



prosus

# 2024

## GRI CONTENT

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Improving everyday life for billions  
of people through technology

# GRI content index – Prosus 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 Disclosures (TCFD), Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB). Prosus’ 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>	Prosus N.V. 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
<b>GRI 2: General disclosures 2021</b>		
<b>The organisation and its reporting practices</b>		
<b>GRI 2-1</b>	Organisational details	Governance – <b>Governance</b> , pages 76 and 77 Notes to the consolidated financial statements – <b>Nature of operations</b> , page 121 Other information – Administration and corporate information, page 205 Website: <a href="https://www.prosus.com/the-group">https://www.prosus.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 106
<b>GRI 2-3</b>	Reporting period, frequency and contact point	<b>About this report</b> , page 106 Other information – <b>Administration and corporate information</b> , page 205
<b>GRI 2-4</b>	Restatements of information	Financial statements – <b>Consolidated statement of comprehensive income</b> , page 118 Financial statements – <b>Consolidated statement of changes in equity</b> , page 120 Financial statements – <b>Notes to the consolidated financial statements</b> , pages 122, 135, 148
<b>GRI 2-5</b>	External assurance	Financial statements – <b>Independent auditor’s report</b> , pages 109 to 115 Financial statements – <b>Limited assurance report of the independent auditor on the sustainability information of Prosus N.V.</b> , pages 116 and 117

## GRI 2: General disclosures 2021 continued

### Activities and workers

GRI 2-6	Activities, value chain and other business relationships	<p>Group overview – <b>Group overview</b>, pages 4 to 6</p> <p>Group overview – <b>Segment overview</b>, page 7</p> <p>Group overview – <b>Our strategy</b>, page 17</p> <p>Group overview – <b>How we create value – our business model</b>, page 18-19</p> <p>Group overview – <b>Engaging with our stakeholders</b>, page 22</p> <p>Group overview – Our double materiality assessment – <b>Value chain mapping</b>, page 25</p>
GRI 2-7	Employees	Sustainability review – <b>People</b> , pages 54 to 56
GRI 2-8	Workers who are not employees	<p>Sustainability review – <b>Human rights</b>, page 65</p> <p>Website: <b>On demand platform workers statement</b></p>

### Governance

GRI 2-9	Governance structure and composition	<p>Governance – <b>Governance</b>, pages 76 and 77</p> <p>Governance – <b>Overview of governance</b>, pages 78 to 80</p> <p>Governance – <b>The board and its committees</b>, pages 80 to 84</p>
GRI 2-10	Nomination and selection of the highest governance body	<p>Governance – <b>The board and its committees</b>, pages 81 to 83</p> <p>Governance – Committee reports – <b>Nominations committee</b>, page 86</p>
GRI 2-11	Chair of the highest governance body	Governance – The board and its committees – <b>Roles and responsibilities</b> , page 82
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	<p>Governance – The board and its committees – <b>Roles and responsibilities</b>, page 82</p> <p>Governance – The board and its committees – <b>Board committees</b>, page 83</p>
GRI 2-13	Delegation of responsibility for managing impacts	<p>Governance – The board and its committees – Board committees – <b>Sustainability committee</b>, page 83</p> <p>Governance – Committee reports – <b>Sustainability committee</b>, page 86</p> <p>Website: Group Sustainability policy – <b>Group framework</b>, page 3</p>
GRI 2-14	Role of the highest governance body in sustainability reporting	Governance – The board and its committees – Board committees – <b>Sustainability committee</b> , page 83
GRI 2-15	Conflicts of interest	Governance – The board and its committees – <b>Conflicts of interest</b> , page 84

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GRI 2: General disclosures 2021 continued		
GRI 2-16	Communication of critical concerns	Sustainability Review – <b>Business culture, ethics and integrity</b> – Progress in FY24, page 64
GRI 2-17	Collective knowledge of the highest governance body	Governance – The board and its committees – <b>Induction and development</b> , page 84
GRI 2-18	Evaluation of the performance of the highest governance body	Governance – The board and its committees – <b>Evaluation</b> , pages 83 and 84
GRI 2-19	Remuneration policies	Governance – Remuneration report – <b>Background and policy</b> , pages 90 to 92
GRI 2-20	Process to determine remuneration	Governance – Remuneration report – <b>Implementation of remuneration policy</b> , pages 93 to 104
GRI 2-21	Annual total compensation ratio	Governance – Remuneration report – Implementation of remuneration policy – <b>Employees</b> , page 100
Strategy, policies and practices		
GRI 2-22	Statement on sustainable development strategy	Sustainability review – <b>Creating sustainable value</b> – Our approach, page 47
GRI 2-23	Policy commitments	Sustainability review – Creating sustainable value – <b>Our approach</b> , page 47 Sustainability review – Creating sustainable value – <b>Responsible investing</b> , page 47 Sustainability review – Creating sustainable value – <b>Responsible business</b> , page 48 Sustainability review – <b>Business culture, ethics and integrity</b> – Our commitment, page 64 Sustainability review – <b>Human rights</b> , page 65 Governance – Overview of governance – <b>How we integrate governance into our business</b> , page 78 Website: <b>Group policies</b>
GRI 2-24	Embedding policy commitments	Sustainability review – <b>Creating sustainable value</b> – Our approach, page 47 Sustainability review – <b>Business culture, ethics and integrity</b> – Our commitment, page 64 Sustainability review – <b>Human rights</b> , page 65 Governance – Overview of governance – <b>How we integrate governance into our business</b> , page 78 Website: <b>Group policies</b>

## GRI 2: General disclosures 2021 continued

<b>GRI 2-25</b>	Processes to remediate negative impacts	Sustainability review – Business culture, ethics and integrity – <b>Progress in FY24</b> , page 64 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 64 Sustainability review – Business culture, ethics and integrity – <b>Speaking up</b> , page 64 Website: <b>Human Rights statement</b> Website: <b>On-demand platform worker statement</b>
<b>GRI 2-28</b>	Membership associations	<b>Prosus 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

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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 48 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 53 <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>Prosus Group environmental indicators</b> , page 50 <b>Prosus Environmental Impact Report</b> – Climate – Climate data – <b>Our own operations</b> , page 3, table 3  Sustainability review – <b>Creating sustainable value</b> – Prosus Group environmental indicators, page 50 <b>Prosus Environmental Impact Report</b> – Climate – <b>Climate data – Subsidiaries</b> , page 8, table 13  Prosus 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>Prosus Group environmental indicators</b> , page 50  Sustainability review – Creating sustainable value – <b>Prosus Group environmental indicators</b> , page 50  Sustainability review – Creating sustainable value – <b>Prosus Group environmental indicators</b> , page 50  Sustainability review – Creating sustainable value – <b>Prosus Group environmental indicators</b> , page 50 Prosus Environmental Impact Report – Climate – Climate data – <b>Our own operations</b> , page 3, table 4 Prosus 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 49

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### Sustainable deliveries

<b>GRI 3: Material topics 2021</b>	3-3 Management of material topics	Sustainability review – Creating sustainable value – <b>Sustainable deliveries</b> , page 51 Website: <b>Sustainable delivery</b> Website: <b>Electrifying Progress report</b>
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### Water use

<b>GRI 3: Material topics 2021</b>	3-3 Management of material topics	Sustainability review – Creating sustainable value – <b>Supplier sustainability</b> , page 53
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### Own workforce management

<b>GRI 3: Material topics 2021</b>	3-3 Management of material topics	Sustainability review – <b>People</b> , pages 54 to 56
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### Diversity, equity and inclusion

<b>GRI 3: Material topics 2021</b>	3-3 Management of material topics	Sustainability review – <b>People</b> , pages 54 to 56
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<b>GRI 405: Diversity and equal opportunity 2016</b>	405-1 Diversity of governance bodies and employees	Sustainability review – <b>People</b> – Employee experience, page 55 Governance – The board and its committees – <b>Diversity and inclusion</b> , page 81
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### Talent attraction and retention

<b>GRI 3: Material topics 2021</b>	3-3 Management of material topics	Sustainability review – <b>People</b> , pages 54 to 56
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<b>GRI 404: Training and education 2016</b>	404-1 Average hours of training per year per employee 404-2 Programmes for upgrading employee skills and transition assistance programmes	Sustainability review – People – <b>Monthly active learners and headcount by region</b> , pages 54 and 55 Sustainability review – People – <b>Opportunity to learn and grow</b> , page 54 Sustainability review – People – <b>Limitless learning</b> , page 54 Sustainability review – People – <b>Strengthening our capabilities on topics critical for growth</b> , page 55
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#### 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 65
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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 66
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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 66  Group overview – <b>Our double materiality assessment, pages 24 to 26</b> Sustainability review – <b>Social inclusion</b> , page 66
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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 60 and 61 Sustainability review – <b>Data privacy</b> , pages 62 to 63
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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 61
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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 – <b>Data privacy</b> – Three KPIs, page 63 Sustainability review – Data privacy – <b>Three KPIs</b> , page 63 Sustainability review – Data privacy – <b>Three KPIs</b> , page 63 Sustainability review – Cyber-resilience – <b>Key performance indicators</b> , page 61  Sustainability review – Data privacy – <b>Training employees</b> , page 63
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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 57 Sustainability review – Artificial intelligence – <b>Using AI responsibly</b> , page 58 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 58
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### 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 64
<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 – Business culture, ethics and integrity – <b>Progress in FY24</b> , page 64 Sustainability review – Business culture, ethics and integrity – <b>Progress in FY24</b> , page 64 Sustainability review – Business culture, ethics and integrity – <b>Progress in FY24</b> , page 64
<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	<b>Sustainability review – Tax</b> , pages 71 to 74 Website: <b>Group tax policy</b> <b>Sustainability review – Tax</b> , pages 71 to 74 Website: <b>Group tax policy</b> Sustainability review – Tax – <b>Transparency</b> , page 74 <b>Sustainability review – Tax</b> , page 72
<b>Responsible investing</b>		
<b>GRI 3: Material topics 2021</b>	3-3 Management of material topics	Group overview – <b>How we create value</b> – our business model, pages 18 and 19 Sustainability review – <b>Creating sustainable value</b> – Responsible investment, page 47
<b>Own indicator</b>	Executing on three pillars of responsible investing	Sustainability review – Creating sustainable value – <b>Responsible investment</b> , page 47

