

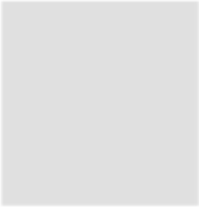
Corporate governance

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Our commitment to applying the principles of best practice for corporate governance and remuneration underpin the success of our business.



Corporate governance

As a responsible corporate citizen, Omnia recognises that sound governance is essential to sustainable value creation. As our strategic journey has progressed from stabilising and fixing to protecting and growing our core business and expanding our international presence, governance has remained a critical enabler of our strategic ambitions. Through the embedding of robust governance practices, supported by comprehensive policies and procedures, we continue to strengthen our culture, optimise processes and unlock organisational synergies, ensuring our business evolves in a responsible and sustainable manner.

Strong governance provides the foundation to deliver on our global diversification aspirations and significant growth opportunities.

Having solid governance processes and policies in place supports our new operating model and underpins our culture and engagement with employees and other stakeholders. As we enter the next phase of our strategy, it continues to ensure alignment with our ESG priorities, while instilling a culture of excellence and performance.

Ethical leadership

The board is ultimately responsible for the ethical conduct of the business and considers sound corporate governance and an ethical culture as critical to sustainability and this remains a priority focus for the board. We are committed to sustaining best practice in terms of standards of ethics, transparency and good governance and to following strict compliance procedures.

The board leads ethically and successfully within an approved and effective control framework, ensuring that ethics are effectively handled.

We hold ourselves accountable to all our stakeholders, including shareholders, governments, regulators, employees, customers, suppliers, financial institutions and communities. In doing so, we advocate King IV's ethical and effective governance outcomes: an ethical culture, good performance, effective control and legitimacy. The board further endorses the principles of integrity, competence, responsibility, accountability, fairness and transparency advocated by King IV. The board confirms that the Group has complied with all its statutory obligations as prescribed by the Company's MOI, the JSE Listings Requirements, A2X rules and all other regulatory requirements.

Given industry, global and national contexts, the board is cognisant that Omnia's strategy must incorporate and integrate ESG concerns and addressing these are integral to our role as a responsible corporate citizen.

The board oversees the Group's adherence to applicable laws, regulations, codes and standards in order to maintain the Group's ethics. While the SEC and ARC monitor the cultivation of an ethical and transparent culture and provide regular updates to the board, the RNC reviews labour and employment relationships and the educational development of employees. The RNC also monitors the application of ethical recruitment, reward and retention. Documented policies including a code of ethics and conduct, supplier code of conduct and whistle-blowing policy communicate organisational values and provide a framework for employees to adhere to ethical business practices. Policies cover anti-corruption and bribery, conflicts of interest and declarations of interest and gifts, all of which are available on the Company's intranet.

At an operational level, ethics are monitored continuously by means of management reviews and training. Verification and monitoring are completed with the assistance of an accredited external consultant who verifies external business interests and other conflicts.

Having solid governance processes and policies in place supports our new operating model and underpins our culture and engagement with employees and other stakeholders.

The following were also implemented to ensure that ethical standards are maintained at an operational level to foster a culture of integrity and accountability within the Group:

- **Established clear policies:** Comprehensive ethical guidelines and codes of conduct that outline expected behaviours and standards have been developed and implemented. These documents are accessible and understandable to all employees
- **Leadership commitment:** Leaders model ethical behaviour and demonstrate a commitment to our ethical standards. This sets the tone for the entire organisation and influences the behaviour of all employees
- **Training and education:** Regular training sessions and workshops on ethical issues relevant to Omnia's activities are conducted. This reinforces the importance of an ethical culture and keeps employees informed about best practice and emerging ethical concerns
- **Communication channels:** Open and safe channels for reporting unethical behaviour have been established with an anonymous whistle-blowing hotline that is overseen by Deloitte. Direct reporting mechanisms are also encouraged. This ensures that there is no fear of retaliation for the reporting of issues
- **Ethics audits and reviews:** Periodical audits and reviews to assess adherence to ethical standards are conducted. These help to identify potential issues early and allow for corrective action to be taken
- **Accountability mechanisms:** There are clear consequences for unethical behaviour. Breaches of ethical standards are addressed promptly and fairly, with appropriate disciplinary measures taken
- **Ethics committee:** An ethics committee has been established to oversee ethical practices, address concerns and provide guidance on complex ethical issues. This committee helps maintain a focus on ethical behaviour across all operational levels
- **Continuous improvement:** Regular reviews and updates of ethical standards and governance practices, based on feedback, new developments and best practice in the field, are conducted. This encourages a culture of continuous improvement and learning regarding ethics

A system known as Policy Passport has been implemented across the organisation to provide evidence that employees have read, understood, and formally acknowledged the policies applicable to their roles and responsibilities. In addition, a rigorous supplier onboarding process is in place to ensure compliance with the requirements of the Code and the organisation's governance and compliance standards.

An independent whistle-blowing hotline, administered by Deloitte, is available to employees and external stakeholders to report concerns confidentially and, where permitted by law, anonymously. All allegations and complaints received through the hotline are assessed and investigated by Group Forensics and Human Resources in accordance with established investigation protocols, with appropriate oversight and reporting mechanisms in place.

The board is satisfied that the Group complied with King IV principles in all material aspects for the year under review. Refer to the King IV register at www.omnia.co.za.

Directorate



For details on individual board members, see [Board summary and profiles](#).

Corporate governance continued

Governance structure

Board

Independent non-executive directors

- Tina Eboka (Chair)
- Nick Binedell
- George Cavaleros
- Thoko Mokgosi-Mwantembe
- Ronel van Dijk
- Wim Plaizier

Executive directors

- Seelan Gobalsamy – Chief executive officer
- Stephan Serfontein – Finance director

Company secretary

- Donna Dickson

Audit and risk committee (ARC)



See this [committee's report](#) in the [Annual Financial Statements](#)

Remuneration and nominations committee (RNC)



See this [committee chair's report](#) in the [Remuneration report](#) in this document

Social and ethics committee (SEC)



See this [committee chair's report](#) in the [ESG Report](#)

Committee members:	Invitees:	
George Cavaleros (Chair)	Board chair	Group risk manager
Ronel van Dijk	CEO	Group finance managers
Wim Plaizier	FD	Lead external auditor
	COO	Lead internal auditor
	Executive: Legal and compliance	Company secretary

Committee functions

- Financial oversight and internal financial control
- Oversight of external auditors, audit process, and financial reporting
- Oversight of internal audit
- Approval of audit fees, scope and non-audit services
- Enterprise risk management (ERM)
- Combined assurance
- Information and technology governance
- Oversight of taxation and treasury
- Disclosure of sustainability-related information and climate-related matters in compliance with applicable financial reporting standards

The ARC is afforded time at each meeting to discuss matters within its mandate without management or external advisers in attendance. Further, the ARC meets with the internal and external auditors independently from management to ensure open and frank discussions on the results of their examinations, their evaluation of internal controls, whistle-blowing events, and the overall quality of financial reporting.

Committee members:	Invitees:	
Thoko Mokgosi-Mwantembe (Chair)	CEO	
Tina Eboka	COO	
	Executive: HR	
George Cavaleros	Head of Remuneration and rewards	
	FD	
	Company secretary	

Committee functions

- Remuneration policy and integrated reporting
- Remuneration governance
- Performance measurement and incentive plans
- Executive succession planning
- Labour and employment
- Board composition
- Nomination and appointment of directors
- Performance evaluations of the board and committees

Committee members:	Invitees:	
Wim Plaizier (Chair)	COO	ARC chair
Tina Eboka	Executive: SHEQ and Sustainability	Executive: Manufacturing, operations and supply chain
Seelan Gobalsamy	Executive: HR	Company secretary
	Executive: Legal and compliance	
	MD: Mining	MD: Agriculture

Committee functions

- Statutory duties in terms of regulation 43(5) to the Companies Act
- Organisational ethics
- Responsible corporate citizenship
- Stakeholder relationships
- Safety
- Legal and compliance
- ESG matters
- ESG targets and measurements

Corporate governance continued

Key board discussions FY26

May/June 2025	Jul/Aug 2025	Sep/Oct 2025	Nov/Dec 2025	Jan/Feb 2026	Mar/Apr 2026
Activity: Board and sub-committee meetings Discussed/considered: FY25 annual results, ESG performance, procurement KPIs, CSI, safety, HR, legal and compliance matters, and Sasolburg maintenance shutdown Approved/recommended: Annual financial statements, long and short form results announcements, dividend declaration, going concern and solvency and liquidity assessments	Activity: Board and sub-committee meetings Discussed/considered: CEO report, Visible felt leadership, Sasolburg maintenance shutdown update, FY26 ESG targets, FY25 ESG assurance, HR, legal and ethics matters, SEC terms of reference and work plan, FY25 integrated annual reporting suite Approved/recommended: FY26 ESG targets recommended to RNC, SEC terms of reference and work plan, FY25 integrated annual reporting suite	Activity: Board and sub-committee meetings Discussed/considered: CEO report, ESG progress, Agriculture International and Rest of Africa strategy, BME Canada business update, culture programme update, ERM profiles and IT governance Approved/recommended: BME Australia expansion, AGM related matters, board and committee governance updates, safety and ESG oversight priorities	Activity: Board and sub-committee meetings Discussed/considered: CEO report, HY26 results, safety update, external safety review, BBBEE verification, HR matters, ethics policy, procurement matters and stakeholder relations framework review Approved/recommended: HY26 long and short form results announcements, going concern and solvency and liquidity assessments, share repurchase governance, ethics policy	Activity: No Board or sub-committee meetings Considered via round robin: CEO report	Activity: Board and sub-committee meetings Discussed/considered: CEO report, Group strategy, M&A, Sasolburg safety and operations, FY27 budget, HR strategy, procurement, operating model, legal and compliance matters, impact of Middle East conflict Approved/recommended: FY27 budget, share repurchase governance, delegation of authority framework

Board and committee meetings

The board meets at least quarterly with additional meetings convened when necessary.

Attendance at board and committee meetings FY26

Members	Board	ARC	RNC	SEC
Tina Eboka	4/4	–	5/5	5/5
Nick Binedell	4/4	–	–	–
Ronald Bowen*	2/2	2/2	–	–
George Cavaleros	4/4	5/5	4/5	–
Sizwe Mncwango*	2/2	–	–	–
Thoko Mokgosi-Mwantombe	3/4	–	5/5	–
Wim Plaizier	4/4	5/5	–	5/5
Ronel van Dijk	4/4	5/5	–	–
Seelan Gobalsamy	4/4	–	–	5/5
Stephan Serfontein	4/4	–	–	–

* Ronald Bowen and Sizwe Mncwango retired on 11 September 2025.

The board

In accordance with the JSE Listings Requirements, each director is classified as either an executive, non-executive, or independent non-executive director. In addition, an annual assessment is undertaken in line with King IV to evaluate director independence and to identify, disclose, and appropriately manage any actual, potential, or perceived conflicts of interest. Each director is required to declare any personal financial interests that may give rise to a conflict of interest. Furthermore, in compliance with the JSE Listings Requirements and section 56 of the Companies Act, directors disclose their direct and indirect beneficial interests in the share capital of the Company. To support ongoing transparency and sound governance, declarations of interests and conflicts are also requested at the commencement of every board and committee meeting in relation to the matters being considered. Where a conflict exists, appropriate steps are taken to manage the conflict in accordance with applicable legal and governance requirements. Directors do not vote on any matter in which they have an interest, and they are recused from any meeting and/or decision when such matters are discussed.

The board comprises two executive directors and six independent non-executive directors.

The non-executive directors are free to make their own decisions and judgements. They enjoy no benefits from the Company for their services as directors other than their fees. The non-executive directors are high-calibre professionals and sufficient in number for their views to carry significant weight in the board's deliberations and decisions.

Further, on behalf of the governing body, the RNC reviews the declarations of independence of board members who have served for more than nine years. The board assessed the independence of Tina Eboka and Nick Binedell and is satisfied that they remain independent. Their institutional knowledge of the business is invaluable and should be preserved to facilitate a seamless transition and transfer of knowledge between incoming and outgoing directors.

Sizwe Mncwango and Ronald Bowen retired from the board at last year's AGM. The board-level succession plan that was implemented will result in the appointment of new board members. The objective to have a blend of skills, diversity, tenure and experience will be considered when appointing new directors. This will help achieve a healthy balance of new ideas and business continuity.

The roles and responsibilities of the chair and CEO are separate and clearly defined. The CEO is accountable to the board for leading the implementation and execution of the board-approved strategy, policies and business plans. There is a clear balance of power between directors and no one director has absolute power of decision making.

The RNC annually evaluates the ability of the board and committees to provide strong oversight and direction to the CEO and leadership team. The RNC closely monitors that the board has diversity of skills, knowledge and an understanding of board policy direction in the areas and sectors in which we operate. In alignment with our strategy, knowledge in areas such as ESG is prioritised.

Other than the retirement of Sizwe Mncwango and Ronnie Bowen, there were no other significant changes to the board composition during the year.

Board rotation ensures individual directors are held to account before shareholders. Every year, (as per section 69(3) of the Companies Act), all directors confirm that they remain eligible to serve or act as a director. Further, non-executive directors retire by rotation and stand for re-election at the AGM at least every third year. To ensure independence, long-tenure non-executive directors must stand for re-election at every AGM. Accordingly, Tina Eboka and Nick Binedell will stand for re-election at this year's AGM due to long tenure and Wim Plaizier and Ronel van Dijk due to rotation.

A board terms of reference is in place and is reviewed annually. The board is satisfied with the fulfilment of its responsibilities in accordance with its terms of reference.

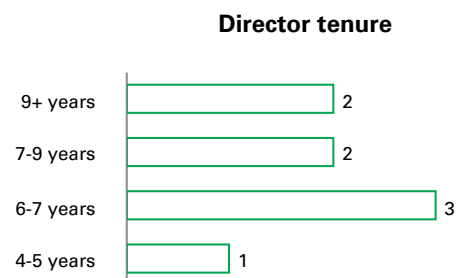
Corporate governance continued

Expertise

The board draws on a set of desirable skills and industry experience from its members to guide Omnia. A criteria matrix tracks the experience, balance of skills and level of knowledge of our directors. The board is satisfied that it has sufficient experience in all areas considered.

Diversity

The RNC assesses the board's progress in aligning with the JSE Listings Requirements on the promotion of diversity in areas such as gender, race, culture, age, field of knowledge, skills and experience. Our voluntary diversity targets for gender and ethnicity are 30% and 50% respectively.



The board is satisfied that the depth of skills of the current directors meets succession requirements. Such requirements include reviewing skills development, career path and succession planning, policies and procedures and recommendations regarding essential and desired criteria, experience and skills for potential new directors, taking into consideration the board's short-term needs and long-term succession plans. A formal succession planning policy for the board and senior management (CEO and FD) was reviewed by the board in September 2026.

Board processes

New appointments

New directors undergo a formal induction programme that sets out their responsibilities and fiduciary duties and information pertaining to relevant regulatory and statutory frameworks. The CEO and company secretary manage the process, introducing the director to key management and enabling site visits to our local manufacturing facilities.

Board development

A training programme ensures our board members are informed on topics which are pertinent to or are priority for our strategic journey.

All directors are registered with the Institute of Directors South Africa, at Omnia's cost, and have access to the large number of core and specialist programmes offered. The board is kept abreast of regulatory matters such as updates to the JSE Listings Requirements, directors' and officers' duties and liabilities, market abuse and insider trading as well as amendments to the Companies Act.

Conflicts of interest

Conflict of interest is a standing agenda item at all board meetings. No conflicts of interest were declared or tabled during the year under review. Annual declarations form part of independence evaluations.

Share dealings

Board members and management formally acknowledge the requirements of the Omnia trading in securities policy. A clear and well-defined process for obtaining clearance to deal in the Company's securities is required in terms of the policy. This process ensures compliance with applicable regulatory requirements, promotes transparency, and assists in preventing insider trading and the misuse of price sensitive information. Closed periods (as defined by the JSE Listings Requirements) are carefully observed and the company secretary cautions board members and the executive team when trading is prohibited. Additional closed or prohibited periods are enforced when the Group participates in any corporate activity.

Board committees

The board is supported by three board committees. These committees have delegated responsibility to assist in specific matters and report to the board. The delegation of authority to committees

does not detract from the board's responsibility to discharge its fiduciary duties to the Group.

The committees promote independent judgement and ensure a balance of power. Each committee has its own terms of reference and an annual work plan.

Each committee meets in closed sessions without management and reports back to the board at the next meeting.

Subject matter specialists and senior management are invited to attend committee meetings either by standing invitation or on an ad hoc basis to provide pertinent information and insights into their areas of responsibility.

Executive committee (exco)

The exco is responsible for making recommendations to the board regarding the Group's policies and strategies and for monitoring their implementation in accordance with the board's directives. The exco meets several times a year and is responsible for the Group's operational activities, developing strategy and policy proposals for consideration by the board, and implementing the board's directives. The committee has a properly constituted mandate.

Responsibilities include:

- Providing leadership and direction to management and employees across the Group
- Developing the Group's annual budget and business plans for consideration and approval by the board
- Developing, implementing, and monitoring policies, procedures, internal controls, governance frameworks, risk management processes, ethical standards, and delegated authority structures
- Promoting and monitoring adherence to good corporate governance practices and ensuring the effective application of the Group's Code of Ethics as approved by the board
- Guiding and overseeing the overall management and performance of the Group, while serving as an effective channel of communication between the board, subsidiaries, and business units
- Ensuring appropriate coordination, alignment, and collaboration across the Group, its subsidiaries, and operating divisions
- Ensuring that the Group's reporting structures and processes are sufficient to support effective decision making, accountability, transparency, and regulatory compliance
- Ensuring that material risks and opportunities are identified, assessed, and managed in support of the sustainable creation of value for stakeholders

The exco has specific key performance areas and targets which are set in line with the approved strategy and monitored by the board with the assistance of the RNC.



For information on those making up the exco, see [Executive Team](#) section.

Independence

8 board members



6 Independent non-executive directors

2 Executive directors

Board and committee evaluation

In early 2026, as required by the relevant terms of reference, the board and committees were subject to performance evaluations. The board and committee evaluations took the form of an independent external evaluation performed by KPMG.

All committees achieved ratings clearly above the level of satisfactory.

Areas of improvement have been added to the relevant work plans.

Succession planning

The RNC is responsible for ensuring that there is a suitable succession plan for directors and management, and that all committees are appropriately constituted and chaired.

Corporate governance continued

Group companies within governance framework

The managing directors from each business segment are members of the exco, ensuring operational discussions are cross-divisional. This also helps to leverage skills, expertise and Group resources.

The operational framework does not detract from the legal obligations of the divisional managing directors and office-bearers. Each subsidiary company within the Omnia Group is a juristic person and is required to conduct affairs in accordance with its own memorandum of incorporation (MOI) or relevant in-country founding document.

Efforts to simplify the organisational structure, close dormant entities and, where possible, merge businesses that are operating in the same geography continue.

Group company secretary

The company secretary serves as the custodian of good governance within the organisation, acting as a vital link between the board, management and shareholders. Uniquely positioned at the intersection of these key stakeholder groups, the company secretary facilitates effective communication, promotes sound governance practices, and helps ensure that diverse perspectives are appropriately considered in the organisation's decision-making processes. Donna Dickson was appointed as Group company secretary effective 1 March 2026.

The Group company secretary is responsible for governance in all geographies in which Omnia operates. In-country legal and secretarial services ensure that the Group's standards apply to the locality in which that entity operates.

Annual audits and communications ensure that entities, both international and local, maintain statutory compliance and adhere to Group governance processes.

All directors have access to the services and advice of the company secretary. The company secretary is independent, has unrestricted access to the board and maintains an arm's length relationship with the board at all times.

The board is satisfied that the company secretary demonstrates the requisite level of knowledge and experience to carry out all her duties.

Reporting

Governance and compliance reports assist the Group in assessing the effectiveness of its compliance initiatives and identifying areas where additional focus is required to meet regulatory requirements. This is of particular importance to Omnia when operating in/or expanding into new territories and jurisdictions where the business is bound by new laws and mandates.

The board, with particular input from the ARC, is responsible for reviewing and approving the Integrated Annual Report and other statutory reports to ensure all material matters are fairly represented. The board also reports against King IV and recommends approval of the Annual Financial Statements to the shareholders.

The ARC confirms that Omnia has established appropriate financial reporting procedures and that those procedures are operating in line in accordance with the JSE Listings Requirements.

The board maintains records of its decisions, with the company secretary holding the historical minutes of board meetings.

Tracking governance throughout Omnia

Performance against the business plan

The authority of the board is conferred on management and the CEO leads management for the Group as a whole. The executive team is responsible for rolling out the strategy as embedded in the business plan.

The CEO channels communication on implementation of the business plan – from the board to the individual business segments – and provides updates from the segments back to the board. The CEO attends exco meetings and in-depth quarterly business reviews with the Group and divisional executives. The CEO attends all board committee meetings and is a member of the SEC. Executives attend board strategy sessions and are regularly invited to report at board meetings and interact with the governing body.

The board annually evaluates management's performance against agreed indicators. Incentives are set against financial and non-financial targets and Group budgets.



For more on these indicators, see the [Remuneration report](#) in this document.

To ensure role clarity and an effective exercise of authority, a delegation of authority framework sets out those matters that are reserved for the board and those that are delegated to the CEO, FD, COO, executive management or divisional management.

Strategy implementation

The board reviews and approves the strategic direction and objectives presented by management annually. The CEO and exco develop and lead the execution of the strategy. Plans are cascaded through the segments and into the operating procedures and budgets of business functions. The current execution strategy was reviewed and approved by the board in March 2026.

Risk governance

ERM is an independent function within Omnia and a key enabler in delivering Omnia's strategy. The Group enterprise risk manager, in conjunction with the managing directors and heads of departments, is responsible for the implementation of risk management across the

organisation, with progress reported to the exco and oversight provided by the ARC. In line with King IV, a risk-based combined assurance, which forms part of the ERM framework, has been established and implemented in the business. The model which adopts the three lines of defence, through the evaluation of assurance activities, identifies duplication and areas where gaps exist thus optimising costs and improving the overall control environment.

The Group's risk appetite and tolerance framework continues to be embedded across the business, supporting informed decision making and effective risk management. The framework provides clear guidance on the level of risk that the Group is willing to accept in pursuit of its strategic objectives and assists management in identifying, assessing, monitoring and mitigating risks within approved parameters. Regular review and monitoring of the framework help ensure that risk-taking remains aligned with the Group's strategy, objectives and stakeholder expectations.

Group risks were reviewed taking into consideration the internal and external operating landscape and the top risks themes are reported on in this Integrated Annual Report.



See [Managing risks and opportunities](#).

Taxation

Omnia is committed to the timely and accurate payment of taxes in the jurisdictions in which it operates. Effective tax risk management is a key component of the Group's governance framework, underpinned by a board-approved tax strategy and policy. Together, these provide the foundation for tax management and oversight across the Group, defining key roles, responsibilities and governance processes while promoting accountability, transparency and a consistent approach to managing tax matters.

Tax risks are identified, assessed and managed in accordance with Omnia's ERM framework and combined assurance model, supported by the Group's tax risk framework. This seeks to facilitate the proactive management and reporting of tax risks within established risk tolerance levels.



Further detail on taxation is set out in our [Tax Transparency Report](#).

The board is supported by three board committees. These committees have delegated responsibility to assist in specific matters and report to the board.

Corporate governance continued

People and remuneration

In line with our strategic objectives, we have renewed our culture journey to drive values-aligned behaviour and high performance. Our refined purpose statement is fully entrenched across the Group, including all international operations. Living this purpose and culture is vital to achieving our strategic objectives.

The governance of remuneration is delegated to the RNC, which annually reviews the remuneration policy and its implementation.

Corporate citizenship

Our aim is to make a sustainable contribution to the global communities in which we operate. In South Africa, with good progress on supplier development and preferential procurement, we have maintained a level 2 B-BBEE rating.

The SEC monitors our corporate citizenship responsibilities against a work plan and compliance checklist and reviews progress against transformation targets and an employment equity plan.

Stakeholder engagement

Our board has mandated the SEC to monitor stakeholder engagement plans, guidelines and practices, and approve and review policies relating to stakeholder relationships. The RNC is responsible for stakeholder engagement regarding remuneration. Executive management engages openly with key stakeholders on matters of material interest.

Stakeholder engagement takes place at all levels, in all geographies, across subsidiaries and the Group. Engagement with shareholders and investors takes place through roadshows, meetings and ongoing interactions facilitated by the investor relations team.



Further detail on our stakeholders is set out in the sections [Understanding our stakeholders](#) and [Value created and shared with stakeholders](#).

IT and information governance

The multi-year Microsoft Dynamics 365 (D365) programme continues to strengthen the governance and control pillars across all segments. Since the re-baselining of delivery timelines and budget, following changes in the Manufacturing and Agriculture businesses, the rollout has remained on course, with additional assurance provided by KPMG. Design changes drawn from prior deployment learnings have been incorporated into the final phase (Agriculture South Africa), including enhancements to Segregation of Duties and Change Management. Group and divisional D365 steering committees remain active, providing ongoing guardrails to the programme delivery team, and these remain standing agenda items for the ARC.

Technology modernisation initiatives continued with the implementation of three enterprise platforms: a central data hub to unify and govern data across operations; an integration bus enabling secure, real-time system connectivity; and a centralised artificial

intelligence capability — establishing the foundation for AI-enabled solutions.

Group IT appointed a dedicated Head of Information and Cybersecurity, who is extending the existing cybersecurity strategy across the key control areas. The cybersecurity programme applies multiple layers of security controls to minimise risk, with the Key Risk Indicator improving to 87% against a benchmarked target range of 65% – 75%, supported by the following:

- Independent assessments by external experts, with annual external and internal penetration testing completed and all findings remediated within accepted timeframes
- Internal phishing simulations and continuous security monitoring, supported by a defined incident response capability
- Security training for all Omnia digital citizens, with assessments and targeted awareness interventions
- Security technology deployed across the network, including endpoint detection and response, multi-factor authentication, and backup and recovery

The effectiveness of these controls was demonstrated during a security incident, confirmed as a phishing attack, which was detected and contained within minutes on the same day. No data loss occurred, affected stakeholders and the Information Regulator were notified in line with regulatory requirements, and learnings have been incorporated into a control improvement plan.

IT governance and standardisation remained a priority, with a suite of IT and information security policies approved and published, and a Group-wide International IT Standardisation programme initiated to extend governance and control consistency across all Omnia territories. Group IT's general controls audit reflected improvement on the prior year, with all IT-owned findings remediated. An independent review of disaster recovery capability, conducted against international business continuity standards, confirmed the resilience of the Group's infrastructure and informed a multi-year IT service continuity programme to further mature the Group's resilience posture.

Regulatory compliance

The board is ultimately responsible for ensuring compliance with legislation and regulations. Board members are informed about new legislation that is likely to impact the Group. All potential instances of non-compliance are addressed through the risk management process and tabled for attention by the relevant board committees.

The Group ascribes to the CAIA Responsible Care® standards, which are addressed by our Integrated Management System and ISO 9001, 14001 and 45001 certifications. All segments are certified.

No material fines or non-monetary sanctions were imposed on the Group for non-compliance with any laws or regulations during the year under review, nor was the Group party to any legal actions for anti-competitive or anti-trust behaviour.

Omnia has complied with the provisions of the South African Companies Act, particularly those in relation to incorporation and has operated in conformity with Omnia's Memorandum of Incorporation.

Climate change

The SEC and exco are responsible for setting the tone at the top by integrating climate change impacts into all decision making.

Additionally, the Group executive: SHEQ and sustainability, together with the line managers and the divisional managing directors, are responsible for:

- Defining, identifying and managing GHG emissions,
- Implementing climate-related controls and compliance obligation to reduce the GHG emissions as far as is economically feasible,
- Integrating climate-related risks and opportunities into business planning and operational decision making.

The SEC monitors the execution of Omnia's ESG strategy and climate-related performance, ensuring a structured approach to climate change management and the integration of climate-related risks and opportunities into business strategy.



Corporate governance continued

Board focus areas FY26

	Responsible committee	Related strategic drivers	Related principal risk
1 Monitor focus on safety as a key principle and value - Visible commitment to ensure management successfully embeds and reinforces safety into the organisation's purpose, values and strategy - Provides ongoing oversight and feedback on the reporting of key safety indicators, encompassing both leading and lagging metrics - Include safety as a standing agenda item at board meetings, seeking qualitative insights, not just metrics	SEC	Our purpose and values High-performance culture Sustainability principles	Safety performance ESG strategy and stakeholder expectations
2 Build board capacity and manage succession planning - Development of a documented succession plan, including phased onboarding of new non-executive directors - Ensure succession planning is forward-looking, anticipating future industry, regulatory, and strategic shifts - Strengthen committee capability and evaluation processes, with clearer terms of reference and improved board effectiveness reviews	RNC	High-performance culture	Talent management
3 Monitor implementation of culture journey to support strategic objectives - Clearly define and endorse the organisational culture aligned to strategy and values - Require clear ownership, milestones and measurable outcomes for the culture journey - Incorporate culture-related objectives into executive performance and remuneration - Challenge Management constructively on progress, gaps, and barriers	RNC SEC	Our purpose and values High-performance culture Sustainability principles	ESG strategy and stakeholder expectations
4 Provide oversight and support to management in the monitoring and implementation of the organisation's risk management framework and combined assurance model - Ensure Management has implemented a robust and effective risk management framework - Oversee alignment between risk management, strategy and performance objectives - Enhance oversight of major tax, compliance, cyber, and governance risks, especially in international operations	ARC	High-performance culture	All principal risks
5 Monitor the identifying and review of international growth opportunities and approve related funding - Ensure identified opportunities align with the organisation's long-term strategy, risk appetite, and value-creation objectives. - Provide constructive challenge to test underlying assumptions, risks, and expected returns. - Ensure funding decisions are aligned with financial sustainability, liquidity, and return expectations.	Board committee	High-performance culture Disciplined capital allocation	Country risk and regional instability; Customer concentration Supply chain and third-party risk Macroeconomic challenges
6 Increase oversight of performance of international operations - Strengthen governance, reporting and control frameworks for Omnia's expanding international footprint - Improve oversight of joint ventures, partnerships, and country risk, with clearer accountability and escalation mechanisms	ARC	High-performance culture Innovation and technology Disciplined capital allocation	Country risk and regional instability Customer concentration Supply chain and third-party risk Macroeconomic challenges Operational continuity and efficiency management
7 Oversee and monitor implementation of ESG strategy Management reports on: - Progress made in the delivery of the refreshed ESG agenda and in water, energy, emissions, waste and safety metrics - Delivery of expanded renewable energy and carbon management initiatives and on data quality, assurance, and reporting - Use of ESG factors as strategic differentiators in customer partnerships, capital allocation and long-term business resilience	SEC	Our purpose and values High-performance culture Sustainability principles Disciplined capital allocation	ESG strategy and stakeholder expectations Climate change and variability

Board focus areas FY27

- Oversee alignment of governance structures, processes and outcomes with the principles of King V
- Strengthen board diversity by appointing suitably qualified and experienced individuals to replace resigning members, ensuring alignment with the required skills, experience and strategic priorities of the organisation
- Ensure management maintains disciplined capital allocation, balancing growth investments, partnerships and shareholder returns
- Oversee conversion of international growth investments into scalable earnings, especially in Australia, Canada, Indonesia, and Agriculture International channels
- Monitor reduction in structural dependence on suppliers and secure long-term supply, manufacturing resilience and strategic sourcing partnerships
- Oversee the embedding of a high-performance culture with stronger leadership depth, succession discipline, and internationally mobile talent