

VERIFICATION STATEMENT

Brief.

Simply Sustainable was engaged by Saga plc. (Saga) to assess the GHG inventory of its direct and indirect business operations for the reporting year 1st February to 31st January 2026. An independent third-party verification process was conducted to ensure the accuracy of the data collected, methodologies, GHG inventory calculations and reporting.

Verification approach.

Saga's verification follows the principles of reasonable assurance in line with the ISO 14064-3:2019 standard.

Responsibilities.

Saga is responsible for the implementation and maintenance of internal controls relevant to the preparation of the Greenhouse Gas (GHG) inventory and the selection and application of appropriate quantification methodologies.

It is Simply Sustainable's responsibility to express a reasonable level of assurance conclusion on the GHG statement based on the verification procedures performed.

Emissions calculation methodology.

Alongside the above verification standard, the following best practice standards and guidance documents have been utilised throughout the assessment:

- Greenhouse Gas Protocol Corporate Standard (2004:2015)
- Greenhouse Gas Protocol Scope 2 Guidance (2015)
- UK Environmental reporting guidelines, including the Streamlined Energy and Carbon Reporting Requirements (2019)
- Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011)
- Partnership For Carbon Accounting Financials (PCAF): Part A – Financed emissions (2022)

Control approach.

Saga's emissions reporting is based upon an operational control approach chosen based on its ability to control operational procedures and policies at its sites.

Materiality.

Omissions, misrepresentation, or errors that can be quantified and result in discrepancies more than 5% with respect to total GHG emissions (tCO₂e) are considered material. Based on the process and procedures conducted, nothing has come to our attention that causes us to believe that Saga's GHG inventory for the reporting period 1st February to 31st January 2026:

- Is not materially correct and is not a fair representation of GHG data and information.
- Has not been prepared in accordance with related International Standards on GHG quantification, monitoring and reporting, or to relevant national standards or practices.

Emissions sources.

Data was collected through a centralised approach by departments within Saga through its suppliers and internal processes and provided to Simply Sustainable via a shared drive. Data and calculations reviewed included those related to scope 1 emissions (combustion of fuel, refrigerant gas), Scope 2 emissions (purchased electricity consumption), both using a market- and location-based method, and relevant scope 3 emissions categories and sources as listed below:

Operational scope 3 categories assessed

- Purchased goods and services
- Capital goods
- Fuel- and energy-related activities
- Transportation distribution (upstream)
- Transport and distribution (downstream)
- Waste generated in operations
- Business travel
- Use of sold products
- Employee commuting
- End of life treatment of goods

Financed emissions assessed (scope 3, category 15)

- Investments

Findings.

The relevant requirements of the ISO 14064-3:2019, specification with guidance for the verification and validation of greenhouse gas statements, standard pertain to conducting the independent verification of Saga's 2025/26 emissions-related data and calculations used to calculate Saga's carbon footprint.

Assurance statement.

Based on our work, through both qualitative and quantitative consideration, the Simply Sustainable verification team agrees that Saga Plc's 2025/26 carbon footprint passes verification at a materiality threshold of 5%, with a verified difference of less than 0.1%.

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On behalf of Simply Sustainable Ltd

No member of the verification team has a business relationship with Saga, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.