

SASB content index

Omnia Holdings Limited has considered two Sustainability Accounting Standards Board (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: 61
	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	Sustainability performance: Environmental stewardship	ESG: 37 to 42
Air Quality	Air emissions of pollutants	EM-MM-120a.1	Five-year sustainability performance: Natural capital	ESG: 61
Energy Management	(1) Total energy consumed	EM-MM-130a.1	Sustainability performance: Energy management and pathway to decarbonisation	ESG: 39
	(2) Percentage grid electricity (3) Percentage renewable		Five-year sustainability performance: Natural capital	ESG: 61
Water Management	(1) Total fresh water withdrawal	EM-MM-140a.1	Five-year sustainability performance: Natural capital	ESG: 61
	(2) Total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress			
	Number of incidents of non-compliance	EM-MM-140a.2	Five-year sustainability performance: Natural capital	ESG: 61
Waste and Hazardous Materials Management	Total weight of non-mineral waste generated	EM-MM-150a.4	Five-year sustainability performance: Natural capital	ESG: 61
	Total weight of tailings produced	EM-MM-150a.5	Not applicable	
	Total weight of waste rock generated	EM-MM-150a.6		
	Total weight of hazardous waste generated	EM-MM-150a.7	Five-year sustainability performance: Natural capital	ESG: 61
	Total weight of hazardous waste recycled	EM-MM-150a.8	Five-year sustainability performance: Natural capital	ESG: 61
	Number of significant incidents associated with hazardous materials and waste management	EM-MM-150a.9	Five-year sustainability performance: Natural capital	ESG: 61
	Description of waste and hazardous materials management policies and procedures for active and inactive operations	EM-MM-150a.10	Sustainability performance: Environmental stewardship	ESG: 44
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	

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Metals and Mining: Sustainability Accounting Standard continued

Topic	Accounting metric	Code	Section	Page
	Percentage of (1) proved; and (2) probable reserves in or near sites with protected conservation status or endangered species habitat.	EM-MM-160a.3	Not applicable	
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	Sustainability performance: Social responsibility	ESG: 34
	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	Group: 29%	
	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	Five-year sustainability performance: Safety	ESG: 60
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		

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Activity metrics

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: 52

Chemicals: Sustainability Accounting Standard Version 2018-10

Topic	Accounting 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: 61
	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	Sustainability performance: Environmental stewardship	ESG: 37 to 42
Air Quality	Air emissions of pollutants	RT-CH-120a.1	Five-year sustainability performance: Natural capital	ESG: 61
Energy Management	(1) Total energy consumed (2) Percentage grid electricity (3) Percentage renewable (4) Total self-generated energy	RT-CH-130a.1	Sustainability performance: Energy management and pathway to decarbonisation	ESG: 39
			Five-year sustainability performance: Natural capital	ESG: 61
Water Management	(1) Total water withdrawn (2) Total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	RT-CH-140a.1	Five-year sustainability performance: Natural capital	ESG: 61
	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: 61
	Description of water management risks and discussion of strategies and practices to mitigate those risks	RT-CH-140a.3	Sustainability performance: Environmental stewardship	ESG: 43 and 44
Hazardous Waste Management	Amount of hazardous waste generated, percentage recycled	RT-CH-150a.1	Five-year sustainability performance: Natural capital	ESG: 61
Community Relations	Discussion of process to manage risks and opportunities associated with community and interests	RT-CH-210a.1	Sustainability performance: Social responsibility	ESG: 34
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	Five-year sustainability performance: Safety	ESG: 60
	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	RT-CH-320a.2		

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Chemicals: Sustainability Accounting Standard continued

Topic	Accounting metric	Code	Section	Page
Product Design for Use-phase Efficiency	Revenue from products designed for use-phase resource efficiency	RT-CH-410a.1	Not available	
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	RT-CH-410b.1	Not available	
	(2) percentage of such products that have undergone a hazard assessment.			
	Discussion of strategy to (1) manage chemicals of concern; and (2) develop alternatives with reduced human and/or environmental impact.	RT-CH-410b.2	Sustainability performance: Sustainable economic growth	ESG: 47
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	IAR: 110 to 112
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	ESG: 60
	Number of transport incidents	RT-CH-540a.2	Zero	
Activity metrics				
Activity metric		Code	Section	Page
Production by reportable segment		RT-CH-000.A	Not available	