



NASPERS

Improving everyday life

for billions of people through technology

Mapping our environmental footprint





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1. Introduction

Naspers is a global consumer internet group and a long-term technology investor. The group is focused on building meaningful businesses in the online classifieds, food delivery, payments and fintech, and education technology sectors in high-growth markets. We are building a portfolio of asset-light, low carbon business models that enables us to combine our global reach with specialist and local expertise. GHG data reporting is very operational, company and market specific. Our GHG accounting and reporting, ultimately, is about creating transparency and appointing responsibility for taking action to reduce emissions, set and realise GHG targets.

Given the diversity of our group companies, not only in terms of business sector and geography, but also the relative maturity of each entity, the nature of a company's material environmental impacts, and how to define them, will vary. We work closely with our subsidiaries to build a diligent GHG emissions inventory accounting and reporting process. We support portfolio companies where we have a majority interest to onboard their GHG inventory (ESG data management tool) to create a repository of all their upstream and downstream environmental data. This enables the businesses to adopt a data-driven analysis and define a baseline that underpins company-specific targets to reduce emissions.

Compared to the financial accounting processes of listed and non-listed companies, we observe that carbon accounting is in a nascent stage for private companies. This is illustrated through the lack of carbon data management in our new acquisitions, regardless of size, sector or geography. Helping our companies to get started on the climate action journey begins with deep engagement and training. During the first 12 to 24 months after acquisition, we start with building awareness of the need for

climate action and helping them with the tools to define their boundaries and start their GHG accounting journey. Continual improvement in the quality of their data collection and analysis is key to the development of their environmental programme. As an investing entity we have an insignificant carbon footprint. Our emissions are primarily the result from energy use in our offices and business travel.

We are committed to align our business with a net zero economy and apply leading standards and frameworks, such as the GHG Protocol and Science-Based Targets initiative. This document defines the scope, organisational boundary, operational boundaries, and methodology of the environmental footprint inventory of Naspers on a corporate level including our core operations and extended value chain. Our portfolio companies conduct a materiality assessment and an ESG performance assessment, while also undertaking a deep-dive exercise into mapping and defining their organisational boundaries for the purpose of environmental footprint accounting. The definitions are consistent with the reporting requirements of the GHG Protocol Corporate Accounting and Reporting Standard Revised Edition and the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The document will be updated annually to include the latest footprint and revised annually to reflect changes in scope, methodology, and emission factors.

For details of our climate action please see the [2022 integrated annual report](#) and disclosure of our climate related risks and opportunities in the [TCFD 2022 report](#).

2. GHG inventory scope and boundaries

Reporting period covered	Financial years 2020, 2021 and 2022. Our financial year runs from 1 April to 31 March.
Organisational boundary	The scope of inclusion of offices is based on the number of employees in the office. Offices with more than 10 employees are included in the scope of reporting Scope 1 and 2 emissions, and selected Scope 3 emissions data. Offices with fewer employees are included in the emissions reporting on a voluntary basis. As of March 2022, the Naspers corporate office located in South Africa (Johannesburg) is included in the emissions reporting.
Operational boundary	Scope 1: Direct emissions from owned/controlled operations and assets. Scope 2: Indirect emissions from the use of purchased electricity, steam, heating, and cooling. Scope 3: The result of activities from assets not owned or controlled by the reporting organisation, but that the organisation indirectly impacts in its value chain. The methodology, approach, and source of emission factors for the Scope 3 categories are specified under each category in the following pages. The following Scope 3 categories are material for Naspers corporate: C1 – Purchased goods and services C2 – Capital goods C3 – Fuel-and energy-related activities C4 – Upstream transportation & distribution C5 – Waste generated in operations C6 – Business travel C7 – Employee commuting C8 – C14 are not applicable for our corporate operations. The emissions of our portfolio companies in which we have a majority stake are listed in the section below.

Environmental data continued

3. Our GHG footprint

The Scope 1 and 2 emissions data of Naspers corporate and the portfolio companies where we have a majority stake go through an audit engagement every reporting cycle and have obtained limited assurance for the past three reporting years (FY2020 to FY2022).

3.1 Emissions data overview – Naspers corporate

Emissions data for corporate operations

Emissions category	FY2020 (tCO ₂ e)	FY2021 (tCO ₂ e)	FY2022 (tCO ₂ e)
Scope 1 – direct energy consumption	7*	2*	5.15
Scope 2 – indirect energy consumption (market-based)	109	21.4	31.38
Scope 3 – value chain emissions			
C1- Purchased goods and services	2 725	1 914	1 768
C2 – Capital goods	151	114	76
C3 – Fuel-and energy-related activities	22	5	8.4
C4 – Upstream transportation & distribution	9	50.4	45.3
C5 – Waste generated in operations	3	0.3	0.2
C6 – Business travel	2112	16	118
C7 – Employee commuting	71	12	22
Total	5 209	2 135	2 074

Energy consumption data

	FY2020	FY2021	FY2022
Total non-renewable energy consumption MWh (GJ)	131.4 (473)	31.6 (114)	54 (195)
Total renewable energy consumption MWh (GJ)	0	0	0
Total energy consumption MWh (GJ)	131.4 (473)	31.6 (114)	54 (195)
Energy from fossil fuels MWh (GJ)	27 (97)	7.9 (28)	20.5 (74)
Energy from purchased electricity MWh (GJ)	104.4 (376)	23.8 (86)	33.5 (121)
% renewable energy	0%	0%	0%
% non-renewable energy	100%	100%	100%

Emission intensity

	FY2020	FY2021	FY2022
Emission intensity (Scope 1+2 tCO ₂ e/FTE)	1	0.2	0.34

Note: The FTE figures used for the calculation of emission intensity include a small number of employees from our portfolio companies who work in our corporate offices.

Environmental data continued

3.2 Emissions of our portfolio companies

The scope 1 and 2 emissions from our portfolio companies where we have a majority stake are included under this category. These are:

Scope 1 emissions

Portfolio companies (majority-owned)	FY2020 (tCO ₂ e)	FY2021 (tCO ₂ e)	FY2022 (tCO ₂ e)
Media24	1 583	2 161	1 410.08
Takealot	1 470	2 791	11 161.02
Prosus corporate	30.8*	14.8*	15.46
eMag	4 867	5 714	12 975.49
iFood	0	1	1.89
Movile	0	0	0
OLX	13	196	389.08
PayU	88	420	331.45
Total	8 051.8	11 297.8	26 284.47

Scope 2 emissions

Portfolio companies (majority-owned)	FY2020 (tCO ₂ e)	FY2021 (tCO ₂ e)	FY2022 (tCO ₂ e)
Media24	10 890	6605	5788.58
Takealot	3 947	4875	7 918.02
Prosus corporate	7*	31.2*	35.74
eMag	5 126	3 943	4 417.12
iFood	108	83	78.40
Movile	65	50	49.62
OLX	2 480	1 682	4 077.93
PayU	1 285	1 096	1 189.12
Total	23 908	18 365	23 554.53

	FY2020 (tCO ₂ e)	FY2021 (tCO ₂ e)	FY2022 (tCO ₂ e)
Total scope 1 and 2 emissions of portfolio companies (tCO ₂ e)	31 959.8	29 662.8	49 839

Energy consumption data

Energy category	FY2020	FY2021	FY2022
Media24	16 250	15 507	11 610
Takealot	9 153	15 761	50 318
Prosus corporate	162	181	249
eMag	31 683.4	37 848	76 024
iFood	1 452	715	758
Movile	742	412	475
OLX	4 234	4 163	10 641
PayU	2 836.4	2 880	2 888
Total non-renewable energy consumption (MWh)	66 485	73 396	148 340
Total renewable energy consumption (MWh)	28	4071	4 623
Total energy consumption (MWh)	66 513	77 467	152 963
% renewable energy	0.04%	5%	3%
% non-renewable energy	99.96%	95%	97%

The primary contributors to the increase in energy consumption for FY2022 are the increase in number of operating sites belonging to Takealot and eMag, and the inclusion of OLX Autos under OLX's reporting boundary. Takealot has included several new distribution centers this reporting year, with pandemic induced lockdown coming to a halt leading to a resumption in economic activities. With the economy opening up, eMag has also seen an increase in its energy consumption in several of its operating sites. OLX Autos is a new acquisition that has been included under OLX's emissions reporting from FY2022, and compared to OLX has a significantly higher number of operating locations. The renewable energy consumption has increased due to the instalment of solar panels in several of eMag's distribution centers, and the move from non-renewable contract to green contract for some locations.

It is important to note that this category can be significantly dynamic due to the nature of our business activities as an investor. Significant new acquisitions and/or unbundling of holdings can materially impact the scope of this category. Further, as our portfolio companies mature in their GHG accounting the scope and robustness of their emissions data will also improve.

* For the years FY20 and FY21, the scope 1 and 2 emissions of Prosus corporate offices and scope 1 emissions of Naspers corporate offices have been recalculated with the availability of more granular data.

Environmental data continued

3.3 GHG accounting methodology and trend analysis (Naspers corporate)

The formula below is used to convert activity data into emissions figures for all Naspers activities:

Activity data from fuel source x emission factor** = CO₂-equivalent (CO₂e) emissions

The following global warming potentials are used in calculation the CO₂-equivalent emissions.

Greenhouse gas	GWP**
Carbon dioxide (CO ₂)	1
Methane (CH ₄)	25
Nitrous oxide (N ₂ O)	298

3.3.1 Methodology and trend analysis – scope 1 emissions

Our scope 1 emissions arise from the use of 3 cars. To calculate the scope 1 emissions we use emission factors from the Department for Environment, Food and Rural Affairs (DEFRA). We have seen a downward trend in our scope 1 emissions which can be attributed to multiple factors. The pandemic induced lockdown significantly reduced our operational activities which accounts for the FY21 reduction. With the economy opening up, we see the scope 1 emissions building back up in FY22 but still lower than FY20 emissions as a hybrid work culture has been adopted by the company.

3.3.2. Methodology and trend analysis – scope 2 emissions

Scope 2 emissions for Naspers corporate office are based on the electricity usage prorated for the occupancy of office spaces and common spaces as defined by the lease agreements.

With the pandemic restrictions on movement, we saw Scope 2 emissions drastically reduced for the company, which is a consequence of the work-from-home context for all employees. We recognize that the energy consumption would have increased for employees at home and therefore have compensated employees with an additional budget to supplement the costs of working from home.

The location-based method calculates emissions based on electricity consumption at the location where the energy is used, taking into account the fuel mix used to generate electricity within the locations and time periods. Country-level grid average emission factors* are used to report location-based emissions for all offices included in the inventory scope.

The market-based method includes emissions calculations taking into account the purchasing decisions based on contractual emissions. For grey electricity, the emission factors are from IEA.

* Source: International Energy Agency (IEA).

3.3.1 Scope 1 (tCO₂e) emissions

2022	5.15
2021	2
2020	7

3.3.3 Methodology and trend analysis - scope 3 emissions

In response to the stakeholder engagement on our extended value chain, we are continuously improving on our Scope 3 disclosures. In the previous year, we disclosed our Scope 3 footprint in our CDP submission. Over the year, we did a comprehensive mapping of our emissions footprint to set our base year FY2020 for our future target setting. We are including outcomes of this base year mapping in this document. This has enabled us to report historical/comparative data across three reporting years FY2020, FY2021 and FY2022.

Category 1: Purchased goods and services

All upstream (i.e., cradle-to-gate) emissions from the production of products purchased or acquired by the reporting company in the reporting year. Products include both goods (tangible products) and services (intangible products).

Methodology	Calculation	Emission factor source
Spend-based method	Amount spent multiplied by a cost-based emissions factor	Department for Business Energy and Industrial Strategy, and CEDA Global

Category 1 breakdown	FY2020 (% tCO ₂ e)	FY2021 (% tCO ₂ e)	FY2022 (% tCO ₂ e)
Consulting fees	40%	47%	58%
Maintenance (software and office equipment)	46%	31%	16%
Marketing	14%	22%	26%
IT & Cloud Services	0.01%	0.02%	0.02%
Office stationery and consumables	<1%	<1%	<1%

The office stationery and consumables category includes paper, food and beverages/catering and water. The emissions figures are calculated using spend based method with industry averages which is less accurate than using supplier-specific approach.

Our plan is to develop a more granular approach to measuring emissions under this category, by improving data collection and capturing primary data (e.g. # of units, liters, etc.) from our operations, and collecting high quality Scope 1 and 2 data from vendors to increase accuracy of emissions calculations. Since not all vendors can provide Scope 1 and 2 data, we will employ a hybrid approach to incorporate supplier-specific data where possible and rely on spend data otherwise.

** Inclusive of global warming potential (GWP). Source: 2006 IPCC Guidelines for National Greenhouse Gas Inventories, Greenhouse Gas Protocol Global Warming Potential Values Fourth Assessment Report (AR4).

Note: The intensity data used in our CDP disclosure is based on invested capital.

3.3.2 Scope 2 (tCO₂e) emissions

2022	31.38
2021	21.4
2020	109

Environmental data continued

Category 2: Capital goods

All upstream (i.e., cradle-to-gate) emissions from the production of capital goods purchased or acquired by the reporting company during the reporting year.

Methodology	Calculation	Emission factor source
Spend-based method	Amount spent multiplied by a cost-based emissions factor	Department for Business Energy & Industrial Strategy and CEDA Global

Category 3: Fuel and energy-related activities

Indirect upstream emissions related to the production of fuels and energy purchased and consumed in the reporting year, which are not included in Scope 1 or Scope 2. Well-to-tank (WTT) emissions of purchased fuels, well-to-tank (WTT) emissions of purchased electricity, and transmission and distribution (T&D) losses for purchased electricity are included in this category. WTT emissions account for the emissions arising from the extraction, production, and transportation of fuels consumed or used to generate electricity.

Methodology	Calculation	Emission factor source
Average-data method	Emissions factor representing the loss of the respective input (petrol, diesel, and electricity) multiplied by the activity data	Department for Environment, Food and Rural Affairs (DEFRA)

	FY2020 (tCO ₂ e)	FY2021 (tCO ₂ e)	FY2022 (tCO ₂ e)
Fossil fuels (WTT)	1	0.5	1.8
Electricity (WTT + T&D)	21	4.7	6.6
Total	22	5	8.4

Category 4: Upstream transportation and distribution

Transportation and distribution services purchased by the reporting company (either directly or through an intermediary), including inbound logistics, outbound logistics, and third-party transportation and distribution between a company's own facilities.

Methodology	Calculation	Emission factor source
spend-data method	Amount spent multiplied by a cost-based emissions factor	World Input Output database (WIOD), CEDA, 2020

Category 5: Waste generated in operations

Emissions from third-party disposal and treatment of solid waste generated in the reporting company's owned or controlled operations in the reporting year. For solid waste, Naspers uses the waste-type-specific method to estimate emissions. Breakdown of data per category of waste is available from FY2021. Emission factors are taken from the Environmental Protection Agency (EPA) factor sets.

Emissions from waste

Waste category	FY2021 (tCO ₂ e)	FY2022 (tCO ₂ e)
Paper and cardboard	27	25
Metal: steel cans	4	3.4
Plastic	36	31
Glass	3	2.4
Wet, organic and non-recyclables	221	180
Total	291	242

Category 6: Business travel

Emissions from air travel of employees for business-related activities. For this category, emissions are calculated based on distance travelled and service class.

Methodology applied	Calculation	Emission factor source
Distance-based method	Distance travelled by respective class multiplied by an activity-based emissions factor	CEDA Global, Department for Environment, Food and Rural Affairs (DEFRA)

	FY2020	FY2021	FY2022
Distance travelled (pkm)	5 mln	0.1 mln	0.4 mln
Emissions (tCO ₂ e)	2112	16	118

Air travel is one of our largest source of emissions. The pandemic induced lockdown significantly impacted our business travel in FY2021 and FY2022, which explains the reduction in kilometers travelled. With the world opening up towards the end of FY2022, we saw that year air travel building back up. Our ambition is to build back better through conscious travel decisions and drive reduction of GHG emissions. To this end, we have joined the BoardNow coalition of companies committed to decarbonise the aviation sector and develop sustainable air travel. For more information please refer to the [2022 integrated annual report](#).

Category 7: Employee commuting

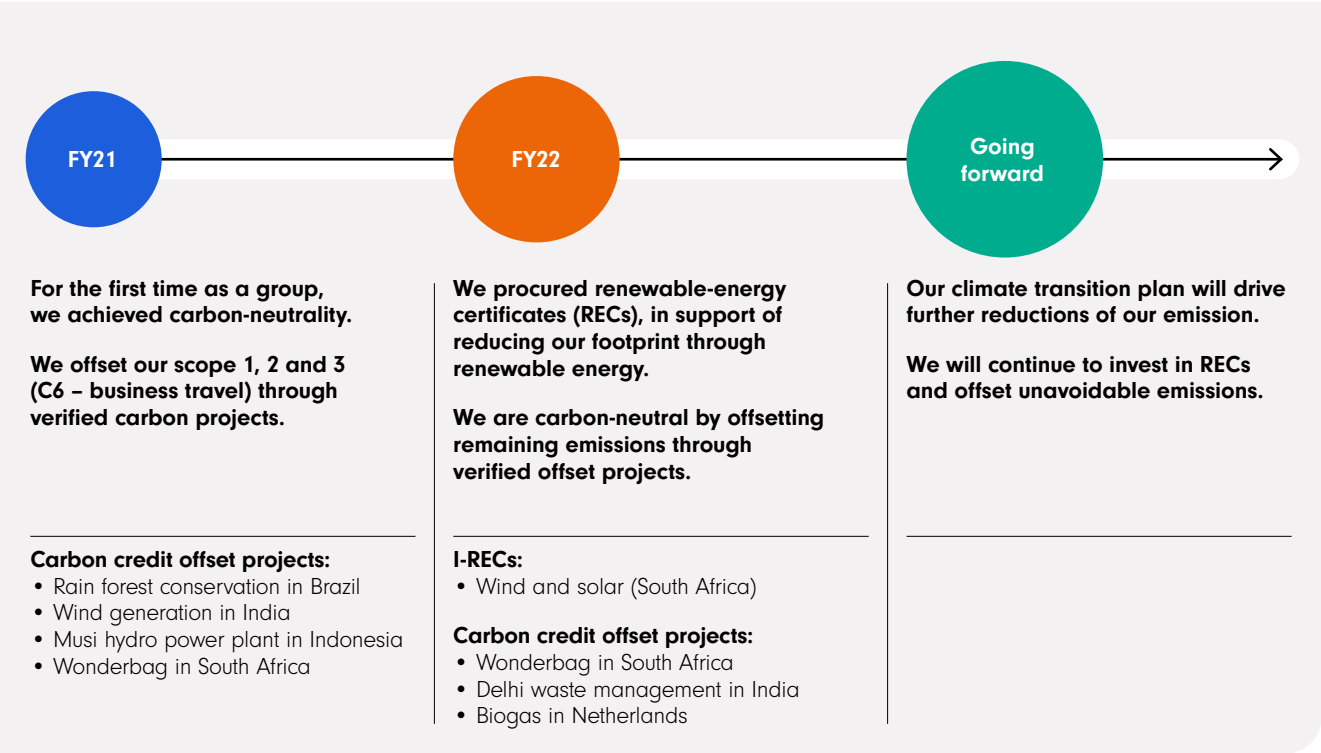
Emissions from the transportation of employees between their homes and their worksites. Emissions calculation for this category is based on average employee commuting emissions, such as means of transport and division of car fuels/types. The calculations are all based on public information from Centraal Bureau voor de Statistiek www.CBS.nl.

Methodology	Calculation	Emission factor source
Distance-based method	Distance travelled by respective mode of transport multiplied by an activity-based emissions factor	Centraal Bureau voor de Statistiek (CBS), Department for Environment, Food and Rural Affairs (DEFRA)

Environmental data continued

4. Carbon offsets and renewable-energy credits (RECs)

We started our journey on climate action with our carbon neutrality commitment for the group in FY2021 for the first time as a group. The scope of this commitment included direct and indirect emissions resulting from our corporate operations, including business travel and extending to scope 1 and 2 emissions of our portfolio companies in which we have a majority stake. For the Prosus corporate entity, we have fully compensated historical GHG emissions arising from its own operations since its listing in September 2019. Our offsets are procured from certified projects around the world that help drive social, economic, and environmental progress in local communities. In the years to come, we intend to shift our investments in carbon offsets to strategic GHG reduction programmes.



Environmental data continued

5. Waste

At corporate level, the creation of waste is small and confined to our employees working in our office spaces. The waste generated at our offices is shown below.

Breakdown of waste by weight

Waste category		FY2021 (kg)	FY2022 (kg)
Paper and cardboard	Recycled	386	315
Metal: steel cans	Recycled	12	12
Plastic	Recycled	180	154
Glass	Recycled	61	53
Wet, organic and non-recyclables	Landfill	469	382
Total		1 108	916

We invest in businesses that are operators of digital platforms and are web-based, which means they mostly have office spaces and websites from which their environmental impact stems.

Packaging, however, is a material resource used in the value chain of our food delivery and eetail companies. Delivery of ready-made food, groceries and consumer products require packaging for protection and safety. The scope of influence on the use and choice of packaging differs for the platforms. For the food delivery platforms, the restaurants that sell their food, use and choose the packaging used. For the delivery of consumer goods on eetail platforms, packaging is both used by the seller, or by the platform itself. Equally the portfolio companies that use packaging are all engaged by us to develop specific solutions to reduce the impact of use of packaging.

Through a specialised working group at the Prosus's group level for all our portfolio companies that use packaging, we are focused on identifying scalable and systemic sustainable packaging solutions. Over the coming year, a landscaping study will be used to identify sustainability packaging solutions and suppliers, as well as working on shared themes like reuse and reduction.

Group-wide at Prosus, adoption of new regulations which aim to reduce waste and packaging, such as India's recent ban on single use plastic, is critical. This is often expanded into the value chain of the food delivery and eetail platforms by supporting partners like restaurants and sellers on an eetail platform in identifying new or different materials and suppliers, so they can meet new regulations. Collaboration externally and internally is important to drive this topic.

The approach we advocate to addressing packaging and packaging waste is threefold:

First, manage the impacts from the use of packaging requires the footprinting and accounting of the packaging used. The different portfolio companies, like Swiggy, iFood and eMag are all investing in processes and methodologies to measure and size the packaging footprint in their value chain.

We promote a high granularity of footprint data, identifying volumes per material, type, size, design and other relevant aspects of packaging. Ultimately, we expect the footprinting is used to set measurable and smart targets to reduce impacts. For example, iFood has committed to go to zero pollution in its deliveries.

Secondly, the portfolio companies are committed to reduce the impact, meeting the highest international standards, and developing and implementing of several programs, that are focussed on: (1) reduction of packaging, (2) more sustainable (such as biodegradable and compostable) and recyclable packaging and (3) improving the recycling system. These programs each with investments in technology, marketing, new products and partnerships.

Some examples of the three programs from the portfolio companies are listed below

- Reduction
 - eMag replaced cardboard boxes with metal cages to transport parcels in bulk. Also, pallets are now being reused and, when possible, orders from vendors are consolidated.
 - In 2020, iFood started a pilot scheme for an opt-in/ opt-out option that gave customers the choice not to receive unwanted disposable items like cutlery, straws and cups and also helps restaurants to save money on purchases.
- Sustainable and recyclable packaging
 - eMAG increased the use of recycled paper instead of plastic (bubble) packing material, to protect customers' items in transit in an environmentally friendly way.
 - iFood offers sustainable packaging in its iFood Shop (the materials-purchase service for restaurants) - plastic-free products made from renewable sources such as paper, sugar cane and cassava fibre.
- Better recycling
 - iFood provides an app to its customers that helps them recycle packaging
 - iFood has invested in improving the recycling system through customer campaigns, and in collaboration with recycling experts is running a pilot with a city in Brazil to understand how to improve its recycling system and make it more efficient.

Environmental data continued

Thirdly, we encourage the portfolio companies to identify and engage with scalable technology, partnerships and strategy to structurally and systemically reduce environmental impact and improve performance. For instance, iFood has partnered with [Xprize](#), that is rallying up investors, innovators and entrepreneurs to create a new type of packaging that is sustainable and scalable and complements existing waste management infrastructures.

6. Water use

Our core business activities as a technology investor does not require significant water resources. The only water usage is municipal water for our office space, which is shown below.

	Total water consumption (m ³)
FY2022	240
FY2021	260

At the same time, some portfolio companies operate in communities in high growth geographies that are proven to be more vulnerable to the impacts of climate change, such as extreme weather events like droughts. This may have an impact on their workforce, in terms of employees being able to do their work, rather than the business activities which are predominantly web-based. For more information, see our [TCFD report](#).

As a group, we seek to play an active role by investing in businesses that minimize the climate impact in its operations and to the communities that it serves. An example is our classifieds business, OLX, whose platforms inherently embrace and amplify conscious consumption as items find second, third, and even fourth lives, reducing the need to manufacture new products and contributing to a more circular economy. In 2021, OLX's calculated that its customers, by extending the life of over 26 million items sold on its platforms in 19 countries, saved an estimate of 357 million m³ of water. Please refer to the [OLX impact report here](#).

Note: Water and waste data provided are for the Amsterdam office space where majority of our employees are based. We will expand our scope of inclusion going forward depending on materiality.

7. Impact on biodiversity

Nature supports all of human life, and all economic activities. But the ability of nature to continue providing essential goods and services such as food, clean water and climate regulation is in decline. We can no longer take nature for granted.

New leading framework

The UN Convention on Biological Diversity will agree a new international framework in 2022, and the current draft states that businesses should assess and report on their dependencies and impacts on biodiversity, from local to global, and progressively reduce negative impacts by at least half and increase positive impacts.

We commit to aligning with the new framework in 2023. To prepare for the new reporting standards, we will conduct an analysis in 2022 to understand biodiversity risks and opportunities, as a first step towards building internal accountability across our portfolio of companies.

Risk and opportunities

We apply our risk framework based on 6 capitals, including natural capital, to monitor and assess (potential) risks and opportunities at corporate level, under the responsibility of global head of sustainability. The identification of ESG risks and opportunities at portfolio level is the responsibility of the management teams of the portfolio companies. At Prosus level we ensure oversight and drive action along the highest ESG standards through regular exchanges and deep engagement with our portfolio companies. We will be looking to use the upcoming UN convention as one of these standards.

A number of our portfolio companies where we have a majority stake are engaged in important biodiversity projects that help them make important impact on their natural environment while conserving nature and delivering ambitious GHG emissions reductions goals:

- [Central and Eastern European retailer eMAG](#) has initiated a long-term project via its sustainability partner Foundation Conservation Carpathia (FCC) to reduce CO₂ emissions from deforestation and forest degradation. The aim is to create a 200,000-hectare national park and wildlife conservation area in Romania, a European counterpart to Yellowstone.
- [Brazil's iFood](#) has committed to be carbon neutral by 2025, and has partnered with NGO SOS Mata Atlântica Foundation to plant seedlings in the "Mata Atlântica" (Atlantic Forest) area, the largest reforestation project in Brazil. The Foundation works in 17 states and has already planted 40 million seedlings.

Reporting

We understand that business has a new, and important role to play in driving progress towards a nature positive future. As reporting standards on biodiversity evolve, we will adapt our practice in line with the benchmark frameworks and support our companies in their efforts to halt global loss of biodiversity and degradation of ecosystems and report on progress.



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