (12,259,377) | 892,960 |
| 12 | ADJUSTMENTS TO NET INCOME BEFORE TAXES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12) | 61,001,488 | 19,315,760 | 19,360 | (8,558,819) | (2,622,844) | 54,918,442 | (12,259,377) | 892,960 |
| | COMPUTATION OF STATE INCOME TAX | | | | | | | | |
| 14 | STATE ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | STATE TAXABLE INCOME (L13 + L14) | 61,001,488 | 19,315,760 | 19,360 | (8,558,819) | (2,622,844) | 54,918,442 | (12,259,377) | 892,960 |
| 16 | CURRENT STATE INCOME TAX [L15 * Effective State Tax Rate (see Note B)] | 3,355,082 | 1,062,367 | 1,065 | (470,735) | (144,256) | 3,020,514 | (674,266) | 49,113 |
| 17 | OTHER ITEMS IMPACTING STATE INCOME TAX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | TOTAL CURRENT STATE INCOME TAX (L16 + L17) | 3,355,082 | 1,062,367 | 1,065 | (470,735) | (144,256) | 3,020,514 | (674,266) | 49,113 |
| | COMPUTATION OF FEDERAL INCOME TAX | | | | | | | | |
| 19 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13) | 61,001,488 | 19,315,760 | 19,360 | (8,558,819) | (2,622,844) | 54,918,442 | (12,259,377) | 892,960 |
| 20 | CURRENT STATE INCOME TAX [L16 (shown as deduction)] | (3,355,082) | (1,062,367) | (1,065) | 470,735 | 144,256 | (3,020,514) | 674,266 | (49,113) |
| 21 | FEDERAL TAXABLE INCOME (Sum of L19 - L20) | 57,646,406 | 18,253,393 | 18,296 | (8,088,084) | (2,478,587) | 51,897,928 | (11,585,111) | 843,847 |
| 22 | CURRENT FEDERAL INCOME TAX [L21 * Federal Tax Rate (see Note B)] | 12,105,745 | 3,833,213 | 3,842 | (1,698,498) | (520,503) | 10,898,565 | (2,432,873) | 177,208 |
| 23 | OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23) | 12,105,745 | 3,833,213 | 3,842 | (1,698,498) | (520,503) | 10,898,565 | (2,432,873) | 177,208 |

NOTES:

- (A) SEE ATTACHMENT C TO ELL RIDER FRP
- (B) THE TAX RATE IN EFFECT AT THE TIME THE EVALUATION REPORT IS FILED SHALL BE UTILIZED. SEE MD 1 SCHEDULE.

Energy Louisiana, LLC
Formula Rate Plan
Income Tax Adjustments
Electric
For the Test Year Ended December 31, 2024

| Line No | Description | AJ21-ARO Adjustment | AJ22-Incentive Compensation Adjustment | AJ23-Stock Option Expense Adjustment | AJ24-Distribution Recovery Mechanism | AJ25-Capacity Revenue and Expense Adjustment | AJ27-Transportation Expense Adjustment | AJ28-Decommissioning Expense Adjustment | AJ30-Transmission Recovery Mechanism Adjustment |
|---------|---|----------------------------|--|--------------------------------------|--------------------------------------|--|--|---|---|
| 1 | TOTAL OPERATING REVENUES | 0 | (5,439,584) | 0 | 0 | (1,352,812) 52,911,891 | 0 | 0 | 0 |
| 2 | TOTAL O&M EXPENSE | 0 | (1,478,245) | 0 | 0 | (2,545,194) | 0 | 0 | 0 |
| 3 | GAIN FROM DISP OF ALLOWANCES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | GAIN ON DISPOSITION OF UTILITY PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | REGULATORY DEBITS AND CREDITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE | 18,884,611 (99,453,262) | 0 | 0 | 833,491 | 0 | 0 | 17,926,000 | (176,886) |
| 7 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | INTEREST ON CUSTOMER DEPOSITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TAXES OTHER THAN INCOME | 0 | (127,830) | (21,435) | 0 | 0 | 0 | 0 | 0 |
| 10 | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10) | 80,578,651 | 5,567,414 | 1,499,680 | (833,491) | (54,264,704) | 2,545,194 | (17,926,000) | 176,880 |
| 12 | ADJUSTMENTS TO NET INCOME BEFORE TAXES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12) | 80,578,651 | 5,567,414 | 1,499,680 | (833,491) | (54,264,704) | 2,545,194 | (17,926,000) | 176,880 |
| | COMPUTATION OF STATE INCOME TAX | | | | | | | | |
| 14 | STATE ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | STATE TAXABLE INCOME (L13 + L14) | 80,578,651 | 5,567,414 | 1,499,680 | (833,491) | (54,264,704) | 2,545,194 | (17,926,000) | 176,880 |
| 16 | CURRENT STATE INCOME TAX [L15 * Effective State Tax Rate (see Note B)] | 4,431,826 | 306,208 | 82,482 | (45,842) | (2,984,559) | 139,986 | (985,930) | 9,728 |
| 17 | OTHER ITEMS IMPACTING STATE INCOME TAX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | TOTAL CURRENT STATE INCOME TAX (L16 + L17) | 4,431,826 | 306,208 | 82,482 | (45,842) | (2,984,559) | 139,986 | (985,930) | 9,728 |
| | COMPUTATION OF FEDERAL INCOME TAX | | | | | | | | |
| 19 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13) | 80,578,651 | 5,567,414 | 1,499,680 | (833,491) | (54,264,704) | 2,545,194 | (17,926,000) | 176,880 |
| 20 | CURRENT STATE INCOME TAX [L16 (shown as deduction)] | (4,431,826) | (306,208) | (82,482) | 45,842 | 2,984,559 | (139,986) | 985,930 | (9,728) |
| 21 | FEDERAL TAXABLE INCOME (Sum of L19 - L20) | 76,146,825 | 5,261,206 | 1,417,197 | (787,649) | (51,280,145) | 2,405,208 | (16,940,070) | 167,151 |
| 22 | CURRENT FEDERAL INCOME TAX [L21 * Federal Tax Rate (see Note B)] | 15,990,833 | 1,104,853 | 297,611 | (165,406) | (10,768,830) | 505,094 | (3,557,415) | 35,102 |
| 23 | OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23) | 15,990,833 | 1,104,853 | 297,611 | (165,406) | (10,768,830) | 505,094 | (3,557,415) | 35,102 |

NOTES:

- (A) SEE ATTACHMENT C TO ELL RIDER-FRP
THE TAX RATE IN EFFECT AT THE TIME THE EVALUATION REPORT IS FILED SHALL BE UTILIZED. SEE MD 1 SCHEDULE.

| Line No | Description | A.31-River Bend DAP / River Bend 30% Unregulated Adjustment | A.33-Nuclear Depreciation Expense | A.34-Nelson Rail Spur Adjustment | A.35-Depreciation Adjustment | A.37-Gas and Steam Adjustment | A.38-Plant Held for Future Use | A.39-Miscellaneous | A.42-Outside ROW |
|---------|---|---|-----------------------------------|----------------------------------|------------------------------|-------------------------------|--------------------------------|------------------------------|------------------|
| 1 | TOTAL OPERATING REVENUES | 0 | 0 | 103,226 | 0 | 0 | 0 | (43,242,913) (16,034,934) | 0 (200,728) |
| 2 | TOTAL O&M EXPENSE | (95,470,033) | 0 | 0 | 0 | 71,151 | 0 | 0 | 0 (200,728) |
| 3 | GAIN FROM DISPO OF ALLOWANCES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | GAIN ON DISPOSITION OF UTILITY PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | REGULATORY DEBITS AND CREDITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | DEPRECIATION, AMORT, DECOM & ACQUISITION EXPENSE | (14,324,293) | 10,431,826 | 375 | 9,415,714 | 1,865 | 0 | 0 | 0 |
| 7 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | INTEREST ON CUSTOMER DEPOSITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TAXES OTHER THAN INCOME | (8,679,392) | 0 | 2,793 | 0 | (100,299) | 0 | 0 | (12) |
| 10 | OTHER | | | | | 2,843 | (10,501) | 0 | |
| 11 | NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10) | 118,473,718 | (10,431,826) | (106,394) | (9,415,714) | 24,440 | 10,501 | (27,207,979) | 200,740 |
| 12 | ADJUSTMENTS TO NET INCOME BEFORE TAXES | (34,034,773) | 10,431,826 | 0 | 9,415,714 | 0 | 0 | 0 | 0 |
| 13 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12) | 84,438,945 | (0) | (106,394) | 0 | 24,440 | 10,501 | (27,207,979) | 200,740 |
| | COMPUTATION OF STATE INCOME TAX | | | | | | | | |
| 14 | STATE ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | STATE TAXABLE INCOME (L13 + L14) | 84,438,945 | (0) | (106,394) | 0 | 24,440 | 10,501 | (27,207,979) | 200,740 |
| 16 | CURRENT STATE INCOME TAX (L15 * Effective State Tax Rate (see Note B)) | 4,644,142 | (0) | (5,852) | 0 | 1,344 | 578 | (1,496,439) | 11,041 |
| 17 | OTHER ITEMS IMPACTING STATE INCOME TAX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | TOTAL CURRENT STATE INCOME TAX (L16 + L17) | 4,644,142 | (0) | (5,852) | 0 | 1,344 | 578 | (1,496,439) | 11,041 |
| | COMPUTATION OF FEDERAL INCOME TAX | | | | | | | | |
| 19 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13) | 84,438,945 | (0) | (106,394) | 0 | 24,440 | 10,501 | (27,207,979) | 200,740 |
| 20 | CURRENT STATE INCOME TAX [L16 (shown as deduction)] | (4,644,142) | 0 | 5,852 | (0) | (1,344) | (578) | 1,496,439 | (11,041) |
| 21 | FEDERAL TAXABLE INCOME (Sum of L19 + L20) | 79,794,803 | (0) | (100,542) | (0) | 23,096 | 9,923 | (25,711,540) | 189,699 |
| 22 | CURRENT FEDERAL INCOME TAX (L21 * Federal Tax Rate (see Note B)) | 16,756,909 | (0) | (21,114) | 0 | 4,850 | 2,084 | (5,399,423) | 39,837 |
| 23 | OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23) | 16,756,909 | (0) | (21,114) | 0 | 4,850 | 2,084 | (5,399,423) | 39,837 |

NOTES:

- (A) SEE ATTACHMENT C TO ELL RIDER FRP
- (B) THE TAX RATE IN EFFECT AT THE TIME THE EVALUATION REPORT IS FILED SHALL BE UTILIZED. SEE MD 1 SCHEDULE.

Entergy Louisiana, LLC
Formula Rate Plan
Income Tax Adjustments
Electric
For the Test Year Ended December 31, 2024

| Line No | Description | AJ44-Tax Rate Change Adjustment | AJ45-MISO Cost Recovery Adjustment | AJ49-Business Combination External Transaction Costs | AJ55-Rate Case Expense | Adjustments (A) | Adjusted Amount |
|---------|---|---------------------------------|------------------------------------|--|------------------------|-----------------|-----------------|
| 1 | TOTAL OPERATING REVENUES | 0 | (134,894,016) | 0 | 286,631 | (1,312,588,935) | 3,755,569,869 |
| 2 | TOTAL O&M EXPENSE | 0 | (39,702,597) | 1,593,403 | 0 | (1,632,238,300) | 1,196,258,933 |
| 3 | GAIN FROM DISP OF ALLOWANCES | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | GAIN ON DISPOSITION OF UTILITY PLANT | 0 | 0 | 0 | 0 | (35,836,931) | 15,227 |
| 5 | REGULATORY DEBITS AND CREDITS | 0 | 0 | 28,549 | 0 | (76,645,965) | 1,554,127 |
| 6 | DEPRECIATION, AMORT, DECOM & ACCRETION EXPENSE | 0 | 0 | 0 | 80,459 | 0 | 771,981,601 |
| 7 | AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 4,416,726 |
| 8 | INTEREST ON CUSTOMER ACQUISITIONS | 0 | 0 | 0 | 0 | 8,458,520 | 8,458,520 |
| 9 | TAXES OTHER THAN INCOME | 0 | 0 | 0 | 0 | (26,647,174) | 214,396,275 |
| 10 | OTHER | | | | | | |
| 11 | NET INCOME BEFORE INCOME TAXES (L1 - Sum of L2-L10) | 0 | (95,191,419) | (1,621,952) | (367,071) | 450,221,215 | 1,558,488,459 |
| 12 | ADJUSTMENTS TO NET INCOME BEFORE TAXES | 0 | 0 | 0 | 0 | 364,487,903 | (756,648,741) |
| 13 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L11 + L12) | 0 | (95,191,419) | (1,621,952) | (367,071) | 814,809,117 | 801,839,719 |
| | COMPUTATION OF STATE INCOME TAX | | | | | | |
| 14 | STATE ADJUSTMENT | 0 | 0 | 0 | 0 | (40,195,157) | 9,980,974 |
| 15 | STATE TAXABLE INCOME (L13 + L14) | 0 | (95,191,419) | (1,621,952) | (367,071) | 774,613,961 | 811,820,693 |
| 16 | CURRENT STATE INCOME TAX [L15 * Effective State Tax Rate (see Note B)] | 0 | (5,235,528) | (89,207) | (20,189) | 42,603,768 | 44,650,138 |
| 17 | OTHER ITEMS IMPACTING STATE INCOME TAX | 25,026,633 | 0 | 0 | 0 | 68,176,985 | 23,895,672 |
| 18 | TOTAL CURRENT STATE INCOME TAX (L16 + L17) | 25,026,633 | (5,235,528) | (89,207) | (20,189) | 110,780,753 | 68,509,810 |
| | COMPUTATION OF FEDERAL INCOME TAX | | | | | | |
| 19 | TAXABLE INCOME BEFORE CURRENT STATE INCOME TAX (L13) | 0 | (95,191,419) | (1,621,952) | (367,071) | 814,809,117 | 801,839,719 |
| 20 | CURRENT STATE INCOME TAX [L16 (shown as deduction)] | 0 | 5,235,528 | 89,207 | 20,189 | (42,603,768) | (44,650,138) |
| 21 | FEDERAL TAXABLE INCOME (Sum of L19 - L20) | 0 | (89,955,891) | (1,532,745) | (346,883) | 772,205,349 | 757,189,581 |
| 22 | CURRENT FEDERAL INCOME TAX [L21 * Federal Tax Rate (see Note B)] | 0 | (18,890,737) | (321,876) | (72,845) | 162,163,123 | 159,009,812 |
| 23 | OTHER ITEMS IMPACTING CURRENT FEDERAL INCOME TAX | 0 | 0 | 0 | 0 | 65,607,949 | (8,373,070) |
| 24 | TOTAL CURRENT FEDERAL INCOME TAX (L22 + L23) | 0 | (18,890,737) | (321,876) | (72,845) | 227,771,072 | 150,636,742 |

NOTES: SEE ATTACHMENT C TO ELL RIDER FRP
(A) THE TAX RATE IN EFFECT AT THE TIME THE EVALUATION REPORT IS
FILED SHALL BE UTILIZED; SEE MD 1 SCHEDULE.

Entergy Louisiana, LLC
Formula Rate Plan
Benchmark Rate of Return on Rate Base
Electric
For the Test Year Ended December 31, 2024

| Line No | Description | (A) Capital Amount (\$) ⁽¹⁾ | (B) Capital Ratio ⁽²⁾ | (C) Cost Rate ⁽³⁾ | (D) Benchmark Rate of Return On Rate Base ⁽⁴⁾ |
|------------|-----------------------------------|--|--|------------------------------------|---|
| 1 | Short-Term Debt | 0 | 0.00% | 0.00% | 0.00% |
| 2 | Allocate Common Equity Adjustment | 0 | 0.00% | 0.00% | 0.00% |
| 3 | Adjusted Short-Term Bond Debt | 0 | 0.00% | | 0.00% |
| 4 | Long-Term Debt | 9,410,029,553 | 50.29% | 4.09% | 2.06% |
| 5 | Allocate Common Equity Adjustment | <u>(224,538,512)</u> | <u>-1.20%</u> | <u>4.09%</u> | <u>-0.05%</u> |
| 6 | Adjusted Long-Term Bond Debt | 9,185,491,041 | 49.09% | | 2.01% |
| 7 | Total Debt | 9,185,491,041 | 49.09% | | 2.01% |
| 8 | Preferred Equity | 0 | 0.00% | 0.00% | 0.00% |
| 9 | Allocate Common Equity Adjustment | 0 | 0.00% | 0.00% | 0.00% |
| 10 | Adjusted Preferred Equity | 0 | 0.00% | | 0.00% |
| 11 | Common Equity | 9,301,513,089 | 49.71% | 9.70% | 4.82% |
| 12 | Allocate Common Equity Adjustment | <u>224,538,512</u> | <u>1.20%</u> | <u>9.70%</u> | <u>0.12%</u> |
| 13 | Adjusted Common Equity | 9,526,051,601 | 50.91% | | 4.94% |
| 14 | Total Equity | 9,526,051,601 | 50.91% | | 4.94% |
| 15 | Total L7 + L14 | <u>18,711,542,642</u> | <u>100.00%</u> | | <u>6.95%</u> |

NOTES:

⁽¹⁾ Amounts at the end of the Evaluation Period, except Short-Term Debt which is the 13-month average, as adjusted for refinancing activities that occur prior to implementation of the Evaluation Report. All Long-Term Debt issues shall reflect the balance net of a) unamortized debt discount, premium, and expense; b) gain or loss on reacquired debt; and c) any adjustments required per Attachment C. All Preferred Stock issues shall reflect the balance net of discount, premium and capital stock expense. Common equity and preferred equity shall be adjusted for the net unamortized balance of gains and losses on reacquired preferred stock. Amounts related to Securitization financing and interim storm financing that was the subject of Order No. U-35762 will be eliminated.

⁽²⁾ Each Capital Amount divided by the Total Capital Amount. The Common Equity Capital Ratio shall be the average of the current Evaluation Period and the two most recent Evaluation Periods. Any resulting change in the Common Equity Capital Ratios (%) shall then be allocated to Short-Term Debt, Long-Term Debt and Preferred Equity on a pro rata basis based on the corresponding Capital Amounts.

⁽³⁾ Annualized cost of Long-Term Debt and Preferred Equity at the end of the Evaluation Period, as adjusted for refinancing activities that occur prior to implementation of the Evaluation Report, divided by the corresponding Capital Amount. The Short-Term Debt Cost Rate is the 13-month average of the Short-Term Debt interest rates on the last day of each month of the Evaluation Period and the immediately preceding December 31. The Long-Term Debt Cost Rate shall include a) annualized amortization of debt discount premium, and expense; b) annualized gain or loss on reacquired debt; and c) any adjustments required per Attachment C. The Common Equity Cost Rate shall be the Evaluation Period Cost Rate for Common Equity (EPCOE) determined in accordance with Attachment E.

⁽⁴⁾ The components of the Benchmark Rate of Return on Rate Base (BRORB) column are the corresponding Cost Rates multiplied by the associated Capital Ratio. The BRORB is the sum of the components so determined and expressed as a percent to two decimal places (XX.XX%).

Entergy Louisiana, LLC
Evaluation Period Cost Rate for Common Equity Procedure

A. EVALUATION PERIOD COST RATE FOR COMMON EQUITY

The EPCOE applicable for any Evaluation Period pursuant to this Rider FRP shall be 9.70%. This EPCOE shall remain in effect until a new procedure for determining the EPCOE is established and implemented in connection with any extension of this Rider FRP, or until the EPCOE is superseded or new base rates are duly approved and implemented, as provided in Section 6 of this Rider FRP.

Entergy Louisiana, LLC
Formula Rate Plan Rider Schedule FRP
MISO Cost Recovery Mechanism Formula⁽¹⁾
Projected for the Twelve Months Ended December 31, 2025

| Line No. | Description | Amount | Reference |
|--|--|----------------------|--------------------|
| <u>Net MISO Charges/(Credits)</u> | | | |
| 1 | Schedule 10 Invoice | 17,990,051 | Att G Page 2, L6 |
| 2 | Non-TO Trust Invoice | (333,499) | Att G Page 2, L12 |
| 3 | TO-Trust Invoice | (128,708,374) | Att G Page 2, L19 |
| 4 | Sch. 31 - Reliability Coordination Service Cost Recovery Adder | - | Att G Page 2, L20 |
| 5 | Administrative Costs | 12,479,842 | Att G Page 2, L21 |
| 6 | Other MISO Settlements | (6,755,488) | Att G Page 2, L22 |
| 7 | Net MISO Charges/(Credits) | (105,327,468) | Sum of Lines 1 - 6 |
| <u>Cost Associated with MISO Renewal Deferral⁽²⁾</u> | | | |
| 8 | Carrying Cost on MISO Renewal Deferral | - | |
| 9 | Amortization of MISO Renewal Deferral | - | |
| 10 | Cost associated with MISO Renewal Deferral | - | Sum of Lines 8 - 9 |
| 11 | Net MISO-related Costs | (105,327,468) | L7 + L10 |
| 12 | Retail Allocation Factor | 100.00% | MD 1 |
| 13 | Revenue Related Expense Factor ⁽³⁾ | 1.0121 | MD 1 |
| 14 | Net Retail MISO Costs to be Recovered | (106,603,642) | L11 * L12 * L13 |
| 15 | True-up of MISO Cost Recovery Revenue Requirement | (7,557,369) | Att G Page 3, L19 |
| 16 | MISO Cost Recovery Mechanism (MCRM) Revenue Requirement | (114,161,011) | L14 + L15 |

Notes:

- (1) Pursuant to Section 4 of this Formula Rate Plan (Rider FRP)
- (2) Return of and on MISO Renewal Deferral per Section 4.C of this Rider FRP.
- (3) Revenue Related Expense Factor = 1 / (1-Louisiana Retail Bad Debt Rate - Revenue-Related Tax Rate - Regulatory Commission Expense Rate).

Entergy Louisiana, LLC
Formula Rate Plan Rider Schedule FRP
MISO Cost Recovery Mechanism Formula ELA
Projected for the Twelve Months Ended December 31, 2025

| Line No. | Description | Amount | Reference |
|------------------------------------|--|----------------------|--------------------|
| <u>Schedule 10 Invoice</u> | | | |
| 1 | Schedule 10 ISO Cost Recovery Adder | 12,975,275 | |
| 2 | Sch. 10 - FERC FERC Annual Charges Recovery | 5,014,775 | |
| 3 | Schedule 23 Recovery of Sch. 10 & Sch. 17 Costs from Certain GFAS | - | |
| 4 | Schedule 34 Allocation of Costs Associated With Penalty Assessments ⁽¹⁾ | - | |
| 5 | Schedule 35 HVDC Agreement Cost Recovery Fee | - | |
| 6 | Total Schedule 10 Invoice | 17,990,051 | Sum of Lines 1 - 5 |
| <u>Non-TO Trust Invoice</u> | | | |
| 7 | Schedule 1 Scheduling, System Control, and Dispatch Service | (1,541,881) | |
| 8 | Schedule 2 Reactive Power | - | |
| 9 | Schedule 11 Wholesale Distribution Services ⁽²⁾ | 1,208,382 | |
| 10 | Schedule 15 Power Factor Correction Service | - | |
| 11 | Schedule 20 Treatment of Station Power | - | |
| 12 | Total Non-TO Trust Invoice | (333,499) | Sum of Lines 7-11 |
| <u>TO-Trust Invoice</u> | | | |
| 13 | Schedule 7 Long & Short-Term Firm Point-To-Point Trans. Service | (11,172,595) | |
| 14 | Schedule 8 Non-Firm Point-To-Point Transmission Service | (2,524,507) | |
| 15 | Schedule 9 Network Integration Transmission Service | (115,202,322) | |
| 16 | Schedule 26 Network Upgrade Charge From Trans. Expansion Plan | 187,142 | |
| 17 | Schedule 26-A Multi-Value Project Usage Rate | - | |
| 18 | Schedule 33 Blackstart Service | 3,908 | |
| 19 | Total TO-Trust Invoice | (128,708,374) | Sum of Lines 13-18 |
| 20 | Schedule 31 - Reliability Coordination Service Cost Recovery Adder | - | |
| 21 | Administrative Costs | 12,479,842 | |
| 22 | Other MISO Settlements | (6,755,488) | |

Notes:

- (1) Cost associated with potential future NERC penalties could show up under Schedule 10 Invoice or Market Settlements.
- (2) Includes Wholesale Distribution Services, Prior Period Adjustments and Other.

Entergy Louisiana, LLC
Formula Rate Plan Rider Schedule FRP
MISO Cost Recovery Mechanism Formula⁽¹⁾
True-up of MISO Cost Recovery Mechanism
For the Period ended December 31, 2024

| Line No. | Description | Amount | Reference |
|---|---|---------------------|------------------------------------|
| <u>Actual Net MISO Charges/(Credits)</u> | | | |
| 1 | Schedule 10 Invoice | 20,911,915 | |
| 2 | Non-TO Trust Invoice | (583,331) | |
| 3 | TO-Trust Invoice | (115,351,174) | |
| 4 | Schedule 31 - Reliability Coordination Service Cost Recovery Adder | - | |
| 5 | Administrative Costs related to Market Settlements | 12,217,344 | |
| 6 | Other MISO Market Settlements | (12,386,174) | |
| 7 | Net MISO Charges/(Credits) | (95,191,419) | Sum of Lines 1 - 6 |
| <u>Actual Cost Associated with MISO Renewal Deferral</u> | | | |
| 8 | Carrying Cost on MISO Renewal Deferral | - | |
| 9 | Amortization of MISO Renewal Deferral | - | |
| 10 | Cost associated with MISO Renewal Deferral | - | Sum of Lines 8 - 9 |
| 11 | Net MISO-related Costs | (95,191,419) | L7 + L10 |
| 12 | Louisiana Retail Allocation Factor | 100.00% | MD 1 |
| 13 | Revenue Related Expense Factor ⁽²⁾ | 1.01212 | MD 1 |
| 14 | Actual Net Retail MISO Cost to be Recovered | (96,344,783) | L11 * L12 * L13 |
| 15 | Estimated Net Retail MISO Costs to be Recovered | (89,099,767) | Preceding Filing Att G Page 1, L14 |
| 16 | Difference in Actual & Est. MISO Cost Recovery Revenue Requirement | (7,245,016) | L14 - L15 |
| 17 | Before-Tax Weighted Average Cost of Capital | 8.62% | COC 1 |
| 18 | Carrying Cost | (312,353) | L17 * (L16/2) |
| 19 | True-up of MISO Cost Recovery Revenue Requirement | (7,557,369) | L16 + L18 |

Notes:

- (1) Pursuant to Section 4 of this Formula Rate Plan (Rider FRP)
- (2) See Attachment G, Page 1 Note (3)

Entergy Louisiana, LLC
Formula Rate Plan Rider Schedule FRP
Tax Adjustment Mechanism Formula
For the Test Year Ended December 31, 2024

| Line No. | Description | Amount | Reference |
|----------|--|----------------------|-------------------------------------|
| 1 | Protected Excess or Deficient ADIT Give-Back | (65,587,740) | |
| 2 | Offsetting Revenue Requirement Increase | 12,599,395 | |
| 3 | Net Protected Give-Back ⁽¹⁾ | (52,988,345) | Sum of Lines 1-2 |
| 4 | Unprotected Excess or Deficient ADIT Give-Back | (43,621,354) | |
| 5 | Offsetting Revenue Requirement Increase | 2,646,925 | |
| 6 | Net Unprotected Give-Back ⁽²⁾ | (40,974,430) | Sum of Lines 4-5 |
| 7 | Protected Excess or Deficient True-Up ⁽³⁾ | 184,150 | |
| 8 | Ad Valorem Revenue Requirement Increase | 2,324,057 | |
| 9 | Investment and/or Production Tax Credit Give-Back | - | |
| 10 | FIN 48-Related Interest | - | |
| 11 | Excess Income Tax Expense ⁽⁴⁾ | (17,379,355) | |
| 12 | Sales Tax Revenue Requirement Increase | 751,845 | |
| 13 | Net TAM Amount ⁽⁵⁾ | (108,082,078) | Sum of Lines 3, 6, and 7 through 12 |

Notes:

⁽¹⁾ Reference ATT H page 8.2

⁽²⁾ Reference ATT H page 8.3

⁽³⁾ Reference ATT H page 8.4

⁽⁴⁾ Reference ATT H page 8.5

⁽⁵⁾ Value includes gross-up for taxes and revenue related expenses

Entergy Louisiana, LLC
Formula Rate Plan Rider Schedule FRP
Tax Adjustment Mechanism Formula - Protected Excess ADIT
For the Test Year Ended December 31, 2024

| 12/31/2017 | | | | | | | |
|------------|-----------------------|-----------------------|-------------------------------|----------------------------------|---------------------------------------|-------------------------------|----------------------------------|
| | | Evaluation Period | | | | | |
| Line No. | Description | Protected Excess ADIT | Remove Non Rate Base Accounts | ADIT Credit in Rates Calculation | 2017 Tax Return Protected Excess ADIT | Remove Non Rate Base Accounts | ADIT Credit in Rates Calculation |
| 1 | Protected Give Back | (506,228,180) | (7,385,739) | (513,613,920) | (522,589,969) | (7,271,784) | (529,861,753) |
| 2 | Gross Up Factor | 1,36742 | | 1,36742 | 1,36742 | | 1,36742 |
| 3 | Give Back | (692,225,943) | | (702,325,342) | (714,599,361) | | (724,542,935) |
| 4 | Years | 30 | | 30 | 30 | | 30 |
| 5 | Annual | (23,074,198) | | (23,410,845) | (23,819,979) | | (24,151,431) |
| 6 | Annual After Tax | (16,874,273) | | (17,120,464) | (17,419,666) | | (17,662,058) |
| 7 | Jurisdictional Factor | 99.01% | | 99.01% | 99.01% | | 99.01% |
| 8 | Pre-Tax WACC | 8.96% | | 8.96% | | | |
| 9 | Rev Req in Midpoint | 44,909,000 | | 45,564,211 | | | |

| 12/31/2021 | | | | | | | |
|------------|-----------------------|--------------------------|-------------------------------|----------------------------------|---------------------------------|---|----------------------------------|
| | | Evaluation Period | | | | 2021 RTA True-up to 12/31/2021 Evaluation | |
| Line No. | Description | Protected Deficient ADIT | Remove Non Rate Base Accounts | ADIT Credit in Rates Calculation | Period Protected Deficient ADIT | Remove Non Rate Base Accounts | ADIT Credit in Rates Calculation |
| 10 | Protected Give Back | 14,850,697 | 460,693 | 15,311,390 | 2,074,963 | 1,711 | 2,076,674 |
| 11 | Gross Up Factor | 1,38329 | | 1,38329 | 1,38329 | | 1,38329 |
| 12 | Give Back | 20,542,763 | | 21,180,033 | 2,870,268 | | 2,872,635 |
| 13 | Years | 30 | | 30 | 30 | | 30 |
| 14 | Annual | 684,759 | | 706,001 | 95,676 | | 95,754 |
| 15 | Annual After Tax | 495,023 | | 510,380 | 69,165 | | 69,222 |
| 16 | Jurisdictional Factor | 99.01% | | 99.01% | 99.01% | | 99.01% |
| 17 | Pre-Tax WACC | 8.34% | | 8.34% | 8.96% | | 8.96% |
| 18 | Revenue Requirement | (1,226,639) | | (1,264,692) | 184,076 | | 184,228 |

| 12/31/2024 | | | | | | | |
|------------|-----------------------|-----------------------|-------------------------------|----------------------------------|--|--|--|
| | | Evaluation Period | | | | | |
| Line No. | Description | Protected Excess ADIT | Remove Non Rate Base Accounts | ADIT Credit in Rates Calculation | | | |
| 19 | Protected Give Back | (9,857,397) | (814,427) | (10,671,824) | | | |
| 20 | Gross Up Factor | 1,35572 | | 1,35572 | | | |
| 21 | Give Back | (13,363,916) | | (14,468,055) | | | |
| 22 | Years | 30 | | 30 | | | |
| 23 | Annual | (445,464) | | (482,268) | | | |
| 24 | Annual After Tax | (328,580) | | (355,727) | | | |
| 25 | Jurisdictional Factor | 100.00% | | 100.00% | | | |
| 26 | Pre-Tax WACC | 8.62% | | 8.62% | | | |
| 27 | Revenue Requirement | 849,961 | | 920,185 | | | |

| ADIT Rate Base | | | | | | | |
|----------------|------|-----------|--------------|------------------|-------------|------------------|--------------|
| Line No. | Year | Test Year | Credit | Annual Give Back | Cumm ADIT | Rate Base Offset | Total TAM |
| 28 | Yr 1 | TY 2017 | (44,253,790) | (24,804,136) | 18,273,583 | 1,621,104 | (67,436,822) |
| 29 | Yr 2 | TY 2018 | (44,253,790) | (22,764,636) | 35,031,607 | 3,107,758 | (63,910,668) |
| 30 | Yr 3 | TY 2019 | (44,253,790) | (37,215,227) | 62,380,173 | 5,533,930 | (75,935,087) |
| 31 | Yr 4 | TY 2020 | (44,253,790) | (29,096,560) | 83,808,689 | 7,434,917 | (65,915,433) |
| 32 | Yr 5 | TY 2021 | (43,065,202) | (21,426,271) | 99,576,939 | 8,833,765 | (55,657,708) |
| 33 | Yr 6 | TY 2022 | (43,065,202) | (16,566,533) | 111,806,920 | 9,918,723 | (49,713,012) |
| 34 | Yr 7 | TY 2023 | (43,065,202) | (20,471,964) | 126,892,114 | 11,256,975 | (52,280,192) |
| 35 | Yr 8 | TY 2024 | (45,219,705) | (20,368,035) | 142,024,289 | 12,599,395 | (52,988,345) |

Entergy Louisiana, LLC
Formula Rate Plan Rider Schedule FRP
Tax Adjustment Mechanism Formula - Unprotected Excess ADIT
For the Test Year Ended December 31, 2024

| Line No. | Description | 12/31/2024 Unprotected Excess ADIT | Remove Non Rate Base Accounts | ADIT Credit in Rates Calculation |
|----------|-----------------------|--|-------------------------------------|--|
| 1 | Unprotected Give Back | (56,541,724) | (4,853,546) | (61,395,270) |
| 2 | Gross Up Factor | 1.35572 | | 1.35572 |
| 3 | Give-Back | (76,655,010) | | (83,235,082) |
| 4 | Annual After Tax | (28,270,862) | | (30,697,635) |
| 5 | Jurisdictional Factor | 100.00% | | 100.00% |
| 6 | Pre-Tax WACC | 8.62% | | 8.62% |
| 7 | Revenue Requirement | 4,875,349 | | 5,293,849 |

| Line No. | Year | Test Year | Credit in Rates | Annual Give Back | Cumm ADIT | Rate Base Offset | Total TAM |
|----------|------|-----------|-----------------|------------------|------------|------------------|--------------|
| 8 | Yr 8 | TY 2024 | (5,293,849) | (38,327,505) | 30,697,635 | 2,646,925 | (40,974,430) |

Entergy Louisiana, LLC
Formula Rate Plan
Tax Adjustment Mechanism - Protected Excess ADIT True Up
Electric
For the Test Year Ended December 31, 2024

Tax Adjustment Mechanism - Protected Excess ADIT True Up to 2017 Tax Return

| Line No. | Description | 12/31/2017 | | Remove Non Rate Base Accounts | ADIT Credit in Rates Calculation | 2017 Tax Return Protected Excess ADIT | Additional Excess Protected ADIT TY 2020 | Adjusted 2017 Tax Return Protected Excess ADIT |
|----------|-----------------------|-------------------|-----------------------|-------------------------------|----------------------------------|---------------------------------------|--|--|
| | | Evaluation Period | Protected Excess ADIT | | | | | |
| 1 | Protected Give Back | (506,228,180) | | (7,385,739) | (513,613,920) | (523,860,350) | - | (523,860,350) ⁽³⁾ |
| 2 | Gross Up Factor | | 1.36742 | | 1.36742 | 1.36742 | | 1.36742 |
| 3 | Give Back | (692,225,943) | | | (702,325,342) | (716,336,504) | | (716,336,504) |
| 4 | Years | 30 | | | 30 | 30 | | 30 |
| 5 | Annual | (23,074,198) | | | (23,410,845) | (23,877,883) | | (23,877,883) |
| 6 | Annual After Tax | (16,874,273) | | | (17,120,464) | (17,462,012) | | (17,462,012) |
| 7 | Jurisdictional Factor | 99.01% | | | 99.01% | 99.01% | | |
| 8 | Pre-Tax WACC | 8.96% | | | 8.96% | 8.96% | | |
| 9 | Rev Req in Midpoint | 44,909,000 | | | 45,564,211 | 46,473,202 | | |

Protected Excess ADIT True Up to the 2024 Evaluation Period Annual Give Back

| Line No. | Description | Credit In Rates | Annual Give Back | Cumm ADIT | Rate Base Offset | Total TAM |
|----------|--|-----------------|-----------------------------|-------------|------------------|-----------------------|
| 10 | 2024 Estimated Turn As Filed | (43,065,202) | (20,669,948) ⁽¹⁾ | 127,048,045 | 11,270,808 | (52,464,342) |
| 11 | Recalculated Based on Actual 2024 Turn | (43,065,202) | (20,471,964) ⁽²⁾ | 126,892,114 | 11,256,975 | (52,280,192) |
| 12 | | | | | | <u>184,150</u> |

Notes:

⁽¹⁾ Reference Prior Year ATT H page 8.2

⁽²⁾ Reference ATT H page 8.2

⁽³⁾ Reference ATT H page 8.8

Entergy Louisiana LLC
Formula Rate Plan
Tax Adjustment Mechanism - Income Tax Adjustment
Electric
For the Test Year Ended December 31, 2024

| | | |
|--|--------------------------------------|-------------------|
| | TY2024 Total Company Rate Base | \$ 16,684,422,105 |
|--|--------------------------------------|-------------------|

| | Pre-TC | Post-TC | 26.93% 25.35% | 1,462,853,400 1,437,826,767 |
|-----------------------|------------------|----------------|-----------------------------|--------------------------------|
| | Annual Amount | Monthly Amount | (25,026,633) (2,085,553) | |
| | Monthly Interest | | 0.72% | |
| x Rev/Exp Conv Factor | | 1.0121 | | |
| x Retail Factor | | | 100.00% | |
| Incremental Tax Exp | \$ <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| | | | <u>(25,329,862)</u> | |

| | BRORB | | |
|-------------------|-----------------------|----------------|--------------------------|
| | Description | Capital Amount | Capital Ratio |
| | | Cost | Rate |
| Short-Term Debt | | 0 | 0.00% |
| Long-Term Debt | 9,185,491,041 | 49.09% | 4.09% |
| Total Debt | 9,185,491,041 | 49.09% | 2.01% |
| Preferred Equity | 0 | 0.00% | 0.00% |
| Common Equity | 9,526,051,601 | 50.91% | 9.70% 4.94% 6.76% 6.61% |
| Total | 18,711,542,642 | 100.00% | 6.95% 8.77% 8.62% |

| Line No. | Date | Beginning Balance | Ending Balance | Average Balance | Carrying Costs | Cumulative Ending Balance with Carrying Costs | |
|----------|--------|-------------------|----------------|--|----------------|---|---------------------------|
| | | | | | | Cumulative Ending Balance with Carrying Costs | Cumulative Carrying Costs |
| 1 | Jan-25 | | (2,085,553) | (1,042,776) | (7,489) | (7,489) | (2,093,041) |
| 2 | Feb-25 | (2,093,041) | (4,178,594) | (3,135,818) | (22,520) | (30,009) | (4,201,14) |
| 3 | Mar-25 | (4,201,114) | (6,286,667) | (5,243,890) | (37,659) | (67,667) | (6,324,326) |
| 4 | Apr-25 | (6,324,326) | (8,409,878) | (7,367,102) | (52,907) | (120,574) | (8,462,785) |
| 5 | May-25 | (8,462,785) | (10,548,338) | (9,505,562) | (68,264) | (188,838) | (10,616,802) |
| 6 | Jun-25 | (10,616,802) | (12,702,155) | (11,659,378) | (83,732) | (272,586) | (12,785,886) |
| 7 | Jul-25 | (12,785,886) | (14,871,439) | (13,828,663) | (99,310) | (371,880) | (14,970,749) |
| 8 | Aug-25 | (14,970,749) | (17,056,302) | (16,013,526) | (115,001) | (486,881) | (17,171,303) |
| 9 | | | | Already Reflected in Rates | 0 | | |
| 10 | | | | Net Income Tax Over-collections | | (17,171,303) | |
| 11 | | | | x Rev/Exp Conv Factor | | 1.0121 | |
| 12 | | | | x Retail Factor | | 100.00% | |
| 13 | | | | Excess Income Tax Expense Jan-Aug 2025 | | <u>(17,379,355)</u> | |

Amounts may not add or tie to other schedules due to rounding

ELA
TOTAL PROTECTED EXCESS ADIT TURN
CALCULATION FROM TOTAL DOWN TO ELECTRIC RETAIL
2024 Actual Turn / Activity

| Line No. | Total Turn | Total Turn in Rate Base |
|----------|------------|-------------------------|
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 | | |
| 11 | | |
| 12 | | |
| 13 | | |
| 14 | | |
| 15 | | |
| | 20,471,964 | 15,085,194 |

Amounts may not add or tie to other schedules due to rounding

ELA
TOTAL PROTECTED EXCESS ADIT TURN
CALCULATION FROM TOTAL DOWN TO ELECTRIC RETAIL
2025 Forecasted Turn / Activity

| Line No. | Total Turn | Total Turn in Rate Base |
|-------------|------------|-------------------------|
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 | | |
| 11 | | |
| 12 | | |
| 13 | | |
| 14 | | |
| 15 | 20,368,035 | |
| 16 | 15,046,807 | |

Entergy Louisiana, LLC
Formula Rate Plan
Tax Reform Adjustment Mechanism
Protected Excess ADIT - 2017 Tax Return Balance
Electric
For the Test Year Ended December 31, 2024

| Line No. | Acct # | Acct Description | Protected Excess Balance | Reclass DAP contra & remove DAP Nuc Fuel | Remove Wholesale (MSS4 w/o RB30) | Addl FIN 48 Adj | Remove Gas Dept | Remove Securitized Assets | ELA Retail Electric Protected Excess ADIT Balance |
|----------|-----------------|--------------------------------------|--------------------------|--|----------------------------------|-----------------|-----------------|---------------------------|--|
| 1 | 190655 | W/O-Plant - Fed | 7,903,991 | | | | | | 7,903,991 |
| 2 | 190656 | W/O-Plant - State | (632,208) | | | | | | (632,208) |
| 3 | 282111 | Liberalized Depreciation-Fed / State | (875,536,872) | 29,824,004 | | 65,051,212 | | | (716,500,150) |
| 4 | 282112 | Liberalized Depreciation-State | 29,418,372 | | | | | | 29,418,372 |
| 5 | 190733 | NOL Protected Excess Fed | 169,675,155 | | | | | | 167,437,615 |
| 6 | 282113 | Protected Excess - Fed | 74,126,350 | | | | (2,237,540) | | - |
| 7 | 282211 | Nuclear Fuel - Federal | (16,856,092) | 1,380,355 | 2,639,278 | | | (74,126,950) | (12,836,459) |
| 8 | 282212 | Nuclear Fuel - State | 1,348,487 | | | | | | 1,348,487 |
| 9 | 282723 | Fas 109 Adj -Fed-Retail-Disall | 29,824,004 | (29,824,004) | | | | | - |
| 10 | 283537 / 283538 | Rb Litigation Settlement-Fed | (10,174,181) | 10,174,181 | | | | | - |
| 11 | | ESI Bill | | | | | | | |
| 12 | | | (590,902,392) | 1,380,355 | 12,813,459 | 65,051,212 | - | 4,665,702 | (16,868,686) (523,860,350) |
| 13 | | | | | | | | | Additional Excess Protected ADIT Filing Year 2020 ⁽¹⁾ 1,270,381 |
| 14 | | | | | | | | | Adjusted Excess Protected ADIT Balance (522,589,969) |

Notes:

⁽¹⁾ Additional Excess Protected ADIT is due to an increase in protected NOL deficient ADIT from 2014-2015 IRS Audit finalized in December 2020.