

3 July 2024

Omnia Group (Pty) Ltd
Omnia House
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178 Montecasino Boulevard
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Re: Supplemental Information to the IBIS Independent Assurance Report to the directors of Omnia Holdings Limited

This letter refers to the IBIS Independent FY22 and FY24 Assurance Reports to the directors of Omnia Holdings Limited, and as published in the *Omnia Environmental, Social and Governance Reports* that are publicly available at <https://www.omnia.co.za/>.

IBIS' mandate, scope of work, methodology applied, and conclusions, related to the assurance engagement are presented in the AccountAbility endorsed Assurance Report referenced above.

For the purpose of clarity, we confirm that the "Moderate Assurance" level in terms of the AA1000AS standard as presented in the IBIS Assurance Report for Omnia is of similar level to the "Limited Assurance" level as defined by the ISAE3000 standard, and as presented to the Lenders by Omnia in recent engagements on Omnia's syndicated sustainability linked loan (SLL).

For purposes of the SLL, certain figures published in the above reports will serve as values for the SLL KPIs and committed sustainability performance targets (SPTs) in the common terms of agreement (CTA).

The calculation of these figures was conducted in accordance with each key performance indicator (KPI) Calculation Methodology as per schedule 14 of the proposed CTA. The figures in the table below provided by Omnia are considered assured on the basis that each assessed metric has been subject to a Moderate Assurance process.

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Assessed Metrics		FY24	FY22 (Baseline)
1	Total net fossil fuel energy use (TJ)	1 014	1 148
2	Total water use (ML)	1 588	1 860
3	Total production volume (Tonnes '000)	3 907	3 886

For avoidance of doubt the definitions considered by IBIS are aligned to the definition for Metric 2 as contemplated in schedule 14 of the CTA. However, for Metric 1 the definition considered by IBIS is broader than the definition contemplated in schedule 14 of the CTA in that the CTA definition is an input into the total energy used metric.

Lastly for Metric 1, 2 and 3 the Reporting Scope considered by IBIS is wider than that contemplated in schedule 14 of the CTA which excludes energy, water and production figures from joint ventures in Canada and Indonesia. Therefore, IBIS can confirm that the CTA definition of Metric 1 and the reporting scope of Metric 1, 2 and 3 is suitably covered by the Moderate Assurance conclusion.

Yours' sincerely



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Director

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