2024
SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) STANDARDS REFERENCE TABLE

Improving everyday life for billions of people through technology

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 Prosus' annual report aligned with our primary SICS sector classification technology and communications for the industry classification internet media and services. 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, URL)
INTERNET MEDIA and SERVICES INDUSTRY			
Environmental footprint of hardware infrastructure	TC-IM-130a.1	(1) Total energy consumed, (2) percentage grid electricity, and (3) percentage renewable	Energy use is primarily from the use of electricity in our office infrastructure. We have set a target for 100% absolute reduction of scope 1 and 2 emissions (direct operational) by FY28 from a FY20 base year. For our scope 2 reductions, we implemented three core actions, depending on the operating context of the office space. (1) Where possible, we engaged with our leasing agency to install on-site solar panels; (2) where available on the grid, we procured green energy; and (3) for all remaining energy consumption, we procured equivalent renewable-energy certificates (RECs). In our impact report FY24 we disclose the mix of renewable and non-renewable electricity used. **Reference(s):** **Impact report** FY2024, page 3. **Environmental Sustainability Programme**, pages 11 to 21. **2024 annual report**: Sustainability review, Creating sustainable value, Our science-based targets, page 49. Website: **Boundaries and scope of our greenhouse gas accounting**
	TC-IM-130a.2	(1) Total water withdrawn, (2) Total water consumed and percentage of each in regions with high or extremely high baseline water stress	Our materiality assessment highlights that water use in the operations of our group do not create a high impact, as operational water consumption is predominantly municipal water consumed by our employees in our offices. Our business models are online and minimally reliant on physical assets and infrastructure, we have concluded that water stress does not require a separate management programme as it is not an important risk factor. For our headquarters in South Africa and the Netherlands, the only water usage is municipal water for our office space. The Amsterdam office is part of the municipal ecosystem where water treatment facilities clean sewer water before releasing it into surface water. Our office in Amsterdam is BREEAM-certified (BREEAM certificate number: 1488-BIU-2016), meaning its water consumption, efficiency and management are tracked. We report the water use data in our annual impact report. **Reference(s):** **Impact report** FY2024, page 15. **Environmental sustainability programme**, page 25. **2024 annual report**: Sustainability review, Creating sustainable value, Managing our environmental impact, page 48.

Disclosure topic	Disclosure number	Disclosure accounting metric	Response and/or location (page, URL)
INTERNET MEDIA and SERVICES INDUSTRY continued			
Environmental footprint of hardware infrastructure continued	TC-IM-130a.3	Discussion of the integration of environmental considerations into strategic planning for data-centre needs	At Prosus holding company level, there is no customer interface, and cloud services procured are limited to meeting the needs of employees. Our portfolio companies are web-based, digital platforms that rely on cloud and data centre services for their business. While no subsidiary owns any data centres, they are procuring their cloud services from mature vendors such as AWS and Azure.
			In all data centres water is critical for the cooling of the centres. Our group has no direct control over the water consumption in the storage and management of data and hosting of websites, as this happens further downstream in the value chain of our operating companies. However, 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 water management. Each of our controlled and non-controlled portfolio companies has its own procurement strategy for cloud services. None of the companies run their own data centres and are meeting their cloud services needs through established vendors like AWS, Azure and Google, among others, who have their own environmental management programmes in place. We extend our approach on responsible procurement to cloud services by partnering with mature vendors who have robust environmental management strategies in place.
			Going forward in FY25, we will monitor and report on engagement of data centres and cloud services vendors with regards to water management and other environmental performance. This is a new KPI in our environmental approach.
			Reference(s):
			Environmental sustainability programme, page 25.

Disclosure topic	Disclosure number	Disclosure accounting metric	Response and/or location (page, URL)
INTERNET MEDIA and SERVICES INDUSTRY continued			
Data privacy, advertising standards and freedom of expression	TC-IM-220a.1	Description of policies and practices relating to behavioural advertising and user privacy	We recognise that privacy is an important value and an essential element of public trust. At Prosus, 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 Prosus 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 Prosus corporate we use cookies for analytics of the performance of the website. See **Cookie disclaimer – Prosus**

Prosus 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 Prosus corporate activities we have adopted and published the Prosus Privacy Statement available at the website Privacy Portal.

Reference(s):

2024 annual report: Sustainability review, Data Privacy, pages 62 and 63.

Website: **https://www.prosus.com/site-services/privacy**

Website: Data privacy governance policy – at **https://www.prosus.com/site-services/privacy**

Website: **Prosus Cookie disclaimer**

Disclosure topic	Disclosure number	Disclosure accounting metric	Response and/or location (page, URL)
INTERNET MEDIA and SERVICES INDUSTRY continued			
Data privacy, advertising standards and freedom of expression continued	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 Prosus 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 surprise. 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):

2024 annual report: Sustainability review, data privacy, pages 62 and 63.

Website: **https://www.prosus.com/site-services/privacy**

Website: Data privacy governance policy – at **https://www.prosus.com/site-services/privacy** |

Disclosure topic	Disclosure number	Disclosure accounting metric	Response and/or location (page, URL)
INTERNET MEDIA and SERVICES INDUSTRY continued			
Data privacy, advertising standards and freedom of expression continued	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 FY24 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, and (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 models in our portfolio (Classifieds, Food Delivery, Payments and Fintech, Edtech and Etail) 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 models in our portfolio (Classifieds, Food Delivery, Payments and Fintech, Edtech and Etail) are not typically subject to 'content-oriented' requests that would be relevant to video content or social media company interventions by governments.

Disclosure topic	Disclosure number	Disclosure accounting metric	Response and/or location (page, URL)
INTERNET MEDIA and SERVICES INDUSTRY continued			
Data security	TC-IM-230a.1	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), and (3) number of users affected	Our procedure requires Prosus 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 FY23, for FY24 we had no breaches of subsidiaries that had a material operational or financial impact above US$10m in FY24. **Reference(s):** **2024 Annual report**: Sustainability review, cyber-resilience, key performance indicators, page 61. Group policy on data privacy governance at **https://www.prosus.com/site-services/privacy**

Disclosure topic	Disclosure number	Disclosure accounting metric	Response and/or location (page, URL)
INTERNET MEDIA and SERVICES INDUSTRY continued			
Data security continued	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: good governance; good protection; good detection; and good response. 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. This is particularly valuable for our fintech businesses, such as PayU, and those offering products to the market, such as Stack Overflow and GoodHabitz. **Reference(s):** **2024 annual report**: Sustainability review, cyber-resilience, page 61 Group policy on data privacy governance at **https://www.prosus. com/site-services/privacy** **Cybersecurity policy** Website: Prosus Security page **here**

Disclosure topic	Disclosure number	Disclosure accounting metric	Response and/or location (page, URL)
INTERNET MEDIA and SERVICES INDUSTRY continued			
Employee recruitment, inclusion and performance	TC-IM-330a.1	Percentage of employees that are foreign nationals	As Prosus 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. Prosus reports on the number of permanent employees globally, as well as the headcount by region and segment. **Reference(s):** **2024 annual report**: Sustainability review, People, page 55.
	TC-IM-330a.2	Employee engagement as a percentage	In our last engagement survey in March 2024, we maintained our participation rate of 82% and had an engagement score of 71%. Although these results are lower than last year, they are still in line with external benchmarks, and we continue to focus on positive employee engagement across the group. We noted an increase in our wellbeing and hybrid work factors versus the last survey done in FY23. The most significant increase is focused on the teams' feeling of spending enough quality time with others, showing the direct impact of our blended work approach. **Reference(s):** **2024 Annual Report**: Sustainability review, People, page 56.
	TC-IM-330a.3	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	As Prosus 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. Prosus reports on the gender of permanent employees globally (male versus female), as well as the headcount by region and segment. 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. Prosus 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):** **2024 annual report**: Sustainability review, People, page 56. **2024 annual report**: Governance, the board and its committees, page 81. **2024 annual report**: Governance, the board and its committees, Diversity and inclusion, pages 81 and 82 Website: **Board diversity policy**

Disclosure topic	Disclosure number	Disclosure accounting metric	Response and/or location (page, URL)
INTERNET MEDIA and SERVICES INDUSTRY continued			
Intellectual property, protection and competitive behaviour	TC-IMC-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive-behaviour regulations	In FY24, Prosus did not incur any monetary losses as a result of legal proceedings associated with anti-competitive behaviour, including intellectual property infringement.
OTHER RELEVANT SASB DISCLOSURES			
Greenhouse gas emissions	FB-AG-110a.1	Gross global scope 1 emissions	**Reference(s):** **Impact report** FY2024, page 3. **Environmental sustainability programme**, pages 11 to 21. **2024 annual report**: Sustainability review, Creating sustainable value, Our science-based targets, page 49. **2024 annual report**: Sustainability review, Creating sustainable value, Prosus group environmental indicators, page 50.
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):** **2024 Annual report**: Sustainability review, People, Involving our employees, page 55. **2024 Annual report**: Sustainability review, Human rights, page 65 Website: **Human Rights statement** Website: **Dignity at Work policy** Website: **Speak up policy**

THE OAK TREE GROUP