OMNIA



Omnia Holdings Limited Unaudited Financial Results

for the six months ended

30 September 2026





Salient ESG features

Fatalities

↔ **Zero**
(HY26: zero)

Recordable case rate (RCR)
number of recordable cases or injuries relative to 200 000 working/exposure hours

↓ **0.13**
(HY26: 0.21)

Lost-time injury incidents
injuries leading to a person's inability to perform their regular duties for at least one full shift

↔ **5**
(HY26: 5)

Fire, explosion and releases (FER)

↓ **0.08**
(HY26: 0.16)

B-BBEE rating

↔ **Level 2**
(HY26: Level 2)

Global Credit Rating

↔ **long-term: A+ short-term: A1, both with a stable outlook**
(HY26: long-term: A+, short-term: A1, both with a stable outlook)

CO_2 intensity
per tonne manufactured

↑ **0.056 tonnes CO_2e**
(HY26: 0.052[1] tonnes CO_2e)

Energy use efficiency (net)
per tonne manufactured

↑ **0.28 gigajoules**
(HY26: 0.27 gigajoules)

Renewable energy use
solar generation (output)

↑ **13 626 MWh**
(HY26: 9 795 MWh)

Water use efficiency
per tonne manufactured

↓ **0.38 kilolitres**
(HY26: 0.40 kilolitres)

Water recycled or reused

↑ **117 megalitres**
(HY26: 70 megalitres)

Used oil consumed

↔ **16 dry megalitres**
(HY26: 16 dry megalitres)

[1] *Carbon emissions intensity has been restated due to a revised scope 2 methodology using supplier-specific factors for purchased steam.*

Financial highlights

Revenue

2%

R11 410 million
(HY26: R11 222 million)

Operating profit

26%

R1 135 million
(HY26: R900 million)

Operating margin

24%

9.9%
(HY26: 8.0%)

EBITDA[1]

21%

R1 434 million
(HY26: R1 184 million)

Earnings per share

31%

428 cents
(HY26: 326 cents)

Headline earnings per share

25%

399 cents
(HY26: 320 cents)

Net working capital increased to
R4 542 million
(HY26: R3 769 million)

Solid net cash position[2]
R366 million
(HY26: R695 million)

Net asset value increased to
R10 108 million
(HY26: R9 763 million)

Return on Equity[3] increased to
15.0%
(HY26: 12.3%)

1 Non-IFRS measure. Excludes impairments of R6 million (HY26: R0 million).
2 Excluding lease liabilities.
3 Non-IFRS measure. ROE = Rolling 12 months diluted headline earnings / average equity.

Report overview





Overview

Omnia delivered a strong performance for the half-year ended 30 September 2026, against a challenging global operating environment characterised by geopolitical uncertainty, supply chain disruptions, commodity price volatility and inflationary pressures. This performance reflects the continued disciplined execution of its strategy and progress in building a focused, agile and purpose-led business.

The safety and well-being of employees, contractors and communities remain Omnia's highest priority. The Group maintains a focus on occupational and process safety risk management, supported by the monitoring of leading indicators to strengthen proactive risk identification, mitigation and prevention, alongside the ongoing oversight of safety outcomes. While transport-related incidents continue to require management's attention, the focus remains on sustaining improved performance through stronger governance, contractor assurance, employee engagement and verification of critical controls.

Management has strengthened operational flexibility and risk management through proactive sourcing, disciplined commercial decision making, improved planning and focused inventory control. These initiatives have supported continuity of supply to customers, protected profitability and enhanced resilience.

Omnia remains focused on delivering its strategic objectives while living its values of being safe, respecting and growing people, achieving excellence together and doing the right thing. Its growing international footprint and strong financial position provide a solid foundation for sustainable long-term value creation, while supporting a positive and enduring contribution to its stakeholders and the societies in which it operates.

Report overview continued

Safety

The Group reported an RCR of 0.13 (HY26: 0.21), underpinned by the Agriculture segment reporting an RCR of 0.19 (HY26: 0.33) and the Mining segment maintaining an RCR of 0.04 (HY26: 0.04). Safety remains a non-negotiable core value at Omnia, with continued focus on strengthening the maturity of our safety culture through personal ownership, accountability and proactive risk management.

During the period, Omnia continued to embed safety across its operations through targeted initiatives focused on safety leadership, transport safety, contractor and security management. The Group enhanced the monitoring of high-potential incidents, corrective actions and strengthened contractor safety management and engagements. These measures aim to improve early risk identification, reinforce leadership accountability and promote organisational learning and assurance.

As the Agriculture segment enters its peak planting season, a structured seasonal readiness programme has been implemented to address the risks associated with increased manufacturing and transport activity, contractor mobilisation and security threats.

Omnia remains committed to its guiding principle, *"See Something, Say Something, Do Something"*, recognising that a strong safety culture is built through the decisions, actions and interventions of every employee, every day. This principle reinforces our belief that safety begins with individual accountability and is strengthened through collective action, ensuring that everyone returns home safely, every day.

Macro environment

Global

The global economy remains resilient, with growth of approximately 3.0% expected in 2026, supported by continued investment in artificial intelligence and technology. However, geopolitical tensions, trade uncertainty and escalation of conflict in the Middle East are disrupting trade routes and contributing to volatility in energy, fertilizer and commodity prices. While inflation has eased from recent highs, businesses continue to face higher logistics, freight and input costs.

South Africa

South Africa's economy continues to demonstrate resilience despite a challenging operating environment. Gross domestic product growth is forecast at 1.2% in 2026, revised down from 1.6% projected in February, reflecting weaker domestic economic activity, particularly in export-linked sectors and heightened global economic uncertainty. Structural constraints, including weak municipal capacity and deteriorating infrastructure, continue to weigh on growth prospects. Inflation has moderated to within the central bank's target range, although exchange-rate volatility, energy prices and imported inflation remain key risks that could renew inflationary pressures. Business confidence has improved but continues to be sensitive to global uncertainty and domestic infrastructure constraints.

Sub-Saharan Africa

In sub-Saharan Africa, the economic outlook remains broadly positive, underpinned by population growth, stronger agricultural production, infrastructure development and expansion in mining and energy sectors. Commodity-producing economies are benefiting from favourable mineral demand and investment in critical infrastructure, although challenges remain, including currency volatility, foreign exchange constraints, elevated debt levels, climate risks and rising financing costs. The emergence of an El Niño weather pattern presents a downside risk to agricultural production, food prices and supply chains.

Sector performance

Sector performance remains mixed. Agriculture continues to benefit from favourable growing conditions and resilient activity, although softer crop prices, elevated input costs and weather uncertainty remain challenges. In contrast, mining remains under pressure, with declining production across several major commodities amid logistics bottlenecks, rising input costs and infrastructure challenges, despite stronger commodity prices in selected markets.

Business overview

Group operational performance

The Group delivered improved profitability despite lower overall sales volumes, supported by higher average selling prices resulting from stronger commodity prices and portfolio diversification, which offset pressure on gross profit.

Omnia's integrated operating model, linking manufacturing, supply chain and customer solutions, demonstrated resilience amid supply chain disruption arising from the Middle East conflict. Improved demand planning, procurement and supply chain agility supported supply continuity and operational flexibility.

The Group continued to demonstrate its investment in South Africa's local manufacturing assets, infrastructure and skills development, reinforcing its role as a reliable domestic producer, regional supplier and economic contributor.

Financial performance

Revenue increased 1.7% to R11 410 million (HY26: R11 222 million) supported by higher average selling prices offsetting lower volumes.

Operating profit increased by 26.1% to R1 135 million (HY26: R900 million), driven by improved operational performance following supplier disruptions in the prior period, the benefits of non-core asset disposal profits and a restructured Chemicals cost base.

Operating margin increased to 9.9% (HY26: 8.0%), within the year-end medium-term guidance range of 9% to 11%.

Headline earnings per share increased 24.7% to 399 cents (HY26: 320 cents).

Net working capital increased to R4 542 million (HY26: R3 769 million) reflecting the impact of higher commodity prices and delayed Agriculture demand.

The Group reported net cash (excluding lease liabilities) of R366 million (HY26: R695 million) following the dividend payment of R1 215 million (HY26: R1 094 million).

The Group remains focused on robust operational cash generation, working capital efficiency and disciplined capital allocation to maintain a strong financial position.

Report overview continued

Agriculture

The Agriculture segment delivered a resilient performance.

Agriculture South Africa maintained security of supply to customers, although the deferral of fertilizer purchases by producers resulted in lower sales volumes. Higher commodity prices supported average selling prices, while improved manufacturing contributions and cost containment underpinned profitability.

Soil conditions and moisture levels remain favourable, with delayed planting decisions in HY27 supporting a positive demand outlook for the upcoming planting season.

Agriculture Rest of Africa delivered improved profitability led by increased volumes in Zambia from market diversification, which offset the lower volumes in Zimbabwe from the constrained tobacco industry.

Agriculture International delivered mixed results, with stronger domestic performance in Australia offset by lower exports due to the impact of the Middle East conflict on key customers. Brazil continued to face customer liquidity and credit challenges, while the USA benefited from progress in its distributor-led model.

Mining

The Mining segment reported a strong performance despite ammonia and fuel price volatility linked to the Middle East conflict, inclement weather, softer global commodity markets (coal, diamond and iron ore) and government-imposed export restrictions.

Across the Southern African Development Community (SADC), Blasting Solutions performed strongly, benefiting from higher volumes and commodity prices.

International market performance was mixed. West Africa was affected by operational disruptions, while Indonesia continued to perform well despite government-imposed mining production quotas. Canada and Australia progressed with in-country infrastructure development. Disciplined cost control across the regions supported performance.

BME Metallurgy reported lower sales volumes, impacted by logistics disruptions arising from the Middle East conflict. The base and precious metals sector remained under pressure, while ammonia derivative sales were affected by softer demand.

Chemicals

The Chemicals segment delivered an improved operating performance, supported by a streamlined cost base, improved trading in the Water Care business and gains from asset disposals.

The segment continued to progress its operational alignment and portfolio rationalisation programme, with discontinued operations largely exited and the remaining property and Water Care business disposals advancing.

Capital allocation

The Group's capital allocation framework remains focused on protecting and strengthening core operations, investing in growth opportunities and maintaining financial flexibility.

Investment to protect the core and grow internationally

Capital expenditure amounted to R307 million (HY26: R359 million), with continued investment in safety, maintenance, regulatory compliance and selected growth projects.

In Sasolburg, investment in manufacturing and supply chain infrastructure continued, with the new anti-caking agent production capability fully operational. The final phase of the nitric acid plant control system upgrade and the process gas cooler replacement were also completed during the maintenance shutdown. The expansion of the ammonia road tanker fleet was completed, supporting operational reliability and strengthening security of supply.

The Group continued to invest in its renewable energy infrastructure, with the fourth phase of the solar capacity addition programme underway and expected to add a further 3 MW of solar capacity, bringing the total to 19.8 MW at an investment of approximately R244 million since FY22.

To further enhance the solar generation capacity, a 15 MWh battery energy storage system programme has begun, and a renewable electricity wheeling agreement was concluded, which is expected to yield future environmental, social and governance (ESG) and cost-saving benefits.

In Agriculture, projects to expand speciality and liquid production capacity in South Africa progressed alongside the development of analytical services capabilities in the Western Cape. In Australia, the humate plant upgrade was completed, while work continued on the drying facility expansion and granulation project.

In Mining, the Mobile Manufacturing Unit replacement programme continued, together with investment to support a new contract in Namibia. Internationally, the hydrogen peroxide emulsion plant in Canada has been cold commissioned and the business has secured a trial while awaiting final regulatory approval for commercial production. In Australia, infrastructure investment continued and supported the first commercial sales of Australian-produced electronic detonators.

Dividend declaration

During the period, the Group paid the ordinary dividend of 470 cents per share and a special dividend of 280 cents per share declared in respect of FY26, resulting in total shareholder distributions of R1 215 million (FY25: R1 094 million). No further shares were repurchased under the share repurchase programme during the period (HY26: R12 million).

Report overview continued

Proposed Solar Group transaction

On 14 September 2026, Omnia announced the proposed acquisition of its issued ordinary shares, excluding treasury shares, by Solar SA Investments Proprietary Limited, an indirect wholly owned subsidiary of Solar Industries India Limited, through a scheme of arrangement. The proposed transaction provides for cash consideration of R134.50 per scheme share. On 5 November 99.97% of shareholders voted in favour of the scheme, this vote represented a total of 121 609 085 shares and 74.93% of Omnia's issued ordinary share capital . This outcome reflects shareholder endorsement for the transaction and a significant milestone in the process.

The proposed combination is expected to support the acceleration of Omnia's growth strategy across Mining and Agriculture through expanded market access, manufacturing capabilities and research and development. The transaction remains subject to the applicable conditions, with capital allocation and shareholder distributions to be managed in accordance with the relevant transaction undertakings.

Environmental stewardship

Omnia remains committed to protecting the environment through responsible resource management and reducing its impact on the environment. Environmental performance during HY27 reflected improved water efficiency; however, energy and carbon emissions intensity increased during the period.

Water consumption efficiency improved to 0.38 kilolitres per tonne manufactured (HY26: 0.40 kilolitres), while net energy efficiency regressed to 0.28 GJ per tonne manufactured (HY26: 0.27 GJ). Carbon emissions intensity increased to 0.056 tonnes CO_2e per tonne manufactured (HY26: 0.052 tonnes CO_2e).

The increase in intensity metrics was primarily driven by the annual maintenance shutdowns in the Sasolburg complex together with changes in energy mix during the period.

The Group continues to advance its sustainability energy initiatives, including the Phase 4 solar expansion, while balancing operational reliability with its longer-term environmental objectives. Priorities include improving resource efficiency, reducing emissions and optimising the energy mix, which will include exporting solar power and entering into a wheeling arrangement.

South African Revenue Service (SARS) international tax audit update

The Group continues to dispute additional assessments raised by SARS following the transfer pricing audit relating to the 2014 to 2016 years of assessment. Following extensive engagement, Omnia terminated the Alternative Dispute Resolution (ADR) proceedings on 3 August 2026 as the Group was unable to reach an equitable resolution of the matter with SARS. The Group continues to pursue resolution of the dispute through the Mutual Agreement Procedure, while in parallel progressing the preparatory steps for Tax Court proceedings, which may be held in abeyance pending the outcome of the Mutual Agreement Procedure.

Separately, on 21 August 2026, SARS issued estimated assessments totalling approximately R726 million, including penalties and interest to 30 September 2026, relating to the tax residency of a Mauritian subsidiary of the Group. The Group disputes the basis of the assessments and maintains its position on the subsidiary's tax residency. This matter has been disclosed as a contingent liability.

Outlook

Although the operating environment remains complex, Omnia's diversified market exposure, integrated capabilities and disciplined financial management continue to strengthen the Group's resilience and ability to support opportunities across its key growth markets.

In Agriculture, the business remains well positioned across its core markets, supported by differentiated offerings and integrated manufacturing and supply chain capabilities. While favourable soil conditions support the outlook, softer crop prices, higher input costs and potential El Niño-related dryness, together with broader market volatility, may temper fertilizer demand and margin performance.

Mining continues to build a strong platform for sustainable growth, supported by its diversified geographic footprint and exposure to key growth commodities, including copper, uranium and battery minerals. While SADC's attractive market fundamentals are driving increased competition from global peers, Mining's integrated manufacturing and supply chain capabilities and established customer propositions will support its resilience.

In Chemicals, trading conditions are expected to remain challenging. The business will focus on completing non-core asset disposals, growing Bulk Trade by leveraging the Group's supply chain capabilities and improving volumes and margins through disciplined cost management and reliable supply.

As Omnia enters the second half of FY27, the Group's priorities remain clear: operate safely, maintain operational resilience, execute its strategic initiatives with discipline and convert opportunities into sustainable earnings and cash flow. Supported by resilient end markets, a strong balance sheet and a culture of execution, Omnia remains well positioned to deliver sustainable long-term value while staying true to its purpose of *innovating to enhance life, together creating a greener future.*



Report overview continued

Investors are referred to **https://www.omnia.co.za/investor-hub/hy2027-results** where a detailed analysis of the Group's financial results, including a statement of comprehensive income and a statement of financial position, can be found.

Shareholders are reminded that, should they wish to receive all shareholder communications electronically rather than by physical mail through the Group's electronic communication notification system and have not already elected this option, they may still do so by advising the Group's transfer secretaries at the following email address: **ecomms@jseinvestorservices.co.za** or contacting the call centre on **+27 86 154 6572**. Other related queries can be sent to **omniaIR@omnia.co.za**.



Summary consolidated statement of comprehensive income

for the period ended 30 September 2026

Rm	**Unaudited 6 months 30 Sep 2026**	Unaudited 6 months 30 Sep 2025	% change	Audited 12 months 31 Mar 2026
Revenue	**11 410**	11 222	2	24 200
Cost of sales	**(8 835)**	(8 790)	(1)	(18 845)
Gross profit	**2 575**	2 432	6	5 355
Distribution expenses	**(574)**	(607)	5	(1 277)
Administrative expenses	**(996)**	(989)	(1)	(2 019)
Other operating income	**160**	123	30	331
Other operating expenses	**(23)**	(52)	56	(149)
Impairment losses on non-financial assets	**(6)**	–	(100)	(34)
Net impairment losses on financial assets	**(24)**	(31)	23	(91)
Share of net profit of investments: equity accounted	**23**	25	(8)	55
Operating profit before the items below	**1 135**	901	26	2 171
Net impact of hyperinflation and foreign exchange movements	**–**	(1)	100	(1)
Operating profit	**1 135**	900	26	2 170
Finance income	**49**	61	(20)	107
Finance expense	**(101)**	(110)	8	(225)
Profit before income tax	**1 083**	851	27	2 052
Income tax expense	**(381)**	(307)	(24)	(677)
Profit for the period	**702**	544	29	1 375
Other comprehensive (loss)/income for the period	**(211)**	(43)	(>100)	68
Loss on revaluation of investment	**(79)**	–	(100)	–
Deferred tax on revaluation	**17**	–	100	–
Currency translation differences	**(149)**	(51)	(>100)	60
Reclassification of currency translation differences	**–**	8	(100)	8
Total comprehensive income for the period	**491**	501	(2)	1 443

Summary consolidated statement of comprehensive income continued

for the period ended 30 September 2026

Rm	**Unaudited 6 months 30 Sep 2026**	Unaudited 6 months 30 Sep 2025	% change	Audited 12 months 31 Mar 2026
Profit for the period attributable to:				
Owners of Omnia Holdings Limited	**710**	550	29	1 387
Non-controlling interest	**(8)**	(6)	(33)	(12)
	702	544	29	1 375
Total comprehensive income for the period attributable to:				
Owners of Omnia Holdings Limited	**499**	507	(2)	1 452
Non-controlling interest	**(8)**	(6)	(33)	(9)
	491	501	(2)	1 443
Earnings per share attributable to the equity holders of Omnia Holdings Limited				
Basic earnings per share (cents)	**428**	326	31	861
Diluted earnings per share (cents)[1]	**428**	326	31	856

[1] *Diluted earnings per share for HY27 and HY26 have been limited to basic earnings per share as the diluted earnings per share calculation is anti-dilutive in nature.*

Summary consolidated statement of financial position

as at 30 September 2026

Rm	**Unaudited 30 Sep 2026**	Unaudited 30 Sep 2025	Audited 31 Mar 2026
Assets			
Non-current assets	**5 984**	5 943	6 013
Property, plant and equipment	**4 943**	4 828	4 962
Right-of-use assets	**410**	463	421
Goodwill and intangible assets	**13**	15	14
Investments accounted for using the equity method	**303**	294	302
Financial assets at fair value through profit or loss or other comprehensive income	**159**	235	237
Deferred income tax	**156**	108	77
Current assets	**12 998**	12 011	11 480
Inventories	**6 961**	6 016	4 626
Trade and other receivables	**4 658**	4 542	4 671
Derivative financial instruments	**18**	1	9
Financial assets at fair value through profit or loss or other comprehensive income	**19**	–	34
Income tax	**281**	358	312
Cash and cash equivalents	**1 061**	1 094	1 828
Assets classified as held for sale	**206**	240	262
Total assets	**19 188**	18 194	17 755
Equity			
Capital and reserves attributable to the owners of Omnia Holdings Limited	**10 188**	9 832	10 831
Share capital	**2 790**	2 657	2 665
Reserves	**874**	983	1 137
Retained earnings	**6 524**	6 192	7 029
Non-controlling interest	**(80)**	(69)	(72)
Total equity	**10 108**	9 763	10 759

Summary consolidated statement of financial position continued

as at 30 September 2026

Rm	**Unaudited 30 Sep 2026**	Unaudited 30 Sep 2025	Audited 31 Mar 2026
Liabilities			
Non-current liabilities	**902**	914	889
Deferred income tax	**382**	407	375
Interest-bearing borrowings	**1**	–	–
Lease liabilities	**445**	467	440
Provisions	**51**	40	62
Trade and other payables	**23**	–	12
Current liabilities	**8 168**	7 465	6 073
Interest-bearing borrowings	**152**	335	150
Lease liabilities	**67**	64	64
Bank overdrafts	**542**	64	–
Derivative financial instruments	**3**	31	15
Income tax	**221**	177	238
Contract liabilities	**441**	561	623
Provisions	**24**	5	6
Trade payables – supply chain financing	**616**	1 994	701
Trade and other payables	**6 102**	4 234	4 276
Liabilities directly associated with assets classified as held for sale	**10**	52	34
Total liabilities	**9 080**	8 431	6 996
Total equity and liabilities	**19 188**	18 194	17 755
Additional information			
Net working capital[1]	**4 542**	3 769	3 751
Net (debt)/cash including lease liabilities[2]	**(146)**	164	1 174
Net cash excluding lease liabilities[2]	**366**	695	1 678
Net asset value per share (Rand)	**65**	62	69
Capital expenditure			
Depreciation	**292**	280	564
Amortisation	**1**	3	7
Capital expenditure incurred	**307**	359	646
Capital expenditure – authorised and contracted	**209**	143	169
Capital expenditure – authorised but not contracted	**460**	382	400

[1] *Includes trade payables – supply chain financing.*
[2] *Excludes trade payables – supply chain financing.*

Summary consolidated statement of cash flows

for the period ended 30 September 2026

Rm	**Unaudited 6 months 30 Sep 2026**	Unaudited 6 months 30 Sep 2025	Audited 12 months 31 Mar 2026
Net cash inflow from operating activities	**982**	689	4 809
Cash generated from operations	**1 443**	1 056	5 506
Interest paid	**(85)**	(104)	(218)
Interest received	**32**	93	120
Income taxes paid	**(408)**	(356)	(599)
Net cash outflow from investing activities	**(160)**	(212)	(522)
Purchase of property, plant and equipment	**(307)**	(359)	(644)
Proceeds on disposal of property, plant and equipment and intangible assets	**147**	119	129
Additions to intangible assets	**–**	–	(2)
Convertible debenture in Hypex Bio	**–**	–	(34)
Restricted receivable released	**–**	25	25
Proceeds on disposal of joint venture	**–**	3	4
Net cash outflow from financing activities	**(2 096)**	(1 370)	(4 392)
Proceeds on treasury shares forfeited under share schemes	**26**	5	7
Purchase of treasury shares	**–**	(134)	(135)
Proceeds from interest-bearing borrowings raised	**12**	261	260
Repayment of interest-bearing borrowings	**(1)**	(78)	(261)
Repayment of trade payables – supply chain financing	**(882)**	(294)	(3 100)
Repayment of lease liabilities	**(36)**	(36)	(69)
Dividends paid	**(1 215)**	(1 094)	(1 094)
Net decrease in cash and cash equivalents	**(1 274)**	(893)	(105)
Net cash and cash equivalents at the beginning of the period	**1 828**	1 929	1 929
Effect of foreign currency movement	**(35)**	(6)	4
Net cash and cash equivalents at the end of the period	**519**	1 030	1 828

Summary consolidated statement of changes in equity

for the period ended 30 September 2026

Rm	Attributable to the owners of Omnia Holdings Limited				Non-controlling interests	Total
	Share capital	Treasury shares	Other reserves	Retained earnings		
At 31 March 2025 (audited)	3 062	(344)	1 037	6 736	(63)	10 428
Profit/(loss) for the period	–	–	–	550	(6)	544
Other comprehensive loss	–	–	(43)	–	–	(43)
Total	3 062	(344)	994	7 286	(69)	10 929
Transactions with shareholders						
Shares repurchased and cancelled	(12)	–	–	–	–	(12)
Shares acquired and disposed as part of a share-based incentive scheme	–	(117)	–	–	–	(117)
Share-based payment transactions	–	68	(11)	–	–	57
Dividends paid	–	–	–	(1 094)	–	(1 094)
At 30 September 2025 (unaudited)	3 050	(393)	983	6 192	(69)	9 763
Profit/(loss) for the period	–	–	–	837	(6)	831
Other comprehensive income	–	–	108	–	3	111
Total	3 050	(393)	1 091	7 029	(72)	10 705
Transactions with shareholders						
Shares acquired and disposed as part of a share-based incentive scheme	–	1	–	–	–	1
Share-based payment transactions	–	7	46	–	–	53
At 31 March 2026 (audited)	**3 050**	**(385)**	**1 137**	**7 029**	**(72)**	**10 759**
Profit/(loss) for the period	**–**	**–**	**–**	**710**	**(8)**	**702**
Other comprehensive loss	**–**	**–**	**(211)**	**–**	**–**	**(211)**
Total	**3 050**	**(385)**	**926**	**7 739**	**(80)**	**11 250**
Transactions with shareholders						
Shares acquired and disposed as part of a share-based incentive scheme	**–**	**26**	**–**	**–**	**–**	**26**
Share-based payment transactions	**–**	**99**	**(52)**	**–**	**–**	**47**
Dividends paid	**–**	**–**	**–**	**(1 215)**	**–**	**(1 215)**
At 30 September 2026 (unaudited)	**3 050**	**(260)**	**874**	**6 524**	**(80)**	**10 108**

Reconciliation of headline earnings

for the period ended 30 September 2026

Rm	Unaudited 6 months 30 Sep 2026	Unaudited 6 months 30 Sep 2025	Audited 12 months 31 Mar 2026
Basic and diluted earnings attributable to the owners of Omnia Holdings Limited			
Profit attributable to the owners of Omnia Holdings Limited	**710**	550	1 387
Less: Dividends distributed to participants of the share incentive schemes on unvested shares	**(40)**	(39)	(39)
Basic earnings attributable to the owners of Omnia Holdings Limited	**670**	511	1 348
Adjusted for:			
Insurance income for replacement of property, plant and equipment	**–**	(2)	(4)
Profit on disposal of property, plant and equipment	**(73)**	(23)	(35)
Tax effect	**28**	4	7
Reclassification of foreign currency translation reserve to profit or loss	**–**	8	8
Impairment included in share of profit of investments: equity accounted	**–**	3	5
Headline earnings	**625**	501	1 329
Add: Dividends distributed to participants of the share incentive schemes on unvested shares	**40**	39	39
Diluted headline earnings	**665**	540	1 368

Number of shares 000's	**Unaudited 30 Sep 2026**	Unaudited 30 Sep 2025	Audited 31 Mar 2026
Weighted average number of shares in issue	**156 538**	156 772	156 502
Diluted weighted average number of shares in issue	**161 942**	162 160	162 050
Number of shares in issue (excluding treasury shares)	**158 305**	156 344	156 471
Headline earnings per share (cents)	**399**	320	849
Diluted headline earnings per share (cents)[1]	**399**	320	844

[1] *Diluted headline earnings per share has been limited to headline earnings per share for HY27 and HY26 as the diluted headline earnings per share calculation is anti-dilutive in nature.*

Segmental information

The Group's chief operating decision maker has been identified as the executive committee, consisting of the chief executive officer, the finance director, chief operating officer, managing directors of the Group's operating segments and executives of other Group functions. The executive committee is responsible for allocating resources, assessing the performance of operating segments and making strategic decisions.

Some operating segments have been aggregated and are reported as reportable segments. Operating segments have been grouped in terms of the three industries in which the Group trades, namely Agriculture, Mining and Chemicals.

The executive committee primarily reviews revenue, operating profit, operating margins, profit before tax, EBITDA (operating profit excluding depreciation, amortisation and impairment losses on non-financial assets), net working capital and net-controlled assets (all non-current and current assets under management's control, inclusive of net working capital (including trade payables – supply chain finance)) and is a measurement of the Group's capital invested.

Segmental information continued

The executive committee has identified the following operating divisions within the Group, which are described in further detail below:

Agriculture

Agriculture RSA

As part of its innovative Nutriology® proposition, this division manufactures and trades in granular, liquid and speciality fertilizers, humates and other biostimulants, as well as value-added services and solutions. The South African customer base includes commercial and small-scale farmers, cooperatives and other corporate customers. The business also supplies raw materials and manufactured goods to Agriculture Rest of Africa, Mining and Chemicals.

Agriculture Rest of Africa

As part of its innovative Nutriology® proposition, this division manufactures and trades in granular and speciality fertilizers, humates and other biostimulants, as well as value-added services and solutions. The customer base includes commercial and small-scale farmers, retail customers, cooperatives, governments and other corporate customers.

Agriculture International

This division manufactures and trades in liquid and speciality fertilizers, biostimulants including humates, fulvates, kelp and microbial products. A full range of trace elements, biostimulants and plant health products is sold globally to improve crop health, yields and soil health in a sustainable and environmentally conscious way. Products, value-added services and solutions are delivered to a broad customer base through the company-owned operations in Australia, Brazil and the USA.





Segmental information continued

Mining

Mining RSA

This division comprises the BME Blasting Solutions business in South Africa. The business manufactures blasting agents – bulk emulsion and blended bulk explosives – complemented by the AXXIS™ electronic detonator system and modern software crucial to cost-efficient, safe and environmentally friendly mining operations. BME leverages its blasting products, equipment, accessories, technical services and digital solutions to add value to customers' blasting operations. A part of Mining RSA's revenue relates to recovering costs for services and technology. This division also provides raw material and other supplies to Mining International.

Mining International

This division relates to the BME businesses outside of South Africa (manufactures and supplies similar products and services to Mining RSA) and includes the BME Metallurgy business. The territories in which this division operates include SADC, West Africa, Australia, Canada and Indonesia.

Chemicals

Chemicals

This division is a well-known manufacturer and distributor of functional and effect chemicals, and solutions serving both South African and export customers. The business supplies technical and product application support and SHEQ-related services to the water sector.

Head office

Head office

This includes certain acquisition-related costs, amortisation of intangible assets arising from acquisitions, employee share-based payment expenses, reclassification of foreign currency reserves to profit or loss and certain once-off costs.



Segmental information continued

Segmental analysis of profit or (loss)

for the period ended 30 September 2026

Rm	**Operating profit/(loss) Unaudited 6 months 30 Sep 2026**	Operating profit/(loss) Unaudited 6 months 30 Sep 2025	Operating profit/(loss) Audited 12 months 31 Mar 2026	**Profit/(loss) before tax Unaudited 6 months 30 Sep 2026**	Profit /(loss) before tax Unaudited 6 months 30 Sep 2025	Profit/(loss) before tax Audited 12 months 31 Mar 2026	**EBITDA Unaudited 6 months 30 Sep 2026**	EBITDA Unaudited 6 months 30 Sep 2025	EBITDA Audited 12 months 31 Mar 2026
Agriculture RSA	**370**	301	844	**340**	247	751	**552**	467	1 185
Agriculture Rest of Africa	**72**	67	260	**82**	84	280	**88**	80	314
Agriculture International	**75**	90	147	**80**	96	157	**81**	95	158
Total Agriculture	**517**	458	1 251	**502**	427	1 188	**721**	642	1 657
Mining RSA	**357**	248	509	**357**	246	506	**411**	306	624
Mining International	**298**	322	636	**298**	323	637	**326**	348	690
Total Mining	**655**	570	1 145	**655**	569	1 143	**737**	654	1 314
Chemicals	**97**	(22)	4	**96**	(24)	1	**98**	(16)	12
Total Chemicals	**97**	(22)	4	**96**	(24)	1	**98**	(16)	12
Head office and elimination[1]	**(134)**	(106)	(230)	**(170)**	(121)	(280)	**(122)**	(96)	(208)
Total	**1 135**	900	2 170	**1 083**	851	2 052	**1 434**	1 184	2 775

[1] *Head office and elimination includes acquisition-related costs, employee share-based payment expenses and certain other once-off costs.*

The restructuring of the Chemicals segment includes the earmarked sale of the Water Care business and the closure and sale of the remaining owned sites, including profits from the sale transactions. Outlined below is an analysis of the Chemicals segment's performance split between the remaining business and that being restructured.

Rm	**Gross revenue**	**Net revenue**	**Operating profit/ (loss)**	**Profit/ (loss) before tax**
Unaudited 6 months 30 Sep 2026				
Chemicals – Remaining	**495**	**441**	**23**	**23**
Chemicals – Restructured	**178**	**173**	**74**	**73**
Total Chemicals	**673**	**614**	**97**	**96**
Unaudited 6 months 30 Sep 2025				
Chemicals – Remaining	432	376	36	36
Chemicals – Restructured	358	338	(58)	(60)
Total Chemicals	790	714	(22)	(24)
Audited 12 months 31 Mar 2026				
Chemicals – Remaining	900	781	85	85
Chemicals – Restructured	574	550	(81)	(84)
Total Chemicals	1 474	1 331	4	1

Unaudited financial results for the six months ended 30 September 2026

Segmental information continued

Segmental analysis of revenue

for the period ended 30 September 2026

Rm	**Gross revenue Unaudited 6 months 30 Sep 2026**	Gross revenue Unaudited 6 months 30 Sep 2025	Gross revenue Audited 12 months 31 Mar 2026	**Net revenue[1] Unaudited 6 months 30 Sep 2026**	Net revenue[1] Unaudited 6 months 30 Sep 2025	Net revenue[1] Audited 12 months 31 Mar 2026
Agriculture RSA	**6 835**	6 246	13 643	**3 744**	4 177	9 438
Agriculture Rest of Africa	**2 027**	1 527	3 519	**1 375**	1 137	2 960
Agriculture International	**392**	392	741	**322**	349	655
Total Agriculture	**9 254**	8 165	17 903	**5 441**	5 663	13 053
Mining RSA	**3 662**	3 001	6 105	**2 644**	2 160	4 402
Mining International	**3 024**	2 882	5 793	**2 711**	2 685	5 414
Total Mining	**6 686**	5 883	11 898	**5 355**	4 845	9 816
Chemicals	**673**	790	1 474	**614**	714	1 331
Total Chemicals	**673**	790	1 474	**614**	714	1 331
Total	**16 613**	14 838	31 275	**11 410**	11 222	24 200

[1] *Net revenue excludes intercompany transactions eliminated on consolidation.*

Segmental analysis of revenue by performance obligation

for the period ended 30 September 2026

Rm	**Net revenue[1] Unaudited 6 months 30 Sep 2026**	Net revenue[1] Unaudited 6 months 30 Sep 2025	Net revenue[1] Audited 12 months 31 Mar 2026
Product	**10 692**	10 617	22 789
Transport	**354**	286	722
Services	**364**	319	689
Revenue per performance obligation	**11 410**	11 222	24 200

[1] *Net revenue excludes intercompany transactions eliminated on consolidation.*

Segmental information continued

Segmental analysis of revenue by performance obligation

for the period ended 30 September 2026

Rm	Product	Transport	Services	Net revenue[1]
Period ended 30 September 2026				
Agriculture RSA	**3 564**	**139**	**41**	**3 744**
Agriculture Rest of Africa	**1 371**	**4**	**–**	**1 375**
Agriculture International	**309**	**13**	**–**	**322**
Total Agriculture	**5 244**	**156**	**41**	**5 441**
Mining RSA	**2 443**	**53**	**148**	**2 644**
Mining International	**2 395**	**141**	**175**	**2 711**
Total Mining	**4 838**	**194**	**323**	**5 355**
Chemicals	**610**	**4**	**–**	**614**
Total Chemicals	**610**	**4**	**–**	**614**
Total	**10 692**	**354**	**364**	**11 410**
Period ended 30 September 2025				
Agriculture RSA	3 980	153	44	4 177
Agriculture Rest of Africa	1 133	4	–	1 137
Agriculture International	349	–	–	349
Total Agriculture	5 462	157	44	5 663
Mining RSA	1 967	49	144	2 160
Mining International	2 478	76	131	2 685
Total Mining	4 445	125	275	4 845
Chemicals	710	4	–	714
Total Chemicals	710	4	–	714
Total	10 617	286	319	11 222
Year ended 31 March 2026				
Agriculture RSA	8 966	385	87	9 438
Agriculture Rest of Africa	2 954	5	1	2 960
Agriculture International	625	30	–	655
Total Agriculture	12 545	420	88	13 053
Mining RSA	4 027	91	284	4 402
Mining International	4 894	203	317	5 414
Total Mining	8 921	294	601	9 816
Chemicals	1 323	8	–	1 331
Total Chemicals	1 323	8	–	1 331
Total	22 789	722	689	24 200

[1] *Net revenue excludes intercompany transactions eliminated on consolidation.*

Segmental information continued

Segmental analysis of revenue performance obligations split geographically

for the period ended 30 September 2026

Rm	Product	Transport	Services	Net revenue[1]
Period ended 30 September 2026				
Agriculture				
– South Africa	**3 554**	**139**	**41**	**3 734**
– Rest of Africa	**1 382**	**4**	**–**	**1 386**
– Rest of the world	**308**	**13**	**–**	**321**
Total Agriculture	**5 244**	**156**	**41**	**5 441**
Mining				
– South Africa	**2 833**	**52**	**147**	**3 032**
– Rest of Africa	**1 962**	**142**	**143**	**2 247**
– Rest of the world	**43**	**–**	**33**	**76**
Total Mining	**4 838**	**194**	**323**	**5 355**
Chemicals				
– South Africa	**550**	**2**	**–**	**552**
– Rest of Africa	**38**	**2**	**–**	**40**
– Rest of the world	**22**	**–**	**–**	**22**
Total Chemicals	**610**	**4**	**–**	**614**
Total	**10 692**	**354**	**364**	**11 410**
Period ended 30 September 2025				
Agriculture				
– South Africa	3 953	153	44	4 150
– Rest of Africa	1 160	4	–	1 164
– Rest of the world	349	–	–	349
Total Agriculture	5 462	157	44	5 663
Mining				
– South Africa	2 319	49	144	2 512
– Rest of Africa	2 074	76	127	2 277
– Rest of the world	52	–	4	56
Total Mining	4 445	125	275	4 845
Chemicals				
– South Africa	648	2	–	650
– Rest of Africa	62	2	–	64
Total Chemicals	710	4	–	714
Total	10 617	286	319	11 222

[1] *Net revenue excludes intercompany transactions eliminated on consolidation.*

Segmental information continued

Segmental analysis of revenue performance obligations split geographically continued

Rm	Product	Transport	Services	Net revenue[1]
Year ended 31 March 2026				
Agriculture				
– South Africa	8 810	385	87	9 282
– Rest of Africa	3 115	5	1	3 121
– Rest of the world	620	30	–	650
Total Agriculture	12 545	420	88	13 053
Mining				
– South Africa	4 768	92	283	5 143
– Rest of Africa	4 003	202	283	4 488
– Rest of the world	150	–	35	185
Total Mining	8 921	294	601	9 816
Chemicals				
– South Africa	1 192	4	–	1 196
– Rest of Africa	56	4	–	60
– Rest of the world	75	–	–	75
Total Chemicals	1 323	8	–	1 331
Total	22 789	722	689	24 200

[1] *Net revenue excludes intercompany transactions eliminated on consolidation.*

Segmental information continued

Items of expenses and other income

for the period ended 30 September 2026

Analysis of expenses per segment: Rm	Total cost of sales	Administrative expenses	Distribution expenses	Impairment loss/(gain) on financial assets
Period ended 30 September 2026				
Agriculture RSA	**5 952**	**375**	**192**	**20**
Agriculture Rest of Africa	**1 797**	**55**	**72**	**(5)**
Agriculture International	**213**	**46**	**62**	**5**
Total Agriculture	**7 962**	**476**	**326**	**20**
Mining RSA	**2 924**	**231**	**148**	**4**
Mining International	**2 520**	**142**	**72**	**(1)**
Total Mining	**5 444**	**373**	**220**	**3**
Chemicals	**594**	**30**	**28**	**1**
Total Chemicals	**594**	**30**	**28**	**1**
Head office and eliminations	**(5 165)**	**117**	**–**	**–**
Total	**8 835**	**996**	**574**	**24**
Period ended 30 September 2025				
Agriculture RSA	5 374	373	219	19
Agriculture Rest of Africa	1 381	52	51	13
Agriculture International	187	44	60	1
Total Agriculture	6 942	469	330	33
Mining RSA	2 376	223	156	(3)
Mining International	2 361	145	61	(1)
Total Mining	4 737	368	217	(4)
Chemicals	718	44	60	2
Total Chemicals	718	44	60	2
Head office and eliminations	(3 607)	108	–	–
Total	8 790	989	607	31
Year ended 31 March 2026				
Agriculture RSA	11 600	740	459	30
Agriculture Rest of Africa	3 088	130	148	62
Agriculture International	368	95	123	4
Total Agriculture	15 056	965	730	96
Mining RSA	4 838	439	317	(1)
Mining International	4 738	296	131	(2)
Total Mining	9 576	735	448	(3)
Chemicals	1 305	89	99	(2)
Total Chemicals	1 305	89	99	(2)
Head office and eliminations	(7 092)	230	–	–
Total	18 845	2 019	1 277	91

Segmental information continued

Items of expenses and other income continued

for the period ended 30 September 2026

Analysis of other income or expenses per segment: Rm	Net forex and derivative gains/(losses)	Share of net profits in associates	Finance expenses	Finance income
Period ended 30 September 2026				
Agriculture RSA	**65**	**–**	**(57)**	**27**
Agriculture Rest of Africa	**(24)**	**–**	**(1)**	**11**
Agriculture International	**(2)**	**–**	**–**	**5**
Total Agriculture	**39**	**–**	**(58)**	**43**
Mining RSA	**(9)**	**—**	**(2)**	**2**
Mining International	**(8)**	**23**	**(2)**	**2**
Total Mining	**(17)**	**23**	**(4)**	**4**
Chemicals	**–**	**—**	**(1)**	**–**
Total Chemicals	**–**	**—**	**(1)**	**–**
Head office and eliminations	**(6)**	**—**	**(38)**	**2**
Total	**16**	**23**	**(101)**	**49**
Period ended 30 September 2025				
Agriculture RSA	29	–	(74)	20
Agriculture Rest of Africa	39	–	(3)	20
Agriculture International	(11)	–	–	6
Total Agriculture	57	–	(77)	46
Mining RSA	(6)	–	(2)	–
Mining International	(32)	25	(2)	3
Total Mining	(38)	25	(4)	3
Chemicals	–	–	(2)	–
Total Chemicals	–	–	(2)	–
Head office and eliminations	(14)	–	(27)	12
Total	5	25	(110)	61
Year ended 31 March 2026				
Agriculture RSA	11	3	(150)	57
Agriculture Rest of Africa	179	–	(4)	24
Agriculture International	(20)	–	–	10
Total Agriculture	170	3	(154)	91
Mining RSA	(8)	–	(3)	–
Mining International	(83)	52	(4)	5
Total Mining	(91)	52	(7)	5
Chemicals	–	–	(3)	–
Total Chemicals	–	–	(3)	–
Head office and eliminations	(18)	–	(61)	11
Total	61	55	(225)	107

Segmental information continued

Segmental analysis of profit or loss continued

for the period ended 30 September 2026

Rm	Period ended 30 September 2026 Operating profit/(loss) Unaudited	Depreciation and amortisation Unaudited	Impairment losses non-financial assets Unaudited	EBITDA Unaudited	Period ended 30 September 2025 Operating profit/(loss) Unaudited	Depreciation and amortisation Unaudited	EBITDA Unaudited	Year ended 31 March 2026 Operating profit/(loss) Audited	Depreciation and amortisation Audited	Net impairment losses on non-financial assets Audited	EBITDA Audited
Agriculture RSA	**370**	**182**	**—**	**552**	301	166	467	844	341	–	1 185
Agriculture Rest of Africa	**72**	**10**	**6**	**88**	67	13	80	260	21	33	314
Agriculture International	**75**	**6**	**—**	**81**	90	5	95	147	11	–	158
Total Agriculture	**517**	**198**	**6**	**721**	458	184	642	1 251	373	33	1 657
Mining RSA	**357**	**54**	**—**	**411**	248	58	306	509	115	–	624
Mining International	**298**	**28**	**—**	**326**	322	26	348	636	54	–	690
Total Mining	**655**	**82**	**—**	**737**	570	84	654	1 145	169	–	1 314
Chemicals	**97**	**1**	**—**	**98**	(22)	6	(16)	4	7	1	12
Total Chemicals	**97**	**1**	**—**	**98**	(22)	6	(16)	4	7	1	12
Head office and elimination[1]	**(134)**	**12**	**—**	**(122)**	(106)	10	(96)	(230)	22	–	(208)
Total	**1 135**	**293**	**6**	**1 434**	900	284	1 184	2 170	571	34	2 775

[1] *Head office and elimination includes acquisition-related costs, employee share-based payment expenses and certain other once-off costs.*

Unaudited financial results for the six months ended 30 September 2026

Segmental information continued

Segmental analysis of the statement of financial position

as at 30 September 2026

	Net working capital[1] Unaudited 30 Sep 2026 Rm	Net working capital[1] Unaudited 30 Sep 2025 Rm	Net working capital[1] Audited 31 Mar 2026 Rm	**Net-controlled assets[2] Unaudited 30 Sep 2026 Rm**	Net-controlled assets[2] Unaudited 30 Sep 2025 Rm	Net-controlled assets[2] Audited 31 Mar 2026 Rm	**Return on net-controlled assets[2] Unaudited 30 Sep 2026 %**	Return on net-controlled assets[2] Unaudited 30 Sep 2025 %	Return on net-controlled assets[2] Audited 31 Mar 2026 %
Agriculture RSA	**434**	258	411	**4 060**	3 890	4 080	**22.5**	22.0	20.7
Agriculture Rest of Africa	**2 270**	1 707	1 431	**2 412**	1 868	1 591	**11.0**	0.2	16.3
Agriculture International	**296**	269	344	**467**	430	513	**28.3**	36.5	28.7
Total Agriculture	**3 000**	2 234	2 186	**6 939**	6 188	6 184	**18.9**	16.4	20.2
Mining RSA	**585**	578	634	**1 380**	1 390	1 439	**44.8**	35.8	35.4
Mining International	**1 167**	959	988	**1 926**	1 656	1 741	**31.8**	40.3	36.5
Total Mining	**1 752**	1 537	1 622	**3 306**	3 046	3 180	**37.2**	38.2	36.0
Chemicals	**149**	270	265	**312**	470	458	**39.4**	(28.1)	0.9
Total Chemicals	**149**	270	265	**312**	470	458	**39.4**	(28.1)	0.9
Head office and elimination[4]	**(359)**	(272)	(322)	**(148)**	(69)	(110)	**(>100)**	(>100)	(>100)
Total	**4 542**	3 769	3 751	**10 409**	9 635	9 712	**23.1**	18.6	22.3

[1] Net working capital includes supply chain finance.

[2] Net-controlled assets are total assets (including trapped cash) less cash, financial assets held at fair value, non-current trade and other receivables, income and deferred taxation and non-interest-bearing liabilities (with the exclusion of trade payables – supply chain finance included as part of net working capital) and is a measure of the Group's capital invested.

[3] Return on net-controlled assets for the six months has been calculated on a rolling 12-month operating profit.

[4] Head office and elimination includes acquisition-related balances and employee share-based payment balances.

Unaudited financial results for the six months ended 30 September 2026

Segmental information continued

Segmental analysis of the statement of financial position continued

as at 30 September 2026

Analysis of net working capital and net-controlled assets	Period ended 30 September 2026		Period ended 30 September 2025		Year ended 31 March 2026	
Rm	**Net working capital[1] Unaudited**	**Net-controlled assets[2] Unaudited**	Net working capital[1] Unaudited	Net-controlled assets[2] Unaudited	Net working capital[1] Audited	Net-controlled assets[2] Audited
Property, plant and equipment	**–**	**4 943**	–	4 828	–	4 962
Right-of-use assets	**–**	**410**	–	463	–	421
Goodwill and intangible assets	**–**	**13**	–	15	–	14
Investments accounted for using the equity method	**–**	**303**	–	294	–	302
Inventories	**6 961**	**6 961**	6 016	6 016	4 626	4 626
Trade and other receivables	**4 658**	**4 658**	4 542	4 542	4 671	4 671
Contract liabilities	**(441)**	**(441)**	(561)	(561)	(623)	(623)
Trade and other payables[1]	**(6 718)**	**(6 718)**	(6 228)	(6 228)	(4 977)	(4 977)
Derivative financial instruments (net)	**15**	**15**	(30)	(30)	(6)	(6)
Cash in countries with liquidity constraints	**–**	**59**	–	90	–	85
Assets held for sale	**67**	**206**	30	206	60	237
Total	**4 542**	**10 409**	3 769	9 635	3 751	9 712

[1] *Net working capital includes supply chain finance.*

[2] *Net-controlled assets are total assets (including trapped cash) less cash, financial assets held at fair value, non-current trade and other receivables, income and deferred taxation and non-interest-bearing liabilities (with the exclusion of trade payables – supply chain finance included as part of net working capital) and is a measure of the Group's capital invested.*

Unaudited financial results for the six months ended 30 September 2026

Segmental review and prospects
Agriculture segment

	Net revenue[1] Unaudited 6 months 30 Sep 2026 Rm	Net revenue[1] Unaudited 6 months 30 Sep 2025 Rm	Net revenue[1] Audited 12 months 31 Mar 2026 Rm	**Operating profit Unaudited 6 months 30 Sep 2026 Rm**	Operating profit Unaudited 6 months 30 Sep 2025 Rm	Operating profit Audited 12 months 31 Mar 2026 Rm	**Operating margin Unaudited 6 months 30 Sep 2026 %**	Operating margin Unaudited 6 months 30 Sep 2025 %	Operating margin Audited 12 months 31 Mar 2026 %
Agriculture RSA	**3 744**	4 177	9 438	**370**	301	844	**9.9**	7.2	8.9
Agriculture Rest of Africa	**1 375**	1 137	2 960	**72**	67	260	**5.2**	5.9	8.8
Agriculture International	**322**	349	655	**75**	90	147	**23.3**	25.8	22.4
Total Agriculture	**5 441**	5 663	13 053	**517**	458	1 251	**9.5**	8.1	9.6

[1] *Net revenue excludes intercompany transactions eliminated on consolidation.*

The **Agriculture segment** delivered a resilient performance in a challenging operating environment. Higher average selling prices, reflecting the impact of the Middle East conflict on commodity input prices, supported by improved manufacturing output and cost containment, offset lower sales volumes.

The Agriculture segment reported a 3.9% decrease in revenue to R5 441 million (HY26: R5 663 million), driven by lower sales volumes, which was partially offset by higher average selling prices in South Africa and Rest of Africa.

Operating profit increased by 12.9% to R517 million (HY26: R458 million) and operating margin improved to 9.5% (HY26: 8.1%).

Net working capital increased 34.3% to R3 000 million (HY26: R2 234 million), reflecting the impact of higher commodity prices on inventory and receivables.

In South Africa, sales volumes were lower as producers deferred fertilizer purchases while finalising planting decisions amid softer grain prices, elevated input costs and weather uncertainty. In this complex environment, the Nutriology® model remained central to customer engagement, combining crop nutrition science, tailored product solutions and specialised on-farm advisory support. Despite lower volumes, higher average selling prices, disciplined cost management and improved manufacturing contributions supported profitability.

Omnia's integrated manufacturing and supply chain capabilities supported reliable customer supply amid geopolitical disruption. Diversified sourcing, established supplier relationships and proactive procurement planning mitigated supply constraints, although higher raw material and freight costs increased inventory values and working capital.

Rest of Africa delivered revenue and operating profit growth, led by Zambia, where increased prices and volumes from market diversification supported performance. However, performance was impacted by higher transport costs, competitive pricing and foreign exchange losses compared with prior-year gains. Zimbabwe's volumes were constrained due to lower tobacco prices and farmer liquidity.

Agriculture International delivered a mixed performance. In Australia domestic volumes increased with strong production, although export volumes were constrained due to the impact of the Middle East conflict on key customers. Brazil continued to face farmer liquidity and credit challenges. In the USA, the transition to a distributor-led model and streamlined operating structure supported volume growth and improved market access.






Segmental information continued

Segmental review and prospects continued

Agriculture segment continued

Manufacturing and supply chain

Manufacturing and supply chain operations maintained product availability despite geopolitical disruption and logistical constraints. All major planned annual maintenance shutdowns were completed, including interventions to strengthen nitric acid plant reliability without any recordable injuries.

Manufacturing delivered an improved contribution, supported by stronger recoveries and production performance in selected product lines. However, granulation production was affected by lower plant availability, while demand for porous granular ammonium nitrate remained subdued. Management continued to focus on plant reliability, production stability, product quality and increasing production throughput.

Ammonia imports and supply from a key supplier remained stable, with road logistics mitigating inconsistent rail services. Global sulphur supply shortages impacted sulphuric and phosphoric acid availability and costs. Our agile procurement capability and strong supplier relationships enabled supply into the local market. Procurement and distribution planning balanced supply security while continued investment in ammonia road tankers and process efficiency supported the resilience of the integrated manufacturing complex.

ESG initiatives progressed with an additional 3 MW solar capacity to be commissioned in quarter three of FY27 and a 15 MWh battery energy storage system targeted for commissioning in the first half of FY28. Further energy improvements will be achieved through investment in the demineralised water treatment facility to generate steam.

Agriculture RSA's net revenue decreased by 10.4% to R3 744 million (HY26: R4 177 million), reflecting a decline in sales volumes offset by higher average selling prices. Operating profit increased by 22.9% to R370 million (HY26: R301 million), with operating margin improving to 9.9% (HY26: 7.2%). Higher average selling prices, improved integrated manufacturing contributions and lower operating expenses supported profitability.

Agriculture Rest of Africa's net revenue increased by 20.9% to R1 375 million (HY26: R1 137 million), supported by higher selling prices and increased volumes in Zambia. Operating profit increased by 7.5% to R72 million (HY26: R67 million), while operating margin declined to 5.2% (HY26: 5.9%) due to elevated prior-year foreign exchange gains.

Agriculture International's net revenue decreased by 7.7% to R322 million (HY26: R349 million), and operating profit decreased by 16.7% to R75 million (HY26: R90 million). Operating margin declined to 23.3% (HY26: 25.8%), reflecting weaker export sales and lower profitability in Brazil.

Segmental review and prospects continued

Outlook

The Agriculture segment remains well positioned across its core markets, supported by differentiated crop nutrition and biostimulant offerings, established customer relationships and integrated manufacturing and supply chain capabilities. Despite favourable soil conditions, softer crop prices, rising input costs and the prospect of drier El Niño conditions may weigh on fertilizer demand for the remainder of FY27. These pressures, together with raw material and freight cost volatility, currency fluctuations and geopolitical tensions, may continue to affect demand and margins.

Omnia's proprietary Nutriology® model will continue to support differentiated crop nutrition solutions, complemented by the development of biologicals and speciality products. Investment in digital agriculture and specialised agronomic capabilities will further strengthen customer engagement and the segment's differentiated offering.

In South Africa, elevated input costs, softer crop prices and El Niño-related uncertainty may impact demand. The business will continue to support customers through tailored, science-based solutions and on-farm advice as planting conditions evolve.

Our integrated manufacturing facility is expected to benefit from higher production volumes in the second half of FY27 following the successful completion of our annual maintenance shutdowns, supporting stronger manufacturing cost recoveries and operational efficiency. Continued focus on plant productivity, production stability and cost management will further underpin this improvement.

In Rest of Africa, Zambia and Zimbabwe will focus on expanding their market reach through diversification. Zambia is well positioned to support demand, although higher supply costs and competitive pricing are expected to impact margins. In Zimbabwe, lower tobacco prices and farmer affordability pressures are expected to affect demand.

Agriculture International is expected to improve performance in the second half, supported by export market diversification from Australia and growth opportunities in South-East Asia. Brazil will prioritise product mix optimisation and targeted market development. In the USA, the distributor-led model and streamlined cost base are expected to support further volume growth and improved profitability.

Segmental review and prospects continued

Mining segment

	Net revenue[1] Unaudited 6 months 30 Sep 2026 Rm	Net revenue[1] Unaudited 6 months 30 Sep 2025 Rm	Net revenue[1] Audited 12 months 31 Mar 2026 Rm	Operating profit Unaudited 6 months 30 Sep 2026 Rm	Operating profit Unaudited 6 months 30 Sep 2025 Rm	Operating profit Audited 12 months 31 Mar 2026 Rm	Operating margin Unaudited 6 months 30 Sep 2026 %	Operating margin Unaudited 6 months 30 Sep 2025 %	Operating margin Audited 12 months 31 Mar 2026 %
Mining RSA	**2 644**	2 160	4 402	**357**	248	509	**13.5**	11.5	11.6
Mining International	**2 711**	2 685	5 414	**298**	322	636	**11.0**	12.0	11.7
Total Mining	**5 355**	4 845	9 816	**655**	570	1 145	**12.2**	11.8	11.7

[1] *Net revenue excludes intercompany transactions eliminated on consolidation.*

The **Mining segment** delivered a strong performance despite ammonia and fuel price volatility linked to the Middle East conflict, inclement weather, softened global commodity markets (coal, diamond and iron ore) and government-imposed export restrictions.

Blasting Solutions performed strongly across SADC, supported by higher volumes and commodity input costs. International market performance was mixed. West Africa was affected by operational disruptions while Indonesia continued to perform well despite government-imposed mining production quotas. Canada and Australia progressed with in-country infrastructure development. Disciplined cost control across the regions supported performance.

BME Metallurgy reported lower sales volumes, impacted by logistics disruptions arising from the Middle East conflict. The base and precious metals sector remained under pressure, while ammonia derivative sales were affected by softer demand.

Omnia's integrated manufacturing and resilient supply chain supported our ability to ensure reliable supply to customers throughout the period.

Revenue increased by 10.5% to R5 355 million (HY26: R4 845 million), supported by higher commodity prices and several new contract extensions and wins.

Operating profit increased by 14.9% to R655 million (HY26: R570 million) and operating margins increased to 12.2% (HY26: 11.8%), supported by cost and operational efficiencies.

Working capital increased by 14.0% to R1 752 million (HY26: R1 537 million), due to higher commodity prices and increased safety stock in West Africa.

Mining RSA's sales volumes increased due to several new contract wins and contract extensions. Higher commodity prices further supported the net revenue increase of 22.4% to R2 644 million (HY26: R2 160 million). Operating profit for the period increased by 44.0% to R357 million (HY26: R248 million), benefiting from a strong performance in the Northern Cape and cost containment across the business.

Mining International's net revenue increased by 1.0% to R2 711 million (HY26: R2 685 million) supported by higher average selling prices, which partially offset lower sales volumes across some international blasting operations and ammonia derivatives.

Operating profit decreased by 7.5% to R298 million (HY26: R322 million) as a result of constrained sales volumes due to mining disruptions in West Africa, continued infrastructure build in Canada and Australia and the impact of the Middle East conflict on BME Metallurgy. These impacts were partially offset by the non-recurrence of prior-year foreign exchange translation losses.

The diamond industry continued to face headwinds, particularly in Botswana and Lesotho. In West Africa, performance was affected by lower volumes in Mali due to operational challenges, while the stoppage at a mine in Sierra Leone continues due to ongoing unrest. We continue to manage these challenges while progressing localisation requirements and pursuing growth opportunities across the region.

In Indonesia, despite government-imposed production quotas, the joint venture reported increased volumes through multiple contract extensions and two new contract wins, one of which was a first underground contract, marking a significant milestone for the region's expansion.





Segmental information continued

Segmental review and prospects continued

Mining segment continued

In Canada, underground trials continue to support customer base expansion. Commissioning of the AXXIS and Viperdet plants has been completed and regulatory approvals have been obtained. Similar authorisation processes are underway for sales into the USA. The Canadian business has recently secured two underground contracts. The hydrogen peroxide emulsion plant has been cold commissioned and we have secured a trial while we await regulatory approvals.

In Australia, infrastructure development continues and is supported by our first commercial sales of locally produced electronic detonators.

BME Metallurgy's profit was impacted by lower ammonia derivative sales and constrained availability of key products due to the Middle East conflict. Namibia continued to perform well, supported by favourable uranium prices and subsequent demand from the uranium sector.



Segmental review and prospects continued

Outlook

The Mining segment remains well positioned to deliver sustainable growth despite a persistently complex operating environment influenced by macro-economic volatility and regulatory complexity across key jurisdictions. Against this backdrop, its diversified geographic footprint, integrated manufacturing and supply chain capabilities, and established customer propositions continue to support international growth.

In South Africa, the mining sector will continue to face pressure due to infrastructure challenges and cost inflation. BME will continue to prioritise margin protection and disciplined cost management. In SADC, there is increasing competition across the mining value chain as global peers are attracted to the region's strong market fundamentals. This is underpinned by robust demand for energy and and battery-related minerals.

In West Africa, BME continues to focus on strengthening presence in markets that cultivate growth and have strong underlying fundamentals. Mali is expected to remain a key contributor as localisation efforts progress, with operational disruptions that existed throughout the first half expected to settle.

Indonesia remains a key growth market, with the introduction of groundbreaking technology gaining market momentum.

In Australia, with our Kalgoorlie detonator manufacturing facility now in commercial production, we are building a strong pipeline. We will continue to build infrastructure and explore partnership opportunities.

In North America, we expect to unlock growth avenues through new business, continued trials and commercial rollout of AXXIS and Viperdet products. The hydrogen peroxide emulsion regulatory approval will allow trials to commence.

BME Metallurgy is positioned to benefit from strong uranium and critical minerals demand and sales of ammonia derivatives. Furthermore we are exploring other product and market opportunities.

Mining remains focused on executing its diversification and growth strategy through regional and technology partnerships, innovation and operational excellence. These priorities are supported by a continued focus on safety, supply chain resilience, cost containment and disciplined capital deployment, strengthening BME's integrated value proposition and positioning the business for sustainable growth while supporting customers' operational, financial and ESG objectives.

Segmental review and prospects continued

Chemicals segment

	Net revenue Unaudited 6 months 30 Sep 2026 Rm	Net revenue Unaudited 6 months 30 Sep 2025 Rm	Net revenue Audited 12 months 31 Mar 2026 Rm	Operating profit Unaudited 6 months 30 Sep 2026 Rm	Operating loss Unaudited 6 months 30 Sep 2025 Rm	Operating loss Audited 12 months 31 Mar 2026 Rm	Operating margin Unaudited 6 months 30 Sep 2026 %	Operating margin Unaudited 6 months 30 Sep 2025 %	Operating margin Audited 12 months 31 Mar 2026 %
Chemicals	**614**	714	1 331	**97**	(22)	4	**15.8**	(3.1)	0.3
Total Chemicals	**614**	714	1 331	**97**	(22)	4	**15.8**	(3.1)	0.3

The **Chemicals segment** delivered an improved operating performance, supported by a streamlined cost base, higher profitability in the Water Care business and a R70 million gain from asset disposals.

The Bulk Trade business benefited from high commodity prices, although performance was constrained by product shortages linked to the Middle East conflict. The Water Care business achieved stronger margins through improved raw material sourcing and a more favourable product mix. Demand remained subdued across the manufacturing and coatings industries and certain municipal markets.

The segment continued to progress its operational alignment and portfolio rationalisation programme, with discontinued operations largely exited and the remaining property and Water Care business disposals advancing. Management remains focused on completing these transactions, securing critical raw material supply, improving margins and maintaining working capital discipline. These initiatives are expected to further simplify the business, reduce its cost base and strengthen its capacity to generate sustainable earnings and cash flow.

Outlook

Trading conditions are expected to remain challenging, reflecting subdued industrial demand, uncertainty surrounding global trade policies and continued pressure on raw material availability and costs.

The Chemicals segment will prioritise the completion of outstanding non-core asset disposals, including the Water Care business, while growing the Bulk Trade business through leveraging the Group's supply chain capabilities. Management will continue to focus on growing volumes and improving margins, supported by disciplined cost management and reliable supply.





Capital structure

The Group's debt facilities include an accordion feature, enabling an increase in general banking facilities during Omnia's peak working capital cycle from 1 September to 31 January. The facilities are spread across major banks locally and internationally and are broken down as follows:

- 12-month general banking facilities of R1 400 million (R2 400 million during peak period)
- 36-month revolving credit facilities of R1 000 million
- 12-month general banking facilities of USD40 million (USD60 million during peak period)

The Group has complied with the financial covenants of its borrowing facilities for the half-year ended 30 September 2026. The financial covenants in place for the relevant facilities are as follows:

- Net debt: Adjusted EBITDA < 3
- Interest cover ratio > 4

On 30 September 2026, the Group's interest cover ratio was 24.89 times and the Net debt: Adjusted EBITDA was 0.05.

These facilities support the Group's continued focus on enhancing ESG performance across its operations.

The board's approach to capital allocation is prudent and strategically focused, balancing long-term value creation with diversification aligned to Omnia's core operations and the strengthening of its competitive position. Capital decisions are made within a robust oversight framework that ensures alignment with stakeholder interests.

Omnia's capital structure enables the Group to allocate capital to organic and inorganic opportunities that align with its strategic objectives of protecting and growing the core and expanding internationally in Mining and Agriculture.



Other financial disclosure

SARS dispute

On 17 June 2021, the Group received a finalisation of audit letter from SARS, indicating a possible upward adjustment to taxable income following the conclusion of a transfer pricing audit relating to the company's 2014 to 2016 years of assessment. Per the finalisation of the audit letter, additional assessments resulting in a cumulative additional tax liability of approximately R415 million, interest of R365 million and understatement penalties of R165 million were levied.

Following a partial deferment of payment granted by SARS in November 2021, the Group made a payment of R207 million, with the balance of any potential liability deferred pending resolution of the matter. This payment will be offset against any final liability determined upon conclusion of the matter, with interest accruing on any surplus at SARS's prescribed rate.

The Group submitted an objection to the 2014 to 2016 assessments raised by SARS in November 2021, which SARS partially allowed on 30 September 2022. The partial allowance resulted in a marginal reduction in the additional tax liability and associated understatement penalties. The revised assessments continue to attract interest at a rate prescribed by SARS (calculated monthly) and amounted to approximately R601 million at 30 September 2026 (HY26: R544 million).

On 9 December 2022, the Group submitted a notice of appeal to SARS's revised assessments. Both parties subsequently agreed to pursue resolution through Alternative Dispute Resolution proceedings. Following extensive engagement, Omnia terminated the Alternative Dispute Resolution proceedings on 3 August 2026 as the Group was unable to reach an equitable resolution of the matter with SARS.

The Group continues to pursue resolution of the dispute through the Mutual Agreement Procedure, while in parallel progressing the preparatory steps for Tax Court proceedings, which may be held in abeyance pending the outcome of the Mutual Agreement Procedure. The Group remains committed to resolving the dispute through the appropriate available mechanisms.

The Group believes that any resolution would most likely be notably less than the additional tax liability assessed by SARS. The IFRIC 23 provision recognised continues to reflect management's best estimate, informed by the evolving status of the matter and the range of potential outcomes available to the Group in seeing the matter to resolution at each reporting period.

Other financial disclosure continued

Tax rate reconciliation

The tax on the Group's profit before tax differs from the theoretical amount that would arise using the weighted average tax rate applicable to profits of the consolidated companies as follows:

%	**Unaudited 6 months 30 Sep 2026**	Unaudited 6 months 30 Sep 2025	Audited 12 months 31 Mar 2026
Effective rate of taxation	**35.2**	36.0	33.0
Adjusted for:			
Non-deductible expenses	**(1.8)**	(7.6)	(4.7)
Non-deductible expenses and expenses of a capital nature[1]	**(2.8)**	(3.4)	(3.1)
Net unrealised foreign exchange gains/(losses)[2]	**1.4**	(3.8)	(1.0)
Other[3]	**(0.4)**	(0.4)	(0.6)
Controlled foreign company legislation imputation and Pillar Two top-up tax	**(0.1)**	(0.4)	(0.1)
Exempt income[4]	**2.7**	0.6	1.0
Tax losses not recognised as deferred tax asset	**(1.4)**	(2.6)	(1.7)
Foreign tax rate differential[5]	**1.8**	1.0	0.4
Assessed losses utilised	**—**	0.4	0.3
Provisions under IFRIC 23 – *Uncertainty over Income Tax Treatments*	**(4.5)**	–	(0.2)
Special allowances[6]	**0.2**	0.3	0.2
Prior year over provision	**0.5**	1.0	0.5
Hyperinflation tax	**–**	–	(0.2)
Capital gains tax	**(2.5)**	(0.3)	(0.1)
Withholding taxes on dividends	**(3.1)**	(1.4)	(1.4)
South African statutory rate	**27.0**	27.0	27.0

1 *Non-deductible and capital expenditure mainly comprises depreciation, consulting and legal fees, travel and employee-related expenses.*
2 *The unrealised foreign exchange movement primarily relates to the translation of a Zambian Group entity's financial records from its USD functional currency into Zambian Kwacha for local tax compliance purposes.*
3 *Other comprises mainly non-deductible interest.*
4 *Exempt income mainly comprises the Group's share of profits from joint ventures and gains on the disposal of assets subject to capital gains tax.*
5 *The Group operates in more than 20 countries, where statutory tax rates range from 3% to 32%. The tax reconciliation is based on Omnia Holdings Limited's statutory tax rate of 27% (FY26: 27%), with the impact of different tax rates applicable in foreign jurisdictions reflected as a foreign tax rate differential.*
6 *Special allowances comprise learnership, research and development allowances claimed in South Africa.*

Other financial disclosure continued

Share capital

The movement in capital is analysed as follows:	Ordinary shares		Treasury shares		
	Number of shares '000	**Share capital Rm**	**Number of shares '000**	**Capital value Rm**	**Net total Rm**
Balance at 31 March 2025	162 485	3 062	(5 502)	(344)	2 718
Share-based incentive schemes transactions[1]	–	–	(451)	(49)	(49)
Share repurchase programme[2]	(188)	(12)	–	–	(12)
Balance at 30 September 2025	162 297	3 050	(5 953)	(393)	2 657
Share-based incentive schemes transactions	–	–	127	8	8
Share repurchase programme	–	–	–	–	–
Balance at 31 March 2026	162 297	3 050	(5 826)	(385)	2 665
Share-based incentive schemes transactions[1]	**–**	**–**	**1 834**	**125**	**125**
Share repurchase programme[2]	**–**	**–**	**–**	**–**	**–**
Balance at 30 September 2026	**162 297**	**3 050**	**(3 992)**	**(260)**	**2 790**

[1] *No shares were purchased in the market during the current period (HY26: R123 million, 1.547 million at an average price of R79.22 per share). Shares that vested during the period were 1.622 million shares at R99 million (HY26: 1.028 million shares at R68 million). Forfeited shares sold were 0.212 million shares at an average price of R122.60 (HY26: 0.067 million shares at an average price of R77.67).*

[2] *For the share repurchase programme executed by Omnia Holdings Limited, no shares (HY26: 0.188 million shares at an average price of R64.65) were repurchased from the open market and cancelled. No shares were repurchased by a subsidiary and no treasury shares were repurchased.*

Equity investment in Hypex Bio Explosives Technology AB (Hypex Bio)

The assessment of the related fair value at half-year was determined using a discounted cash flow model based on Hypex Bio's projected cash flows discounted at the entity's specific pre-tax weighted average cost of capital. Significant judgement is involved in determining the future cash flows of the company based on current and future projects, as well as the type of products that can be sold to generate the expected future cash flows. Due to the company being a disruptive technology in an early phase of market penetration, it is expected that it will grow its market share over the forecast period. Management calculated a valuation range based on a weighted probability with a midpoint value of R105 million (HY26: R216 million, FY26: R185 million). As a result of a delayed capital raise by Hypex Bio, management has adjusted their cash flow forecast assuming a slower commercial rollout and delayed near-term international expansion, which resulted in a lower valuation.

The assumptions used in the discounted cash flow valuation are as follows:

	Annual rates %	Sensitivity adjustment %	Movement in valuation based on adjustment Rm
Period ended 30 September 2026			
Average gross margin percentage	44.4	(2)	(17)
Annual increase in expenses	27.4	5	(10)
Discount rate – weighted average cost of capital (pretax)	13.7	1	(12)
Terminal growth rate	2.0	(1)	(18)
Period ended 30 September 2025			
Average gross margin percentage	38.5	(2)	(20)
Annual increase in expenses	36.6	5	(7)
Discount rate – weighted average cost of capital (pretax)	16.1	1	(36)
Terminal growth rate	2.0	(1)	(22)
Year ended 31 March 2026			
Average gross margin percentage	34.5	(2)	(23)
Annual increase in expenses	26.1	5	(12)
Discount rate – weighted average cost of capital (pretax)	15.0	1	(32)
Terminal growth rate	2.0	(1)	(21)

Equity investment in Hypex Bio Explosives Technology AB (Hypex Bio) continued

HY27: Revenue growth rates for FY27 to FY34 range between 27% and 140%. Gross margin for FY27 to FY34 ranges between 33% and 53% and annual increases in expenses range between 1% and 53% over the period.

HY26: Revenue growth rates for FY26 to FY34 range between 27% and 135%. Gross margin for FY27 to FY34 ranges between 25% and 55% and annual increases in expenses range between 3% and 120% over the period.

FY26: Revenue growth rates for FY27 to FY34 range between 27% and 104%. Gross margin for FY27 to FY34 ranges between 16% and 52% and annual increases in expenses range between 6% and 108% over the period.

The model has been updated to reflect the evolving geographical expansion and business model on a risk-adjusted basis into new territories which impacts margin mix and cash flows.

Employee share schemes

Omnia Performance Share Scheme

The Group's remuneration and nominations committee approved an employee share scheme to align the interests of its employees with those of the company's shareholders and attract and retain employees. The share scheme intends to remunerate employees through the issue of performance shares, retention shares, remuneration shares, sign-on shares and deferred bonus shares. Each of the different share awards contains specific performance conditions and vesting periods.

No equity-accounted shares were awarded to participants during the financial period. In the prior period, 1 544 240 (FY26: 1544 240) awards were granted at a fair value per share of R79 (FY26: R79). The majority of these awards vest over a three-year period and are expensed over the vesting period. The current period share-based payment expense amounted to R47 million (HY26: R57 million, FY26: R108 million).

A total of 1 214 694 cash-settled awards (HY26: 155 173; FY26: 155 173), with the same performance conditions as the equity-settled awards, were issued to both South African and non-South African participants. These awards had a fair value of R122 per share (HY26: R71, FY26: R95) each and the share-based payment expense related to cash-settled awards amounted to R30 million (HY26: R5 million, FY26: R17 million) in the period.

Omnia Broad-based Employee Share Scheme

The Omnia Broad-based Employee Share Scheme is intended to create ownership of Omnia for all eligible employees within Omnia. Employees eligible to participate in the scheme are intended to benefit from the growth in value of the Omnia share price during the execution of the Group strategy. Employees who are recipients of performance shares as per the Omnia 2020 Performance Share Scheme (mainly executives and senior management) are not eligible to participate in this scheme. There will be no further awards made under this employee share plan.

No additional shares have been purchased in the current year. The third tranche of shares that were awarded in FY24, a total of 64 847 shares, vested on 18 September 2026. The share-based payment expense relating to this scheme for the period is R0.3 million (HY26: R1 million, FY26: R2 million).

Other financial disclosure continued

Trade payables – supply chain financing

The Group operates a supply chain finance facility to optimise working capital terms with suppliers, with participation in the arrangement at the suppliers' discretion.

The Group has applied judgement in assessing its supplier financing arrangements and the terms and conditions of its facility to determine whether the election by a supplier to use the facility alters the nature of the trade payable into a short-term borrowing. Indicators that are taken into consideration in this judgement include whether the payment terms in the supply chain financing arrangement exceed the normal payment terms offered by the supplier and whether the rate of interest payable on the extended payment terms is more consistent with the general borrowing rates from financial institutions or with rates payable on overdue invoices from its suppliers.

As at 30 September 2026, the supply chain arrangement facility was R3 000 million (FY26: R1 980 million, HY26: R2 930 million), of which R2 172 million was utilised (FY26: R1 317 million, HY26: R2 540 million).

Of the utilised balance owed to suppliers who utilised the supply chain finance arrangement, R616 million (FY26: R701 million, HY26: R1 994 million) is considered to contain a finance element and accordingly is classified as a financing facility. This balance has been separately disclosed on the statement of financial position.

R1 556 million (FY26: R616 million, HY26: R546 million) of the utilised balance owed to suppliers who utilised the supply chain finance arrangement is considered to be trade and other payables.

Where the Group has entered into a supply chain financing arrangement, when the debt is factored, the Group treats it as a non-cash transaction. Therefore, these transactions are only reflected in the cash flow statement when there is an outflow of cash from the Group.

Fair value measurements

Derivative financial assets and liabilities are classified at fair value through profit or loss and are initially recognised at the fair value of the consideration given or received. These assets and liabilities are subsequently remeasured at fair value. Transaction costs, where applicable, are expensed in profit or loss. Gains or losses arising from changes in the fair value of derivatives are recognised in other operating income or other operating expenses in profit or loss in the period in which they arise. Financial assets and liabilities are derecognised when the respective right or obligation to cash flows has expired, has been settled, or the Group has transferred all the risks and rewards of ownership substantially.

During the current period, derivative financial assets of R18 million (HY26: R1 million, FY26: R9 million) and derivative financial liabilities of R3 million (HY26: R31 million, FY26: R15 million) were classified as level 2 of the fair value hierarchy. All significant inputs required to fair value derivative instruments are observable market data and, therefore, are included in level 2 of the fair value hierarchy.

The following financial assets and liabilities are considered level 3 of the fair value hierarchy. Contingent consideration arising following the purchase of an investment in a joint venture, the total value of this liability carried at fair value is R18 million (HY26: R22 million, FY26: R20 million). Investment held in an insurance cell captive increased to R54 million (HY26: R51 million, FY26: R53 million). The convertible debenture issued to Hypex Bio has a fair value of R19 million (FY26: R34 million).

The carrying value of all other financial assets and liabilities is measured at amortised cost, which approximates the fair value due to the short-term nature.

Other financial disclosure continued

Assets classified as held for sale

The Chemicals business entered into an agreement for the sale of the remaining Wadeville erven. Transfer of the Killarney Gardens site and a portion of the Wadeville site to the respective buyers has been completed. Transfer of the remaining portion of the Wadeville site will take place once the lodgement process with the buyer has been concluded.

Following completion of the due diligence process of the Water Care business, final offers have been received and the terms are being finalised

Rm	**Unaudited 30 Sep 2026**	Unaudited 30 Sep 2025	Audited 31 Mar 2026
Chemicals Water Care sites and related plant and equipment	**93**	67	88
Chemicals storage and distribution sites with related plant and equipment	**46**	108	89
Agriculture Zimbabwe commercial stands	**—**	1	–
Total property, plant and equipment classified as held for sale	**139**	176	177
Inventory relating to the Chemicals Water Care business	**67**	55	62
Trade receivables relating to the Chemicals Water Care business	**—**	9	23
Total net working capital assets classified as held for sale	**67**	64	85
Total assets classified as held for sale	**206**	240	262
Trade payables relating to the Chemicals Water Care business	**—**	(34)	(25)
Provisions – related to sites to be sold	**(10)**	(18)	(9)
Total liabilities relating to assets classified as held for sale	**(10)**	(52)	(34)

Other financial disclosure continued

The segmental breakdown of net assets and liabilities held for sale is as follows:

Rm	**Unaudited 30 Sep 2026**	Unaudited 30 Sep 2025	Audited 31 Mar 2026
Agriculture Rest of Africa	**–**	1	–
Chemicals	**196**	187	228
Total	**196**	188	228

Related parties

The Group entered into transactions and has balances with joint ventures, joint operations and directors as follows:

Rm	**Unaudited 6 months 30 Sep 2026**	Unaudited 6 months 30 Sep 2025	Audited 12 months 31 Mar 2026
Compensation paid to key employees and personnel[1]	**115**	59	112
Sale of goods	**41**	46	82
Purchase of goods	**5**	7	11
Finance income[2]	**–**	–	–
Trade and other receivables	**43**	16	52
Trade and other payables	**19**	13	14
Borrowings[3]	**151**	149	146

[1] *The remuneration and nominations committee approved a bonus pool range to be paid to executives, prescribed officers and other employees which was accrued for in the consolidated annual financial statements for FY26. Subsequent to the issue of the FY26 consolidated annual financial statements, the allocation mechanism was finalised and these amounts were paid to the respective individuals. The disclosure has been updated to include these allocations of R38 million, which is unaudited.*

[2] *Below R0.5 million.*

[3] *Relates to non-controlling interest for BME Mining Canada Inc. The loan has no repayment terms.*

Other financial disclosure continued

Contingent liabilities

Legal proceedings

The Group is currently involved in various legal proceedings and, through its legal counsel, assesses the potential outcome of these proceedings on an ongoing basis. As proceedings progress, management makes provision in respect of legal proceedings where appropriate. Litigations, current or pending, are not likely to have a material adverse effect on the Group.

Tax investigations

The Group is periodically subject to tax investigations by revenue authorities in the jurisdictions in which it operates. When such investigations arise, the Group provides the relevant information requested by the respective revenue authorities and assesses the potential outcomes of these matters. As the investigations progress, and where considered appropriate, management recognises provisions for expected tax and related expenditure that may arise. There has been limited progress on certain investigations in recent years, other than the matter specifically disclosed below.

On 21 August 2026, SARS issued estimated assessments amounting to approximately R726 million, inclusive of penalties and interest up to 30 September 2026, following the conclusion of an international tax audit concerning the tax residency of a Mauritian subsidiary of the Group. The Group disputes the basis of the assessments and maintains its position on the subsidiary's tax residency. The assessments are being disputed through the prescribed regulatory processes, and the ultimate outcome cannot presently be determined.

Events after the reporting period

The directors are not aware of any material event that occurred after the reporting date up to the date of this report that would have a material impact on the financial statements for the period ended 30 September 2026.

Other financial disclosure continued

Basis of preparation

The summary consolidated interim financial statements for the period ended 30 September 2026 (interim results) have been prepared in accordance with *IAS 34 Interim Financial Reporting*, IFRS®[1] Accounting Standards as issued by the International Accounting Standards Board (IASB) applicable to companies reporting under IFRS Accounting Standards, the South African Institute of Chartered Accountants (SAICA) Financial Reporting Guides as issued by the Accounting Practices Committee and financial pronouncements as issued by the Financial Reporting Standards Council, presentation and disclosures as required by the JSE Listings Requirements and the Companies Act of South Africa, Act 71 of 2008, as amended.

The interim results do not include all the notes of the type normally included in the annual financial statements. Accordingly, the interim results are to be read in conjunction with the annual financial statements for the year ended 31 March 2026 and any public announcements made by Omnia. The accounting policies adopted are in terms of IFRS Accounting Standards and are consistent with those of the previous financial year and corresponding interim reporting period.

The preparation of these interim results was supervised by the finance director, S Serfontein, CA(SA). The board takes full responsibility for the preparation of the interim results and the results have not been reviewed or audited by the Group's auditors.

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Board of directors

The board believes this report is a balanced and appropriate representation of the financial and operational performance and approved it on 9 November 2026.



T Eboka
Chair



T Gobalsamy
Chief executive officer



S Serfontein
Finance director

9 November 2026

Background information

Agriculture

Mining

Chemicals

Omnia is a diversified chemicals group that supplies chemicals and specialised services and solutions to the agriculture, mining and chemicals application industries. Using technical innovation combined with intellectual capital, Omnia adds value for customers at every stage of the supply and service chain. With its vision of leaving a Better World, the Group's solutions promote the responsible use of chemicals for health, safety and a lower environmental impact, with an increasing shift towards cleaner technologies.

Omnia's corporate office is based in Johannesburg, South Africa and its main production facility is in Sasolburg, some 70 kilometres south of Johannesburg. At 30 September 2026, the Group had a physical presence in more than 20 countries with operations extending into the African continent, including South Africa, with additional focused operations in Australasia, Brazil, Indonesia, North America and China.

Executive directors:

T Gobalsamy (Group CEO)
S Serfontein (finance director)

Non-executive directors:

T Eboka (chair) — Prof N Binedell
G Cavaleros — W Plaizier (Dutch)
T Mokgosi-Mwantembe
R van Dijk

Company secretary:

D Dickson

Registered office:

Omnia House, Building H
Monte Circle Office Park
178 Montecasino Boulevard,
Fourways, Sandton, 2191

Postal address

PO Box 69888, Bryanston, 2021

Telephone

+27117098888

Email

omniaIR@omnia.co.za

Anonymous tip-offs

omnia@tip-offs.com

Transfer secretaries

JSE Investor Services South Africa Proprietary Limited

Telephone

+27861546572

Sponsor

Java Capital

6th Floor, 1 Park Lane
Wierda Valley, Sandton, 2196

Postal address

PO Box 522606, Saxonwold, 2132

Telephone

+27117223050

Auditors

Deloitte & Touche

5 Magwa Crescent, Waterfall City, 2090

Telephone

+27118065000

Forward-looking statements

Throughout this report, there are certain statements made that are "forward-looking statements". Any statements preceded or followed by, or that include the words "forecasts", "believes", "expects", "intends", "plans", "predictions", "will", "may", "should", "could", "anticipates", "estimates", "seeks", "continues", or similar expressions or the negative thereof, are forward-looking statements.

By their nature, forward-looking statements are speculative and allude to known and unknown risks, opportunities, macro-economic issues and any factors that could cause the actual results, performance or achievements of the Group to be materially different from the future results, performance or achievements expressed or implied by such forward-looking statements.

Forward-looking statements are not guarantees of future performance and reflect the Group's view at the date of publication of this report.

The Group is not obliged to publicly update or revise these forward-looking statements for events or circumstances occurring after the date of publication of this report. Any forward-looking statement contained herein based on current trends and/or activities of the Group should not be taken as a representation that such trends or activities will continue in the future. No statement in this document is intended to be a profit forecast or to imply that the earnings of the Group for the current year or future years will necessarily match or exceed the historical or published earnings of the Group.

Forward-looking statements should not be relied on because they involve uncertainties and known and unknown risks, which risk factors are described throughout the commentary in this report, and include economic, business and political conditions in South Africa and elsewhere.

Notes

OMNIA

www.omnia.co.za
omnialR@omnia.co.za