



GRI content index

Omnia Holdings Limited has reported with reference to the GRI Standards 2021 in this ESG Report 2024 and the IAR 2024 (IAR). GRI 1: Foundation 2021 has been used to compile this index.

IBIS ESG Consulting Africa (Pty) has provided assurance on selected sustainability information as per the Independent assurance report on pages 60 and 61.

GRI standard	Disclosure number	Disclosure title	Section	Report and page
GRI universal standards 2021				
GRI 1: Foundation 2021				
GRI 2: General Disclosures 2021				
	2-1	Organisational details	Corporate profile and footprint Corporate information	ESG: 4-5 ESG: IBC
	2-2	Entities included in the organisation’s sustainability reporting	About this report	ESG: 1
	2-3	Reporting period, frequency and contact point	About this report	ESG: 1
	2-4	Restatements of information	None	
	2-5	External assurance	About this report	ESG: 1
	2-6	Activities, value chain and other business relationships	Corporate profile and footprint	ESG: 4-5
	2-7	Employees	Five-year sustainability performance: Human capital	ESG: 47
	2-8	Workers who are not employees	Five-year sustainability performance: Human capital	ESG: 47
	2-9	Governance structure and composition	Board summary and profiles Governance report	IAR: 11 IAR: 71-79
	2-10	Nomination and selection of the highest governance body	Remuneration report: Remuneration policy	IAR: 78 - 80
	2-11	Chair of the highest governance body	Board and summary profiles	IAR: 11
	2-12	Role of the highest governance body in overseeing the management of impacts	Governance of ESG	ESG: 11
	2-13	Delegation of responsibility for managing impacts	Governance of ESG	ESG: 11
	2-14	Role of the highest governance body in sustainability reporting	Governance of ESG	ESG: 11
	2-15	Conflicts of interest	Governance report: Ethical leadership	IAR: 73
	2-16	Communication of critical concerns	Engaging with stakeholders Integrated stakeholder engagement and value creation	ESG: 14-15 IAR: 32-34
	2-17	Collective knowledge of the highest governance body	Governance report: Expertise	IAR: 78
	2-18	Evaluation of the performance of the highest governance body	Governance report: Board and committee evaluation	IAR: 77
	2-19	Remuneration policies	Remuneration report: Remuneration policy	IAR: 78 - 80
	2-20	Process to determine remuneration	Remuneration report: Remuneration policy	IAR: 78 - 80
	2-21	Annual total compensation ratio	This information is not publicly disclosed and is therefore unavailable	
	2-22	Statement on sustainable development strategy	Our sustainability strategy	ESG: 12-13
	2-23	Policy commitments	Throughout this report	
	2-24	Embedding policy commitments	Throughout this report	
	2-25	Processes to remediate negative impacts	Throughout this report	
	2-26	Mechanisms for seeking advice and raising concerns	Engaging with stakeholders Integrated stakeholder engagement and value creation	ESG: 14-15 IAR: 32-34
	2-27	Compliance with laws and regulations	Throughout this report	
	2-28	Membership associations	About this report	ESG: 1
	2-29	Approach to stakeholder engagement	Engaging with our stakeholders	ESG: 14-15
	2-30	Collective bargaining agreements	Human capital report: Constructive labour relations	IAR: 49
GRI 3: Material Topics 2021				
	3-1	Process to determine material topics	Our material matters	ESG: 16-20
	3-2	List of material topics	Our material matters	ESG: 16-20
	3-3	Management of material topics	Our material matters	ESG: 16-20



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GRI standard	Disclosure number	Disclosure title	Section	Report and page
GRI universal standards 2021				
GRI 1: Foundation 2021				
Economic performance				
Economic performance	201-1	Direct economic value generated and distributed	Value added statement for the year ended 31 March 2023	IAR: 44
	201-2	Financial implications and other risks and opportunities due to climate change	Environmental stewardship	ESG: 29-34
	201-4	Financial assistance received from government	None	
Market presence	202-1	Ratios of standard entry-level wage by gender compared to local minimum wage	Omnia abides by the terms and conditions of the national wage agreement. To this end, no employee within the Group is paid below the national minimum wage of the industry.	
	202-2	Proportion of senior management hired from the local community	None	
Indirect economic impacts	203-1	Infrastructure investments and services supported	Social responsibility - our people and communities: Community engagement and support	ESG: 40-41
			Five-year sustainability performance: Social capital	ESG: 53
	203-2	Significant indirect economic impacts	Social responsibility - our people and communities: Community engagement and support	ESG: 41-42
Anti-corruption	205-2	Communication and training about anti-corruption policies and procedures	Responsible governance: Business ethics	ESG: 44
Tax 2019	207-1	Approach to tax	Responsible governance: Our approach	ESG: 44
Environmental performance				
Energy	302-1	Energy consumption within the organisation	Environmental stewardship: Energy efficiency and transition to renewables	ESG: 30
			Five-year sustainability performance: Natural capital	ESG: 53
	302-3	Energy intensity	Environmental stewardship: Energy efficiency and transition to renewables	ESG: 30
	302-4	Reduction of energy consumption	Environmental stewardship: Energy efficiency and transition to renewables	ESG: 30
Water and Effluents 2018	303-1	Interactions with water as a shared resource	Environmental stewardship: Water stewardship	ESG: 31-32
	303-2	Management of water discharge-related impacts	Environmental stewardship: Water stewardship	ESG: 31-32
	303-3	Water withdrawal	Environmental stewardship: Water stewardship	ESG: 31-32
	303-4	Water discharge	Environmental stewardship: Water stewardship	ESG: 31-32
	303-5	Water consumption	Environmental stewardship: Water stewardship	ESG: 31-32
Emissions	305-1	Direct (scope 1) GHG emissions	Environmental stewardship: Reducing emissions	ESG: 31
			Five-year sustainability performance: Natural capital	ESG: 53
	305-2	Energy indirect (scope 2) GHG emissions	Environmental stewardship: Reducing emissions	ESG: 31
			Five-year sustainability performance: Natural capital	ESG: 53
	305-3	Other indirect (scope 3) GHG emissions	Environmental stewardship: Reducing emissions	ESG: 31
		Five-year sustainability performance: Natural capital	ESG: 53	
	305-5	Reduction of GHG emissions	Environmental stewardship: Reducing emissions	ESG: 31
			Five-year sustainability performance: Natural capital	ESG: 53
Waste 2020	306-1	Waste generation and significant waste-related impacts	Environmental stewardship: Waste management	ESG: 32
	306-2	Management of significant waste-related impacts	Environmental stewardship: Waste management	ESG: 32
	306-3	Waste generated	Environmental stewardship: Waste management	ESG: 32
			Five-year sustainability performance: Natural capital	ESG: 53
	306-4	Waste diverted from disposal	Environmental stewardship: Waste management	ESG: 32
	306-5	Waste directed to disposal	Environmental stewardship: Waste management	ESG: 32
Environmental compliance	307-1	Non-compliance with environmental laws and regulations	Environmental stewardship: Environmental compliance	ESG: 30
			Five-year sustainability performance: Natural capital	ESG: 53



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GRI standard	Disclosure number	Disclosure title	Section	Report and page
GRI universal standards 2021				
GRI 1: Foundation 2021				
Social performance				
Employment	401-1	New employee hires and employee turnover	Five-year sustainability performance: Human capital	ESG: 47
Occupational health and safety 2018	403-1	Occupational health and safety management system	Social responsibility – our people and communities: Safety, health and wellbeing	ESG: 37-38
	403-2	Hazard identification, risk assessment, and incident investigation	Sustainability performance: Social responsibility	ESG: 37-38
	403-3	Occupational health services	Social responsibility – our people and communities: Safety, health and wellbeing	ESG: 37-38
	403-4	Worker participation, consultation, and communication on occupational health and safety	Social responsibility – our people and communities: Safety, health and wellbeing	ESG: 37-38
	403-5	Worker training on occupational health and safety	Social responsibility – our people and communities: Safety, health and wellbeing	ESG: 37-38
	403-6	Promotion of worker health	Social responsibility – our people and communities: Safety, health and wellbeing	ESG: 37-38
	403-8	Workers covered by an occupational health and safety management system	All	
	403-9	Work-related injuries	Social responsibility – our people and communities: Safety, health and wellbeing	ESG: 37
	403-10	Work-related ill health	Social responsibility – our people and communities: Safety, health and wellbeing	ESG: 37
	Training and education	404-1	Average hours of training per year per employee	Five-year sustainability performance: Training days and participation
404-2		Programmes for upgrading employee skills and transition assistance programmes	Five-year sustainability performance: Human capital	ESG: 49-52
Diversity and equal opportunity	405-1	Diversity of governance bodies and employees	Governance report Five-year sustainability performance: Human capital	IAR: 76 ESG: 47
	405-2	Ratio of basic salary and remuneration of women to men	In South Africa, employment equity reporting requirements ensure that an analysis is done on gender and race remuneration outcomes in the context of equal pay for work of equal value.	
Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	None	
Freedom of association and collective bargaining	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	None	
Child labour	408-1	Operations and suppliers at significant risk for incidents of child labour	None	
Forced or compulsory labour	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	None	
Local communities	413-1	Operations with local community engagement, impact assessments, and development programmes	Social responsibility – our people and communities: Safety, health and wellbeing	ESG: 40-42
	413-2	Operations with significant actual and potential negative impacts on local communities	Throughout this report	
Public policy	415-1	Political contributions	None	
Socio-economic compliance	419-1	Non-compliance with laws and regulations in the social and economic area	None	