

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 8-K  
CURRENT REPORT

Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934

Date of Report (Date earliest event reported) March 12, 2024

| Commission<br>File Number | Registrant, State of Incorporation or Organization,<br>Address of Principal Executive Offices, Telephone<br>Number, and IRS Employer Identification No. | Commission<br>File Number | Registrant, State of Incorporation or Organization,<br>Address of Principal Executive Offices, Telephone<br>Number, and IRS Employer Identification No.          |
|---------------------------|---|---------------------------|--|
| 1-11299                   | ENTERGY CORPORATION<br>(a Delaware corporation)<br>639 Loyola Avenue<br>New Orleans, Louisiana 70113<br>Telephone (504) 576-4000<br>72-1229752          | 1-10764                   | ENTERGY ARKANSAS, LLC<br>(a Texas limited liability company)<br>425 West Capitol Avenue<br>Little Rock, Arkansas 72201<br>Telephone (501) 377-4000<br>83-1918668 |

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2.):

- ☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- ☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- ☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
-

Securities registered pursuant to Section 12(b) of the Act:

| Registrant            | Title of Class                                   | Trading Symbol | Name of Each Exchange on Which Registered |
|-----------------------|--|----------------|---|
| Entergy Corporation   | Common Stock, \$0.01 Par Value                   | ETR            | New York Stock Exchange                   |
|                       | Common Stock, \$0.01 Par Value                   | ETR            | NYSE Chicago, Inc.                        |
| Entergy Arkansas, LLC | Mortgage Bonds, 4.875% Series due September 2066 | EAI            | New York Stock Exchange                   |

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (17 CFR §230.405) or Rule 12b-2 of the Securities Exchange Act of 1934 (17 CFR §240.12b-2).

Emerging growth company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

## **Item 2.06 Material Impairments.**

As more fully-described in “Entergy Arkansas Opportunity Sales Proceeding” in Note 2 in the Entergy Corporation (“Entergy”) and Entergy Arkansas, LLC (“Entergy Arkansas”) Annual Report on Form 10-K for the year ended December 31, 2023, in September 2020, Entergy Arkansas filed a complaint in the U.S. District Court for the Eastern District of Arkansas challenging the Arkansas Public Service Commission’s (“APSC”) denial of recovery of \$135 million of payments to other Utility operating companies in December 2018 relating to off-system sales of electricity from 2002-2009, as ordered by the Federal Energy Regulatory Commission. The complaint also involved a challenge to the \$14 million, plus interest, of related refunds ordered by the APSC and paid by Entergy Arkansas in August 2020. On March 7, 2024, the U.S. District Court for the Eastern District of Arkansas issued a judgment in favor of the APSC and against Entergy Arkansas. Entergy Arkansas plans to appeal the decision.

As of December 31, 2023, Entergy Arkansas had a \$132 million regulatory asset reflecting the expected recovery of a portion of the costs at issue in the opportunity sales proceeding. As a result of the adverse decision by the U.S. District Court for the Eastern District of Arkansas, on March 12, 2024, Entergy Arkansas concluded that it can no longer support the recognition of this regulatory asset and will record in first quarter 2024 a \$132 million (\$99 million net-of-tax) charge to earnings. This charge will not result in future cash expenditures.

## **Item 7.01. Regulation FD Disclosure.**

The charge described in Item 2.06 above will be considered an adjustment and excluded from Entergy’s adjusted earnings (non-GAAP) and does not impact Entergy’s adjusted earnings per share outlook. In addition, Entergy’s credit and operating cash flow outlooks are unaffected by the U.S. District Court for the Eastern District of Arkansas decision.

## **Cautionary Note Regarding Forward-Looking Statements**

In this current report on Form 8-K, and from time to time, Entergy and Entergy Arkansas make certain “forward-looking statements” within the meaning of the Private Securities Litigation Reform Act of 1995. Such forward-looking statements include, among other things, statements regarding Entergy’s current financial and operational outlooks; expected impacts to credit metrics and ratings; and other statements of Entergy’s or Entergy Arkansas’ plans, beliefs, or expectations included in this report. Readers are cautioned not to place undue reliance on these forward-looking statements, which apply only as of the date of this report. Except to the extent required by the federal securities laws, neither Entergy nor Entergy Arkansas undertakes any obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events, or otherwise.

Forward-looking statements are subject to a number of risks, uncertainties, and other factors that could cause actual results to differ materially from those expressed or implied in such forward-looking statements, including (a) those factors discussed elsewhere in this Current Report on Form 8-K and in Entergy’s and Entergy Arkansas’ most recent Annual Reports on Form 10-K, any of their subsequently filed Quarterly Reports on Form 10-Q, and any of their other subsequently filed reports and filings made under the Securities Exchange Act of 1934; (b) uncertainties associated with (1) Entergy’s, including Entergy Arkansas’, rate proceedings, formula rate plans, and other cost recovery mechanisms, including the risk that costs may not be recoverable to the extent or on the timeline anticipated by the utilities, including Entergy Arkansas, and (2) implementation of the ratemaking effects of changes in law; (c) legislative and regulatory actions and risks and uncertainties associated with claims or litigation by or

---

against Entergy and its subsidiaries, including Entergy Arkansas; and (d) effects on Entergy, including Entergy Arkansas, or its customers of (1) changes in federal, state, or local laws and regulations and other governmental actions or policies, including changes in monetary, fiscal, tax, environmental, or energy policies; (2) the effects of changes in commodity markets, capital markets, or economic conditions; and (3) the effects of technological change, including the costs, pace of development, and commercialization of new and emerging technologies.

**Item 9.01. Financial Statements and Exhibits**

(d) Exhibits.

| <u>Exhibit No.</u> | <u>Description</u>  |
|--------------------|---|
| 104                | Cover Page Interactive Data File – the cover page XBRL tags are embedded within the Inline XBRL document. |

---

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, each registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Entergy Corporation  
Entergy Arkansas, LLC

By: /s/ Marcus V. Brown  
Marcus V. Brown  
Executive Vice President and  
General Counsel

Dated: March 12, 2024