

Mapping of the Generali Climate Transition Plan against the ISSB framework

Below is a prospectus of the Generali Climate Transition Plan with respect to the ISSB IFRS S2¹.

Disclosure item	IFRS S2 section	Generali Transition Plan Section
Decarbonization Targets and 1,5°C alignment	14(a)(v) 33(h)	2. Net-Zero Ambition and Targets
Decarbonisation levers and mitigation actions	14(a)(ii–iii-v)	3. Decarbonization actions and levers
Investments and financial planning	14(b)	3.4 Resources allocated to the Climate Transition Plan
Locked-in emissions and transition risk	14(a)(i)	3.1.2 Integration
Integration with strategy and financial planning	14(a)(i)	1.2 Climate Change as a Material Sustainability Matter
Governance approval of transition plan	6(a)(v) 29(g)	1. Group Climate Transition Plan 4. Governance
Progress on implementation	14(c)	1. Group Climate Transition Plan
Adaptation actions	14(a)(ii–iii)	5.2 Climate Change Adaptation

¹ Paragraph 14(a)(iv) of IFRS S2 requires that an entity discloses information about any climate-related transition plan it has in place.