



SASB content index

Omnia Holdings Limited has considered two SASB standards: the Metals and Mining Industry Standard, and the Chemicals Industry Standard.

Omnia Holdings is not a mining company. Its Mining segment (represented by BME) provides advisory, technical and operating services in the mining sector. Information is provided below where these metrics are relevant.

Metals and Mining: Sustainability Accounting Standard

Version 2021 – 12

Topic	Accounting metric	Code	Section	Page	
Greenhouse Gas Emissions	Gross global scope 1 emissions, percentage covered under emissions-limiting regulations	EM-MM-110a.1	Five-year sustainability performance: Natural capital	ESG: 53	
	Discussion of long-term and short-term strategy or plan to manage scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	EM-MM-110a.2	Environmental stewardship: Reducing emissions	ESG: 31	
Air Quality	Air emissions of pollutants:	EM-MM-120a.1	Five-year sustainability performance: Natural capital	ESG: 53	
Energy Management	(1) Total energy consumed	EM-MM-130a.1	Environmental stewardship: Energy efficiency and transition to renewables +	ESG: 30	
	(2) Percentage grid electricity		Reducing emissions + Products for a lower carbon economy	ESG: 31	
	(3) Percentage renewable				
Water Management	(1) Total fresh water withdraw	EM-MM-140a.1	Five-year sustainability performance: Natural capital	ESG: 53	
	(2) Total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress				
			Five-year sustainability performance: Natural capital	ESG: 53	
	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	EM-MM-140a.2	Five-year sustainability performance: Natural capital	ESG: 53	
Waste and Hazardous Materials Management	Total weight of non-mineral waste generated	EM-MM-150a.4	Five-year sustainability performance: Natural capital	ESG: 53	
	Total weight of tailings produced	EM-MM-150a.5	Not applicable		
	Total weight of waste rock generated	EM-MM-150a.6	Not applicable		
	Total weight of hazardous waste generated		EM-MM-150a.7	Environmental stewardship: Waste management	ESG: 32
				Five-year sustainability performance: Natural capital	ESG: 53
	Total weight of hazardous waste recycled		EM-MM-150a.8	Environmental stewardship: Waste management	ESG: 32
				Five-year sustainability performance: Natural capital	ESG: 53
	Number of significant incidents associated with hazardous materials and waste management		EM-MM-150a.9	Environmental stewardship: Waste management	ESG: 32
				Five-year sustainability performance: Natural capital	ESG: 53
		Description of waste and hazardous materials management policies and procedures for active and inactive operations	EM-MM-150a.10	Environmental stewardship: Waste management	ESG: 32
Biodiversity Impacts	Description of environmental management policies and practices for active sites	EM-MM-160a.1	Not applicable		
	Percentage of mine sites where acid rock drainage is: (1) predicted to occur; (2) actively mitigated; and (3) under treatment or remediation.	EM-MM-160a.2	Not applicable		
			EM-MM-160a.3	Not applicable	
	Percentage of (1) proved; and (2) probable reserves in or near sites with protected conservation status or endangered species habitat.				



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Topic	Accounting metric	Code	Section	Page
Security, Human Rights and Rights of Indigenous Peoples	Percentage of (1) proved; and (2) probable reserves in or near areas of conflict	EM-MM-210a.2	Not applicable	
	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	EM-MM-210a.3	Not applicable	
Community Relations	Discussion of process to manage risks and opportunities associated with community rights and interests	EM-MM-210b.1	Social responsibility – our people and communities: Community engagement and support	ESG: 40-41
	Number and duration of non-technical delays	EM-MM-210b.2	Zero	
Labour Relations	Percentage of active workforce covered under collective bargaining agreements, broken down by region	EM-MM-310a.1	Human capital report: Constructive labour relations	IAR: 49
	Number and duration of strikes and lockouts	EM-MM-310a.2	Zero	
Workforce Health and Safety	(1) MSHA all-incidence rate; (2) fatality rate; (3) near miss frequency rate (NMFR); and (4) average hours of health, safety, and emergency response training for (a) full-time employees and (b) contract employees.	EM-MM-320a.1	Social responsibility – our people and communities: Safety, health and wellbeing	ESG: 37-38
			Five-year sustainability performance: Human capital	ESG: 47-52
Business Ethics and Transparency	Production in countries that have the 20 lowest rankings in Transparency International’s Corruption Perception Index	EM-MM-510a.2	Zero	
Tailings Storage Facilities Management	Tailings storage facility inventory table	EM-MM-540a.1	Not applicable	
	Summary of tailings management systems and governance structure	EM-MM-540a.2		
	Approach to development of Emergency Preparedness and Response Plans (EPRPs) for tailings storage facilities	EM-MM-540a.3		
Activity metric		Code	Section	Page
Production of (1) metal ores; and (2) finished metal products		EM-MM-000.A	Not applicable	
	Total number of employees, percentage contractors	EM-MM-000.B	Five-year sustainability performance	ESG: 47
			Five-year sustainability performance	ESG: 47



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Chemicals: Sustainability Accounting Standard

Version 2018-10

Topic	Activity metric	Code	Section	Page
Greenhouse Gas Emissions	Gross global scope 1 emissions, percentage covered under emissions-limiting regulations	RT-CH-110a.1	Five-year sustainability performance: Natural capital	ESG: 53
	Discussion of long-term and short-term strategy or plan to manage scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	RT-CH-110a.2	Environmental stewardship: Reducing emissions	ESG: 31
Air Quality	Air emissions of pollutants	RT-CH-120a.1	Five-year sustainability performance: Natural capital	ESG: 53
Energy Management	(1) Total energy consumed	RT-CH-130a.1	Environmental stewardship: Energy efficiency and transition to renewables +	ESG: 30
	(2) Percentage grid electricity			
	(3) Percentage renewable			
	(4) Total self-generated energy			
Water Management	(1) Total water withdrawn	RT-CH-140a.1	Reducing emissions + Products for a lower carbon economy	ESG: 31
	(2) Total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress		Environmental stewardship: Water stewardship	ESG: 31-32
			Five-year sustainability performance: Natural capital	ESG: 53
			Five-year sustainability performance: Natural capital	ESG: 53
	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	EM-MM-140a.2	Five-year sustainability performance: Natural capital	ESG: 53
	Description of water management risks and discussion of strategies and practices to mitigate those risks	RT-CH-140a.3	Environmental stewardship: Water stewardship	ESG: 31-32
Hazardous waste management	Amount of hazardous waste generated, percentage recycled	RT-CH-150a.1	Five-year sustainability performance: Natural capital	ESG: 53
Community Relations	Discussion of process to manage risks and opportunities associated with community and interests	RT-CH-210a.1	Social responsibility – our people and communities: Community engagement and support	ESG: 41-42
Workforce Health and Safety	(1) total recordable incident rate (TRIR); and (2) fatality rate for (a) direct employees and (b) contract employees.	RT-CH-320a.1	Social responsibility – our people and communities: Safety, health and wellbeing	ESG: 37-38
	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	RT-CH-320a.2	Social responsibility – our people and communities: Safety, health and wellbeing	ESG: 37-38
Product Design for Use-phase Efficiency	Revenue from products designed for use-phase resource efficiency	RT-CH-410a.1	Not disclosed as this information is not currently quantified.	
Safety and Environmental Stewardship of Chemicals	(1) percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances; and (2) percentage of such products that have undergone a hazard assessment.	RT-CH-410b.1	Not disclosed as this information is not currently quantified.	
	Discussion of strategy to (1) manage chemicals of concern; and (2) develop alternatives with reduced human and/or environmental impact.	RT-CH-410b.2	Sustainable economic growth: Improving economic, social and environmental outcomes	ESG: 26
Genetically Modified Organisms	Percentage of products by revenue that contain genetically modified organisms (GMOs)	RT-CH-410c.1	Zero	
Management of the Legal and Regulatory Environment	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	RT-CH-530a.1	Governance report: Regulatory compliance	IAR: 79
			Governance of ESG	ESG: 11
Operational Safety, Emergency Preparedness and Response	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	RT-CH-540a.1	Five-year sustainability performance: Human capital	ESG: 47-52
	Number of transport incidents	RT-CH-540a.2	Zero	

Activity metric	Code	Section	Page
Production by reportable segment	RT-CH-000.A	Agriculture segment	IAR: 58
		Mining segment	IAR: 61
		Chemicals segment	IAR: 63