

## SAGA PLC 2026 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 2025 to 31 January 2026 with reference to the GRI Standards.

#### GRI 1 used

GRI 1: Foundation 2021

#### Referenced document links

- 2026 Saga plc Environmental, Social & Governance Report (**2026 ESG Report**)
- 2026 Saga plc Annual Report & Accounts (**2026 ARA**)
- Saga plc Gender Pay Gap Report 2025
- Saga plc Modern Slavery Statement

#### Content index

	<b>Disclosure</b>	<b>Location</b>
<b>GRI2: General Disclosures 2021</b>	2-1 Organisational details	2026 ESG Report: <i>In this report</i> (page 2) 2026 ESG Report: <i>Our business at a glance</i> (page 4)
	2-2 Entities included in the organisation's sustainability reporting	2026 ESG Report: <i>In this report</i> (page 2) Supplemented by 2026 ARA: <i>Subsidiaries</i> (page 186)
	2-3 Reporting period, frequency and contact point	2026 ESG Report: <i>In this report</i> (page 2)
	2-4 Restatements of information	<i>N/A – no restatements made</i>
	2-5 External assurance	2026 ESG Report: <i>In this report</i> (page 2)
	2-6 Activities, value chain and other business relationships	2026 ESG Report: <i>Our business at a glance</i> (page 4)

<b>Disclosure</b>	<b>Location</b>
2-9 Governance structure and composition	2026 ESG Report: <i>Colleague</i> (page 9) , <i>Responsible business</i> (page 14) Supplemented by 2026 ARA: <i>Task Force on Climate Related Financial Disclosures Report</i> (Page 42), <i>Board of directors</i> (page 62), <i>Division of responsibilities</i> (pages 70)
2-10 Nomination and selection of the highest governance body	2026 ESG Report: <i>Responsible business</i> (page 14) Supplemented by 2026 ARA: <i>Nomination Committee Report</i> (pages 72)
2-11 Chair of the highest governance body	2026 ESG Report: <i>Responsible business</i> (page 14) Supplemented by 2026 ARA: <i>Board leadership and Company purpose</i> (Page 69), <i>Nomination Committee Report</i> (page 72)
2-12 Role of the highest governing body in overseeing the management of impacts	2026 ESG Report: <i>Responsible business</i> (page 14) Supplemented by 2026 ARA: <i>Board Leadership and Company purpose</i> (Page 69), <i>Division of responsibilities</i> (Page 70), <i>Board performance review</i> (Page 71)
2-13 Delegation of responsibility for managing impacts	2026 ESG Report: <i>Responsible business</i> (page 1), <i>Responsible business</i> (page 14) Supplemented by 2026 ARA: <i>Division of responsibilities</i> (Page 70)
2-14: Role of the highest governance body in sustainability reporting	2026 ESG Report: <i>In this report</i> (page 2), <i>Responsible business</i> (page 14) Supplemented by 2026 ARA: <i>Task Force on Climate Related Financial Disclosures Report</i> (Page 42)
2-15 Conflicts of interest	2026 ESG Report: <i>Conflicts of interest</i> (page 15)
2-18 Evaluation of the performance of the highest governance body	2026 ARA: <i>Composition, succession and evaluation</i> (page 71)
2-19 Remuneration policies	2026 ESG Report: <i>Remuneration</i> (page 15) Supplemented by 2026 ARA: <i>Director's remuneration report</i> (pages 80)

<b>Disclosure</b>	<b>Location</b>
2-20 Process to determine remuneration	2026 ESG Report: <i>Remuneration</i> (page 15) Supplemented by 2026 ARA: <i>Director's remuneration report</i> (pages 80)
2-21 Annual total compensation ratio	2026 ESG Report: <i>Remuneration</i> (page 15) Supplemented by 2026 ARA: <i>Director's remuneration report</i> (pages 80)
2-22 Statement on sustainable development strategy	2026 ESG Report: <i>A message from our Group Chief Executive Officer</i> (page 3) Supplemented by 2026 ARA: <i>Group Chief Executive Officer's Strategic Review</i> (page 12)
2-23 Policy commitments	2026 ESG Report: <i>Responsible Business</i> (page 14), Supplemented by 2026 ARA: <i>Key Disclosure Statements (Page 56)</i> Supplemented by Our Modern Slavery Statement
2-24 Embedding policy commitments	2026 ESG Report: <i>Responsible Business</i> (page 14) Supplemented by 2026 ARA: <i>Key Disclosure Statements (Page 56)</i> Supplemented by Our Modern Slavery Statement
2-25 Processes to remediate negative impacts	2026 ESG Report: <i>Responsible Business</i> (page 14) Supplemented by 2026 ARA: <i>Key Disclosure Statements (Page 56)</i> Supplemented by Our Modern Slavery Statement
2-26 Mechanisms for seeking advice and raising concerns	2026 ESG Report: <i>Responsible Business</i> (page 14)
2-27 Compliance with laws and regulations	2026 ESG Report: <i>Responsible Business</i> (page 14)
2-28 Membership associations	2026 ESG Report: <i>Membership</i> (page 16)
2-29 Approach to stakeholder engagement	2026 ESG Report: <i>Our double materiality assessment</i> (page 5) Supplemented by 2026 AR: <i>Engaging with Stakeholders</i> (page 24)

	<b>Disclosure</b>	<b>Location</b>
	2-30 Collective bargaining agreements	2026 ESG Report: <i>Fair and decent work</i> (page 15)
<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	2026 ESG Report: <i>Our double materiality assessment</i> (page 5)
	3-2 List of material topics	2026 ESG Report: <i>Our double materiality assessment</i> (page 5)
	3-3 Management of material topics	2026 ESG Report: <i>Our double materiality assessment</i> (page 5), <i>Customer</i> (page 7-8), <i>Be respectful of our customers data</i> (page 8), <i>Increase diverse representation</i> (page 10), <i>Provide a safe working environment</i> (page 10), <i>Carbon emissions</i> (page 12), <i>Understand our impact on nature and biodiversity</i> (page 13), <i>Responsible business</i> (15), <i>Fair and decent work</i> (page 15).
<b>GRI 205: Anti-corruption 2016</b>	205-3 Confirmed incidents of corruption and actions taken	2026 ESG Report: <i>Responsible Business</i> (page 15)
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	2026 ESG Report: <i>Carbon emissions</i> (page 13) Supplemented by 2026 ARA: <i>Energy and Carbon Statement</i> (Page 47)
	305-2 Energy indirect (Scope 2) GHG emissions	2026 ESG Report: <i>Carbon emissions</i> (page 13) Supplemented by 2026 ARA: <i>Energy and Carbon Statement</i> (Page 47)
	305-3 Other indirect (Scope 3) GHG emissions	2026 ESG Report: <i>Carbon emissions</i> (page 13)
	305-4 GHG emissions intensity	2026 ESG Report: <i>Carbon emissions</i> (page 13) Supplemented by 2026 ARA: <i>Energy and Carbon Statement</i> (Page 47)
<b>GRI 306: Waste 2020</b>	306-1 Waste generation and significant waste related impacts	2026 ESG Report: <i>Waste</i> (Page 13)
	306-2 Management of significant waste-related impacts	2026 ESG Report: <i>Waste</i> (Page 13)
	306-3 Waste Generated	2026 ESG Report: <i>Waste</i> (Page 13)
	306-4 Waste diverted from disposal	2026 ESG Report: <i>Waste</i> (Page 13)
	306-5 Waste directed to disposal	2026 ESG Report: <i>Waste</i> (Page 13)

	<b>Disclosure</b>	<b>Location</b>
<b>GRI 405: Diversity and equal opportunity 2016</b>	405-2 Ratio of basic salary and remuneration of women to men	Saga plc Gender Pay Gap Report 2025: <i>Behind the Number</i> (Page 4), <i>Saga reportable Entities</i> (Page 7)
<b>GRI 418: Customer privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2026 ESG Report: <i>Be respectful of our customers data</i> (page 8)

Saga plc is registered in England and Wales, company number 08804263.