



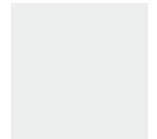
OMNIA



**Omnia Holdings
Limited**
Audited results
for the year ended
31 March 2026




Innovating to
enhance life,
together
creating
a greener
future



Salient ESG features

Fatalities

 **Zero**
(FY25: Zero)

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

 **0.16**
(FY25: 0.20)


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

 **7**
(FY25: 11)

**Fire, explosion and releases
(FER)**

 **0.08**
(FY25: 0.17)


B-BBEE rating

 **Level 2**
(FY25: Level 2)

Global Credit Rating

 **long-term: A+**
short-term: A1, both
with stable outlook
(FY25: long-term A+, short-term: A1,
both with stable outlook)

CO₂ intensity

per tonne manufactured¹
 **0.047 tonnes CO₂e**
(FY25: 0.050 tonnes CO₂e)


Energy use efficiency (net)
per tonne manufactured

 **0.25 gigajoules**
(FY25: 0.26 gigajoules)


Renewable energy use
solar generation (output)

 **24 183 MWh**
(FY25: 20 109 MWh)

Water use efficiency
per tonne manufactured

 **0.40 kilolitres**
(FY25: 0.40 kilolitres)

Water recycled or reused

 **182 megalitres**
(FY25: 194 megalitres)

Used oil consumed

 **31 dry megalitres**
(FY25: 29 dry megalitres)²

¹ Carbon emissions intensity has been restated due to a revised Scope 2 methodology using supplier specific steam factors.

² FY25 used oil consumed has been restated for comparability, with FY26 first year of being independently assured.

Financial highlights

Revenue



6%

R24 200 million

(FY25: R22 818 million)

Operating profit



28%

R2 170 million

(FY25: R1 698 million)

Operating margin



21%

9.0%

(FY25: 7.4%)

EBITDA¹



21%

R2 775 million

(FY25: R2 302 million)

Earnings per share



24%

861 cents

(FY25: 692 cents)

Headline earnings per share



21%

849 cents

(FY25: 704 cents)

Total dividend distribution

ordinary dividend of **470 cents** and special dividend of **280 cents**

(FY25: ordinary dividend 400 cents, special dividend of 275 cents)

Disciplined net working capital management

R3 751 million

(FY25: R3 426 million)

Strong net cash position²

R1 678 million

(FY25: R1 770 million)

Net asset value increased

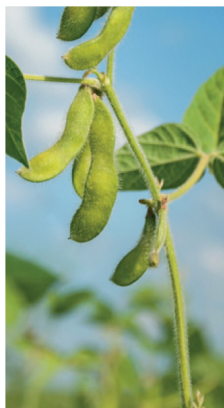
R10 759 million

(FY25: R10 428 million)

¹ Non-IFRS measure. Excludes impairments of R34 million (FY25: R13 million).

² Excluding lease liabilities.

Business summary



Overview

Omnia delivered a strong performance for FY26, demonstrating solid volume, earnings and margin growth despite a complex macro-economic and operating environment. The Group continues to create enduring value by enhancing the competitiveness of its core operations and deploying capital for international growth.

The Mining segment remained resilient, benefiting from its strong customer value proposition and contract wins across SADC. The Agriculture segment performed strongly, driven by solid results in South Africa and a robust recovery by Rest of Africa. Across both segments, Omnia's integrated supply chain and manufacturing capabilities, supported reliable supply to customers reinforcing the Group's competitive advantage, while ongoing investment in infrastructure, technology, global partnerships and operational efficiency continues to support future growth.

Progress also continued with substantial completion of the restructuring of the Chemicals segment, significantly reducing the cost base and releasing working capital.

Headline earnings per share increased by 20.6% to 849 cents (FY25: 704 cents), while operating profit increased 27.8% to R2 170 million (FY25: R1 698 million) and operating margin increased to 9.0% (FY25: 7.4%).

Omnia demonstrated efficient working capital management, achieving a working capital to revenue ratio of 15.5% (FY25: 15.0%). This combined with continued strong underlying operational performance, supported healthy cash generation from operations, excluding movements in working capital, of R2 808 million (FY25: R2 577 million). This approach maintained a solid net cash balance of R1 678 million (FY25: R1 770 million), underpinning the Group's strong financial position.

The Group applies a disciplined capital allocation framework that aligns sustainable shareholder distributions with continued investment for long-term value creation. In line with this framework, the Group invested in protecting and growing its core operations and deploying capital towards international expansion and sustainability initiatives.

Business summary continued

Reflecting the Group's strong financial position, consistent free cash flow generation and disciplined capital allocation, the board has declared a total dividend of 750 cents per share for the year. This comprises an ordinary dividend of 470 cents and a special dividend of 280 cents per share, returning R1 217 million to shareholders.

The Group's strategy to grow and diversify its business, both geographically and across sectors continues to yield tangible results. The strong performance of the Agriculture and Mining segments reinforces Omnia's compelling value proposition in its key markets and its ability to deliver sustainable shareholder returns through economic cycles.

As Omnia reflects on a strong financial year, delivered against a challenging macro-economic and operating backdrop, the Group extends its sincere appreciation to our people for embodying the Omnia values through their commitment, resilience and consistent contribution. Their dedication and hard work have been central to the Group's ability to navigate complexity, while continuing to deliver on its strategic priorities.

Guided by its purpose of *innovating to enhance life, together creating a greener future*, Omnia remains focused on advancing food security and enabling mineral extraction that supports economic growth, while contributing to a more sustainable future for all stakeholders.

Safety

The safety and well-being of employees and stakeholders remain a fundamental value of the Group. Safe working conditions and behaviours continue to be prioritised in our operational decisions.

The Recordable Case Rate (RCR) of 0.16 (FY25: 0.20) was reported within an elevated risk environment associated with extended maintenance shutdowns.

The Group continues to focus on Visible Felt Leadership, operational risk inspections and increased management oversight to strengthen operational control. A global best practice assessment has created an opportunity to enhance these efforts.

Safety management practices including near-miss reporting, open communication of incidents and learnings and the application of Omnia's safety motto: "*See something. Say something. Do something*" remain in place to support risk awareness. These reinforce our commitment to zero harm and collective responsibility to ensure all our colleagues return home safely everyday.

Macro environment

Global growth remained resilient but slowed through FY26, supported by declining inflation and a cautious but uneven shift towards monetary policy easing in select economies. Momentum, however, remained uneven, with downside risk dominating outlook as higher trade barriers, ongoing geopolitical tensions and elevated policy uncertainty weighed on confidence and global trade conditions.

Geopolitical tensions remained the primary global macro-economic risk, disrupting consumption patterns and supply chains. Escalation in the Middle East heightened volatility in energy and broader commodity markets, particularly for nitrogen-based feedstocks, raising costs and reducing delivery reliability.

These pressures had sustained variability in input costs, complicated supply chain planning and capital allocation for businesses, and underscored the structurally more volatile and fragmented nature of the global economic environment.

Business summary continued

Climate change remained a key structural risk, with ongoing climate variability and erratic weather patterns disrupting agricultural production, infrastructure resilience and water resource availability. Shifting El Niño and La Niña conditions contributed to uneven rainfall outcomes across several regions, elevating vulnerabilities across global food systems, integrated supply chains and commodity market stability.

The global agriculture and mining sectors continued to demonstrate relative resilience, benefiting from structural demand drivers despite these ongoing macro-economic and geopolitical challenges.

In the mining sector, sustained demand for critical minerals and manufactured goods linked to the energy transition and digital infrastructure continued to underpin exploration activity and longer-term investment, supporting underlying fundamentals for the explosives market. However, increased policy intervention, higher operating costs and elevated geopolitical and trade policy uncertainty rather than demand weakness, continued to present risks. In addition, climate-related factors adversely affected mining operations, with excessive rainfall disrupting activity in several regions.

In the agriculture sector, demand continued to be supported by demographic growth, rising income levels, technological advancement and government-backed food security prioritisation. However, climate-related production variability and ongoing volatility in energy, fertilizer and logistics costs continued to contribute to price volatility in certain commodities. In response, the sector accelerated the adoption of precision agriculture, digital tools and sustainable farming practices to enhance productivity and mitigate climate-related risks.

While both sectors remain exposed to ongoing volatility, they continue to benefit from structural demand drivers and targeted investment in operational resilience and sustainability. Regional economic dynamics reflected continued divergence.

South Africa: The economy remained under pressure, impacted by weak confidence and persistent structural constraints. Improved electricity availability and an extended period of materially reduced loadshedding supported a more stable operating environment relative to prior years. These gains were partially offset by persistent logistical inefficiencies, which continued to weigh heavily on manufacturing, construction and mining.

Zambia: Zambia's macro-economic position improved materially, marking a notable turnaround from the prior year, supported by continued reform momentum, declining inflation and stronger GDP growth prospects. Favourable rainfall during the 2025/26 season drove above-average crop production, while improved hydropower conditions and electricity availability strengthened irrigation reliability, farmer confidence and input demand. The sharp appreciation of the Zambian Kwacha was underpinned by higher export earnings, progress on debt restructuring and renewed investor confidence.

African markets: Continued to experience broad-based macro-economic pressures, including constrained access to US dollars, elevated sovereign risk and tightening global financial conditions. While inflation moderated in parts of the region during late FY25, renewed increases in fuel, food, fertilizer and shipping costs reintroduced cost pressures in FY26. Foreign exchange shortages remained a key constraint across several markets, impacting import-dependent sectors and cross-border trade.

Business summary continued

In the mining sector, investment sentiment remained polarised, with select markets continuing to attract capital for battery and critical minerals exploration, while others were impacted by infrastructure constraints and policy unpredictability. Agricultural activity across the region continued to be shaped by climate variability, fluctuating input costs and logistical inefficiencies.

Indonesia: Indonesia continued to experience resilient growth, supported by domestic consumption, export-linked activity and a strategically important mining sector. However, in response to declining international prices for coal and nickel, the government tightened production quotas, creating additional pricing pressure throughout the mining value chain.

Brazil: Brazil's economy showed moderate resilience, supported by domestic demand and commodity exports. However, restrictive real interest rates, fiscal constraints and ongoing weather-related production variability continued to weigh on agriculture and consumer confidence.

Australia: Economic activity remained subdued in FY26, with growth constrained by softer global demand, persistent trade fragmentation and moderating commodity prices. While the agriculture and mining sectors continued to benefit from export-oriented demand and ongoing interest in critical minerals, performance remained constrained by weather conditions, cost pressures and global economic uncertainty.

Canada: Canada posted moderate economic expansion, supported by consumer spending and relatively resilient labour market conditions. Investment in mining, particularly in critical and precious minerals, remained firm, supported by increased policy focus and funding initiatives. Nevertheless, heightened trade policy uncertainty and geopolitical risks creates downside to the outlook.

Business review

Against a complex global environment, marked by heightened geopolitical uncertainty, trade fragmentation and supply chain challenges, the Group delivered a strong performance, growing volumes, earnings and improved operating margins. This reflects the Group's capacity to sustain growth, generate cash, and preserve a robust financial position within a complex and evolving operating environment.

Revenue increased by 6.1% to R24 200 million (FY25: R22 818 million), underpinned by higher volumes across agriculture and mining, offset by product rationalisation in Chemicals. Significant contributions from Agriculture RSA and the Rest of Africa were underpinned by focused customer-centric execution, and volume growth.

Operating profit increased 27.8% to R2 170 million (FY25: R1 698 million) and profit for the year by 25.3% to R1 375 million (FY25: R1 097 million) supported by the recovery of Agriculture Rest of Africa and the substantial completion of the Chemicals restructure.

The Group's operating margin increased to 9.0% (FY25: 7.4%), within the medium-term margin guidance range of 8% to 10%. The Mining segment delivered a resilient operating margin of 11.7% (FY25: 12.4%), supported by strong sales volumes and enhanced product mix, offset by the impact of the appreciating Zambian Kwacha on Mining International. The Agriculture segment recorded a higher operating margin of 9.6% (FY25: 8.5%), driven by increased sales volumes, resilient manufacturing and supply chain capabilities despite extended supplier shutdowns in 1HY26, and improved economic conditions in Zambia enabling foreign currency gains.

Net working capital increased to R3 751 million (FY25: R3 426 million), reflecting higher receivables driven by strong Q4FY26 sales and inventory to ensure ongoing security of supply to our customers.

Business summary continued

The Group's disciplined capital allocation and stringent working capital management enabled a strong financial position with a net cash balance of R1 678 million (FY25: R1 770 million).

Detailed commentary on the performance of the business segments is set out on pages 28 to 36.

Capital allocation

The Group's approach to capital allocation is designed to support strategy execution, long-term value creation and financial resilience. Capital is deployed in a disciplined manner to protect and strengthen core operations, while also funding organic and inorganic opportunities in priority markets that enhance competitiveness, improve efficiency and align with the Group's ESG objectives. Through this framework, the Group aims to sustain growth, maintain operational excellence and preserve financial flexibility. Once these requirements have been met, the board considers the distribution of surplus capital to shareholders through dividends and share repurchases.

Investment to protect the core and grow internationally

During the year, R244 million was invested in maintenance, safety, and regulatory capital expenditure, aligned with the Group's commitment to continuous improvement and operational excellence. The commissioning of an additional ammonium nitrate tank in the prior year doubled storage capacity with significant operational benefits realised during the extended supplier shutdown period. Key investments during the year included the upgrade of technology and debottlenecking infrastructure at the Sasolburg integrated manufacturing complex and ongoing investment in the Mining segment's Mobile Manufacturing Unit (MMU) renewal programme.

An additional R32 million was invested in ESG initiatives in FY26, mainly to expand solar capacity in South Africa, which supported a 20% increase in renewable electricity generation.

Growth in the core business was underpinned by the successful execution of several growth initiatives. In South Africa, speciality and liquid production capacity expansion projects have commenced to support business growth.

In Mining International, the Viperdet facility in Canada was commissioned and the Hypex Bio partnership will introduce Canada's first nitrate-free explosives. In Australia, the Kalgoorlie AXXIS™ plant was commissioned and production has commenced.

In Agriculture International, the modular expansion of the humate drying facility in Australia has commenced to address current capacity constraints and position the business for future growth.

Share repurchase programme

On 11 September 2025, the Group obtained shareholder approval for a share repurchase programme, authorising Omnia to buy back up to 5% of outstanding share capital. Shares repurchased under this programme are subsequently cancelled. During the period, 187 436 (FY25: 2.6 million) shares were repurchased for R12 million (FY25: R172 million).

Dividend declaration

The Group's dividend policy targets an ordinary dividend cover range of 1.5x to 2.5x headline earnings. In line with this policy, the board has approved a final ordinary dividend of 470 cents (FY25: 400 cents) per share, or R763 million (FY25: R649 million) reflecting a strong track record of free cash flow generation.

Business summary continued

Taking into consideration the Group's strong financial position, the outlook for operations, sustaining capital requirements and growth opportunities, a special dividend of 280 cents (FY25: 275 cents) per share or R454 million (FY25: R446 million) has also been approved by the board. This brings the dividend distribution for the year to 750 cents per share, or R1 217 million.

Environmental stewardship

Omnia remains committed to responsible environmental stewardship as a core component to its long-term value creation strategy. The environmental performance was influenced by maintenance shutdowns, operational disruptions and supplier constraints at the Sasolburg integrated manufacturing complex. Water efficiency remained consistent at 0.40 kilolitres per tonne manufactured (FY25: 0.40 kilolitres per tonne), despite temporary interruptions in water recycling. Total energy usage and efficiency improved, resulting in 0.25 GJ per tonne manufactured (FY25: 0.26). This performance was driven by the 15 MW solar capacity and more optimal energy mix at Sasolburg.

Progress was also achieved in the reduction of emissions, with carbon intensity (CO₂e) improving to 0.047 CO₂e (FY25: 0.050¹) per tonne manufactured. The carbon emissions improvement was primarily driven by reduced Scope 1 process and combustion emissions, supported by increased renewable energy utilisation and a more optimal energy mix. Circularity is further advanced by BME's processing of used oil in emulsion explosives, protecting potable water and diverting hazardous waste from landfill.

Omnia continues to embed ESG across its operations, reducing environmental impact and delivering on its purpose while supporting the environmental objectives of its customers in agriculture and mining.

South African Revenue Service (SARS)

On 17 June 2021, the Group received notification from SARS of a possible upward adjustment to taxable income following the conclusion of a 2014 to 2016 transfer pricing audit. Additional assessments resulting in a cumulative additional tax liability were levied. The Group's objection to these assessments resulted in a marginal reduction to SARS' additional tax liability.

The Group disagrees with SARS' findings and has lodged an appeal against the revised assessments. Alternative Dispute Resolution (ADR) proceedings commenced in FY24 and are ongoing. ADR proceedings are at an advanced stage, with a decision on the next steps expected in the near term. Should the ADR process not result in a satisfactory resolution, the Group will advance its appeal by seeking adjudication by the courts if necessary.

Outlook

The macro-economic environment is expected to remain volatile and uncertain, shaped by heightened geopolitical tension and ongoing supply chain disruptions, including the Middle East conflict. Despite these pressures, the Group remains confident in its growth prospects, supported by strong fundamentals in agriculture and mining, a robust financial position, agile manufacturing and supply chain capabilities and a continued focus on operational execution.

The long-term outlook for agriculture and mining remains positive, driven by population growth and urbanisation, which are increasing demand for food, technology and essential materials. Food security and climate change continue to be key global priorities, reinforcing agriculture's critical role in sustainable development.

¹ Carbon emissions intensity has been restated due to a revised Scope 2 methodology using supplier specific steam factors.

Business summary continued

At the same time, mining is supported by rising demand for minerals linked to urbanisation and decarbonisation. These structural trends create opportunities for Omnia, strengthened by its focus on innovation, sustainability and international expansion.

Our manufacturing and supply chain capability continues to strengthen operational resilience, focusing on improving plant efficiency and utilisation, while enabling reliable supply. Our integrated supply chain remains focused on securing raw materials and managing price risk.

The Agriculture segment is well positioned to deliver sustainable earnings, supported by growth in specialised product solutions and increasing market share across SADC. Strategic investments, expanding participation in the global biostimulants market through upstream partnerships, increasing manufacturing capacity and international distribution, are expected to support improved market penetration and growth.

The Mining segment remains focused on progressing its diversification strategy and

leveraging its customer value proposition to strengthen its core position in SADC, and build a platform for international growth through technology and partnerships.

Chemicals will progress its asset disposals and scale the Bulk Trade business, leveraging the Group's integrated supply chain capability.

Across the Group, disciplined capital allocation, operational efficiency and supply chain resilience remain central to navigating market volatility, supporting sustained performance, improving competitiveness and long-term value creation.

Guided by its purpose of *innovating to enhance life, together creating a greener future*, Omnia is actively contributing to global transitions in energy, food and resources.

With a clear strategic direction and a high-performance culture, Omnia is strategically positioned to deliver sustainable returns while meeting the evolving needs of customers.

Investors are referred to <https://www.omnia.co.za/investor-hub/fy2026-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 make use of the Group's electronic communication notification system to receive all shareholder-entitled communication electronically as opposed to delivery through physical mail, and have not already done so; this option can still be elected 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 omnialR@omnia.co.za.

Summary consolidated statement of comprehensive income

for the year ended 31 March 2026

Rm	Audited 12 months 31 March 2026	Audited 12 months 31 March 2025	%
			change
Revenue	24 200	22 818	6
Cost of sales	(18 845)	(17 689)	(7)
Gross profit	5 355	5 129	4
Distribution expenses	(1 277)	(1 343)	5
Administrative expenses	(2 019)	(2 010)	–
Other operating income	331	166	99
Other operating expenses	(149)	(166)	10
Impairment losses on non-financial assets	(34)	(13)	(>100)
Impairment losses on financial assets	(91)	(116)	22
Share of net profit of investments: equity accounted	55	59	(7)
Operating profit before items below	2 171	1 706	27
Net impact of hyperinflation and foreign exchange losses	(1)	(8)	88
Net foreign exchange losses	–	(3)	100
Monetary adjustment for hyperinflation	(1)	(5)	80
Operating profit	2 170	1 698	28
Finance income	107	114	(6)
Finance expense	(225)	(207)	(9)
Profit before income tax	2 052	1 605	28
Income tax expense	(677)	(508)	(33)
Profit for the year	1 375	1 097	25
Other comprehensive income			
<i>Items that may be reclassified to profit or loss (net of tax)</i>			
Currency translation differences	60	(177)	>100
Reclassification of currency translation differences	8	30	(73)
Other comprehensive income/(loss) for the year	68	(147)	>100
Total comprehensive income for the year	1 443	950	52

Audited results for the year ended 31 March 2026

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Omnia Holdings Limited

Summary consolidated statement of comprehensive income continued

for the year ended 31 March 2026

Rm	Audited 12 months 31 March 2026	Audited 12 months 31 March 2025	%
			change
Profit for the year attributable to:			
Owners of Omnia Holdings Limited	1 387	1 142	21
Non-controlling interest	(12)	(45)	73
	1 375	1 097	25
Total comprehensive income for the year attributable to:			
Owners of Omnia Holdings Limited	1 452	994	46
Non-controlling interest	(9)	(44)	80
	1 443	950	52
Earnings per share attributable to the equity holders of Omnia Holdings Limited			
Basic earnings per share (cents)	861	692	24
Diluted earnings per share (cents) ¹	856	692	24

¹ In FY25, the diluted earnings per share is limited to the basic earnings per share due to the calculation being antidilutive in nature.

Summary consolidated statement of financial position

as at 31 March 2026

Rm	Audited 12 months 31 March 2026	Audited 12 months 31 March 2025
Assets		
Non-current assets	6 013	5 898
Property, plant and equipment	4 962	4 799
Right-of-use assets	421	440
Goodwill and intangible assets	14	18
Investments accounted for using the equity method	302	288
Financial assets at fair value through profit and loss or other comprehensive income	237	228
Deferred income tax	77	125
Current assets	11 480	10 936
Inventories	4 626	4 738
Trade and other receivables	4 671	3 891
Derivative financial instruments	9	11
Financial assets at fair value through profit and loss or other comprehensive income	34	–
Income tax	312	331
Cash and cash equivalents	1 828	1 940
Restricted receivable	–	25
Assets classified as held for sale	262	343
Total assets	17 755	17 177
Equity		
Capital and reserves attributable to the owners of Omnia Holdings Limited	10 831	10 491
Share capital	2 665	2 718
Reserves	1 137	1 037
Retained earnings	7 029	6 736
Non-controlling interest	(72)	(63)
Total equity	10 759	10 428

Audited results for the year ended 31 March 2026

Summary consolidated statement of financial position continued

as at 31 March 2026

Rm	Audited 12 months 31 March 2026	Audited 12 months 31 March 2025
Liabilities		
Non-current liabilities	889	870
Deferred income tax	375	405
Lease liabilities	440	430
Provisions	62	35
Trade and other payables	12	–
Current liabilities	6 073	5 811
Interest-bearing borrowings	150	159
Lease liabilities	64	69
Bank overdrafts	–	11
Derivative financial instruments	15	7
Income tax	238	239
Contract liabilities	623	564
Provisions	6	63
Trade payables – supply chain financing	701	847
Trade and other payables	4 276	3 852
Liabilities directly associated with assets classified as held for sale	34	68
Total liabilities	6 996	6 749
Total equity and liabilities	17 755	17 177
Additional information		
Net working capital ¹	3 751	3 426
Net cash (including lease liabilities) ²	1 174	1 271
Net cash (excluding lease liabilities) ²	1 678	1 770
Net asset value per share (Rand)	69	66
Capital expenditure		
Depreciation	564	523
Amortisation	7	68
Capital expenditure incurred	646	703
Capital expenditure – authorised and contracted	169	164
Capital expenditure – authorised but not contracted	400	499

¹ Includes trade payables – supply chain financing.

² Excludes trade payables – supply chain financing.

Summary consolidated statement of cash flows

for the year ended 31 March 2026

Rm	Audited 12 months 31 March 2026	Audited 12 months 31 March 2025
Net cash inflow from operating activities	4 809	3 864
Cash generated from operations	5 506	4 638
Interest paid	(218)	(204)
Interest received	120	99
Income taxes paid	(599)	(669)
Net cash outflow from investing activities	(522)	(663)
Purchase of property, plant and equipment	(644)	(702)
Proceeds on disposal of property, plant and equipment	129	58
Additions to intangible assets	(2)	(1)
Convertible debenture in Hypex Bio	(34)	–
Restricted receivable released/(raised)	25	(25)
Proceeds on disposal of joint venture	4	7
Net cash outflow from financing activities	(4 392)	(3 676)
Proceeds on treasury shares forfeited under share schemes	7	21
Purchase of treasury shares	(135)	(308)
Proceeds from interest-bearing borrowings raised	260	228
Repayment of interest-bearing borrowings	(261)	(231)
Repayment of trade payables – supply chain financing	(3 100)	(2 154)
Repayment of lease liabilities	(69)	(80)
Dividends paid	(1 094)	(1 152)
Net decrease in cash and cash equivalents	(105)	(475)
Net cash and cash equivalents at the beginning of the year	1 929	2 450
Effect of foreign currency movement	4	(46)
Net cash and cash equivalents at the end of the year	1 828	1 929

Audited results for the year ended 31 March 2026

Summary consolidated statement of changes in equity

for the year ended 31 March 2026

Rm	Attributable to the owners of Omnia Holdings Limited					Non- controlling interest	Total
	Share capital	Treasury shares	Other reserves	Retained earnings			
At 31 March 2024	3 234	(308)	1 167	6 746	(19)	10 820	
Profit for the year	–	–	–	1 142	(45)	1 097	
Other comprehensive loss	–	–	(148)	–	1	(147)	
Total	3 234	(308)	1 019	7 888	(63)	11 770	
<i>Transactions with shareholders</i>							
Shares repurchased and cancelled	(172)	–	–	–	–	(172)	
Shares acquired and disposed as part of a share-based incentive scheme	–	(115)	–	–	–	(115)	
Share-based payment transactions	–	79	18	–	–	97	
Dividends paid	–	–	–	(1 152)	–	(1 152)	
At 31 March 2025	3 062	(344)	1 037	6 736	(63)	10 428	
Profit for the year	–	–	–	1 387	(12)	1 375	
Other comprehensive profit	–	–	65	–	3	68	
Total	3 062	(344)	1 102	8 123	(72)	11 871	
<i>Transactions with shareholders</i>							
Shares repurchased and cancelled	(12)	–	–	–	–	(12)	
Shares acquired and disposed of as part of a share-based incentive scheme	–	(116)	–	–	–	(116)	
Share-based payment transactions	–	75	35	–	–	110	
Dividends paid	–	–	–	(1 094)	–	(1 094)	
At 31 March 2026	3 050	(385)	1 137	7 029	(72)	10 759	

Reconciliation of headline earnings

for the year ended 31 March 2026

Rm	Audited 12 months 31 March 2026	Audited 12 months 31 March 2025
Basic and diluted earnings attributable to the owners of Omnia Holdings Limited		
Profit attributable to the owners of Omnia Holdings Limited	1 387	1 142
<i>Less:</i> Dividends distributed to participants of the share incentive schemes on unvested shares	(39)	(44)
Basic earnings attributable to the owners of Omnia Holdings Limited	1 348	1 098
<i>Adjusted for:</i>		
Insurance income for replacement of property, plant and equipment	(4)	(1)
Profit on disposal of property, plant and equipment	(35)	(18)
Tax effect	7	4
Reclassification of foreign currency translation reserve to profit or loss	8	30
Impairment included in share of profit of investments: equity accounted	5	1
Impairment of intangible assets and fixed assets	–	3
Headline earnings	1 329	1 117
<i>Add:</i> Dividends distributed to participants of the share schemes on unvested shares	39	44
Diluted headline earnings	1 368	1 161

('000)	Audited 12 months 31 March 2026	Audited 12 months 31 March 2025
Number of shares		
Weighted average number of shares in issue	156 502	158 601
Weighted average number of diluted shares in issue	162 050	163 874
Number of shares in issue (excluding treasury shares)	156 471	156 982
Headline earnings per share (cents)	849	704
Diluted headline earnings per share (cents) ¹	844	704

¹ For FY25 the diluted headline earnings per share is limited to the headline earnings per share due to the calculation being antidilutive 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, EBITDA is not a defined performance measure in IFRS Accounting Standards), 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 reviews the Group's performance from both a product and a geographical perspective and reports on the following operating segments 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 material 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 are 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 segment 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 analysis of revenue

for the year ended 31 March 2026

Rm	Gross revenue Audited 12 months 31 March 2026	Gross revenue Audited 12 months 31 March 2025	Net revenue¹ Audited 12 months 31 March 2026	Net revenue ¹ Audited 12 months 31 March 2025
Agriculture RSA	13 643	12 760	9 438	8 715
Agriculture Rest of Africa	3 519	3 007	2 960	2 208
Agriculture International	741	656	655	618
Total Agriculture	17 903	16 423	13 053	11 541
Mining RSA	6 105	5 715	4 402	4 009
Mining International	5 793	5 598	5 414	5 112
Total Mining	11 898	11 313	9 816	9 121
Chemicals	1 474	2 327	1 331	2 156
Total Chemicals	1 474	2 327	1 331	2 156
Total	31 275	30 063	24 200	22 818

¹ Net revenue excludes inter-company transactions eliminated on consolidation.

Segmental analysis of profit or loss

for the year ended 31 March 2026

Rm	Operating profit/ (loss) Audited 12 months 31 March 2026	Operating profit/(loss) Audited 12 months 31 March 2025	Profit/ (loss) before tax Audited 12 months 31 March 2026	Profit/ (loss) before tax Audited 12 months 31 March 2025	EBITDA Audited 12 months 31 March 2026	EBITDA Audited 12 months 31 March 2025
Agriculture RSA	844	886	751	815	1 185	1 218
Agriculture Rest of Africa	260	(62)	280	(81)	314	(39)
Agriculture International	147	157	157	167	158	166
Total Agriculture	1 251	981	1 188	901	1 657	1 345
Mining RSA	509	472	506	471	624	582
Mining International	636	657	637	662	690	722
Total Mining	1 145	1 129	1 143	1 133	1 314	1 304
Chemicals	4	(133)	1	(139)	12	(104)
Total Chemicals	4	(133)	1	(139)	12	(104)
Head office and elimination ¹	(230)	(279)	(280)	(290)	(208)	(243)
Total	2 170	1 698	2 052	1 605	2 775	2 302

¹ Head office and elimination includes acquisition-related costs, employee share-based payment expenses, reclassification of foreign currency reserves to profit or loss 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. The Bulk Trade business remains within the Omnia Group. 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 ¹	Operating profit/(loss)	Profit/(loss) before taxation
Year ended 31 March 2026				
Chemicals – Remaining	900	781	85	85
Chemicals – Restructured	574	550	(81)	(84)
Total Chemicals	1 474	1 331	4	1
Year ended 31 March 2025				
Chemicals – Remaining	1 082	1 031	52	51
Chemicals – Restructured ²	1 245	1 125	(185)	(190)
Total Chemicals	2 327	2 156	(133)	(139)

¹ Net revenue excludes inter-company transactions eliminated on consolidation.

² Included in operating profit for FY25 is total restructuring of R99 million relating to severance pay, inventory provisions and cost relating to site closures.

Segmental analysis of profit or loss continued

for the year ended 31 March 2026

Rm	Year ended 31 March 2026				Year ended 31 March 2025			
	Operating profit/(loss)	Depreciation and amortisation	Net impairment losses on non-financial assets	EBITDA	Operating profit/(loss)	Depreciation and amortisation	Net impairment losses on non-financial assets	EBITDA
Agriculture RSA	844	341	-	1 185	886	332	-	1 218
Agriculture Rest of Africa	260	21	33	314	(62)	23	-	(39)
Agriculture International	147	11	-	158	157	9	-	166
Total Agriculture	1 251	373	33	1 657	981	364	-	1 345
Mining RSA	509	115	-	624	472	110	-	582
Mining International	636	54	-	690	657	52	13	722
Total Mining	1 145	169	-	1 314	1 129	162	13	1 304
Chemicals	4	7	1	12	(133)	29	-	(104)
Total Chemicals	4	7	1	12	(133)	29	-	(104)
Head office and elimination ¹	(230)	22	-	(208)	(279)	36	-	(243)
Total	2 170	571	34	2 775	1 698	591	13	2 302

¹ Head office and elimination includes acquisition-related costs, employee share-based payment expenses, reclassification of foreign currency reserves to profit or loss and certain other once-off costs.

Audited results for the year ended 31 March 2026

Segmental analysis of the statement of financial position

as at 31 March 2026

Rm	Net working capital ¹ Audited 31 March 2026 Rm	Net working capital ¹ Audited 31 March 2025 Rm	Net-controlled assets ² Audited 31 March 2026 Rm	Net-controlled assets ² Audited 31 March 2025 Rm	Return on net-controlled assets Audited 31 March 2026 %	Return on net-controlled assets Audited 31 March 2025 %
Agriculture RSA	411	(141)	4 080	3 502	20.7	25.3
Agriculture Rest of Africa	1 431	1 519	1 591	1 739	16.3	(3.6)
Agriculture International	344	274	513	426	28.7	36.9
Total Agriculture	2 186	1 652	6 184	5 667	20.2	17.3
Mining RSA	634	702	1 439	1 511	35.4	31.2
Mining International	988	930	1 741	1 647	36.5	39.9
Total Mining	1 622	1 632	3 180	3 158	36.0	35.8
Chemicals	265	421	458	637	0.9	(20.9)
Total Chemicals	265	421	458	637	0.9	(20.9)
Head office and eliminations ³	(322)	(279)	(110)	(130)	(>100)	(>100)
Total	3 751	3 426	9 712	9 332	22.3	18.2

¹ Net working capital includes supply chain financing.

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 Head office and elimination includes 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 other once-off costs.

Segmental analysis of the statement of financial position

continued

as at 31 March 2026

Analysis of net working capital and net-controlled assets	31 March 2026		31 March 2025	
	Net working capital ¹	Net-controlled assets ²	Net working capital ¹	Net-controlled assets ²
Rm				
Property, plant and equipment	–	4 962	–	4 799
Right-of-use assets	–	421	–	440
Goodwill and intangible assets	–	14	–	18
Investments accounted for using the equity method	–	302	–	288
Inventories	4 626	4 626	4 738	4 738
Trade and other receivables	4 671	4 671	3 891	3 891
Contract liabilities	(623)	(623)	(564)	(564)
Trade and other payables ¹	(4 977)	(4 977)	(4 699)	(4 699)
Derivative financial instruments (net)	(6)	(6)	4	4
Cash in countries with liquidity constraints	–	85	–	126
Assets held for sale	60	237	56	291
Total	3 751	9 712	3 426	9 332

¹ Net working capital includes supply chain financing.

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.

Revenue

for the year ended 31 March 2026

Revenue for the year per performance obligation is as follows:

Rm	Net revenue ¹ Audited 12 months 31 March 2026	Net revenue ¹ Audited 12 months 31 March 2025
Product	22 789	21 634
Transport	722	558
Services	689	626
Revenue per performance obligation	24 200	22 818

Analysis of revenue per performance obligation per segment:

Rm	Product	Transport	Services	Net revenue ¹
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

Year ended 31 March 2025				
Agriculture RSA	8 261	361	93	8 715
Agriculture Rest of Africa	2 200	8	–	2 208
Agriculture International	618	–	–	618
Total Agriculture	11 079	369	93	11 541
Mining RSA	3 674	59	276	4 009
Mining International	4 735	120	257	5 112
Total Mining	8 409	179	533	9 121
Chemicals	2 146	10	–	2 156
Total Chemicals	2 146	10	–	2 156
Total	21 634	558	626	22 818

¹ Net revenue excludes inter-company transactions eliminated on consolidation.

Revenue continued

for the year ended 31 March 2026

Analysis of revenue per performance obligation per geographical segment:

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
Year ended 31 March 2025				
Agriculture				
– South Africa	8 258	360	93	8 711
– Rest of Africa	2 204	9	–	2 213
– Rest of the world	617	–	–	617
Total Agriculture	11 079	369	93	11 541
Mining				
– South Africa	4 641	85	273	4 999
– Rest of Africa	3 579	94	215	3 888
– Rest of the world	189	–	45	234
Total Mining	8 409	179	533	9 121
Chemicals				
– South Africa	2 000	4	–	2 004
– Rest of Africa	146	6	–	152
– Rest of the world	–	–	–	–
Total Chemicals	2 146	10	–	2 156
Total	21 634	558	626	22 818

¹ Net revenue excludes inter-company transactions eliminated on consolidation.

Items of expenses and other income

for the year ended 31 March 2026

Analysis of expenses per segment:

Rm	Cost of sales	Administrative expenses	Distribution expenses	Impairment loss/(gain) on financial assets
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
Year ended 31 March 2025				
Agriculture RSA	10 773	652	435	19
Agriculture Rest of Africa	2 715	111	112	66
Agriculture International	316	94	112	3
Total Agriculture	13 804	857	659	88
Mining RSA	4 506	387	323	5
Mining International	4 521	278	172	17
Total Mining	9 027	665	495	22
Chemicals	2 062	230	189	6
Total Chemicals	2 062	230	189	6
Head office and eliminations	(7 204)	258	–	–
Total	17 689	2 010	1 343	116

Items of expenses and other income continued

for the year ended 31 March 2026

Analysis of other income or expenses by segment:

Rm	Net forex & derivative gains and (losses)	Share of net profits in associates	Finance expenses	Finance income
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
Year ended 31 March 2025				
Agriculture RSA	17	5	(130)	58
Agriculture Rest of Africa	(66)	–	(19)	1
Agriculture International	10	–	(1)	11
Total Agriculture	(39)	5	(150)	70
Mining RSA	(9)	–	(2)	1
Mining International	3	54	(2)	7
Total Mining	(6)	54	(4)	8
Chemicals	4	–	(6)	–
Total Chemicals	4	–	(6)	–
Head office and eliminations	(37)	–	(47)	36
Total	(78)	59	(207)	114

Audited results for the year ended 31 March 2026

Segmental review and prospects

Agriculture segment



	Net ¹ revenue Audited 12 months 31 March 2026 Rm	Net ¹ revenue Audited 12 months 31 March 2025 Rm	Operating profit Audited 12 months 31 March 2026 Rm	Operating profit/ (loss) Audited 12 months 31 March 2025 Rm	Operating margin Audited 12 months 31 March 2026 %	Operating margin Audited 12 months 31 March 2025 %
Agriculture RSA	9 438	8 715	844	886	8.9	10.2
Agriculture Rest of Africa	2 960	2 208	260	(62)	8.8	(2.8)
Agriculture International	655	618	147	157	22.4	25.4
Total Agriculture	13 053	11 541	1 251	981	9.6	8.5

¹ Net revenue excludes inter-company transactions eliminated on consolidation.



Segmental review and prospects continued

The Agriculture segment delivered a strong performance driven by focused customer-centric execution and volume growth.

Omnia's operating model continued to be a key differentiator, enabling its agriculture businesses to effectively navigate infrastructure constraints, through its integrated supply chain and manufacturing and capability and agile execution. This ensured reliable customer supply, improved efficiencies and volume growth.

Safety remains a priority with an RCR of 0.22 (FY25: 0.33). Process safety enhancements contributed to a reduction in the FER measurement to 0.13 (FY25: 0.30).

The Nutriology® model remained central to customer engagement in South Africa, combining scientific crop nutrition with specialised on-farm advisory support. Agile execution supported volume growth and sustained a stronger sales performance. Favourable agronomic conditions extended planting windows supported by positive customer sentiment.

The Rest of Africa delivered a strong performance, underpinned by a recovery in volumes and improved margins in Zambia and Zimbabwe, supported by improved trading conditions. Continued channel diversification, disciplined execution of operating model changes in the division and currency gains in Zambia further supported the performance.

The International business delivered a mixed performance. Export volumes from Australia remained a key driver of growth in biostimulant sales, with the Morwell manufacturing facility delivering strong production volumes. The Australian domestic market conditions were constrained due to less favourable agronomic conditions and currency volatility impacting performance. Brazil faced ongoing market pressure from weak farmer sentiment and tight credit conditions. The USA volumes increased as the business progressed its shift towards a more scalable distribution model, supporting growth.

The Agriculture segment reported a 13.1% increase in revenue to R13 053 million (FY25: R11 541 million) driven by higher volumes and improved pricing in South Africa and the Rest of Africa.

Operating profit for the year increased by 27.5% to R1 251 million (FY25: R981 million), operating margins improved to 9.6% (FY25: 8.5%), to within the medium-term guidance range.

Net working capital increased by 32.3% to R2 186 million (FY25: R1 652 million), reflecting higher receivables from increased sales and inventory linked to earlier stock procurement in response to global supply uncertainty.

Segmental review and prospects continued

Manufacturing and Supply Chain

Omnia's Manufacturing and Supply Chain capability maintained reliable raw material and product supply despite a challenging environment. Disruptions encountered include extended supplier shutdowns, unplanned municipal water outages and derailments, which increased supply and pricing risk. Cross-functional coordination enabled agile execution and higher production volumes in 2HY26. The Middle East geopolitical tensions contributed to heightened supply complexity at year-end. These risks were mitigated through enhanced planning processes, inventory optimisation and diversified sourcing.

Prior investment in a 5 000 tonne ammonium nitrate storage tank strengthened supply security and resilience. Ammonia derivative sales volumes continued to support plant utilisation.

ESG initiatives progressed with an additional 5 MW of solar capacity commissioned, reducing reliance on grid electricity and supporting cost efficiency and decarbonisation objectives. Capital has been approved for investment in a 3 MW solar capacity and a 15 MWh battery storage system to enhance energy resilience. The reverse osmosis plant continued to support water stewardship and supply security.

Investments at the Sasolburg integrated manufacturing complex improved reliability, availability and efficiency. Increased ANCN dual salt production capacity enhanced flexibility, while maintenance interventions reduced downtime and extended asset life. Ongoing logistics investments, including additional ammonia road tankers, are expected to further strengthen supply chain resilience.

Agriculture RSA's net revenue increased by 8.3% to R9 438 million (FY25: R8 715 million) due to higher volumes and higher average prices. Operating profit for the period decreased by 4.7% to R844 million (FY25: R886 million) due to lower manufacturing recoveries as a result of an extended supplier shutdown in 1HY26 and a non-recurring asset sale in the prior year. Operating margins decreased to 8.9% (FY25: 10.2%).

Agriculture Rest of Africa's net revenue increased by 34.1% to R2 960 million (FY25: R2 208 million), with a strong recovery in volumes and gross profit in Zambia and Zimbabwe. Operating profit for the year increased to R260 million (FY25: R62 million operating loss) and operating margins increased to 8.8% (FY25: (2.8)%), benefiting from the appreciating Zambian Kwacha.

Agriculture International's net revenue increased by 6.0% to R655 million (FY25: R618 million) with a strong performance from Australian exports offset by a subdued performance in Brazil. Operating profit, which includes the impact of currency volatility and mobilisation costs in the USA, decreased by 6.4% to R147 million (FY25: R157 million). Operating margins decreased to 22.4% (FY25: 25.4%).

Segmental review and prospects continued

Outlook

The Agriculture segment is well positioned to deliver sustainable earnings across its portfolio, supported by its differentiated offerings, strong market positions and disciplined execution, despite a more complex operating environment.

Manufacturing and supply chain capabilities remain key enablers of operational resilience and customer service, with a continued focus on ensuring supply security, improving efficiencies and optimising working capital. This is supported by a strong, integrated asset base and proactive supplier management, particularly across the ammonia value chain, to mitigate ongoing global supply and infrastructure-related risks.

Omnia's proprietary Nutriology® model remains central to its value proposition, driving on-farm productivity and enhancing customer returns through tailored, science-based solutions, supporting an improved product mix and growth in higher-value segments.

The segment will continue to focus on cost discipline, operational efficiency and targeted growth initiatives, leveraging its strong market position, customer relationships and integrated capabilities to sustain margin resilience.

In South Africa, the next year is expected to be more volatile, with farmer affordability under pressure from higher input costs driven by ongoing global uncertainty and geopolitical tensions, together with softer grain prices and biosecurity related challenges. The business is mitigating these risks through its integrated capabilities and Nutriology® model, supporting continued operational resilience and customer value.

In the Rest of Africa, the business is well positioned to expand its retail footprint and distribution partner network, benefiting from the enhanced operating model capabilities. The operating environment, however, remains complex, characterised by supply chain constraints, competitive intensity and currency volatility.

Agriculture International is expected to deliver growth, supported by the expansion of its biostimulants offering and wholesale distribution footprint across existing and new markets. New partnerships are expected to extend market reach and position the business to benefit from rising demand for sustainable agricultural solutions.



Segmental review and prospects continued

Mining segment



	Net ¹ revenue Audited 12 months 31 March 2026 Rm	Net ¹ revenue Audited 12 months 31 March 2025 Rm	Operating profit Audited 12 months 31 March 2026 Rm	Operating profit Audited 12 months 31 March 2025 Rm	Operating margin Audited 12 months 31 March 2026 %	Operating margin Audited 12 months 31 March 2025 %
Mining RSA	4 402	4 009	509	472	11.6	11.8
Mining International	5 414	5 112	636	657	11.7	12.9
Total Mining	9 816	9 121	1 145	1 129	11.7	12.4

¹ Net revenue excludes inter-company transactions eliminated on consolidation.



Segmental review and prospects continued

The Mining segment delivered a resilient performance in a complex operating environment, characterised by trade and foreign exchange volatility, cost inflation, weather-related disruptions and weakening coal and diamond markets.

Omnia's integrated manufacturing and supply chain capability supported reliable supply to customers. Mining has strengthened its technology propositions through partnerships and leveraged its annual Technical Summit to showcase its thought-leadership and share knowledge and experience with customers and industry stakeholders.

The segment reported an RCR of 0.08 (FY25: 0.00). This increase follows two unfortunate incidents after three recordable injury-free years. The focus remains on strengthening overall SHEQ performance by continually embedding a culture of safety ownership and the reinforcement of safety protocols to ensure that safety is deeply engrained in daily operations.

Revenue increased by 7.6% to R9 816 million (FY25: R9 121 million), supported by higher volumes and enhanced product mix.

Operating profit increased by 1.4% to R1 145 million (FY25: R1 129 million) despite significant currency volatility in Zambia, operational disruptions in certain regions and business mobilisation costs. Operating margin decreased to 11.7% (FY25: 12.4%). Net working capital decreased by 0.6% to R1 622 million (FY25: R1 632 million), with inventory levels, debtors and creditors well-managed.

Mining RSA's volumes increased due to strong demand in the iron ore and platinum markets, contract extensions and organic growth. This was partially offset by the downturn in the diamond market, volatility in the coal sector and higher rainfall periods.

Net revenue increased by 9.8% to R4 402 million (FY25: R4 009 million), while operating profit increased by 7.8% to R509 million (FY25: R472 million), benefiting from volume growth. The operating margin came under pressure from higher costs and decreased 1.7% to 11.6% (FY25: 11.8%).

Mining International's net revenue increased by 5.9% to R5 414 million (FY25: R5 112 million) underpinned by strong demand in SADC for both BME Blasting Solutions and BME Metallurgy. Operating profit decreased by 3.2% to R636 million (FY25: R657 million) and the operating margin decreased by 9.3% to 11.7% (FY25: 12.9%) primarily due to foreign exchange losses in Zambia, driven by the strengthening of the Kwacha against the USD, and the continued mobilisation in Canada and Australia. This was partially offset by strong volumes in Mali, an improved product mix in BME Metallurgy and higher contributions from Namibia and Indonesia. In addition, BME Blasting Solutions and BME Metallurgy won a combined new contract in Malawi.

In West Africa, Mali continued to demonstrate strong demand, while overall volumes were down due to the suspension of operations in other jurisdictions.

Indonesia contributed positively to BME's overall performance offset by contract curtailments due to mine license approval delays. The entity's ISO accreditation during the year was a significant milestone for the region.

In Canada, all initiating systems plants have been commissioned, although performance was impacted by slower than expected regulatory certifications for detonators. Approvals were received in the latter part of the year.

Segmental review and prospects continued

The strategic partnership with Hypex Bio has progressed well, with the hydrogen peroxide emulsion plant at BME's Canadian facility in the process of cold commissioning. The rollout of this flagship offering has attracted vast interest in the region.

The AXXIS™ electronic detonator assembly plant in Western Australia has been

commissioned and in-country manufacturing has commenced. Additional infrastructure build and partnership opportunities are being evaluated to accelerate market expansion.

BME Metallurgy delivered strong results from increased sales driven by its customer value proposition and improved product mix.

Outlook

The Mining segment remains well positioned to deliver sustainable growth despite ongoing complexity in the operating environment. The segment's continued diversified geographic footprint, investment in international growth, integrated manufacturing and supply chain capabilities and long-standing customer relationships provide resilience and flexibility, enabling Mining to respond effectively to market shifts.

In South Africa, BME's outlook remains positive despite the mining sector being under pressure.

Demand across the broader SADC region is expected to remain robust, particularly in copper, uranium and battery-related minerals. The successful onboarding of a new customer in Malawi positions BME Blasting Solutions and BME Metallurgy well for further opportunities as uranium market fundamentals continue to strengthen.

In West Africa, BME is actively repositioning its footprint in select markets with strong underlying fundamentals.

Growth in Indonesia is expected to be driven by diversification into metal commodities and increasing adoption of differentiated technologies.

The business will closely monitor the implications of production quotas on coal and nickel output.

In Australia, in-country detonator assembly will underpin volume growth and strengthen BME's competitive positioning, while partnerships and additional infrastructure investments are being explored.

In North America, continued progress on licensing, underground trials and the commercial deployment of hydrogen peroxide emulsion technology through the Hypex Bio partnership are expected to unlock new growth avenues.

BME Metallurgy is well positioned to benefit from favourable uranium market fundamentals, ammonia derivative demand and an improved product mix, while continuing to pursue disciplined expansion across select international markets, ensuring diversification across commodities.

BME remains focused on executing its diversification strategy to grow sustainably across core and adjacent markets, leveraging innovation, technology partnerships and operational excellence. The emphasis will remain on safety leadership, disciplined capital deployment and delivering integrated solutions that support customers' productivity, cost efficiencies and ESG objectives.

Segmental review and prospects continued

Chemicals segment



	Net ¹ revenue Audited 12 months 31 March 2026 Rm	Net ¹ revenue Audited 12 months 31 March 2025 Rm	Operating profit Audited 12 months 31 March 2026 Rm	Operating loss Audited 12 months 31 March 2025 Rm	Operating margin Audited 12 months 31 March 2026 %	Operating margin Audited 12 months 31 March 2025 %
Chemicals	1 331	2 156	4	(133)	0.3	(6.2)
Total Chemicals	1 331	2 156	4	(133)	0.3	(6.2)

¹ Net revenue excludes inter-company transactions eliminated on consolidation.



Segmental review and prospects continued

The **Chemicals segment** continued to execute its strategy to streamline the business, release capital and sustainably improve financial performance, while maintaining a strong focus on safe operations.

The commitment to safety remains unwavering, with no process safety incidents and one recordable injury during the period under review.

The rationalisation of unprofitable product lines was completed and associated sites closed while the disposal of the profitable Water Care business remains a key focus.

Chemicals' net revenue decreased by 38.3% to R1 331 million (FY25: R2 156 million), driven primarily by product line rationalisation. Despite incurring costs associated with the restructuring process,

the segment returned to profitability, generating an operating profit of R4 million (FY25: operating loss of R133 million). Operating margin increased to 0.3% (FY25: (6.2)%)

The Bulk Trade business delivered increased profits from stronger demand for bulk liquids and leveraging Omnia's consistent supply of ammonia derivatives. Water Care delivered a substantial improvement in profitability, supported by new contract wins and improved margins, despite challenges related to raw material shortages and logistics disruptions.

Net working capital decreased by 37.1% to R265 million (FY25: R421 million), reflecting the impact of product line rationalisation and the strategy to release capital.

Outlook

South Africa's industrial sector outlook is cautiously optimistic with potential growth supported by improved energy availability, port and rail logistics and market demand, underpinning the demand for industrial chemicals.

Further asset disposals are expected, while the business will continue to explore the sale of the profitable Water Care business. The continued scaling of the Bulk Trade business through leveraging Omnia's supply chain capability is expected to deliver sustainable returns.

Capital structure

The Group's debt facilities, which came into effect on 3 November 2023, include an accordion feature that allows for the general banking facilities to be increased during Omnia's peak working capital periods, being September to 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 year ended 31 March 2026. The financial covenants (not defined performance measures in IFRS Accounting Standards) are as follows:

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

On 31 March 2026, the Group's interest cover ratio was 23 times and the Net debt: Adjusted EBITDA was (0.43)¹.

The board exercises careful consideration when making capital allocation decisions, prioritising value creation, enhancing diversification that aligns with Omnia's core operations and fortifying the Group's overall positioning. The accordion feature of the general banking facilities provides Omnia greater flexibility. The capital structure enables the Group to allocate capital to organic and inorganic opportunities as they arise, aligning with its strategic objectives of protecting and growing the core and expanding internationally in agriculture and mining.

¹ This represents a net cash position.

Other financial disclosure

South African Revenue Service 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 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 R573 million at 31 March 2026 (FY25: R514 million).

On 9 December 2022, the Group submitted a notice of appeal to SARS's revised assessments, following which both parties agreed to partake in Alternative Dispute Resolution (ADR) proceedings, as an alternative mechanism for resolving the matter to formal litigation. ADR proceedings commenced during FY24 and remain ongoing, with the Group maintaining extensive engagement with SARS throughout FY26 in seeking to progress the matter.

Notwithstanding ongoing efforts directed towards achieving a mutually acceptable outcome, the ADR process has extended beyond initial expectations, with the Group continuing to focus on a considered and principled resolution, underpinned by management's commitment to achieving an outcome that is fair for the company and its stakeholders. In this context, while the Group continues to pursue resolution through the ADR process, it will advance its appeal through the Tax Court should a satisfactory resolution not be achieved.

The Group maintains its position that any resolution would likely be materially lower 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 at each reporting date.

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:

%	Audited 12 months 31 March 2026	Audited 12 months 31 March 2025
Effective rate on taxation	33.0	31.6
Adjusted for:		
Non-deductible expenses	(4.7)	(8.1)
Non-deductible expenses and expenses of a capital nature ¹	(3.1)	(3.6)
Net unrealised foreign exchange losses	(1.0)	(3.4)
Other ²	(0.6)	(1.1)
Controlled foreign company legislation imputation and Pillar Two top-up tax	(0.1)	(0.6)
Exempt income ³	1.0	1.4
Tax losses not recognised as deferred tax asset	(1.7)	(3.1)
Foreign tax rate differential ⁴	0.4	2.0
Assessed losses utilised	0.3	–
Provisions under IFRIC 23 Uncertainty over Income Tax Treatments	(0.2)	2.8
Special allowances ⁵	0.2	1.0
Prior year over provision	0.5	0.5
Hyperinflation tax	(0.2)	(0.3)
Capital gains tax	(0.1)	(0.2)
Withholding tax	(1.4)	–
South African statutory rate	27.0	27.0

¹ Non-deductible expenses and expenses of a capital nature include depreciation, consulting and legal fees, fines, overseas travel and non-deductible employee expenses.

² Other comprises mainly non-deductible interest and impairment of assets.

³ Exempt income mainly comprise of share of results from joint ventures and disposed assets subject to capital gains tax

⁴ The Group operates in 23 countries across the world which have statutory rates of tax between 3% and 32%. The tax reconciliation has been performed using the Omnia Holdings Limited statutory rate of 27% (FY25: 27%). The impact of the different tax rates applied to taxable (profits)/losses in foreign jurisdictions is disclosed as foreign tax rate differential.

⁵ Special allowances include the learnership allowances and research and developments allowances in terms of applicable South African tax legislation.

Other financial disclosure continued

Share capital

	Ordinary shares		Treasury shares		Net total Rm
	Number of shares '000	Share capital Rm	Number of shares '000	Capital value Rm	
The movement in capital is analysed as follows:					
Balance at 31 March 2024	165 124	3 234	(5 170)	(308)	2 926
Share-based incentive schemes transactions ¹	–	–	(332)	(36)	(36)
Share repurchase programme ²	(2 639)	(172)	–	–	(172)
Balance at 31 March 2025	162 485	3 062	(5 502)	(344)	2 718
Share-based incentive schemes transactions ¹	–	–	(324)	(41)	(41)
Share repurchase programme ²	(188)	(12)	–	–	(12)
Balance at 31 March 2026	162 297	3 050	(5 826)	(385)	2 665

¹ For the Omnia 2020 Performance Share Scheme, shares were purchased in the market for R123 million (FY25: R136 million). The number of shares purchased were 1.550 million shares at an average price of R79.23 per share (FY25: 2.132 million shares at an average price of R63.71 per share). Shares that vested during the year were 1.137 million shares at R75 million (FY25: 1.498 million shares at R79 million). Forfeited shares sold were 0.089 million shares at an average price of R77.36 (FY25: 0.302 million shares at an average price of R69.65).

² For the share repurchase programme executed by Omnia Holdings Limited, 0.188 million shares at an average price of R64.65 (FY25: 2.639 million shares at an average price of R65.15) were repurchased from the open market and cancelled. No shares were repurchased by a subsidiary and no treasury shares were repurchased.

Other financial disclosure continued

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

The assessment of the related fair value at year-end was determined using a discounted cash flow model based on Hypex Bio's projected cash flows discounted at the entity's specific pretax weighted average cost of capital. Significant judgement is involved to determine 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 R185 million (FY25: R188 million). The price paid for the investment approximates the valuation, and thus, management considers it appropriate to leave the fair value unadjusted at this early stage of commercialisation of the entity.

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

%	Annual rates	Sensitivity adjustment	Movement in valuation based on adjustment Rm
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)
Year ended 31 March 2025			
Average gross margin percentage	49.8	(2)	(20)
Annual increase in expenses	25.6	5	(50)
Discount rate – weighted average cost of capital (pretax)	16.1	1	(38)
Terminal growth rate	3.8	(1)	(21)

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

FY25: Revenue growth rates for FY26 to FY36 range between 19% to 142%. Gross margin ranges for FY26 to FY36 between 32% to 70% and annual increases in expenses ranges between 4% to 106% 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.

Other financial disclosure continued

Trade payables – supply chain financing

The Group has a supply chain finance facility with Standard Bank to improve its cash flow and working capital through extended payment terms. Suppliers elect to make use of the facility. 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 to that of a short-term borrowing for disclosure purposes. Indicators which are taken into consideration in this judgment 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 are more consistent with the general borrowing rates from financial institutions or with rates payable on overdue invoices from its suppliers.

As at 31 March 2026, the supply chain facility is R1 980 million (FY25: R1 592 million) of which R1 317 million was utilised (FY25: R1 592 million). R701 million (FY25: R847 million) of the utilised balance owed to suppliers is considered to contain a finance element and therefore classified as a financing facility. This balance has been separately disclosed on the statement of financial position. R616 million (FY25: R745 million) of the balance owed to suppliers who utilise the supply chain finance arrangement is considered to be trade and other payables and accordingly is classified within this line item.

Suppliers classified as trade payables, grant payment terms between 30 to 120 days from statement date. Trade payables settled through the supply chain facility that are considered to contain a finance element, have payment terms ranging between 90 to 180 days.

Where the Group has entered into a supply chain financing arrangement, at the point that 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.

Assets classified as held for sale

Assets are classified as held for sale if its carrying amount will principally be recovered through a sale transaction rather than through continuing use, and a sale transaction is considered highly probable. Assets held for sale are measured at the lower of its carrying amount and fair value, less costs to sell.

In FY25 a plan was approved by the Omnia Holdings board to restructure the Chemicals business, which included the sale of sites (Killarney Gardens and Wadeville) linked to product lines that are being discontinued, and the sale of the Water Care business as a going concern. The sites are being actively marketed for sale with sales agreements being signed for Killarney Gardens and portions of the Wadeville property subject to terms and conditions as well as the successful transfer of the properties.

The sale of the Water Care business includes three sites; Mobei in KwaZulu-Natal, Blackheath in the Western Cape as well as a production plant located at the Sasolburg integrated manufacturing complex in the Free State. The sale agreement had previously progressed to terms that were subject to the approval of financing, however, financing was not obtained. New potential buyers have entered the due diligence stage, after which agreements will be concluded.

The Group concluded the process of selling properties located in Zimbabwe, as well as mining project infrastructure in Canada.

Other financial disclosure continued

Assets classified as held for sale continued

Rm	2026	2025
Chemicals Water Care sites and related plant and equipment	88	64
Chemicals storage and distribution sites with related plant and equipment	89	109
Mining project infrastructure in Canada	–	59
Agriculture Zimbabwe commercial stands	–	3
Total property, plant and equipment classified as held for sale	177	235
Inventory relating to the Chemicals Water Care business	62	62
Trade receivables relating to the Chemicals Water Care business	23	46
Total net working capital assets classified as held for sale	85	108
Total assets classified as held for sale	262	343

Rm	2026	2025
Trade payables relating to the Chemicals Water Care business	(25)	(52)
Provisions – related to Chemicals sites to be sold	(9)	(16)
Total liabilities relating to assets classified as held for sale	(34)	(68)

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

Rm	2026	2025
Agriculture Rest of Africa	–	3
Mining International	–	59
Chemicals	228	213
Total	228	275

Other financial disclosure continued

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's intention is 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. Minimum shareholding requirement (MSR) policy which came into effect in FY25 require the executive (CEO, finance director and prescribed officers) to build up their shareholding in the company to target levels over an approximate five-year period and then maintain these levels for their period in office.

In total, 1 544 240 shares (FY25: 2 132 908) were awarded to participants during the financial year and are accounted for as equity settled with a fair value per share of R79 (FY25: R63 to R76). The majority of the awards vest over a three-year period and are expensed over the vesting period. The current year share-based payment expense amounted to R108 million (FY25: R91 million).

Awards to be settled in cash issued to management with the same performance conditions as equity-settled awards amounted to 155 173 (FY25: 183 121) awards with a fair value of R95 (FY25: R67) per award at year-end. The share-based payment expense related to these awards amounted to R17 million (FY25: R6 million).

Omnia Broad-based Employee Share Scheme

The Omnia Broad-based Employee Share Scheme intends 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.

No additional shares have been purchased in the current year. The second tranche of shares which were awarded in FY23, totalling 67 320 shares, vested on 1 September 2025. The share-based payment expense relating to this scheme for the year is R2 million (FY25: R6 million).

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 R9 million (FY25: R11 million) and derivative financial liabilities of R15 million (FY25: R7 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.

Other financial disclosure continued

Fair value measurements continued

The contingent consideration arising following the purchase of an investment in a joint venture is a level 3 financial instrument. The total value of this liability carried at fair value is R20 million (FY25: R23 million). Investment held in an insurance cell captive as well as a convertible debenture issued to Hypex Bio is included in level 3 of the fair value hierarchy, the fair value of the insurance cell captive increased to R53 million (FY25: R44 million). The convertible debenture issued has a fair value of 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.

Related parties

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

Rm	Audited 12 months 31 March 2026	Audited 12 months 31 March 2025
Compensation paid to key employees and personnel ¹	74	92
Sale of goods	82	45
Purchase of goods	11	95
Finance income	—	1
Trade and other receivables	52	17
Trade and other payables	14	25
Borrowings ²	146	158

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 FY25. Subsequent to the issue of the FY25 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.

² 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, assessing 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 currently subject to tax investigations by revenue authorities across several jurisdictions.

The Group is in the process of providing relevant material requested by the respective revenue authorities and assessing the potential outcome of the investigations. As these investigations progress, and where considered appropriate, management makes provision for any expected tax and related expenditure that may result from the investigations. The Group has experienced limited progress in respect of certain tax investigations in recent years.

Events after the reporting period

Dividends declared

The board has declared a final gross cash dividend of 470 cents per ordinary share totalling R763 million and a special gross cash dividend of 280 cents per ordinary share totalling R454 million, payable from income in respect of the year ended 31 March 2026.

The conflict in the Middle East and related supply chain and commodity price impacts

Subsequent to year-end, the Group continued to monitor the impact of geopolitical developments in the Middle East, including disruption to regional shipping routes and ongoing volatility in energy, freight and fertilizer input markets. These developments have increased uncertainty in relation to the availability, timing and cost of certain imported raw materials and have contributed to higher commodity prices, increased freight and insurance costs, and working capital requirements.

At the date of approval of these financial statements, management has implemented a number of mitigation actions to reduce the potential impact of these developments and ensure security of supply to customers. These actions include securing alternative and supplementary ammonia supply, monitoring prices, implementing hedging strategies and managing inventory and production.

Given the evolving nature of the situation, the ultimate financial effect cannot yet be determined with certainty. Based on information available at the reporting date and up to the date of approval of these financial statements, management does not currently expect the matter to result in a material disruption to the Group's ability to continue operations or supply customers. The Group will continue to monitor developments and reassess the related risk exposure as circumstances change.

Other financial disclosure continued

Basis of preparation

The summarised consolidated financial statements are prepared in accordance with the JSE Listings Requirements for summary financial statements and the requirements of the Companies Act 71 of 2008 of South Africa applicable to summary financial statements.

The summarised consolidated financial statements are prepared in accordance with the framework concepts and the measurement and recognition requirements of IFRS^{®1} Accounting Standards as issued by the International Accounting Standards Board (IASB) and the SAICA Financial Reporting Guides as issued by the Accounting Practices Committee and the Financial Pronouncements as issued by the Financial Reporting Standards Council (FRSC), and to also contain the information required by IAS 34 *Interim Financial Reporting*.

The accounting policies applied in the consolidated financial statements, from which the summary consolidated financial statements were derived, are in accordance with IFRS Accounting Standards and are consistent with those accounting policies applied in the preparation of the consolidated audited financial statements for the year ended 31 March 2026. The Group has assessed new and amended standards applicable to the Group and no material impact has been noted.

The summary consolidated financial statements should be read in conjunction with the consolidated financial statements for the year ended 31 March 2026, which have been prepared in accordance with IFRS Accounting Standards and the Companies Act 71 of 2008 of South Africa.

A copy of the full set of the audited consolidated financial statements is available for inspection from the company secretary or can be downloaded from the website:

<https://omnia.co.za/media/omnia-audited-consolidated-annual-financial-statements-fy2026.pdf>

A copy may also be requested via email to omnialR@omnia.co.za.

The preparation of these summarised financial results and the consolidated financial statements was supervised by the finance director, S Serfontein CA(SA). The board takes full responsibility for the financial results as presented.

The Group's auditor, Deloitte & Touche (Deloitte), has issued its unmodified opinion on the Group's consolidated financial statements for the year ended 31 March 2026. The auditor's report sets out a key audit matter, being the accounting for uncertain tax positions.

The audit was conducted in accordance with International Standards on Auditing. These financial results have been derived from the audited Group annual financial statements and are consistent in all material respects with the audited Group annual financial statements. Any reference to future financial performance included in this announcement has not been audited or reported on by Deloitte. Refer to page 49 of this report for the independent auditor's report on the summary financial statements.

In determining the appropriate basis of preparation of the financial statements, the directors are required to consider whether the Group can continue to operate for the foreseeable future. At the date of approving consolidated financial statements, the directors have satisfied themselves that the Group is in a sound financial position and that it has access to sufficient borrowing facilities to meet its foreseeable cash requirements. The directors concluded that the going concern assumption is an appropriate basis of preparation for these financial statements.

¹ Copyright and trademarks are owned by the IFRS Foundation and all of its rights are reserved.

Dividend

The Group aims to maintain a headline earnings per share cover ratio of between 1.5 – 2.5.

The board has declared a final gross cash dividend of 470 cents per ordinary share totalling R763 million, payable from income in respect of the year ended 31 March 2026.

In addition the board has declared a special gross cash dividend of 280 cents per ordinary share totalling R454 million, payable from income in respect of the year ended 31 March 2026.

The number of ordinary shares in issue at the date of this declaration is 162 297 200 (including 5 826 326 treasury shares held by the Group). The gross dividend is subject to local dividends tax of 20% for those shareholders to whom local dividends tax is applicable. The resultant net final ordinary dividend amount for the year ended 31 March 2026 is 376 cents per share for those shareholders subject to local dividends tax, and 470 cents per share for those shareholders not subject to local dividends tax. The net special dividend amount is 224 cents per share for those shareholders subject to local dividends tax and 280 cents per share for those shareholders not subject to local dividends tax. The company's tax reference number is 9400087715.

The salient dates for the final dividend are as follows:



Last day to trade cum dividend	Tuesday, 11 August 2026
Shares trade ex-dividend	Wednesday, 12 August 2026
Record date	Friday, 14 August 2026
Payment date	Monday, 17 August 2026

Share certificates may not be dematerialised or materialised between Wednesday, 12 August 2026 and Friday, 14 August 2026, both dates inclusive.

Board of directors

Changes to the board of directors for the period:

- Mr Mncwango and Mr Bowen, whose respective tenures were over 9 years, retired by rotation at the AGM on 11 September 2025.
- Mr S Mdululi resigned as company secretary to the board effective 28 February 2026; and Ms D Dickson was appointed as company secretary to the board effective 1 March 2026.

		
T Eboka Chair 8 June 2026	T Gobalsamy Chief executive officer	S Serfontein Finance director

Independent auditor's report on summary financial statements

To the shareholders of Omnia Holdings Limited Opinion

The summary consolidated financial statements of Omnia Holdings Limited, which comprise the summary consolidated statement of financial position as at 31 March 2026, the summary consolidated statements of comprehensive income, changes in equity and cash flows for the year then ended, and related notes, are derived from the audited consolidated financial statements of Omnia Holdings Limited for the year ended 31 March 2026.

In our opinion, the summary consolidated financial statements included on pages 9 to 27 and pages 37 to 48 are consistent, in all material respects, with the audited consolidated financial statements of Omnia Holdings Limited, in accordance with the requirements of the JSE Limited Listings Requirements for summary financial statements, set out in notes to the summary consolidated financial statements, and the requirements of the Companies Act of South Africa, as applicable to summary financial statements.

Other matter

We have not audited future financial performance and expectations by management included in the accompanying summary consolidated financial statements and accordingly do not express any opinion thereon.

Summary consolidated financial statements

The summary consolidated financial statements do not contain all the disclosures required by the IFRS Accounting Standards as issued by the International Accounting Standards Board and the requirements of the Companies Act of South Africa as applicable to annual financial statements. Reading the summary consolidated financial statements and the auditor's report thereon, therefore, is not a substitute for reading the audited consolidated financial statements of Omnia Holdings Limited and the auditor's report thereon.

The audited consolidated financial statements and our report thereon

We expressed an unmodified audit opinion on the audited consolidated financial statements in our report dated 8 June 2026. That report also includes the communication of a key audit matter as reported in the auditor's report of the audited financial statements.

Directors' responsibility for the summary consolidated financial statements

The directors are responsible for the preparation of the summary consolidated financial statements in accordance with the requirements of the JSE Limited Listings Requirements for summary financial statements, set out in the basis of preparation note to the summary consolidated financial statements, and the requirements of the Companies Act of South Africa as applicable to summary financial statements.

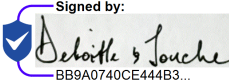
Independent auditor's report on summary financial statements continued

The Listings Requirements require summary financial statements to be prepared in accordance with the framework concepts and the measurement and recognition requirements of IFRS Accounting Standards as issued by the International Accounting Standards Board, the SAICA Financial Reporting Guides as issued by the Accounting Practices Committee and Financial Pronouncements as issued by the Financial Reporting Standards Council, and to also contain the information required by IAS 34, *Interim Financial Reporting*.

Auditor's responsibility

Our responsibility is to express an opinion on whether the summary consolidated financial statements are consistent, in all material respects, with the consolidated audited financial statements based on our procedures, which were conducted in accordance with International Standard on Auditing (ISA) 810 (Revised), Engagements to Report on Summary Financial Statements.

Signed by:

The image shows a digital signature of a Deloitte & Touche representative. It features a blue shield icon with a white checkmark on the left, followed by the handwritten signature 'Deloitte & Touche' in black ink. Below the signature, the alphanumeric string 'BB9A0740CE444B3...' is printed in a small, grey font.

Deloitte & Touche

Registered Auditors
Per: Thega Marriday
Partner

8 June 2026

5 Magwa Crescent
Waterfall City
Waterfall
2090
Johannesburg
South Africa

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 toward cleaner technologies.

Omnia's corporate office is based in Johannesburg, South Africa and its main integrated manufacturing complex is in Sasolburg, some 70 kilometres south of Johannesburg. At 31 March 2026, the Group had a physical presence in 23 countries and 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 (chief executive officer)
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

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Auditors

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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.



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