

GRI CONTENT INDEX

2026

GRI content index – Naspers FY26

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' integrated 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 2025 to 31 March 2026 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Chapter and section reference in the 2026 integrated annual report, unless stated otherwise
GRI 2: General disclosures 2021		
The organisation and its reporting practices		
GRI 2-1	Organisational details	Management overview – Corporate governance – Overview of governance, → pages 39 and 40 Other information – Administration and corporate information, → page 149 Website: About us – Group structure
GRI 2-2	Entities included in the organisation's sustainability reporting	Management overview – How we create value – our business model and value chain, → pages 22 to 24 Sustainability statements – Basis of preparation, → page 100
GRI 2-3	Reporting period, frequency and contact point	Introduction – About this report, → pages 2 and 3 Other information – Administration and corporate information, → page 149
GRI 2-4	Restatements of information	Financial information – Segmental analysis – reconciliation to the consolidated income statement, → page 141 Sustainability statements – Basis of preparation, → page 100 Website: Naspers consolidated annual financial statements
GRI 2-5	External assurance	Introduction – About this report – Assurance, → page 3 Financial information – Independent auditor's assurance report on the compilation of pro forma financial information, → page 142
Activities and workers		
GRI 2-6	Activities, value chain and other business relationships	Management overview – Group overview, → pages 9 and 10 Management overview – Group overview – Ecosystems, → pages 11 to 13 Management overview – Our strategy – Delivering on our strategy, → page 20 Management overview – How we create value – our business model and value chain, → pages 22 to 24 Sustainability statements – Engaging with our stakeholders, → pages 101 and 102 Sustainability statements – Double-materiality process and outcomes, → pages 103 to 105
GRI 2-7	Employees	Sustainability statements – Social – People – Composition of own workforce, → page 115
GRI 2-8	Workers who are not employees	Sustainability statements – Social – Workers in the value chain, → pages 123 and 124 Website: On-demand platform workers statement

GRI Standard	Disclosure	Chapter and section reference in the 2026 integrated annual report, unless stated otherwise
Governance		
GRI 2-9	Governance structure and composition	Management overview – Corporate governance – Overview of governance, → pages 39 to 42 Management overview – Corporate governance – The board and its committees, → pages 43 to 55 Management overview – Corporate governance – Committee reports, → pages 56 to 65
GRI 2-10	Nomination and selection of the highest governance body	Management overview – The board and its committees, pages 43 to 45 → Management overview – Committee reports – Nominations committee, → page 63
GRI 2-11	Chair of the highest governance body	Management overview – The board and its committees – The chair, → page 47
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	Management overview – The board and its committees – Roles and responsibilities – The board, → page 46 Management overview – The board and its committees – Board committees, → page 50
GRI 2-13	Delegation of responsibility for managing impacts	Management overview – The board and its committees – Board committees, → page 50 Management overview – Committee reports – Social, ethics and sustainability committee, → page 62 Sustainability statements – Our sustainability strategy and governance – Sustainability governance, → page 99 Website: Group Sustainability policy – Governance
GRI 2-14	Role of the highest governance body in sustainability reporting	Management overview – Committee reports – Social, ethics and sustainability committee, → page 62 Sustainability statements – Our sustainability strategy and governance – Sustainability reporting processes, → page 99
GRI 2-15	Conflicts of interest	Management overview – The board and its committees – Conflicts of interest, → page 52
GRI 2-16	Communication of critical concerns	Sustainability statements – Business conduct and integrity – Speak up: protecting whistleblowers, → page 135
GRI 2-17	Collective knowledge of the highest governance body	Management overview – The board and its committees – Induction and development, → page 51
GRI 2-18	Evaluation of the performance of the highest governance body	Management overview – The board and its committees – Evaluation of the board, → page 46 Management overview – The board and its committees – Evaluation of the board committees, → page 50
GRI 2-19	Remuneration policies	Management overview – Remuneration report – Background and policy, → pages 68 to 74
GRI 2-20	Process to determine remuneration	Management overview – Remuneration report – Implementation of remuneration policy, → pages 75 to 92
GRI 2-21	Annual total compensation ratio	Management overview – Remuneration report – CEO's remuneration compared with average employee remuneration, → page 76

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GRI Standard	Disclosure	Chapter and section reference in the 2026 integrated annual report, unless stated otherwise
Strategy, policies and practices		
GRI 2-22	Statement on sustainable development strategy	Sustainability statements – Our sustainability strategy and governance, → page 98
GRI 2-23	Policy commitments	Sustainability statements – Our sustainability strategy and governance, → pages 98 and 99 Sustainability statements – Climate change – Policies, → page 107 Sustainability statements – Social – People – Our policy, → page 116 Sustainability statements – Governance – Business conduct and integrity, → pages 134 and 135 Management overview – Overview of governance – Embedding governance in our business, → page 41 Website: Group policies
GRI 2-24	Embedding policy commitments	Sustainability statements – Our sustainability strategy and governance, → pages 98 and 99 Sustainability statements – Governance – Business conduct and integrity, → pages 134 and 135 Sustainability statements – Social – People – Our policy, → page 116 Management overview – Overview of governance – Embedding governance in our business, → page 41 Website: Group policies
GRI 2-25	Processes to remediate negative impacts	Sustainability statements – Business conduct and integrity – Speak up: protecting whistleblowers, → page 135 Human rights statement – Governance, monitoring, reporting and accountability, → page 4 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 134 Sustainability statements – Business conduct and integrity – Speak up: protecting whistleblowers, → page 135 Human rights statement – Governance, monitoring, reporting and accountability, → page 4 Website: On-demand platform workers statement
GRI 2-28	Membership associations	Naspers environmental sustainability programme – 2.6 External partnerships and commitments, → page 9
Stakeholder engagement		
GRI 2-29	Approach to stakeholder engagement	Sustainability statements – Engaging with our stakeholders, → pages 101 and 102
GRI 2-30	Collective bargaining agreements	Human rights statement – 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 103 to 105
GRI 3-2	List of material topics	Other information – Sustainability statements appendix – Material impacts, risks and opportunities, → pages 151 to 153

GRI Standard	Disclosure	Chapter and section reference in the 2026 integrated annual report, unless stated otherwise
Climate action		
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability statements – Climate change, → pages 106 to 108 Website: Climate action
GRI 201: Economic performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Sustainability statements – Climate change, → pages 106 to 108 Naspers environmental impact report – Task Force on Climate-related Financial Disclosures (TCFD) report, → pages 24 to 26
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Sustainability statements – Climate change – Energy use, → page 109 Naspers environmental impact report – → pages 4 and 7
	302-2 Energy consumption outside of the organisation	Sustainability statements – Climate change – Energy use, → page 109 Naspers environmental impact report – → page 7
	302-3 Energy intensity	Naspers environmental impact report – → page 4
GRI 305: Emissions 2016	305-1 Direct (scope 1) GHG emissions	Sustainability statements – Climate change – Scope 1, 2 and 3 emissions (significant categories), → page 109
	305-2 Energy indirect (scope 2) GHG emissions	Sustainability statements – Climate change – Scope 1, 2 and 3 emissions (significant categories), → page 109
	305-3 Other indirect (scope 3) GHG emissions	Sustainability statements – Climate change – Scope 1, 2 and 3 emissions (significant categories), → page 109
	305-4 GHG emissions intensity	Sustainability statements – Climate change – Carbon intensity, page 109 Naspers environmental impact report – → page 7
	305-5 Reduction of GHG emissions	Sustainability statements – Climate change – Targets and progress, → page 108
Sustainable deliveries		
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability statements – Environment – Pollution, → page 111 Website: Sustainable delivery Website: Powering Progress report Website: Electrifying Progress South Africa report
Own workforce management		
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability statements – Social – People, → pages 114 to 122
Diversity, equity and inclusion		
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability statements – Social – People, → pages 114 to 122
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	Sustainability statements – Social – People – Building a culture of inclusion, → page 121 Sustainability statements – Social – People – Composition of own workforce, → page 115 Management overview – The board and its committees – Diversity and inclusion, → pages 44 and 45

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GRI Standard	Disclosure	Chapter and section reference in the 2026 integrated annual report, unless stated otherwise
Talent attraction and retention		
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability statements – Social – People – Talent attraction and employee value proposition, → page 117
GRI 404: Training and education 2016	404-1 Average hours of training per year per employee	Sustainability statements – Social – People – Learning and development, → pages 118 and 119
	404-2 Programmes for upgrading employee skills and transition assistance programmes	Sustainability statements – Social – People – Learning and development, → pages 118 and 119
Management of workers in the value chain		
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability statements – Social – Workers in the value chain, → pages 123 and 124
Social inclusion		
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability statements – Social – Affected communities, → pages 125 and 126 Sustainability statements – Social – Naspers Labs, → page 127
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 – Targets, progress and metrics, → page 132
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 128 to 130 Sustainability statements – Consumers and end-users – Cyber-resilience, → pages 131 and 132
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 – Targets, progress and metrics, → page 132
Own indicator	Privacy workforce	Sustainability statements – Consumers and end-users – Data privacy – Investing in expertise, → page 130
	Internal audits	Sustainability statements – Consumers and end-users – Data privacy – Auditing group companies, → page 130
	Maturity assessment	Sustainability statements – Consumers and end-users – Data privacy – Assessment of maturity and goal setting, → page 130
	Number of notable incidents (cyber-attacks or other operational failures of the platforms)	Sustainability statements – Consumers and end-users – Targets, progress and metrics, → page 132
	Awareness	Sustainability statements – Consumers and end-users – Data privacy – Monitoring and support, → page 129

GRI Standard	Disclosure	Chapter and section reference in the 2026 integrated annual report, unless stated otherwise
Digital regulation and AI governance		
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability statements – Consumers and end-users – Responsible deployment of AI, → page 133 Website: Group responsible AI policy
Business integrity		
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability statements – Governance – Business conduct and integrity, → pages 134 to 136
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, → page 135 Sustainability statements – Business conduct and integrity – Due diligence, → page 136
	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 136
	205-3 Confirmed incidents of corruption and actions taken	Sustainability statements – Business conduct and integrity – Incidents of bribery or corruption, → page 136
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 135 Sustainability statements – Business conduct and integrity – Competition compliance, → page 135 Sustainability statements – Business conduct and integrity – Sanctions and export controls, → page 135
GRI 207: Tax 2019	207-1 Approach to tax	Management overview – Tax, → pages 93 to 96 Website: Group tax policy
	207-2 Tax governance, control, and risk management	Management overview – Tax, → pages 93 to 96 Website: Group tax policy
	207-3 Stakeholder engagement and management of concerns related to tax	Management overview – Tax – Transparency, → page 96
	207-4 Country-by-country reporting	Management overview – Tax – Taxes paid in FY26, → pages 93 and 94
Responsible investing		
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability statements – Our sustainability strategy and governance, → pages 98 and 99 Sustainability statements – Double-materiality process and outcomes – Our double-materiality outcomes, → page 105
Own indicator	Executing on three pillars of responsible investing	Sustainability statements – Our sustainability strategy and governance – Our sustainability strategy, → page 98



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