



NASPERS

2025

GRI CONTENT INDEX

Improving everyday life for billions
of people through AI-first technology

GRI content index – Naspers FY25

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 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.

Statement of use	Naspers Limited has reported the information cited in this GRI content index for the period 1 April 2024 to 31 March 2025 with reference to the GRI Standards.	
GRI 1 used	GRI 1: Foundation 2021	

GRI Standard	Disclosure	Chapter and section reference in the 2025 annual report, unless stated otherwise
GRI 2: General disclosures 2021		
The organisation and its reporting practices		
GRI 2-1	Organisational details	Governance – Governance, page 46 to 67 Other information – Administration and corporate information, page 144 Naspers annual financial statements – Notes to the consolidated financial statements – Nature of operations, page 135 Website: About us – Group structure
GRI 2-2	Entities included in the organisation's sustainability reporting	Strategy and value creation – Our strategy, business model and value chain, pages 22 and 23 About this report – Scope and boundary of reporting, pages 146 and 147 General information – Basis of preparation, page 92
GRI 2-3	Reporting period, frequency and contact point	About this report, page 146 Other information – Administration and corporate information, page 144
GRI 2-4	Restatements of information	Naspers annual financial statements – Notes to the consolidated annual financial statements, page 77 Naspers annual financial statements – Consolidated statement of changes in equity, page 32 Naspers annual financial statements – Notes to the consolidated financial statements, pages 35 and 157
GRI 2-5	External assurance	Financial statements – Independent auditor's assurance report on the compilation of pro forma financial information included in the Naspers 2025 integrated annual report, page 137 Management overview – About this report – Assurance, page 147
Activities and workers		
GRI 2-6	Activities, value chain and other business relationships	Management overview – Group overview, pages 3 and 4 Management overview – Ecosystems, page 6 Management overview – Our strategy, business model and value chain, page 22 Management overview – How we create value – our business model, pages 23 and 24 Sustainability statements – Engaging with our stakeholders, pages 93 and 94 Sustainability statements – Double-materiality process and outcomes, pages 95 and 96
GRI 2-7	Employees	Sustainability statements – Social – Own workforce, page 108
GRI 2-8	Workers who are not employees	Sustainability statements – Workers in the value chain, page 114 and 116 Website: On-demand platform workers statement

GRI Standard	Disclosure	Chapter and section reference in the 2025 annual report, unless stated otherwise
Governance		
GRI 2-9	Governance structure and composition	Management overview – Governance, pages 46 Management overview – Overview of governance, pages 47 to 53 Management overview – Committee reports, pages 54 to 58
GRI 2-10	Nomination and selection of the highest governance body	Management overview – Overview of governance, pages 47 to 53 Management overview – Committee reports – Nominations committee, page 57
GRI 2-11	Chair of the highest governance body	Management overview – Overview of governance – Roles and responsibilities, pages 51 and 52
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	Management overview – Overview of governance – Roles and responsibilities, pages 51 and 52 Management overview – Overview of governance – Board committees, page 52
GRI 2-13	Delegation of responsibility for managing impacts	Management overview – Board committees – Sustainability committee, page 52 Management overview – Committee reports – Sustainability committee, page 57 Website: Group Sustainability policy – Governance (https://www.naspers.com/the-group/policies)
GRI 2-14	Role of the highest governance body in sustainability reporting	Management overview – Board committees – Social, ethics and sustainability committee, pages 52
GRI 2-15	Conflicts of interest	Management overview – Overview of governance – Conflicts of interest, page 53
GRI 2-16	Communication of critical concerns	Sustainability statements – Business conduct and integrity – Speak up: protecting whistleblowers, page 128
GRI 2-17	Collective knowledge of the highest governance body	Management overview – Overview of governance – Induction and development, page 53
GRI 2-18	Evaluation of the performance of the highest governance body	Management overview – Overview of governance – Evaluation, page 53
GRI 2-19	Remuneration policies	Management overview – Remuneration report – Background and policy, pages 61 to 65
GRI 2-20	Process to determine remuneration	Management overview – Remuneration report – Implementation of remuneration policy, pages 66 to 76
GRI 2-21	Annual total compensation ratio	Sustainability statements – Own workforce – Metrics, page 67

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GRI Standard	Disclosure	Chapter and section reference in the 2025 annual report, unless stated otherwise
Strategy, policies and practices		
GRI 2-22	Statement on sustainable development strategy	Sustainability statements – General information, Our sustainability approach and strategy, page 91
GRI 2-23	Policy commitments	Sustainability statements – General information, Our sustainability approach and strategy, page 91 Sustainability statements – Climate change – Policies, page 99 Sustainability statements – Own workforce – People principles, page 109 Sustainability statements – Business conduct and integrity – Policies, pages 127 and 128 Sustainability statements – Responsible investing – entity specific, pages 130 and 131 Management overview – Overview of governance – How we integrate governance into our business, page 47 Website: Group policies (https://www.naspers.com/the-group/policies)
GRI 2-24	Embedding policy commitments	Sustainability statements – General information, Our sustainability approach and strategy, page 91 Sustainability statements – Business conduct and integrity – Policies, pages 127 and 128 Sustainability statements – Own workforce – People principles, page 109 Management overview – Overview of governance – How we integrate governance into our business, page 47 Website: Group policies (https://www.naspers.com/the-group/policies)
GRI 2-25	Processes to remediate negative impacts	Sustainability statements – Business conduct and integrity – Speak up: protecting whistleblowers, page 128 Human rights statement – Governance, monitoring, reporting and accountability, pages 4 and 5 Website: On-demand platform workers statement
GRI 2-26	Mechanisms for seeking advice and raising concerns	Sustainability statements – Business conduct and integrity – Our approach, page 127 Sustainability statements – Business conduct and integrity – Speak up: protecting whistleblowers, page 128 Human rights statement – Governance, monitoring, reporting and accountability, pages 4 and 5 Website: On-demand platform workers statement
GRI 2-28	Membership associations	Naspers environmental sustainability programme – 2.6 External partnerships and commitments, page 10
Stakeholder engagement		
GRI 2-29	Approach to stakeholder engagement	Sustainability statements – Engaging with our stakeholders, pages 93 and 94
GRI 2-30	Collective bargaining agreements	Human rights statement – 4.9 Freedom of association and collective bargaining, page 4
GRI 3: Material topics 2021		
GRI 3-1	Process to determine material topics	Sustainability statements – Double-materiality process and outcomes, pages 95 to 96
GRI 3-2	List of material topics	Other information – Sustainability statements appendix – Material impacts, risks and opportunities, pages 148 to 150

GRI Standard	Disclosure	Chapter and section reference in the 2025 annual report, unless stated otherwise
Climate action		
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability statements – Climate change, pages 98 to 100 Website: Climate action (https://www.naspers.com/our-impact)
GRI 201: Economic performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Sustainability statements – Climate change, pages 98 to 100 Taskforce on Climate-related Financial Disclosures (TCFD) report, page 2 and 3
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Sustainability statements – Climate change – Energy use, page 101 Naspers environmental impact report – pages 3 and 7
	302-2 Energy consumption outside of the organisation	Sustainability statements – Climate change – Energy use, page 101 Naspers environmental impact report – page 7
	302-3 Energy intensity	Naspers environmental impact report – pages 3 and 7
GRI 305: Emissions 2016	305-1 Direct (scope 1) GHG emissions	Sustainability statements – Climate change – Scope 1, 2 and 3 emissions (significant categories), page 101
	305-2 Energy indirect (scope 2) GHG emissions	Sustainability statements – Climate change – Scope 1, 2 and 3 emissions (significant categories), page 101
	305-3 Other indirect (scope 3) GHG emissions	Sustainability statements – Climate change – Scope 1, 2 and 3 emissions (significant categories), page 101
	305-4 GHG emissions intensity	Sustainability statements – Climate change – Carbon intensity, page 101 Naspers environmental impact report – page 6
	305-5 Reduction of GHG emissions	Sustainability statements – Climate change – Targets and progress, page 100
Sustainable deliveries		
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability statements - Pollution - zero-emission deliveries, page 103 Website: Sustainable delivery (https://www.naspers.com/our-impact) Website: Electrifying Progress report Website: Electrifying Progress South Africa report
Own workforce management		
GRI 3: Material topics 2021	3-3 Management of material topics	
Diversity, equity and inclusion		
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability statements – Own workforce, pages 107 to 113
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	Sustainability statements – Own workforce – Building a culture of inclusion, pages 111 and 112 Management overview – Overview of governance – Diversity and inclusion, pages 50 and 51

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GRI Standard	Disclosure	Chapter and section reference in the 2025 annual report, unless stated otherwise
Talent attraction and retention		
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability statements – Own workforce – Talent attraction and retention, pages 107 to 113
GRI 404: Training and education 2016	404-1 Average hours of training per year per employee	Sustainability statements – Own workforce – Empowering, enabling and developing talent across our ecosystem, page 110
	404-2 Programmes for upgrading employee skills and transition assistance programmes	Sustainability statements – Own workforce – Employee development, page 110
Management of workers in the value chain		
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability statements – Workers in the value chain, pages 114 to 116
Social inclusion		
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability statements – Affected communities, pages 117 and 118
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programmes	Sustainability statements – Affected communities, pages 117 and 118
	413-2 Operations with significant actual and potential negative impacts on local communities	Sustainability statements – Affected communities, pages 117 and 118
Data privacy and cyber-resilience		
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability statements – Consumers and end-users – Data privacy, pages 119 to 121 Sustainability statements – Consumers and end-users – Cyber-resilience, pages 122 and 123
GRI 418: Customer privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Sustainability statements – Consumers and end-users – Metrics, page 123

GRI Standard	Disclosure	Chapter and section reference in the 2025 annual report, unless stated otherwise
Own indicator	Privacy workforce	Sustainability statements – Consumers and end-users – Metrics – Investing in expertise, page 121
	Internal audits	Sustainability statements – Consumers and end-users – Metrics – Auditing group companies, page 121
	Maturity assessment	Sustainability statements – Consumers and end-users – Targets and progress, page 121
	Number of notable incidents (cyber-attacks or other operational failures of the platforms)	Sustainability statements – Consumers and end-users – Metrics, page 123
	Awareness	Sustainability statements – Consumers and end-users – Monitoring and support, page 120
Digital regulation and AI governance		
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability statements – Consumers and end-users, Ethical deployment of AI, page 124 Sustainability statements – Consumers and end-users – Responsible AI policy, page 124 Sustainability statements – Consumers and end-users – Actions, pages 124 and 125 Website: Group responsible AI policy (https://www.naspers.com/the-group/policies)
Business integrity		
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability statements – Business conduct and integrity, pages 127 to 129
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Sustainability statements – Business conduct and integrity – Anti-bribery and anti-corruption, pages 128 Sustainability statements – Business conduct and integrity – Due diligence, page 129
	205-2 Communication and training about anti-corruption policies and procedures	Sustainability statements – Business conduct and integrity – Training on anti-bribery and anti-corruption, page 129
	205-3 Confirmed incidents of corruption and actions taken	Sustainability statements – Business conduct and integrity – Incidents of bribery or corruption, page 129
GRI 206: Anti-competitive behaviour 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Sustainability statements – Business conduct and integrity – Anti-money-laundering and counter-financing of terrorism, page 128 Sustainability statements – Business conduct and integrity – Competition compliance, page 128 Sustainability statements – Business conduct and integrity – Sanctions and export controls, page 128

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GRI Standard	Disclosure	Chapter and section reference in the 2025 annual report, unless stated otherwise
GRI 207: Tax 2019	207-1 Approach to tax	Management overview – Tax, pages 85 to 89 Website: Group tax policy (https://www.naspers.com/the-group/policies)
	207-2 Tax governance, control, and risk management	Management overview – Tax, pages 85 to 89 Website: Group tax policy (https://www.naspers.com/the-group/policies)
	207-3 Stakeholder engagement and management of concerns related to tax	Management overview – Tax – Transparency, pages 88 and 89
	207-4 Country-by-country reporting	Management overview – Tax – Taxes paid in FY25, pages 85 and 86
Responsible investing		
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability statements – Responsible investing – entity specific, pages 130 and 131
Own indicator	Executing on three pillars of responsible investing	Sustainability statements – Responsible investing – entity specific – Our framework for responsible investing: from intuitive to deliberate, page 130 Sustainability statements – Responsible investing – entity specific – Targets, progress and actions, page 131

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