



NASPERS

# 2024

## GRI CONTENT INDEX

Improving everyday life for billions  
of people through technology

## GRI content index – Naspers FY24

As we mature on our sustainability journey, we are guided by best practice and globally respected reporting frameworks like the Task Force on Climate-related Financial Disclosures (TCFD), Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB). Naspers’ annual report has been prepared with reference to the GRI 2021 Standards. The table below provides an overview of the relevant GRI Standards for our most material topics and where to find information in the report or from other sources.

<b>Statement of use</b>	Naspers Limited has reported the information cited in this GRI content index for the period 1 April 2023 to 31 March 2024 with reference to the GRI Standards.
<b>GRI 1 used</b>	GRI 1: Foundation 2021

GRI Standard	Disclosure	Chapter and section reference in annual report 2024 unless stated otherwise
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### GRI 2: General disclosures 2021

#### The organisation and its reporting practices

<b>GRI 2-1</b>	Organisational details	Governance – <b>Governance</b> , pages 75 and 76 <b>Annual financial statements</b> – Nature of operations, page 37 Other information – <b>Administration and corporate information, page 119</b> Website: <a href="https://www.naspers.com/the-group">https://www.naspers.com/the-group</a>
<b>GRI 2-2</b>	Entities included in the organisation’s sustainability reporting	Group overview – <b>Segment overview</b> , page 7 About this report – <b>Scope and boundary of reporting</b> , page 105
<b>GRI 2-3</b>	Reporting period, frequency and contact point	<b>About this report</b> , page 105 Other information – <b>Administration and corporate information, page 119</b>
<b>GRI 2-4</b>	Restatements of information	Financial information – <b>Extract of statement of comprehensive income</b> , page 111 <b>Annual financial statements</b> – Company statement of changes in equity, page 165 <b>Annual financial statements</b> – Notes to the consolidated annual financial statements, pages 39, 63
<b>GRI 2-5</b>	External assurance	Financial information – <b>Independent auditor’s report</b> , pages 109 <b>Independent assurance practitioner’s limited assurance report on selected key performance indicators</b>

## GRI 2: General disclosures 2021 continued

### Activities and workers

<b>GRI 2-6</b>	Activities, value chain and other business relationships	Group overview – <b>Group overview</b> , pages 4 to 6 Group overview – <b>Segment overview</b> , page 7 Group overview – <b>Our strategy</b> , page 17 Group overview – <b>How we create value – our business model</b> , page 18-19 Group overview – <b>Engaging with our stakeholders</b> , page 22 Group overview – <b>Our double materiality assessment – Value chain mapping</b> , page 25
<b>GRI 2-7</b>	Employees	Sustainability review – <b>People</b> , pages 56 to 58
<b>GRI 2-8</b>	Workers who are not employees	Sustainability review – <b>Human rights</b> , page 67 Website: <b>On demand platform workers statement</b>

### Governance

<b>GRI 2-9</b>	Governance structure and composition	Governance – <b>Governance</b> , page 75 Governance – <b>Overview of governance</b> , pages 76 to 78 Governance – <b>The board and its committees</b> , pages 78 to 81
<b>GRI 2-10</b>	Nomination and selection of the highest governance body	Governance – <b>The board and its committees</b> , pages 79 to 81 Governance – Committee reports – <b>Nominations committee</b> , page 85
<b>GRI 2-11</b>	Chair of the highest governance body	Governance – The board and its committees – <b>Roles and responsibilities</b> , page 80
<b>GRI 2-12</b>	Role of the highest governance body in overseeing the management of impacts	Governance – The board and its committees – <b>Roles and responsibilities</b> , page 80 Governance – The board and its committees – <b>Board committees</b> , page 81
<b>GRI 2-13</b>	Delegation of responsibility for managing impacts	Governance – The board and its committees – Board committees – <b>Sustainability committee</b> , page 85 Website: <b>Group Sustainability policy – Group framework</b> , page 3
<b>GRI 2-14</b>	Role of the highest governance body in sustainability reporting	Governance – The board and its committees – Board committees – <b>Sustainability committee</b> , page 85
<b>GRI 2-15</b>	Conflicts of interest	Governance – The board and its committees – <b>Conflicts of interest</b> , page 81

## GRI content index – Naspers FY24 continued

GRI 2: General disclosures 2021 continued		
GRI 2-16	Communication of critical concerns	Sustainability Review – <b>Business culture, ethics and integrity – Progress</b> in FY24, page 66
GRI 2-17	Collective knowledge of the highest governance body	Governance – The board and its committees – <b>Induction and development</b> , page 81
GRI 2-18	Evaluation of the performance of the highest governance body	Governance – The board and its committees – <b>Evaluation</b> , page 81
GRI 2-19	Remuneration policies	Governance – Remuneration report – <b>Background and policy</b> , pages 89 to 91
GRI 2-20	Process to determine remuneration	Governance – Remuneration report – <b>Implementation of remuneration policy</b> , pages 92 to 103
GRI 2-21	Annual total compensation ratio	Governance – Remuneration report – Implementation of remuneration policy – <b>Employees</b> , page 99
Strategy, policies and practices		
GRI 2-22	Statement on sustainable development strategy	Sustainability review – Creating sustainable value – <b>Our approach</b> , page 49
GRI 2-23	Policy commitments	<p>Sustainability review – Creating sustainable value – <b>Our approach</b>, page 49</p> <p>Sustainability review – Creating sustainable value – <b>Responsible investing</b>, page 49</p> <p>Sustainability review – Creating sustainable value – <b>Responsible business</b>, page 50</p> <p>Sustainability review – Business culture, ethics and integrity – <b>Our commitment</b>, page 66</p> <p>Sustainability review – <b>Human rights</b>, page 67</p> <p>Governance – Overview of governance – <b>How we integrate governance into our business</b>, page 76</p> <p>Website: <b>Group policies</b></p>
GRI 2-24	Embedding policy commitments	<p>Sustainability review – Creating sustainable value – <b>Our approach</b>, page 49</p> <p>Sustainability review – Business culture, ethics and integrity – <b>Our commitment</b>, page 66</p> <p>Sustainability review – <b>Human rights</b>, page 67</p> <p>Governance – Overview of governance – <b>How we integrate governance into our business</b>, page 76</p> <p>Website: <b>Group policies</b></p>

**GRI 2: General disclosures 2021 continued**

<b>GRI 2-25</b>	Processes to remediate negative impacts	Sustainability review – <b>Business culture, ethics and integrity</b> – Progress in FY24, page 66 Website: <b>Human Rights statement</b> Website: <b>On-demand platform worker statement</b>
<b>GRI 2-26</b>	Mechanisms for seeking advice and raising concerns	Sustainability review – Business culture, ethics and integrity – <b>Our approach</b> , page 66 Sustainability review – Business culture, ethics and integrity – <b>Speaking up</b> , page 66 Website: <b>Human Rights statement</b> Website: <b>On-demand platform worker statement</b>
<b>GRI 2-28</b>	Membership associations	<b>Naspers environmental sustainability programme</b> – 2.6 External partnerships and commitments, page 10
<b>Stakeholder engagement</b>		
<b>GRI 2-29</b>	Approach to stakeholder engagement	Group overview – <b>Engaging with our stakeholders</b> , page 22 Group overview – <b>Stakeholders</b> , pages 22 to 24
<b>GRI 2-30</b>	Collective bargaining agreements	<b>Human rights statement</b> – 4.9 Freedom of association and collective bargaining, page 4

## GRI content index – Naspers FY24 continued

GRI 3: Material topics 2021		
<b>GRI 3-1</b>	Process to determine material topics	Group overview – <b>Our double materiality assessment</b> , pages 24 to 26
<b>GRI 3-2</b>	List of material topics	Group overview – <b>Our double materiality assessment</b> , pages 27 and 28
Climate action		
<b>GRI 3: Material topics 2021</b>	3-3 Management of material topics	Sustainability review – Creating sustainable value – <b>Climate action</b> , page 50 Website: <b>Climate action</b>
<b>GRI 201: Economic performance 2016</b>	201-2 Financial implications and other risks and opportunities due to climate change	Sustainability review – Creating sustainable value – <b>Climate-related risks</b> , page 55 <b>Task Force on Climate-related Financial Disclosures (TCFD) report</b>
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organisation  302-2 Energy consumption outside of the organisation  302-3 Energy intensity	Sustainability review – Creating sustainable value – <b>Naspers Group environmental indicators</b> , page 52 Naspers Environmental Impact Report – Climate – <b>Climate data</b> – Our own operations, page 3, table 3  Sustainability review – Creating sustainable value – <b>Naspers Group environmental indicators</b> , page 52 Naspers Environmental Impact Report – Climate – Climate data – <b>Subsidiaries</b> , page 8, table 13  Naspers Environmental Impact Report – Climate – Climate data – <b>Our own operations</b> , page 2, table 3
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions  305-2 Energy indirect (Scope 2) GHG emissions  305-3 Other indirect (Scope 3) GHG emissions  305-4 GHG emissions intensity   305-5 Reduction of GHG emissions	Sustainability review – Creating sustainable value – <b>Naspers Group environmental indicators</b> , page 52  Sustainability review – Creating sustainable value – <b>Naspers Group environmental indicators</b> , page 52  Sustainability review – Creating sustainable value – <b>Naspers Group environmental indicators</b> , page 52  Sustainability review – Creating sustainable value – <b>Naspers Group environmental indicators</b> , page 52 Naspers Environmental Impact Report – Climate – Climate data – <b>Our own operations</b> , page 3, table 4 Naspers Environmental Impact Report – Climate – Climate data – <b>Subsidiaries</b> , page 7, table 12  Sustainability review – Creating sustainable value – <b>Our science-based targets</b> , page 51

## GRI 3: Material topics 2021 continued

### Sustainable deliveries

**GRI 3:  
Material topics 2021**

3-3 Management of material topics

Sustainability review – Creating sustainable value – **Sustainable deliveries**, page 53  
Website: **Sustainable delivery**  
Website: **Electrifying Progress report**

### Water use

**GRI 3:  
Material topics 2021**

3-3 Management of material topics

Sustainability review – Creating sustainable value – **Supplier sustainability**, page 55

### Own workforce management

**GRI 3:  
Material topics 2021**

3-3 Management of material topics

Sustainability review – **People**, pages 56 to 58

### Diversity, equity and inclusion

**GRI 3:  
Material topics 2021**

3-3 Management of material topics

Sustainability review – **People**, pages 56 to 58

**GRI 405:  
Diversity and equal  
opportunity 2016**

405-1 Diversity of governance bodies and employees

Sustainability review – People – **Employee experience**, page 57  
Governance – The board and its committees – **Diversity and inclusion**, page 79

### Talent attraction and retention

**GRI 3:  
Material topics 2021**

3-3 Management of material topics

Sustainability review – **People**, pages 56 to 58

**GRI 404:  
Training and  
education 2016**

404-1 Average hours of training per year per employee  
404-2 Programmes for upgrading employee skills and transition assistance programmes

Sustainability review – People – **Monthly active learners and headcount by region**, pages 56 and 57  
Sustainability review – People – **Opportunity to learn and grow**, page 56  
Sustainability review – People – **Limitless learning**, page 56  
Sustainability review – People – **Strengthening our capabilities on topics critical for growth**, page 57

## GRI content index – Naspers FY24 continued

### GRI 3: Material topics 2021 continued

#### Management of workers in the value chain

<b>GRI 3: Material topics 2021</b>	3-3 Management of material topics	Sustainability review – <b>Human rights</b> , page 67
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#### Social inclusion

<b>GRI 3: Material topics 2021</b>	3-3 Management of material topics	Sustainability review – <b>Social inclusion</b> , page 68
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<b>GRI 413: Local communities 2016</b>	413-1 Operations with local community engagement, impact assessments, and development programmes  413-2 Operations with significant actual and potential negative impacts on local communities	Sustainability review – <b>Social inclusion</b> , page 68  Group overview – <b>Our double materiality assessment</b> , pages 24 to 26 Sustainability review – <b>Social inclusion</b> , page 68
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#### Data privacy and cyber-resilience

<b>GRI 3: Material topics 2021</b>	3-3 Management of material topics	Sustainability review – <b>Cyber-resilience</b> , pages 62 and 63 Sustainability review – <b>Data privacy</b> , pages 64 and 65
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<b>GRI 418: Customer privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Sustainability review – Cyber-resilience – <b>Key performance indicators</b> , page 63
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<b>Own indicator</b>	Privacy workforce Internal audits Maturity assessment Number of notable incidents (cyber-attacks or other operational failures of the platforms) Awareness	Sustainability review – Data privacy – <b>Three KPIs</b> , page 65 Sustainability review – Data privacy – <b>Three KPIs</b> , page 65 Sustainability review – Data privacy – <b>Three KPIs</b> , page 65 Sustainability review – Cyber-resilience – <b>Key performance indicators</b> , page 63  Sustainability review – Data privacy – <b>Training employees</b> , page 65
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#### Digital regulation and AI governance

<b>GRI 3: Material topics 2021</b>	3-3 Management of material topics	Sustainability review – Artificial intelligence – <b>Our guiding principles</b> , page 59 Sustainability review – Artificial intelligence – <b>Using AI responsibly</b> , page 60 Website: <b>Approach to AI ethics</b>
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<b>Own indicator</b>	Implementation of our operating framework	Sustainability review – Artificial intelligence – <b>Using AI responsibly</b> , page 60
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### GRI 3: Material topics 2021 continued

#### Business integrity

<b>GRI 3: Material topics 2021</b>	3-3 Management of material topics	Sustainability review – <b>Business culture, ethics and integrity</b> , page 66
<b>GRI 205: Anti-corruption 2016</b>	205-1 Operations assessed for risks related to corruption 205-2 Communication and training about anti-corruption policies and procedures 205-3 Confirmed incidents of corruption and actions taken	Sustainability review – <b>Business culture, ethics and integrity</b> – Progress in FY24, page 66 Sustainability review – <b>Business culture, ethics and integrity</b> – Progress in FY24, page 66 Sustainability review – <b>Business culture, ethics and integrity</b> – Progress in FY24, page 66
<b>GRI 206: Anti-competitive behaviour 2016</b>	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	As part of our group’s reporting requirements, our subsidiaries notify us of pending claims, litigation and fines that may be imposed by authorities. In FY24 there were no material losses incurred as a result of legal proceedings associated with claims of either anti-competitive behaviour or intellectual property rights infringement.
<b>GRI 207: Tax 2019</b>	207-1 Approach to tax 207-2 Tax governance, control, and risk management 207-3 Stakeholder engagement and management of concerns related to tax 207-4 Country-by-country reporting	Sustainability review – <b>Tax</b> , pages 70 to 73 Website: <b>Group tax policy</b> Sustainability review – <b>Tax</b> , pages 70 to 73 Website: <b>Group tax policy</b> Sustainability review – Tax – <b>Transparency</b> , page 73 Sustainability review – <b>Tax</b> , page 71
<h4>Responsible investing</h4>		
<b>GRI 3: Material topics 2021</b>	3-3 Management of material topics	Group overview – <b>How we create value – our business model</b> , pages 18 and 19 Sustainability review – Creating sustainable value – <b>Responsible investment</b> , page 49
<b>Own indicator</b>	Executing on three pillars of responsible investing	Sustainability review – Creating sustainable value – <b>Responsible investment</b> , page 49

**NASPERS HEAD OFFICE**

+27 (0)21 406 2121

40 Heerengracht  
Cape Town  
8001  
South Africa

[www.naspers.com](http://www.naspers.com)