

SAGA PLC 2024 ESG DISCLOSURES

GLOBAL REPORTING INITIATIVE CONTENT INDEX

Statement of use

Saga plc has reported the information cited in this Global Reporting Initiative (GRI) content index for the period 1 February 2023 to 31 January 2024 with reference to the GRI Standards.

GRI 1 used

GRI 1: Foundation 2021

Referenced document links

- [2024 Saga plc Environmental, Social & Governance Report \(2024 ESG Report\)](#)
- [2024 Saga plc Annual Report & Accounts \(2024 ARA\)](#)
- [Saga plc Modern Slavery Statement](#)

Content index

	Disclosure	Location
GRI2: General Disclosures 2021	2-1 Organisational details	2024 ESG Report: <i>About this report</i> (page 1) 2024 ESG Report: <i>Who we are</i> (page 4)
	2-2 Entities included in the organisation's sustainability reporting	2024 ESG Report: <i>About this report</i> (page 1) Supplemented by 2024 ARA: <i>Subsidiaries</i> (page 179)
	2-3 Reporting period, frequency and contact point	2024 ESG Report: <i>About this report</i> (page 1)
	2-4 Restatements of information	<i>N/A – no restatements made</i>
	2-5 External assurance	2024 ESG Report: <i>About this report</i> (page 1)
	2-9 Governance structure and composition	2024 ESG Report: <i>Governance</i> (page 20), <i>Strengthening our exceptional culture</i> (page 16) Supplemented by 2024 ARA: <i>Board of directors</i> (page 56), <i>Division of responsibilities</i> (pages 62-63)
	2-10 Nomination and selection of the highest governance body	2024 ESG Report: <i>Governance</i> (page 20) Supplemented by 2024 ARA: <i>Nomination Committee Report</i> (pages 64-66)

	2-11 Chair of the highest governance body	2024 ESG Report: <i>Governance</i> (page 20) Supplemented by 2024 ARA: <i>Nomination Committee Report</i> (pages 64-66)
	2-12 Role of the highest governing body in overseeing the management of impacts	2024 ESG Report: <i>Governance</i> (page 20) Supplemented by 2024 ARA: <i>Evaluation of the Board, Committees and Directors</i> (63)
	2-13 Delegation of responsibility for managing impacts	2024 ESG Report: <i>Governance</i> (page 20)
	2-14: Role of the highest governance body in sustainability reporting	2024 ESG Report: <i>About this report</i> (page 1), <i>Governance</i> (page 20)
	2-15 Conflicts of interest	2024 ESG Report: <i>Governance</i> (page 21)
	2-19 Remuneration policies	2024 ESG Report: <i>Governance</i> (page 21) Supplemented by 2024 ARA: <i>Director's remuneration report</i> (pages 74-91)
	2-20 Process to determine remuneration	2024 ESG Report: <i>Governance</i> (page 21) Supplemented by 2024 ARA: <i>Director's remuneration report</i> (pages 74-91)
	2-21 Annual total compensation ratio	2024 ESG Report: <i>Governance</i> Supplemented by 2024 ARA: <i>Director's remuneration report</i> (pages 74-91)
	2-22 Statement on sustainable development strategy	2024 ESG Report: <i>A message from our CEO</i> (page 2)
	2-23 Policy commitments	2024 ESG Report <i>Governance</i> , page 21. Supplemented by Our Modern Slavery Statement
	2-28 Membership associations	2024 ESG Report: <i>Strengthening our exceptional culture</i> (page 17), <i>Our memberships and ESG ratings</i> (page 22)
	2-29 Approach to stakeholder engagement	2024 ESG Report: <i>Our double materiality assessment</i> (page 6)
GRI 3: Material Topics 2021	3-1 Process to determine material topics	2024 ESG Report: <i>Our double materiality assessment</i> (page 6)
	3-2 List of material topics	2024 ESG Report: <i>Our approach to ESG</i> (page 5)