

INTRODUCTION

IBIS Environmental Social Governance Consulting Africa Pty Ltd (IBIS) was appointed by Omnia Holdings Limited (Omnia) to conduct an independent third-party assurance over selected sustainability subject matter for disclosure in Omnia's FY2025 Environmental, Social and Governance Report (the Report).

ASSURANCE STANDARD APPLIED

The independent third-party assurance was conducted using the AccountAbility AA1000 Assurance Standards v3 (2020) (AA1000AS) for a Moderate assurance level. IBIS conducted a Type II assurance engagement in accordance with AA1000AS for selected disclosures.

IBIS INDEPENDENCE AND COMPETENCE

IBIS is an independent licensed provider of sustainability assurance services. The assurance team was led by Petrus Gildenhuys who is a Lead Certified Sustainability Assurance Practitioner (LCSAP) with more than 25 years' experience in sustainability performance measurement involving both advisory and assurance work.

IBIS applies a strict independence policy and confirms its impartiality to Omnia in delivering the assurance engagement. This assurance engagement is the eighth consecutive assurance engagement conducted for Omnia by IBIS.

RESPECTIVE RESPONSIBILITY OF IBIS AND THE DIRECTORS OF OMNIA

IBIS' responsibility is to the Directors of Omnia alone and in accordance with the terms of reference agreed with Omnia.

The Directors of Omnia are responsible for the collection, preparation, and presentation of sustainability information within the report and ultimately, the integrity of Omnia's Reports.

Omnia satisfy themselves that there is an adequate and effective control environment, which supports the integrity of information used in the Reports and the preparation and presentation of sustainability information within the Reports. This responsibility includes the identification of stakeholders and stakeholder requirements, material issues and commitments with respect to sustainability performance, as well as for the design, implementation, and maintenance of internal controls relevant to the preparation of the report that is free from material misstatement.

* Included in the Assurance scope for the first time in the 2025 financial period.

ASSURANCE OBJECTIVES

The objective of the assurance engagement is to provide the Directors of Omnia with an independent Moderate level assurance opinion on whether the report meets the following objectives:

- Adherence to the AA1000AP (2018) AccountAbility Principles of Inclusivity, Materiality, Responsiveness, and Impact
- Fair reporting on a selection of disclosures defined as operational Key Performance Indicators (KPIs) related to the identified material issues disclosed in the report.

SUBJECT MATTER IN SCOPE

The following KPIs are in the assurance scope as agreed with Omnia:

ENVIRONMENTAL

KPI

Total energy used (material fuels consumed)
Scope 1 and 2 (location-based) greenhouse gas emissions
Total volume of water consumed from all sources
Total volume of authorised effluent discharged
Total volume of water recycled
Tonnes of hazardous/non-hazardous waste generated
Tonnes of hazardous/non-hazardous waste disposed
Tonnes of hazardous/non-hazardous waste recycled
Energy and Water Efficiency (per ton of product produced)
Net Energy Efficiency (per ton of product produced)*
GHG Intensity (per ton of product produced)*

PRODUCTION

KPI

Production volumes

HEALTH AND SAFETY

KPI

Lost Time Injury Frequency Rate (LTIFR)
Fatal Injury Frequency Rate (FIFR)
Recordable Case Rate (RCR)

Total number of occupational diseases

Process Safety FER rate

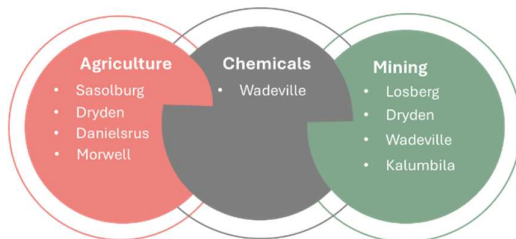
WORK PERFORMED BY IBIS

IBIS performed the assurance engagement in accordance with the AA1000AS Type II requirements. The following suitable assessment criteria were used in undertaking the work:

- AccountAbility AA1000 Accountability Principles (2018) (AA1000AP) adherence criteria for the Principles of Inclusivity, Materiality, Responsiveness and Impact
- Omnia's Sustainability Guideline Reporting Procedure that specifies definitions, reporting processes, controls and responsibilities

Our assurance methodology included:

- Interviews with relevant functional managers from head office and operations to understand and test the processes in place for adherence to the AA1000AP stakeholder engagement principles and disclosure of the selected KPIs in the assurance scope.
- On-site visits and desktop reviews were performed at the following operations:



- Inspection and corroboration of supporting evidence to evaluate the data generation, calculation, and reporting processes against the assurance criteria.
- This involved testing, on a sample basis, the measurement, correct calculation, collection, aggregation, and reporting of selected sustainability information.
- Reporting the assurance observations to management as they arose to provide an opportunity for corrective action prior to completion of the assurance process.
- Assessing the presentation of information relevant to the scope of work in the Reports to ensure consistency with the assurance observations.

ENGAGEMENT LIMITATIONS

IBIS planned and performed the work to obtain all the information and explanations believed necessary to provide a basis for the assurance conclusions for a Moderate level of assurance in accordance with AA1000AS.

The procedures performed in a Moderate assurance engagement vary in nature from and are less in extent than for a High assurance engagement. As a result, the level of assurance obtained for a Moderate assurance engagement is lower than for High assurance as per AA1000AS.

Conversion factors used to derive emissions and energy used from fuel and electricity consumed, are based upon information and factors derived by independent third parties. The assurance work did not include an examination of the derivation of those factors and other third-party information.

The scope of work did not extend to any subject matter other than those specified in this assurance statement. IBIS experienced no limitations to the agreed extent of work required for the engagement.

ASSURANCE CONCLUSION

In our opinion, based on the work undertaken for Moderate assurance as described, we conclude that the subject matters in the scope of this assurance engagement have been prepared in accordance with the defined reporting criteria and are free from material misstatement in respect of:

- Omnia's adherence to the AA1000AP Principles of Inclusivity, Materiality, Responsiveness and Impact;
- The selected KPIs as identified under the assurance objectives above and as presented in the published and online Reports.

KEY OBSERVATIONS AND RECOMMENDATIONS

Based on the work set out above, and without affecting the assurance conclusions, the key observations and recommendations for improvement are as follows:

IN RELATION TO THE INCLUSIVITY PRINCIPLE

Omnia has publicly committed to being accountable to its stakeholders, and these commitments are reflected in its Stakeholder Engagement Framework. This Framework outlines the objectives of stakeholder engagement, the processes undertaken, the governance structure in place, and the roles, responsibilities, and personnel accountable for the implementation and management of stakeholder engagement. Omnia also makes use of digital tools digital tools to monitor stakeholder engagement and relationships.

IN RELATION TO THE MATERIALITY PRINCIPLE

Omnia conducts an annual double materiality assessment to identify key sustainability-related risks and opportunities. Included in this process is the identification, evaluation and prioritisation of material matters based on their importance to Omnia and its stakeholders. Their annual reporting suite provides stakeholders with a comprehensive and balanced understanding and prioritisation of material issues.

IN RELATION TO THE RESPONSIVENESS PRINCIPLE

Omnia's Stakeholder Engagement Framework documents their approach to how responses to stakeholders should be developed, who should develop them, and how to evaluate and report responses from stakeholder engagement to management for oversight purposes. The Framework is also integrated into various other policies and processes within the organisation.

IN RELATION TO THE IMPACT PRINCIPLE

Omnia has incorporated the United Nations Sustainable Development Goals (SDGs) into its Sustainability Strategy and their public reporting suite has identified specific SDGs that the organisation impacts based on its activities. Omnia also reports on its impact performance through its Integrated Annual Report.

IN RELATION TO THE SELECTED KPIS

IBIS observed that systems and processes are in place to provide reliable source data related to the selected sustainability disclosures in the assurance scope for FY2025. Additionally, both site and group management demonstrated an in-depth understanding of the sustainability reporting process and were dedicated to improving the quality of the sustainability data, as well as the processes and systems in place to report

this information. Lastly the shift from a manual to automated data consolidation process has enhanced data accuracy in FY2025.

Data inconsistencies identified during the final consolidation of the sustainability information at both site- and group-level, were subsequently corrected and IBIS is satisfied with the accuracy of the final data in the assurance scope.

A comprehensive management report detailing specific findings and recommendations for continued sustainability reporting improvement has been submitted to Omnia for consideration.



Petrus Gildenhuys

Director
IBIS ESG Consulting Africa (Pty) Ltd
Johannesburg, 18 July 2025



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The assurance statement provides no assurance on the maintenance and integrity of sustainability information on the website, including controls used to maintain this. These matters are the responsibility of Omnia.