

2022 TCFD CONTENT INDEX TABLE

Correspondence table between TCFD (Task Force on Climate-related Financial Disclosure) recommendations and Intesa Sanpaolo public documents.

Intesa Sanpaolo is a supporter of the TCFD Recommendations since 2018 and has been disclosing accordingly since then. This document is intended to integrate the annual TCFD report in view of a more comprehensive sustainability disclosure to Intesa Sanpaolo stakeholders on this crucial topic.

Sources:

[2022 TCFD Report](#)

[2022 Consolidated Non-financial Disclosures](#)

[2022 Annual report](#)

[2022 Pillar 3](#)

[2022 PRB Report](#)

[2022 Green and Social Bond Report](#)

[Group guidelines for the governance of environmental social and governance \(ESG\) risks – April 2022](#)

2022 Eurizon [Global impact Report](#) and [Green Bonds Impact Report](#)

TCFD Pillar	TCFD Recommendation	Reference in Intesa Sanpaolo's documents
Governance	(a) Describe the board's oversight of climate-related risks and opportunities.	<ul style="list-style-type: none"> • 2022 TCFD Report: "Board Governance" • 2022 Consolidated Non - financial Statement: "Sustainability Governance" • Report on Corporate Governance and Ownership Structures: <ul style="list-style-type: none"> - "The sustainability Commitment" - "Powers of the Board of Directors" - "Board Committees: composition and operation" • Pillar 3: Qualitative information on environmental risk (Table 1 Reg. 2022/2453) – Governance • 2022 PRB Report: "Principle 5: Governance & Culture"
	(b) Describe management's role in assessing and managing climate-related risks and opportunities.	<ul style="list-style-type: none"> • 2022 TCFD Report: <ul style="list-style-type: none"> - "Managerial Committees" - "Parent company structures involved in ESG/climate issues management" • 2022 Consolidated Non - financial Statement: "Sustainability Governance" • Report on Corporate Governance and Ownership Structures: "The sustainability Commitment", "Operating structure" • Pillar 3: "Qualitative information on environmental risk (Table 1 Reg. 2022/2453) – Governance" • 2022 PRB Report: "Principle 5: Governance & Culture"
Strategy	(a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	<ul style="list-style-type: none"> • 2022 TCFD Report: <ul style="list-style-type: none"> - "Group Strategy" - "Intesa Sanpaolo's strategy on identified climate-related risks and opportunities" and "Transition Plan" • 2022 Consolidated Non - financial Statement: "Management of environmental, social and governance risks" • 2022 Annual Report: "Sustainability and the Group's strategy on Environmental, Social and Governance" • Pillar 3: "Qualitative information on environmental risk (Table 1 Reg. 2022/2453) – Strategy and business process"
	(b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	<ul style="list-style-type: none"> • 2022 TCFD Report: <ul style="list-style-type: none"> - "Group Strategy" - "Intesa Sanpaolo's strategy on identified climate-related risks and opportunities" - "The new ESG/Climate Credit Framework" - "ESG/Climate materiality assessment" • 2022 Consolidated Non - financial Statement: "Management of environmental, social and governance risks" - "Strategy for combating Climate Change" • 2022 Annual Report: "Sustainability and the Group's strategy on Environmental, Social and Governance" • Pillar 3: "Qualitative information on environmental risk (Table 1 Reg. 2022/2453) – Strategy and business process" • 2022 Green and Social Bond Report: "Intesa Sanpaolo's environmental and social commitment: an ongoing and consistent path from the green, circular and ecological transition to financial inclusion"
	(c) Describe the resilience of the organization's strategy	<ul style="list-style-type: none"> • 2022 TCFD Report - "The ESG risk management model" - "Identification of climate-related risks drivers" - "ESG/climate materiality assessment"

		<ul style="list-style-type: none"> - "Credit risk scenario analysis and stress test" • <u>2022 Consolidated Non - financial Statement</u>: "Strategy for combating Climate Change" • <u>Annual Report 2022</u>: Notes to the consolidated financial statements – Part E – The Scope of risks • <u>Pillar 3</u>: "Qualitative information on environmental risk (Table 1 Reg. 2022/2453) - Risks Management"
Risk Management	(a) Describe the organization's processes for identifying and assessing climate-related risks	<ul style="list-style-type: none"> • <u>2022 TCFD Report</u> - "The management of Climate-related and environmental risks" - "The ESG risk management model" - "Identification of climate-related risks drivers" - "ESG/Climate materiality assessment" - "Integration of climate, environmental, social and governance risk factors into the risk management framework" - "Climate change risk in Intesa Sanpaolo's risk appetite framework (RAF)" - "The ESG and reputational risk clearing process" • <u>2022 Consolidated Non - financial Statement</u>: "Management of environmental, social and governance risks" • <u>Group guidelines for the governance of environmental social and governance (ESG) risks</u> • <u>Annual Report 2022</u>: Notes to the consolidated financial statements – Part E – The Scope of risks • <u>Pillar 3</u>: "Qualitative information on environmental risk (Table 1 Reg. 2022/2453) - Risks Management"
	(b) Describe the organization's processes for managing climate-related risks	
	(c) Describe the integration into Risk Management processes	
Metrics & Targets	(a) Metrics used by the organization to assess climate-related risks and opportunities	<ul style="list-style-type: none"> • <u>2022 TCFD Report</u> - "ESG/Climate materiality assessment" - "Own operations" - "NZBA target setting: annual reporting of emissions" - "Financing the transition to a sustainable, green and circular economy" - "Green bonds and use of proceeds" - "Eurizon ESG & Climate commitment and impact reports" - "Fideuram ESG & Climate commitment" • <u>2022 Consolidated Non - financial Statement</u> - "Main performance indicators" - "Sustainable Development Goals" - "Sustainable Investments and Insurance" - "Transition to a sustainable green and circular economy" - "Indicators" - "WEF Stakeholder Capitalism metrics index" • <u>Pillar 3</u> - "Banking portfolio - Indicators of potential climate change transition risk: credit quality of exposures by sector, issuance and residual maturity (Table 1 Reg.2021/637)" - "Banking portfolio - Indicators of potential climate change transition risk: loans secured by real estate - energy efficiency of collateral (Table 2 Reg.2021/637)" - "Banking portfolio - Indicators of potential climate change transition risk: exposures to the top 20 carbon-intensive enterprises (Table 4 Reg.2021/637)" - "Banking portfolio - Indicators of potential physical risk related to climate change: exposures subject to physical risk (Table 5 Reg.2021/637) - Geographical area: Italy" - Banking portfolio - Indicators of potential physical risk related to climate change: exposures subject to physical risk (Table 5 Reg.2021/637) - Geographical area: Europe (Croatia, Slovakia, Serbia, Hungary) • <u>2022 Green and Social Bond Report</u>: - Intesa Sanpaolo green portfolio Allocation report - Intesa Sanpaolo green portfolio Impact report • <u>2022 Eurizon Global impact Report</u> • <u>2022 Eurizon Green Bonds Impact Report</u> • <u>2022 PRB Report</u>, "Principle 2: Impact and Target Setting"
	(b) Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions	<ul style="list-style-type: none"> • <u>2022 TCFD Report</u>: - "Own operations" - "NZBA target setting: annual reporting of emissions" • <u>2022 Consolidated Non - financial Statement</u>: - "Strategy for combating Climate Change" - "Indicators" • <u>2022 Green and Social Bond Report</u>: - Intesa Sanpaolo green portfolio Impact report
	(c) Targets used by the organization to manage climate-related risks and opportunities and performance against targets	<ul style="list-style-type: none"> • <u>2022 TCFD Report</u>: - "Intesa Sanpaolo Climate & Environmental highlights" - "Own Emission Plan" - "NZBA target setting: annual reporting of emissions" • <u>2022 Consolidated Non - financial Statement</u>: - "Executive Summary" - "Strategy to combating Climate Change" - "Indicators" • <u>2022 PRB Report</u>: "Principle 2: Impact and Target Setting"