

Definitions of scope 1 and scope 2 emissions

Scope 1

Direct greenhouse gas (GHG) emissions that arise from sources which organisations own or control. In order to determine control, the group will recognise emissions from owned assets as direct emissions.

Direct GHG emissions are the result of the following types of activities undertaken by the company:

Stationary combustion

Natural gases, fuel oil, propane, etc used for comfort heating.

Mobile combustion

Gasoline, AdBlue, diesel, liquid petroleum gas, etc used in the operation of vehicles or other forms of mobile transportation.

Fugitive emissions

Unintentional release of GHG from sources including refrigerant systems and natural gas distribution.

Scope 2

Indirect GHG emissions that organisations report from the generation of purchased electricity that is consumed for operations owned or controlled by operations. The group will account for electricity purchased for both owned and rented buildings under scope 2.

Due to the group's globally spread operations, the carbon-accounting process applies internationally acknowledged and globally orientated emission conversion factors. The DEFRA and International Energy Agency emission factors (IEA 2019) are applied to scope 1 and scope 2 processes respectively.

GHG emissions are calculated in line with the GHG Protocol methodology. The carbon report includes the GHG emissions of all entities over which the group has financial control, ie head offices, subsidiaries and franchises. New ventures of Naspers are required to report after the first full year of reporting after the year of acquisition. Nonetheless, acquisitions are encouraged to report before this period on a voluntary basis. Divestments completed before the end of a reporting period are excluded from the group's reporting.