

PricewaterhouseCoopers Inc.
4 Lisbon Lane
Waterfall City
Jukskei View
2029

25 June 2022

Dear Madams and Sirs,

This representation letter is provided in connection with your limited assurance engagement in respect of the selected sustainability information contained in Naspers Limited's (the "Company" or "Naspers") Integrated Annual Report for the financial year ending 31 March 2022 (the "Report").

The selected sustainability information comprises of:

Limited assurance*

Nr	Selected Sustainability Information	Unit of measurement	Boundary
1	Scope 1 Carbon emissions	Tonnes of CO ₂ e	Naspers Group
2	Scope 2 Carbon emissions	Tonnes of CO ₂ e	Naspers Group
3	Scope 3 Carbon emissions	Tonnes of CO ₂ e	Naspers Group

We confirm to the best of our knowledge and belief, having made appropriate enquiries as we considered necessary for the purpose of appropriately informing ourselves:

Selected sustainability information

- We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated 19 April 2022 for the selection, preparation and presentation of the selected sustainability information in accordance with the Criteria as noted in Appendix A (the "Criteria").
- Significant assumptions used by us in making estimates are reasonable and are adequately included in the Criteria.
- All events subsequent to the date of the Report that required the Report to be amended or disclosed have been adjusted or disclosed.
- The effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the selected sustainability information. A list of the uncorrected misstatements is attached in Appendix B of the representation letter.
- We are responsible for selecting or developing and implementing appropriate criteria (the "Criteria") and confirm that to the best of our knowledge these criteria are suitable for the intended users' purpose and will be made available to them.
- We have evaluated the selected sustainability information against the Criteria and believe it to be valid,

complete and accurate.

- We have clearly indicated the applicable selected sustainability information as being assured in the final version of the Report and have ensured that any other performance information, which were not assured and not classified as the selected sustainability information, are not indicated as being assured.
- We have designed, implemented and maintained adequate internal controls to facilitate the complete and accurate preparation and presentation of the selected sustainability information and confirm that we have disclosed to you all significant deficiencies in the design or operation of internal control over the subject matter information.
- We have considered all material sources of data in determining and measuring the selected sustainability information against the Criteria, and confirm that the sources used have been evaluated as being appropriate, consistent with the company's underlying records where applicable and are included in the reported subject matter information.
- No matters have come to our attention up to the present time which would materially impact the quantities, qualitative statements or disclosures included as the reported selected sustainability information, or the methodology set out in the Criteria.
- We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud. We have no knowledge of any known fraud involved in the preparation of the selected sustainability information.
- We have disclosed to you all known actual and possible non-compliance with laws and regulations whose effects should be considered when preparing the selected sustainability information.

Information provided

We have provided you with:

- Access to all information of which we are aware that is relevant to the preparation of the selected sustainability information such as records, documentation and other matters;
- Additional information that you have requested from us for the purpose of the engagement; and
- Unrestricted access to persons within the Company from whom you determined it necessary to obtain audit evidence.

Yours faithfully,



Prajna Khanna
Global Head: Sustainability
For and on behalf of
Naspers Limited

Appendix A: Criteria

Criteria for the indicators listed above:

Scope 1:

Direct GHG emissions which arise from sources which organisations own or control. In order to determine control, the Group will recognise emissions from owned assets as direct emissions.

Direct GHG emissions are the result of the following types of activities undertaken by the company:

- Stationary combustion
 - natural gases, fuel oil, propane, etc. used for comfort heating
- Mobile combustion
 - gasoline, diesel, liquid petroleum gas etc. used in the operation of vehicles or other forms of mobile transportation
- Fugitive emissions
 - unintentional release of GHG from sources including refrigerant systems and natural gas distribution

Scope 2:

Indirect GHG emissions which organisations report the emissions from the generation of purchased electricity that is consumed for operations owned or controlled by operations. The Group will account for electricity purchased for both owned and rented buildings under scope 2.

Scope 3:

Scope 3 Carbon emissions reporting includes the following categories:

- Category 6
 - This category includes emissions from the transportation of employees for business-related activities through air travel. Business travel includes only corporate office data (of which both Naspers and Prosus are included) and excludes all subsidiaries.

Appendix B: Summary of unadjusted misstatements

Indicator	Site	Directionality	Value	Proportion of total	Explanation	Material?	Adjusted?
Scope 2: Indirect emissions - Electricity							
Scope 2: Electricity	OLX Auto	Understatement	94.65 kWh	0.1% of the total electricity for OLX Auto.	Different estimation methodologies used for the missing invoices for OLX Auto.	Immaterial	Unadjusted