

# GRI content index

Omnia Holdings Limited has reported with reference to the GRI Standards 2021 in this Environmental, Social and Governance Report 2023 (ESG) and the Integrated Annual Report 2023 (IAR). GRI 1: Foundation 2021 has been used to compile this index.

IBIS ESG Consulting Africa (Proprietary) Limited has provided assurance on selected sustainability information as per the independent assurance report on pages 63 and 64.

<b>GRI standard</b>	<b>Disclosure number</b>	<b>Disclosure title</b>	<b>Section</b>	<b>Report and page</b>
<b>GRI universal standards 2021</b>				
<b>GRI 1: Foundation 2021</b>				
<b>GRI 2: General Disclosures 2021</b>	2 – 1	Organisational details	Corporate profile	ESG: 6
	2 – 2	Entities included in the organisation’s sustainability reporting	About this report	ESG: IFC
	2 – 3	Reporting period, frequency and contact point	About this report	ESG: IFC
	2 – 4	Restatements of information	None	
	2 – 5	External assurance	About this report	ESG: IFC
	2 – 6	Activities, value chain, and other business relationships	Corporate profile	ESG: 6
	2 – 7	Employees	Our operations	IAR: 6
	2 – 8	Workers who are not employees	Five-year sustainability performance: Human capital	ESG: 52
	2 – 9	Governance structure and composition	Governance report	IAR: 99 to 101
	2 – 10	Nomination and selection of the highest governance body	Governance report: Board composition and governance	IAR: 102
	2 – 11	Chair of the highest governance body	Governance report: Our board of directors	IAR: 99 to 100
	2 – 12	Role of the highest governance body in overseeing the management of impacts	Governance of ESG	ESG: 14
	2 – 13	Delegation of responsibility for managing impacts	Governance of ESG	ESG: 14
	2 – 14	Role of the highest governance body in sustainability reporting	Governance of ESG	ESG: 14
	2 – 15	Conflicts of interest	Governance report: Board processes	IAR: 103 and 104
	2 – 16	Communication of critical concerns	Engaging with our stakeholders	ESG: 17 to 22
	2 – 17	Collective knowledge of the highest governance body	Governance report: Expertise	IAR: 103
	2 – 18	Evaluation of the performance of the highest governance body	Governance report: Board processes	IAR: 103 and 104
	2 – 19	Remuneration policies	Remuneration report: Remuneration policy	IAR: 116 to 125
	2 – 20	Process to determine remuneration	Remuneration report: Remuneration policy	IAR: 116
	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: 16
	2 – 23	Policy commitments	Throughout this report	

# GRI content index continued

GRI standard	Disclosure number	Disclosure title	Section	Report and page
<b>GRI universal standards 2021</b>				
<b>GRI 1: Foundation 2021</b>				
<b>GRI 2: General Disclosures 2021</b> continued	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 our stakeholders	ESG: 17
	2 – 27	Compliance with laws and regulations	Throughout this report	
	2 – 28	Membership associations	About this report Throughout this report	ESG: IFC
	2 – 29	Approach to stakeholder engagement	Engaging with our stakeholders	ESG: 17
	2 – 30	Collective bargaining agreements	Valuing and developing our people: Constructive labour relations	IAR: 59
<b>GRI 3: Material Topics 2021</b>	3 – 1	Process to determine material topics	Our material matters	ESG: 23
	3 – 2	List of material topics	Our material matters	ESG: 23
	3 – 3	Management of material topics	Our material matters	ESG: 23
<b>Economic performance</b>				
<b>Economic performance</b>	201 – 1	Direct economic value generated and distributed	Value added statement for the year ended 31 March 2023	IAR: 50
	201 – 2	Financial implications and other risks and opportunities due to climate change	Sustainability performance	ESG: 30 to 50 IAR: 31
	201 – 4	Financial assistance received from government	None	
<b>Market presence</b>	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	
<b>Indirect economic impacts</b>	203 – 1	Infrastructure investments and services supported	Five-year sustainability performance: Social capital	ESG: 62
	203 – 2	Significant indirect economic impacts	Sustainability performance: Community engagement and support	ESG: 34
<b>Anti-corruption</b>	205 – 2	Communication and training about anti-corruption policies and procedures	Sustainability performance: Governance and compliance	ESG: 45
<b>Tax 2019</b>	207 – 1	Approach to tax	Sustainability performance: Governance and compliance	ESG: 45 IAR: 111

# GRI content index continued

GRI standard	Disclosure number	Disclosure title	Section	Report and page
<b>GRI universal standards 2021</b>				
<b>GRI 1: Foundation 2021</b>				
<b>Environmental performance</b>				
Energy	302 – 1	Energy consumption within the organisation	Sustainability performance: Energy management and pathway to decarbonisation Five-year sustainability performance: Natural capital	ESG: 39 ESG: 61
	302 – 3	Energy intensity	Sustainability performance: Energy management and pathway to decarbonisation	ESG: 39
	302 – 4	Reduction of energy consumption	Sustainability performance: Energy management and pathway to decarbonisation	ESG: 39 to 41
Water and Effluents 2018	303 – 1	Interactions with water as a shared resource	Sustainability performance: Water stewardship	ESG: 43 and 44
	303 – 2	Management of water discharge-related impacts	Sustainability performance: Water stewardship	ESG: 43 and 44
	303 – 3	Water withdrawal	Sustainability performance: Water stewardship	ESG: 43 and 44
	303 – 4	Water discharge	Sustainability performance: Water stewardship	ESG: 43 and 44
	303 – 5	Water consumption	Sustainability performance: Water stewardship	ESG: 43 and 44
Emissions	305 – 1	Direct (scope 1) GHG emissions	Five-year sustainability performance: Natural capital	ESG: 61
	305 – 2	Energy indirect (scope 2) GHG emissions	Five-year sustainability performance: Natural capital	ESG: 61
	305 – 3	Other indirect (scope 3) GHG emissions	Five-year sustainability performance: Natural capital	ESG: 61
	305 – 5	Reduction of GHG emissions	Sustainability performance: Energy management and pathway to decarbonisation	ESG: 39- to 41
Waste 2020	306 – 1	Waste generation and significant waste-related impacts	Sustainability performance: Waste management	ESG: 44
	306 – 2	Management of significant waste-related impacts	Sustainability performance: Waste management	ESG: 44
	306 – 3	Waste generated	Sustainability performance: Waste management	ESG: 44
	306 – 4	Waste diverted from disposal	Sustainability performance: Waste management	ESG: 44
	306 – 5	Waste directed to disposal	Sustainability performance: Waste management	ESG: 44
Environmental compliance	307 – 1	Non-compliance with environmental laws and regulations	Message from the chair of the social and ethics committee Sustainability performance	ESG: 12 ESG: 38
<b>Social performance</b>				
Employment	401 – 1	New employee hires and employee turnover	Five-year sustainability performance: Human capital	ESG: 52
Occupational health and safety 2018	403 – 1	Occupational health and safety management system	Sustainability performance: Social responsibility	ESG: 30
	403 – 2	Hazard identification, risk assessment, and incident investigation	Sustainability performance: Social responsibility	ESG: 30 to 34

# GRI content index continued

GRI standard	Disclosure number	Disclosure title	Section	Report and page
<b>GRI universal standards 2021</b>				
<b>GRI 1: Foundation 2021</b>				
<b>Social performance</b> continued	403 – 3	Occupational health services	Sustainability performance: Social responsibility	ESG: 32
	403 – 4	Worker participation, consultation, and communication on occupational health and safety	Sustainability performance: Social responsibility	ESG: 30 to 33
	403 – 5	Worker training on occupational health and safety	Sustainability performance: Social responsibility	ESG: 30 to 32
	403 – 6	Promotion of worker health	Sustainability performance: Social responsibility	ESG: 30 to 32
	403 – 8	Workers covered by an occupational health and safety management system	All	
	403 – 9	Work-related injuries	Sustainability performance: Social responsibility	ESG: 30
	403 – 10	Work-related ill health	Sustainability performance: Social responsibility	ESG: 30
<b>Training and education</b>	404 – 1	Average hours of training per year per employee	Five-year sustainability performance: Training days and participation	ESG: 55
	404 – 2	Programmes for upgrading employee skills and transition assistance programmes	Five-year sustainability performance: Human capital	ESG: 54 to 59
<b>Diversity and equal opportunity</b>	405 – 1	Diversity of governance bodies and employees	Governance report Five-year sustainability performance: Human capital	IAR: 99 to 102 ESG: 52
	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.	
<b>Non-discrimination</b>	406 – 1	Incidents of discrimination and corrective actions taken	None	
<b>Freedom of association and collective bargaining</b>	407 – 1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	None	
<b>Child labour</b>	408 – 1	Operations and suppliers at significant risk for incidents of child labour	None	
<b>Forced or compulsory labour</b>	409 – 1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	None	
<b>Local communities</b>	413 – 1	Operations with local community engagement, impact assessments, and development programmes	Sustainability performance: Community engagement and support	ESG: 34
	413 – 2	Operations with significant actual and potential negative impacts on local communities	Throughout this report	
<b>Public policy</b>	415 – 1	Political contributions	None	
<b>Socio-economic compliance</b>	419 – 1	Non-compliance with laws and regulations in the social and economic area	None	