



Sustainability Accounting Standards Board (SASB) Index

Insurance Sector Standard

Topic	SASB Disclosure	Disclosure Code	Reference ¹
	Customer retention rate	FN-IN-270a.3	<ul style="list-style-type: none"> • ESG Presentation 2026: slide 4; 66
	Transparent Information & Fair Advice for Customer	FN-IN-270a.4	<ul style="list-style-type: none"> • AIR & CFS 2025: p. 160 – Access to quality information • Code of Conduct • NPS Program • Excellence in Customer Relationships
Incorporation of Environmental, Social, and Governance Factors in Investment Management	Description of approach to incorporation of environmental, social, and governance (ESG) factors in investment management processes and strategies	FN-IN-410a.2	<ul style="list-style-type: none"> • AIR & CFS 2025: p. 12-13; 22-23; 82-88; 106-110; 116-123; 130-135 – Climate scenarios methodology; Disclosure pursuant to art. 8 of Regulation 2020/852/EU (Taxonomy Regulation); Climate change - Responsible investor; Biodiversity and ecosystems – Responsible investor • ESG Presentation 2026: slide 15-18; 20-24; 54-56; 59-61 • Sustainability into Investments • Sustainable investments framework • Investment portfolio decarbonisation • Networking and Commitments

Disclaimer: The SASB Index - Insurance Sector Standard is referred to exclusively as an index useful for the categorization of some Generali's public disclosures and such disclosures should not be intended as aligning with all SASB's requirements. As at now Generali has not yet adopted SASB as a sustainability reporting standard.

¹ Within this document, all references to the Annual Integrated Report (AIR) and Consolidated Financial Statements (CFS) will be referred to as AIR & CFS. The document is available at the following link: <https://www.generali.com/info/download-center/results#2025>



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Policies Designed to Incentivise Responsible Behavior	Net premiums written related to energy efficiency and low carbon technology	FN-IN-410b.1	<ul style="list-style-type: none"> • AIR & CFS 2025: p. 12-13; 110-112; 116; 126-130 – Disclosure pursuant to art. 8 of Regulation 2020/852/EU (Taxonomy Regulation) Aligned non-life insurance activities; Climate change - Responsible insurer • ESG Presentation 2026: slide 15-18;26-28; 57 • Insurance solutions for climate change and societal resilience (Note: Generali uses GDWP)
	Discussion of products and/or product features that incentivise health, safety, and/or environmentally responsible actions and/or behaviours	FN-IN-410b.2	<ul style="list-style-type: none"> • AIR & CFS 2025: p. 127-131; 160-161 – Climate change - Responsible insurer; Demographic changes • ESG Presentation 2026: slide 15-18; 26; 30-31 • Insurance solutions for climate change and societal resilience
Physical Risk Exposure	Description of approach to incorporation of environmental risks into: (1) the underwriting process for individual contracts and (2) the management of firm-level risks and capital adequacy	FN-IN-450a.3	<ul style="list-style-type: none"> • AIR & CFS 2025: p. 12-13; 22-23; 82-88; 116-123; 127-131; 192 – Climate scenarios methodology; Climate change - Policies on climate change; Climate change - Responsible investor; Climate change – Responsible insurer; Reputational, Emerging and Sustainability Risk • ESG Presentation 2026: 8-10; 59-65 • TCFD Reconciliation Table • Commitments to the environment and climate • Responsible Underwriting Group Guideline



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Systemic Risk Management	Description of approach to managing capital and liquidity-related risks associated with systemic non-insurance activities	FN-IN-550a.3	<ul style="list-style-type: none"><u>AIR & CFS 2025</u>: p. 185-189; 190-192 – Financial and Credit risk; Other Material Risks (Liquidity Risk, Concentration Risk, Reputational, Emerging and Sustainability Risk)