

SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) STANDARDS REFERENCE TABLE

2026

Sustainability Accounting Standards Board (SASB) standards reference table

As we mature on our sustainability journey, we are guided by best practice and globally respected reporting frameworks like the Sustainability Accounting Standards Board (SASB) that provides us with industry-specific sustainability standards, which identify financially material topics and associated metrics. The table below summarises, where relevant, SASB disclosures in Naspers' integrated annual report, aligned with our primary SICs sector classification, technology and communications, for the industry classification, internet media and services.

Our strategy is to create value by building a high-quality ecosystem of complementary businesses to become a leading lifestyle ecommerce group globally, founded on excellent ecosystems in Latin America, India and Europe. We have invested and built a diverse portfolio of ecommerce businesses that create these ecosystems, offering customers online solutions

in the areas of classifieds, food delivery, and fintech, edtech, etail and experiences (travel and events). All subsidiaries' data centres, cloud services and other data and webhosting services are outsourced to suppliers. This outsourcing, as well as the diversification of our portfolio and our focus on mergers and acquisitions (M&A), puts our group at the fringes of the industry classification, internet media and services, rendering a comparison with companies like Netflix, Spotify, Google, Facebook and Amazon difficult.

We have provided responses to the metrics to the best of our abilities, indicating for which part of our group they are relevant and material. Subsidiaries (where we have a controlling interest) are consolidated in our reporting. For disclosures that are not material or are not yet within our reporting process, we have provided explanations within the table.

Disclosure topic	Disclosure number	Disclosure accounting metric	Response and/or location (page)
Internet and media services industry			
Environmental footprint of hardware infrastructure	TC-IM-130a.1	1 Total energy consumed 2 Percentage grid electricity 3 Percentage renewable.	In our 2026 environmental impact report we disclose the mix of renewable and non-renewable electricity used. Reference(s): » 2026 environmental impact report, → page 4 (corporate), → page 7 (subsidiaries) » 2026 integrated annual report: Sustainability statements, Climate change – Energy use, → page 109 » 2026 environmental sustainability programme, section 3, → pages 10 to 13

Disclosure topic	Disclosure number	Disclosure accounting metric	Response and/or location (page)
Internet and media services industry continued			
Environmental footprint of hardware infrastructure	TC-IM-130a.2	1 Total water withdrawn 2 Total water consumed and percentage of each in regions with high or extremely high baseline water stress.	Our materiality assessment on the topic of water determined that it is an immaterial impact category for our group. The business models of our subsidiaries are online and minimally reliant on physical assets and infrastructure. Our subsidiaries' direct water consumption is predominantly municipal water consumed by our employees in our offices. We have concluded that water does not require a separate management programme as it is not an important risk factor. For our corporate headquarters in Johannesburg, the only water usage is municipal water for our office space. We report the corporate water use data in our annual environmental impact report. We assessed the water consumption in data centres and cloud services, which are procured from global vendors such as Amazon Web Services (AWS), Google and Azure. We acknowledge that water is a critical resource for cooling data centres, with an associated environmental impact. This impact happens further downstream in the value chain of our operating companies, and there is no direct control over water consumption in the storage and management of data and hosting of websites. Going forward, we will assess the measures and performance on environmental impact of our data centre and cloud providers, with the objective of learning how to make this part of commercial decisions in choosing these suppliers. Reference(s): » 2026 environmental impact report, → page 22 » 2026 environmental sustainability programme, section 7, → page 23
	TC-IM-130a.3	Discussion of the integration of environmental considerations into strategic planning for data centre needs.	Our portfolio companies' businesses are web-based digital platforms that rely on cloud and data centre services and webhosting for their business. No subsidiary owns its own data centres, these are services procured from predominantly large, listed vendors such as AWS, Google and Azure. We recognise an opportunity to use our influence and push for a more positive impact by engaging with data centre vendors on the approach and performance of responsible environmental management, and we aim to engage the services of the best-performing data centre providers on environmental impact management like Azure, AWS and Google. Each of our controlled and non-controlled portfolio companies has its own procurement strategy for cloud services. Going forward, we will assess the measures and performance on environmental impact of our data centre and cloud providers, with the objective of learning how to make this part of commercial decisions in choosing these suppliers. In FY26, we signed a three-year agreement with AWS that enables Naspers portfolio companies to co-create next-generation AI solutions with a leading cloud provider. Reference(s): » 2026 environmental impact report, → page 22 » 2026 environmental sustainability programme, section 7.3, → page 23

Sustainability Accounting Standards Board (SASB) standards reference table *continued*

Disclosure topic	Disclosure number	Disclosure accounting metric	Response and/or location (page)
Internet and media services industry <i>continued</i>			
Data privacy, advertising standards and freedom of expression	TC-IM-220a.1	Description of policies and practices relating to targeted advertising and user privacy.	We recognise that privacy is an important value and an essential element of public trust. At Naspers, we strive to be a trusted company and, as a responsible investor, we expect each of our businesses to adhere to our group policy on data privacy governance. Our policy on data privacy governance sets out responsibilities, principles and our programmatic approach to ensuring data privacy is implemented in each group company. It is designed to define and document how data privacy is managed; promote best practice; accommodate the different business models, resources, culture and legal requirements across the group; and support trust in our businesses' products and services. Each year, the Naspers board reviews and reaffirms this policy. As our companies interact with their users/consumers, they are responsible for implementing the group policy and data privacy governance AND comply with applicable legislation, including legislation applying to cookies and behavioural advertising. At Naspers Corporate we use cookies for analytics of the performance of the website. See Cookie disclaimer – Naspers. Naspers group companies (eg, OLX, eMAG and PayU) that operate in the EU have implemented appropriate cookie consent banners as a mechanism to comply with the ePrivacy Directive which regulates, inter alia, the access to and storage of files on end-users' systems that are routinely used to enable analytics, website functionality and, where applicable, behavioural advertising. Please consult subsidiary companies' websites to view the approach to online advertising compliance as these subsidiaries are the ones with direct consumer and/ or business-to-business (B2B) customer relationships where online behavioural advertising, including retargeting, could be implicated in business operations. For Naspers corporate activities we have adopted and published the Naspers privacy statement available at the website Privacy Portal. Reference(s): » 2026 integrated annual report: Sustainability statements, Consumers and end-users – Data privacy, → pages 128 to 130 » Website: Privacy » Website: Data privacy governance policy » Website: Cookie disclaimer

Disclosure topic	Disclosure number	Disclosure accounting metric	Response and/or location (page)
Internet and media services industry continued			
Data privacy, advertising standards and freedom of expression	TC-IM-220a.2	Number of users whose information is used for secondary purposes.	As described under TC-IM-220a.1, each of our majority-owned/controlled businesses has to adhere to our group policy on data privacy governance that sets minimum standards for the privacy and data protection. As per the group policy on data privacy governance, companies need to also comply with applicable laws that may impose additional more specific requirements. The policy is designed to define and document how data privacy is managed; promote best practice; accommodate the different business models, resources, culture and legal requirements across the group; and support trust in our businesses' products and services. Each year, the Naspers board reviews and reaffirms this policy. In our group policy on data privacy governance, we maintain a provision that explicitly speaks to the expectation that subsidiaries will ensure respect for context of data collection, specifically 'Principle 3: We should recognise that data subjects' expectations about fair and ethical use of their personal data are informed by the context in which their data was first collected'. Where legally required (and where practicable if there is no legal requirement), we seek permission before using personal data for new purposes that are incompatible with the original context in which the data was collected, to avoid unwelcome surprises. As such, so-called 'secondary purposes' must be supported by a valid legal basis and, where appropriate, the consent of individuals. The subsidiary companies do not sell personal data to third parties and third-party transfers must similarly be supported by appropriate legal grounds. We do not have a practice of quantifying and compiling at group level each and every instance of compliant third-party transfers or new purposes deployed among subsidiaries, as they are restricted to circumstances where they are legally supported and also not applicable to all companies (due to the B2B business model, for instance). Reference(s): » 2026 integrated annual report: Sustainability statements, Consumers and end-users – Data privacy, → pages 128 to 130 » Website: Privacy » Website: Data privacy governance policy

Sustainability Accounting Standards Board (SASB) standards reference table *continued*

Disclosure topic	Disclosure number	Disclosure accounting metric	Response and/or location (page)
Internet and media services industry <i>continued</i>			
Data privacy, advertising standards and freedom of expression	TC-IM-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy.	As part of our group's quarterly reporting, our subsidiaries notify us of pending claims, litigation and penalties that may be imposed by local authorities in jurisdictions where they operate, and should such penalties manifest, our process would allow us to report on them. In our FY26 reporting, we have observed no material losses as a result of legal proceedings associated with user privacy.
	TC-IM-220a.4	1 Number of law enforcement requests for user information 2 Number of users whose information was requested 3 Percentage resulting in disclosure.	While we do not currently report externally on such metrics, we do have a process in place as part of quarterly privacy group reporting to aggregate the nature, number and dispositions of requests from law enforcement authorities to access personal data held by group companies. Please note that due to the diverse business models and jurisdictions the scale of law enforcement requests varies significantly depending on company and country of operation.
	TC-IM-220a.5	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring.	We do not currently include this topic as part of our internal group reporting by subsidiaries, but it should be noted that the business segments in our portfolio (Delivery (food), Commerce, Finance, Experiences, and Others (edtech)) are not typically subject to 'content-oriented' requests that would be relevant to video content or social media company interventions by governments.
	TC-IM-220a.6	Number of government requests to remove content, percentage compliance with requests.	We do not currently include this topic as part of our internal group reporting by subsidiaries, but it should be noted that the business segments in our portfolio (Delivery (food), Commerce, Finance, Experiences, and Others (edtech)) are not typically subject to 'content-oriented' requests that would be relevant to video content or social media company interventions by governments.
Data security	TC-IM-230a.1	1 Number of data breaches 2 Percentages that are personal data breaches 3 Number of users affected.	Our procedure requires Naspers group companies to notify us about numerous categories of notable incidents (cyber-attack or other operational failures of the platforms). We report to our risk committee about these when they are material, in particular noting the nature of incidents, risk of financial losses, and whether notifications to regulators or investigative bodies have been made. We make recommendations for corrective actions where appropriate. Similar to FY25, in FY26, we had zero material breaches regarding information security, privacy or other cybersecurity (above US\$10m impact). Reference(s): » 2026 integrated annual report: Sustainability statements, Consumers and end-users – Targets, progress and metrics, → page 132 » Website: Data privacy governance policy

Disclosure topic	Disclosure number	Disclosure accounting metric	Response and/or location (page)
Internet and media services industry continued			
Data security	TC-IM-230a.2	Description of approach to identifying and addressing data-security risks, including use of third-party cybersecurity standards.	We are committed to ensuring our businesses are sustainable and resilient, so that they can keep operating long term and recover fast if disrupted. This is vital for our customers, shareholders, for the group, and for the businesses themselves. Accordingly, we focus on two key areas of cyber-resilience: » We implement and maintain strong cybersecurity, so attacks are thwarted and any breaches quickly tackled with the minimum impact. » We enhance the resilience of our platforms and systems, so they are available 24/7, provide consistent levels of service and give businesses the scope to scale and innovate as they like. Additionally, the group policy on data privacy governance requires all of our subsidiaries to adopt and implement a 'security policy and a data breach/incident response plan' (under element 3: Policy-setting). The board approves our group cybersecurity policy, which has four key parts: secure, vigilant, resilient and good governance. This is the backbone of our robust approach. In line with the governance framework, we cascade the policy to underlying businesses, giving them ultimate responsibility for ensuring they implement strong cybersecurity in line with their own operations and challenges. For example, we expect each business to have the right level of incident and crisis management to ensure a good response to any security incident. The cybersecurity team, through the head of internal audit, reports to the risk and audit committees twice per year, sharing updates on key technology risk categories. These reports include a comprehensive overview, with key risks, challenges and major incidents. This is also where any major issues are escalated. Formal audit reports are provided to the audit committee. As part of the reporting process, the head of cybersecurity meets with the head of internal audit and group CFO to discuss the most important cybersecurity and technology issues, where to focus on months ahead and any notable incidents. Risk dashboards enable the group to monitor how quickly and effectively businesses are addressing and resolving risks identified by the central team. This in turn forms part of the report provided to the risk and audit committees, per sector and per business. In addition, certain operating companies and part of corporate are certified under ISO 27001. Our group AI operations (AI assistant/Toqan, Naspers AI team) hold ISO 27001:2022 and SOC2 Type 1 certifications, demonstrating our commitment to information security management and high standards of data protection and confidentiality. Reference(s): » 2026 integrated annual report: Sustainability statements, Consumers and end-users – Cyber-resilience, → pages 131 and 132 » Website: Data privacy governance policy » Website: Cybersecurity policy » Website: Naspers security page

Sustainability Accounting Standards Board (SASB) standards reference table *continued*

Disclosure topic	Disclosure number	Disclosure accounting metric	Response and/or location (page)
Internet and media services industry <i>continued</i>			
Employee recruitment, inclusion and performance	TC-IM-330a.1	Percentage of employees that require a work visa.	As Naspers group operations are located in many different countries worldwide, we employ people from all origins. Wherever we operate, we employ local people and, if required, foreign nationals. For example, our leadership team is dispersed around the world from Hong Kong, Johannesburg, San Francisco, Amsterdam, London, etc. Understandably, the primary population would be local, and we also enable mobility within our group to ensure opportunity for growth and a broader career experience. Naspers reports on the number of permanent employees globally, as well as the headcount by region, gender, age and employment type. Reference(s): » 2026 integrated annual report: Sustainability statements, Social – People – Composition of own workforce, → page 115
	TC-IM-330a.2	Employee engagement as a percentage.	In our latest annual engagement survey, we achieved a response rate of 89% (FY25: 81%) and an engagement score of 85% (FY25: 87%). Naspers now performs on par with the top 10% of New Tech companies in the Culture Amp benchmark, exceeding our original ambition to be in the top 25%. Reference(s): » 2026 integrated annual report: Sustainability statements, Social – People – Engagement results, → page 116

Disclosure topic	Disclosure number	Disclosure accounting metric	Response and/or location (page)
Internet and media services industry continued			
Employee recruitment, inclusion and performance	TC-IM-330a.3	Percentage of: 1 Gender 2 Diversity group representation for: a Executive management b Non-executive management c Technical employees d All other employees.	As Naspers group operations are located in many different countries worldwide, we employ people from all origins, and we think about diversity and inclusion broadly and respect the dignity and human rights of individuals and communities wherever we operate. We are committed to building an inclusive workplace where everyone feels welcome and can thrive, regardless of their gender, gender identity, gender expression, transgender status, sexual orientation, class or race. Naspers reports on the gender of permanent employees globally (male, female and other), as well as the headcount by region, segment age and employment type. The group recognises and embraces the benefits of having a diverse board and sees diversity at board level as an essential element in maintaining a competitive advantage. Naspers reports on gender, race and ethnicity diversity on its board and senior management team. We will continue to investigate further appropriate quantitative disclosures on this topic. Reference(s): » 2026 integrated annual report: Sustainability statements, Social – People – Composition of own workforce, → page 115 » 2026 integrated annual report: Sustainability statements, Social – People – Building a culture of inclusion, → page 121 » 2026 integrated annual report: The board and its committees – Diversity and inclusion, → pages 44 and 45 » Website: Board diversity policy
Intellectual property, protection and competitive behaviour	TC-IM-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive-behaviour regulations.	In FY26, Naspers did not incur any monetary losses as a result of legal proceedings associated with anti-competitive behaviour, including intellectual property infringement.

Sustainability Accounting Standards Board (SASB) standards reference table *continued*

Disclosure topic	Disclosure number	Disclosure accounting metric	Response and/or location (page)
Other relevant SASB disclosures			
Greenhouse gas emissions	FB-AG-110a.1	Gross global scope 1 emissions.	Reference(s): » 2026 environmental impact report, → pages 4 and 6 » 2026 environmental sustainability programme, section 3, → pages 10 to 13 » 2026 integrated annual report: Sustainability statements, Climate change – Targets and progress; Metrics, → pages 108 and 109
Labour practices	SV-HL-310a.4	Description of policies and programmes to prevent worker harassment.	We are committed to creating working environments that are free from harassment of any kind. We have provided training and education to all our employees on our zero-tolerance approach to harassment, and guidance on how to raise any concerns. Reference(s): » 2026 integrated annual report: Sustainability statements, Social – People, → pages 114 to 122 » 2026 integrated annual report: Sustainability statements, Workers in the value chain, → pages 123 and 124 » Website: Human rights policy » Website: Dignity at work policy » Website: Speak up policy



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