



OMNIA



**Omnia Holdings
Limited
Company
Audited financial
statements
for the year
ended
31 March 2026**



Innovating
to enhance
life, together
creating a
greener
future





OMNIA



Omnia is a diversified Group that conducts research and development, manufactures and supplies chemicals, and provides specialised services and solutions for the agriculture, mining and chemicals application industries.

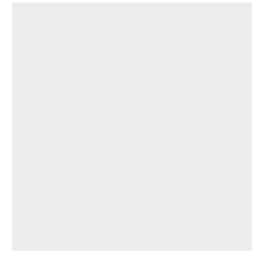
Omnia adds value for customers at various stages of the supply and service chain by using innovation and solutions combined with intellectual capital.



With our purpose of Innovating to Enhance Life, Together Creating a Greener Future, the Group's solutions for our customers promote the responsible handling and use of chemicals for health, safety and a lower environmental impact, with a progressive shift towards cleaner technologies.



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omnia.co.za



Statement of responsibility by the board of directors

for the year ended 31 March 2026

The board of directors is responsible for the preparation, integrity and fair presentation of the annual financial statements of Omnia Holdings Limited.

The annual financial statements for the year ended 31 March 2026 are presented on pages 2 to 35 and have been prepared in accordance with IFRS[®]* Accounting Standards as issued by the International Accounting Standards Board ("IASB") applicable to companies reporting under IFRS Accounting Standards, the Financial Reporting Pronouncements issued by the Financial Reporting Standards Council, to the extent applicable, the Johannesburg Stock Exchange (JSE) Listings Requirements, the South African Institute of Chartered Accountants' (SAICA) Financial Reporting Guide as issued by the Accounting Practices Committee and the Companies Act 71 of 2008, as amended (Companies Act). They are based on appropriate accounting policies, which have been consistently applied and which are supported by reasonable and prudent judgements, including judgements involving estimations. The going concern basis has been adopted in preparing the annual financial statements. The directors have no reason to believe that the company will not be a going concern in the foreseeable future based on forecasts and available cash resources.

The board of directors is also responsible for the company's systems of internal controls. These are designed to provide reasonable, but not absolute assurance as to the reliability of the annual financial statements and to adequately safeguard, verify and maintain accountability of assets. These controls are monitored throughout the company by management and employees with the necessary segregation of authority and duties. Processes are in place to monitor internal controls, to identify material breakdowns and implement timely corrective action. The board of directors is committed to the continuous improvement of the control environment.

The annual financial statements have been audited by Deloitte & Touche. The independent auditor was granted unrestricted access to all financial records and related data, including minutes of meetings of shareholders, the board, and committees of the board. The directors believe that all representations made to the independent auditor during its audit were valid, complete and appropriate. The report of the auditor is presented on pages 08 to 09.

The directors of the company are responsible for the controls over, and the security of the website and, where applicable, for establishing and controlling the process for electronically distributing annual reports and other financial information to shareholders and to the Companies and Intellectual Property Commission.

The directors' report and the annual financial statements were approved by the board on 8 June 2026 and are signed on its behalf by



T Gobalsamy
Chief executive officer

8 June 2026



S Serfontein
Finance director



Agriculture



Mining



Chemicals



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The CEO and finance director's responsibility statement

for the year ended 31 March 2026

Each of the directors, whose names are stated below, hereby confirm that:

- (a) The annual financial statements set out on pages 3 to 35, fairly present, in all material respects, the financial position, financial performance and cash flows of Omnia in terms of IFRS
- (b) To the best of our knowledge and belief, no facts have been omitted or untrue statements made that would make the annual financial statements false or misleading
- (c) Internal financial controls have been put in place to ensure that material information relating to Omnia has been provided to effectively prepare the financial statements of Omnia
- (d) The internal financial controls are adequate and effective and can be relied upon in compiling the annual financial statements, having fulfilled our role and function as executive directors with primary responsibility for implementation of and execution of controls
- (e) Where we are not satisfied, we have disclosed to the audit committee and the auditors the deficiencies in design and operational effectiveness of the internal financial controls and have taken steps to remedy the deficiencies
- (f) We are not aware of any fraud involving directors

Signed by the CEO and the finance director



T Gobalsamy
Chief executive officer

8 June 2026



S Serfontein
Finance director

Certificate by the company secretary

for the year ended 31 March 2026

In terms of section 88(2)(e) of the Companies Act, I confirm that, to the best of my knowledge, Omnia Holdings Limited has lodged with the Companies and Intellectual Property Commission for the financial year ended 31 March 2026 all such returns and notices as are required of a public company in terms of the Companies Act, and that all such returns and notices are true, correct and up to date.



D Dickson
Company secretary

8 June 2026

Preparation of financial statements

for the year ended 31 March 2026

The annual financial statements were published on 8 June 2026 and are for the year ended 31 March 2026. These comprise the certificate by the company secretary, the directors' report, the audit and risk committee's report, the independent auditors report, the basis of reporting and material accounting policies, and the annual financial statements.

These annual financial statements have been audited as required by the Companies Act and their preparation was supervised by the finance director, Stephan Serfontein CA(SA).

Directors' report

for the year ended 31 March 2026

The board of directors present its report which forms part of the annual financial statements of Omnia Holdings Limited (the company) for the year ended 31 March 2026.



The annual financial statements set out the financial position, results of operations and cash flows of the company for the financial year ended 31 March 2026 and were prepared by the Group finance function of Omnia and supervised by Stephan Serfontein, the finance director.

Incorporation

The company was incorporated in South Africa on 10 April 1967 and obtained its certificate to commence business on the same day. The company listed on the JSE in 1980.

Business profile

Omnia Holdings Limited is the ultimate holding company for the Omnia Group and is an investment holding company. The company operates principally in South Africa. The company holds investments in South Africa and the rest of the world.

There have been no material changes to the nature of the company's business from the prior year.

Financial results

The company generated a total comprehensive income of R988 million for the year ended 31 March 2026 (FY25: R635 million).

Dividends and share repurchase

The board has declared a final ordinary gross cash dividend of 470 cents (FY25: 400 cents) per ordinary share totalling R763 million (FY25: R649 million) and a special gross cash dividend of 280 cents (FY25: 275 cents) per ordinary share totalling R454 million (FY25: R446 million), payable from income and reserves in respect of the year ended 31 March 2026. During the financial year, Omnia Holdings Limited repurchased and cancelled 187 436 shares (FY25: 2 639 725) at an average price of R64.65 (FY25: R65.15).

Share capital

There have been no changes to the authorised share capital during the year under review.

Share capital decreased during the current year to R3 099 million (FY25: R3 109 million) as a result of the repurchase of shares through the share repurchase programme. The total number of shares in issue as at 31 March 2026, net of treasury shares was 162 049 690 (FY25: 162 196 078).

Further detail of the authorised and issued capital of the company is given in note 6 of the annual financial statements.

Refer to pages 33 and 35 of the annual financial statements for the shareholders' analysis.

Directors and company secretary

The curricula vitae of the directors and company secretary in office at the date of this report are available on www.omnia.co.za. The following changes were made to the company secretary:

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

The directors of the company during the year and to the date of this report are as follows:

Directors	Designation
T Eboka	Non-executive chair
T Gobalsamy	Executive
S Serfontein	Executive
N Binedell	Non-executive
G Cavaleros	Non-executive
T Mokgosi-Mwantembe	Non-executive
W Plaizier	Non-executive
R van Dijk	Non-executive

Details of directors' remuneration are set out in note 21 to the annual financial statements.

Directors' report continued

for the year ended 31 March 2026

Directors' interests in shares

The table below summarises the directors' interest in shares in Omnia Holdings Limited:

	31 March 2026				31 March 2025			
	Total	Direct beneficial	Indirect beneficial	Indirect non-beneficial	Total	Direct beneficial	Indirect beneficial	Indirect non-beneficial
N Binedell	8 000	8 000	–	–	8 000	8 000	–	–
T Gobalsamy	2 664 677	2 664 677	–	–	2 372 022	2 372 022	–	–
S Serfontein	404 837	404 837	–	–	320 967	320 967	–	–
Total	3 077 514	3 077 514	–	–	2 700 989	2 700 989	–	–

There has been no change to the above from 31 March 2026 to the date of this report.

Special resolutions

At the AGM of Omnia shareholders convened on 11 September 2025, the following special resolutions were passed by shareholders:

- Approval of non-executive directors' and chair fees
- Financial assistance for subscription of securities in terms of section 44 of the Companies Act
- Financial assistance for loans in terms of section 45 of the Companies Act
- General authority to repurchase shares

More information on these resolutions can be obtained from the company secretary at cosec@omnia.co.za

Directors' and officers' disclosure of interest in contracts

During the financial year, no contracts were entered into in which the directors and officers of the company had an interest and which significantly affected the business of the company. The directors had no interest in any third party or company responsible for managing any business activities of Omnia Holdings Limited.

Going concern

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

Events after the reporting period

Refer to note 20 of the annual financial statements for disclosure regarding events after the reporting period.

Auditor

The audit and risk committee recommended that Deloitte & Touche be reappointed as the external auditor of the company for the forthcoming financial year, and that Petrus Van Zijl be appointed as the designated auditor for this purpose, after the rotation of Thega Marriday, in terms of the resolution to be proposed at the AGM in accordance with the Companies Act.

Secretary

The company secretary is D Dickson.

Audit and risk committee report

for the year ended 31 March 2026

The Omnia Holdings audit and risk committee (committee or ARC) is pleased to present its report for the financial year ended 31 March 2026. The report is prepared in accordance with the requirements of the Companies Act No 71 of 2008 (as amended), the JSE Listings Requirements and the recommendations of the King IV Report on Corporate Governance™¹ for South Africa 2016 (King IV) and describes how the committee discharged its obligations in terms thereof during the reporting period.

The committee's duties are set out in its charter which is available on Omnia's website at <https://www.omnia.co.za/investor-hub#charters>

In terms of its charter, the committee provides independent oversight of the effectiveness of Omnia's internal financial control environment, its assurance functions and services, and the integrity of the annual financial statements and related reporting. The ARC has also been mandated by the board to monitor the Group's risk management and combined assurance activities and its IT function.

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Committee composition and meeting attendance

The committee comprises independent non-executive directors, all of whom satisfied the requirements of section 94(4) of the Companies Act. As a collective and having regard to the size and complexity of the Group, the committee is adequately skilled, and its members collectively possess the appropriate financial and risk management-related qualifications, skills, expertise and experience required to discharge its responsibilities.

During the financial year, the committee comprised the following members all of whom attended every meeting held throughout the year, in addition detail is provided below of the regular invitees to the ARC meeting:

Member	Appointed	Attendance ⁴	Regular invitees
George Cavaleros (Chair)	5 August 2019	5/5	Chair of the board Chief executive officer
Ronnie Bowen ²	13 April 2017	3/3	Finance director Chief operating officer
Wim Plaizier ³	30 March 2021	5/5	External and internal auditors General counsel
Ronel van Dijk	1 May 2022	5/5	Group enterprise risk manager Group finance members

² Ronald Bowen retired by rotation at the AGM on 11 September 2026.

³ Chair of social and ethics committee.

⁴ The attendance reflects the number of scheduled meetings. No additional meetings were held during the financial year.

As part of the annual evaluation of the board, the performance of the committee was also assessed and was found to be satisfactory.

Key focus areas for the year ended 31 March 2026

In addition to carrying out the duties as set out in its charter, the committee focused on the following matters during the year:

- Ongoing upgrade of the financial accounting system and related governance
- Information and technology governance, including cyber risks and cyber-security
- The internal control environment and financial risk processes, including the combined assurance framework
- Enterprise risk management, including the implementation of an integrated combined assurance model
- Governance and oversight exercised over international operations, particularly joint ventures
- Finance team skills and capacity
- Working capital management and capital allocation
- Simplification of the Group structure
- Legal matters, tax and treasury

Discharge of duties for 2026 financial year

The committee is satisfied that, in respect of the year under review, it has conducted its affairs and discharged its duties and responsibilities in accordance with its charter, the JSE Listings Requirements, the Companies Act and King IV. To this end, the following specific aspects are highlighted:

Recommendation of the annual financial statements to the board for approval

The committee reviewed the company's accounting policies, significant accounting matters and material judgements and estimates, as well as the going concern assessment applicable to the annual financial statements for the year ended 31 March 2026 and ensured that the annual financial statements and the related results announcements were materially in compliance with the provisions of the Companies Act, IFRS and the JSE Listings Requirements.

The auditor's unmodified audit opinion is set out on pages 8 to 9 of the annual financial statements.

Audit and risk committee report continued

for the year ended 31 March 2026

Discharge of duties for 2026 financial year continued

External audit quality and independence

The committee considered and satisfied itself with the audit quality (including the audit approach and plan) and independence of Deloitte and Thega Marrayday in their respective capacities as the appointed external audit firm and designated audit partner. In doing so, the committee considered the suitability and independence of the external auditor in accordance with paragraph 6.36 of the JSE Listings Requirements, as well as audit tenure and its impact on independence, with reference to King IV principles and applicable regulatory requirements. The committee reviewed audit quality based on the committee's own assessment in addition to considering the documents presented to them as required by the JSE Listings Requirements, and found it to be satisfactory. In accordance with mandatory audit partner rotation requirements, Thega Marrayday has completed his maximum five-year tenure on the audit. Following the completion of the incumbent partner's rotation period, the external audit firm recommended Petrus Van Zijl as the new designated audit partner. The ARC considered all matters required in terms of paragraph 6.36 of the JSE Listings Requirements, including the independence, competence and capacity of the proposed audit partner. The committee will recommend to shareholders on 11 September 2026 that the services of Deloitte and Petrus Van Zijl (the new designated partner) be retained for the Group's 2027 financial year. This (2026) is Deloitte fifth year of appointment as our external auditor.

Furthermore, the committee ensured that the scope of non-audit services rendered by Deloitte did not impair auditor independence. Fees for external audit related services incurred during the year amounted to R3.8 million (FY25: R3.8 million) and non-audit-related services to Rnil million (FY24: Rnil million).

Internal audit and internal financial controls

The internal audit function, outsourced to PwC, has unfettered access to the committee, with Paul Prinsloo in his capacity as lead internal audit partner attending all committee meetings. Internal audit activities were carried out in terms of a committee-approved detailed risk-based internal audit plan and related scope letters focusing on matters of management and committee interest. Periodic amendments to either the internal audit plan or related scope letters are reviewed and approved by the committee.

At every relevant meeting, the committee considered the results of the reviews performed by internal audit and ensured that adequate responses were provided by management to address recommendations made by PwC. Further, the committee tracked progress on high and medium risk findings monitoring management actions. Following the work conducted in terms of the internal audit plan, PwC concluded that the company's internal financial controls were adequately designed and operated effectively during the year. Notwithstanding such findings, there are areas identified by PwC where continued management attention is required. The committee concurs with this assessment.

Important improvements in the internal financial control (IFC) environment during the year were communicated by the chief executive officer (CEO) and finance director (FD) to the committee.

Notwithstanding such progress, the CEO and the FD informed the committee that certain low, medium and high IFC shortcomings continue. Based on feedback from the CEO and FD, such inadequacies are not pervasive within the company. Both the Group's internal auditors and the external auditors concur with the assessment of the CEO and the FD.

Actions to remedy these matters and to improve the IFC environment have been communicated to the committee by the CEO and the FD, and include the following:

- ongoing focused remediation of IFC shortcomings
- continued automation of financial controls by standardising business processes with the ongoing upgrade to Microsoft D365 (ERP system) in the medium term
- increasing levels of governance and oversight, particularly over non-South African operations
- continued focus on staff capacity and critical skills levels

The committee will continue to monitor the success of management's remediation plan.

The internal audit plan for the year ending 31 March 2027 is in the process of being finalised by PwC and will be presented to the committee at its subsequent meeting for its consideration.

The committee has satisfied itself that the internal audit function is independent and had the necessary resources, standing and authority to discharge its duties.

Evaluation of the expertise and adequacy of the finance director and the finance function

In terms of JSE Listings Requirement 3.84(g), the committee considered and satisfied itself regarding the appropriateness of the expertise of the finance director, Stephan Serfontein as well as the experience and adequacy of resources within the Group's finance function. Capacity constraints in the business operations finance functions have been substantially remedied providing a solid platform to ensure that management's IFC remediation plans (presented above) are promptly and successfully implemented.

Enterprise risk management (ERM)

Management continued to strengthen the Group's enterprise risk management capability during the year, with a focus on increasing capacity and enhancing the quality and integration of risk management practices. Efforts remained directed at embedding the approved ERM Policy and Framework within the business, while reinforcing the role of risk management in supporting informed decision making. The Enterprise Risk Management Committee (ERMC) continued to play an active role in supporting the implementation of risk management processes and facilitating structured engagement on risk matters across governance forums, including the Group Executive Committee (Exco), Audit and Risk Committee (ARC) and the Board.

During the year, continued progress was made in strengthening the alignment and integration of risk management activities across the Group, supporting a more consolidated view of principal risks and associated management response

The ERMC continued to provide executive oversight of the effectiveness of the Group's risk governance structures, with a focus on ensuring that risk management practices remain relevant and aligned to the Group's operating environment and risk appetite. Management continues to maintain a proactive approach to identifying and assessing emerging risks within a complex and evolving operating environment, supported by ongoing executive engagement, targeted analyses and alignment to the Group's approved risk appetite and tolerance framework.

Looking ahead, the focus will remain on further embedding risk management practices within the business, strengthening risk ownership, and implementing recommendations following the assessment of the Group's risk management maturity by an independent third party.

Audit and risk committee report continued

for the year ended 31 March 2026

Combined assurance

Management continued to progress the Group's combined assurance capability during the year, with a focus on strengthening the coordination and alignment of assurance activities across the three lines. The Combined Assurance Forum (CAF) remains a key governance structure responsible for overseeing and coordinating assurance activities, supporting alignment between management, oversight functions and independent assurance providers.

During the year, further work was undertaken to refine the Combined Assurance Coverage Plan (CACP), providing a view of assurance activities mapped to the Group's key risks. This enhances alignment over assurance coverage and supports an integrated view of assurance applied across the three lines. The CACP establishes a framework for planning and coordinating assurance activities, enabling governance structures to assess adequacy of assurance coverage aligned to the Group's risk profile. In parallel, work progressed on consolidating assurance activities supporting a risk-based approach to combined assurance.

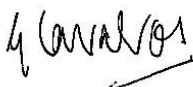
Looking ahead, the focus will remain on advancing the application of the Combined Assurance Coverage Plan, enhancing assurance practices across the three lines, and strengthening the integration of assurance insights into risk management and governance processes over time.

Key focus areas for the year ending 31 March 2027

In addition to carrying out the duties as set out in its charter, the audit and risk committee will focus on the following matters during 2027, which by their nature are expected to require oversight over multiple years:

- Information technology and governance including cyber-security, the implementation of the IT strategy
- Upgrade to financial accounting systems and related governance
- Risk management and combined assurance effectiveness
- Control environment
- Finance team skills and capacity
- Business and legal structures
- Tax and treasury
- Working capital management

Finally, the committee thanks the Omnia management team for its significant contribution to the Group's achievements during a very challenging year.



George Cavaleros

Audit and risk committee chair

8 June 2026

Independent auditor's report

To the Shareholders of Omnia Holdings Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the separate financial statements of Omnia Holdings Limited (the company) set out on pages 10 to 32, which comprise the separate statement of financial position as at 31 March 2026; and the separate statement of profit or loss and other comprehensive income; the separate statement of changes in equity; and the separate statement of cash flows for the year then ended; and notes to the separate financial statements, including material accounting policy information.

In our opinion, the separate financial statements present fairly, in all material respects, the separate financial position of Omnia Holdings Limited as at 31 March 2026, and its separate financial performance and separate cash flows for the year then ended, in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board and the requirements of the Companies Act of South Africa.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Separate Financial Statements section of our report. We are independent of the company in accordance with the Independent Regulatory Board for Auditors' Code of Professional Conduct for Registered Auditors (IRBA Code), as applicable to audits of financial statements of public interest entities, and other independence requirements applicable to performing audits of financial statements in South Africa. We have fulfilled our other ethical responsibilities in accordance with the IRBA Code and in accordance with other ethical requirements applicable to performing audits in South Africa. The IRBA Code is consistent with the corresponding sections of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

In terms of the IRBA Rule on Enhanced Auditor Reporting for the Audit of Financial Statements of Public Interest Entities, published in Government Gazette No. 49309 dated 15 September 2023 (EAR Rule), we report:

Final Materiality

We define materiality as the magnitude of misstatement in the separate financial statements that makes it probable that the economic decisions of a reasonably knowledgeable person would be changed or influenced. We use materiality both in planning the nature and extent of our audit work and in evaluating the results of our work.

Based on our professional judgement, we determined materiality for the separate financial statements as a whole as follows:

Materiality	R22 million (2025: R25 million).
	The change in materiality is as a result of the movement in total assets from prior year.
Basis for determining materiality.	A key judgement in determining materiality is the appropriate benchmark to select, based on our perception of the needs of shareholders. We considered which benchmarks and key performance indicators have the greatest bearing on shareholder decisions. We determined that total assets remained the key benchmark.
	Based on our professional judgement, we determined materiality to be R22 million which is 2% of total assets.

Key audit matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the separate financial statements of the current period. These matters were addressed in the context of our audit of the separate financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

In terms of the EAR Rule, we are required to report the outcome of audit procedures or key observations with respect to the key audit matters.

We have not identified key audit matters to report on the separate financial statements.

Other information

The directors are responsible for the other information. The other information comprises the information included in the document titled "Omnia Holdings Limited Company audited Financial Statements for the year ended 31 March 2026", which includes the Directors' Report, the Audit Committee's Report and the Company Secretary's Certificate, as required by the Companies Act of South Africa. The other information does not include the consolidated or the separate financial statements and our auditor's reports thereon.

Our opinion on the separate financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the separate financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the separate financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the separate financial statements

The directors are responsible for the preparation and fair presentation of the separate financial statements, in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board and the requirements of the Companies Act of South Africa, and for such internal control as the directors determine is necessary to enable the preparation of separate financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the separate financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Independent auditor's report continued

Auditor's responsibilities for the audit of the separate financial statements

Our objectives are to obtain reasonable assurance about whether the separate financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these separate financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the separate financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the separate financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern
- Evaluate the overall presentation, structure and content of the separate financial statements, including the disclosures, and whether the separate financial statements represent the underlying transactions and events in a manner that achieves fair presentation

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

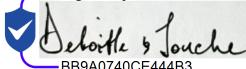
We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with the directors, we determine those matters that were of most significance in the audit of the separate financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report, unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

Audit tenure

In terms of the IRBA Rule published in Government Gazette No. 39475 dated 4 December 2015, we report that Deloitte has been the auditor of Omnia Holdings Limited for 5 years.

Signed by:

BB9A0740CE444B3...

Deloitte & Touche

Registered Auditor
Per: Thega Marriday
Partner

8 June 2026

5 Magwa Crescent
Waterfall City
Waterfall
2090
Johannesburg
South Africa

Statement of financial position

as at 31 March 2026

Rm	Notes	2026	2025
Assets			
Non-current assets			
Investments in subsidiary	3	878	877
Current assets			
Cash and cash equivalents	4	247	383
Loans to Group companies	5	3	31
Other receivables	6	243	352
		1	–
Total assets		1 125	1 260
Equity and liabilities			
Equity			
Share capital	7	3 099	3 109
Share-based payment reserve	8	144	143
Accumulated loss		(2 175)	(2 069)
Total equity		1 068	1 183
Liabilities			
Current liabilities			
Loans from Group companies	9	57	77
Income tax		5	6
Financial guarantee liabilities and other payables	10, 11	8	8
		44	63
Total equity and liabilities		1 125	1 260

The accounting policies and notes on pages 14 to 32 an integral part of the annual financial statements.

Statement of comprehensive income

for the year ended 31 March 2026

Rm	Notes	2026	2025
Revenue	12	980	630
Impairment reversal on financial assets and liabilities	13	23	26
Interest income		1	3
Administration and other expenses	13	(15)	(15)
Profit before income tax		989	644
Taxation	14	(1)	(9)
Other comprehensive income		-	-
Total comprehensive income for the year		988	635

The accounting policies and notes on pages 14 to 32 form an integral part of the annual financial statements.

Statement of changes in equity

for the year ended 31 March 2026

Rm	Share capital	Treasury shares	Share-based payment reserve	Accumulated loss	Total equity
At 31 March 2024	3 300	(60)	137	(1 552)	1 825
Profit for the year	–	–	–	635	635
Total comprehensive income for the year	–	–	–	635	635
Share repurchase	(172)	–	–	–	(172)
Shares vested as part of Broad-Based Employee Share Scheme	–	41	–	–	41
Share-based payment transactions	–	–	6	–	6
Dividends paid	–	–	–	(1 152)	(1 152)
At 31 March 2025	3 128	(19)	143	(2 069)	1 183
Profit for the year	–	–	–	988	988
Total comprehensive income for the year	–	–	–	988	988
Share repurchase	(12)	–	–	–	(12)
Shares vested as part of Broad-Based Employee Share Scheme	–	2	–	–	2
Share-based payment transactions	–	–	1	–	1
Dividends paid	–	–	–	(1 094)	(1 094)
At 31 March 2026	3 116	(17)	144	(2 175)	1 068
Notes	7	7	8		

The accounting policies and notes on pages 14 to 32 form an integral part of the annual financial statements.

Statement of cash flows

for the year ended 31 March 2026

Rm	Notes	2026	2025
Cash flows from operating activities		1	3
Cash generated from operations	15	–	–
Interest received		1	3
Cash flows from investing activities		(16)	170
Cash (repayments)/advances received on loans to Group companies	5	(16)	170
Cash flows from financing activities		(13)	(168)
Proceeds on treasury shares sold relating to Broad-Based Employee Share Scheme		3	42
Payments to participants of Broad-Based Employee Share Scheme		(5)	(41)
Other cash inflows		1	3
Payments for share repurchase	7	(12)	(172)
Total cash and cash equivalents movement for the year		(28)	5
Cash and cash equivalents at the beginning of the year		31	26
Cash and cash equivalents at the end of the year	4	3	31

The notes on pages 14 to 32 are an integral part of these financial statements.

Notes to the annual financial statements

for the year ended 31 March 2026

GENERAL INFORMATION

Omnia Holdings Limited is a public company incorporated and domiciled in South Africa.

1. MATERIAL ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these annual financial statements are set out below.

1.1 BASIS OF PREPARATION

The material accounting policies in the preparation of these annual financial statements are set out within the notes to the annual financial statements. These policies have been consistently applied to all years presented, unless otherwise stated.

All policies stated in the annual financial statements relate to the company. The annual financial statements for the year ended 31 March 2026 have been prepared in accordance with IFRS[®] Accounting Standards as issued by the International Accounting Standards Board (IASB) applicable to companies reporting under IFRS Accounting Standards, the Financial Reporting Pronouncements issued by the Financial Reporting Standards Council, to the extent applicable, the JSE Listings Requirements and the Companies Act of South Africa.

The annual financial statements have been prepared under the historical cost convention except for derivative financial instruments measured at fair value and investments held at fair value.

Assets and liabilities are classified as either current or non-current on the statement of financial position. Assets are classified as current when they are expected to be realised within 12 months after the reporting date or when held primarily for being traded or have no terms of repayment. All other assets are classified as non-current. Liabilities for which the company has an unconditional right to defer settlement for at least 12 months from the reporting date are classified as non-current.

Expenses in the statement of comprehensive income are presented by function with additional disclosure regarding the nature of expenses provided in the notes.

The preparation of the annual financial statements in conformity with IFRS Accounting Standards requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the annual financial statements and the reported amounts of revenues and expenses during the reporting period based on management's best knowledge of current events and actions. Actual results may differ from these estimates. Areas involving a high degree of judgement or complexity or areas where assumptions and estimates are significant to the company's annual financial statements are disclosed in the relevant note.

1.2 GOING CONCERN

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

1.3 MATERIAL JUDGEMENTS AND SOURCES OF ESTIMATION UNCERTAINTY

The preparation of annual financial statements in conformity with IFRS Accounting Standards requires management, from time to time, to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. These estimates and associated assumptions are based on experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected. Areas involving a high degree of judgement or complexity or areas where assumptions and estimates are significant to the company's annual financial statements are disclosed in the relevant note.

Key sources of estimation uncertainty

Impairment of financial assets

The impairment provisions for financial assets are based on assumptions about risk of default and expected loss rates. The company uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on the company's past history, existing market conditions as well as forward-looking estimates at the end of each reporting period. For details of the key assumptions and inputs used, refer to the individual notes addressing financial assets.

Impairment testing

The recoverable amounts of cash-generating units and individual assets have been determined based on the higher of value-in-use calculations and fair values less costs to sell. These calculations require the use of estimates and assumptions. It is reasonably possible that the key assumptions may change which may then impact our estimations and may then require a material adjustment to the carrying value of tangible assets.

The company reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. Assets are grouped at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimates are prepared of expected future cash flows for each group of assets. Expected future cash flows used to determine the value-in-use of tangible assets are inherently uncertain and could materially change over time. They are significantly affected by a number of economic factors.

Notes to the annual financial statements continued

for the year ended 31 March 2026

GENERAL INFORMATION continued

1. MATERIAL ACCOUNTING POLICIES continued

1.3 MATERIAL JUDGEMENTS AND SOURCES OF ESTIMATION UNCERTAINTY continued

Key sources of estimation uncertainty continued

Financial guarantee liabilities

As at 31 March 2026, the financial guarantee liability was recognised at the higher of the expected loss allowance and the amount initially recognised less the cumulative amount of amortisation recognised in accordance with the principles of IFRS 15. The recognised financial guarantee liability as at 31 March 2026 is lower than at 31 March 2025. This is due to a combination of the lower probability of default of the company at reporting date compared to when the guarantees were issued and cancellation of previous facilities.

As the company and other guarantors to the loan facility are jointly and severally liable, the financial guarantee liability is not apportioned between guarantors. The financial guarantee was recognised initially on 31 March 2022 with the corresponding entry as an investment in subsidiary. This initial recognition rationale has been applied consistently.

1.4 FINANCIAL INSTRUMENTS

Financial instruments held by the company are classified in accordance with the provisions of IFRS 9 Financial Instruments. Broadly, the classification possibilities, which are adopted by the company, as applicable, are as follows:

Financial assets that are debt instruments:

- Amortised cost. (This category applies only when the contractual terms of the instrument give rise, on specified dates, to cash flows that are solely payments of principal and interest on principal, and where the instrument is held under a business model whose objective is met by holding the instrument to collect contractual cash flows)

Financial liabilities:

- Amortised cost

Note 18 *Financial instruments* and risk management presents the financial instruments held by the company based on their specific classifications.

The specific accounting policies for the classification, recognition and measurement of each type of financial instrument held by the company are presented below:

Loans to Group companies

Classification

Loan to Group companies (note 5) is classified as a financial asset subsequently measured at amortised cost.

It has been classified in this manner because the contractual terms of the loan gives rise, on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding, and the company's business model is to collect the contractual cash flows on the loan.

Recognition and measurement

The loan to Group companies is recognised when the company becomes a party to the contractual provisions of the loan. The loan is measured, at initial recognition, at fair value plus transaction costs, if any.

It is subsequently measured at amortised cost.

The amortised cost is the amount recognised on the loan initially, minus principal repayments, plus cumulative amortisation (interest) using the effective interest rate method of any difference between the initial amount and the maturity amount, adjusted for any loss allowance.

Impairment

The company recognises a loss allowance for expected credit losses on all loans receivable measured at amortised cost. The amount of expected credit losses is updated at each reporting date to reflect changes in credit risk since initial recognition of the respective loans.

The company measures the loss allowance at an amount equal to lifetime expected credit losses (lifetime ECL) when there has been a significant increase in credit risk since initial recognition. If the credit risk on a loan has not increased significantly since initial recognition, then the loss allowance for that loan is measured at 12-month expected credit losses (12-month ECL).

Lifetime ECL represents the expected credit losses that will result from all possible default events over the expected life of a loan. In contrast, 12-month ECL represents the portion of lifetime ECL that is expected to result from default events on a loan that are possible within 12 months after the reporting date.

In order to assess whether to apply lifetime ECL or 12-month ECL, in other words, whether or not there has been a significant increase in credit risk since initial recognition, the company considers whether there has been a significant increase in the risk of a default occurring since initial recognition rather than at evidence of a loan being credit-impaired at the reporting date or of an actual default occurring.

Notes to the annual financial statements continued

for the year ended 31 March 2026

GENERAL INFORMATION continued

1. MATERIAL ACCOUNTING POLICIES continued

1.4 FINANCIAL INSTRUMENTS continued

Loans to Group companies continued

Macro-economic information

Forward-looking information utilised regarding macro-economics is derived from Moody's Analytics. This incorporates their GCorr macro-economic forecast set by applying three macro-economic forecasts: Baseline, Stronger Near-term Rebound (S1) and Moderate Recession (S3) with forecast sets weighted 40%, 30%, 30% respectively to determine the expected credit loss percentage.

Sovereign ratings

The impact of sovereign risk has been considered in the loss allowances calculation. Moody's Investor Services were used for available ratings. The Moody's Analytics Impairment Calculation tool was utilised to convert ratings into ECL percentages. The mid-point between the previous and current year's scaler was applied.

Significant increase in credit risk

In assessing whether the credit risk on a loan has increased significantly since initial recognition, the company compares the risk of a default occurring on the loan as at the reporting date with the risk of a default occurring as at the date of initial recognition.

The company considers both quantitative and qualitative information that is reasonable and supportable, including historical experience and forward-looking information that is available without undue cost or effort. Forward-looking information considered includes the future prospects of the industries in which the counterparties operate, obtained from economic expert reports, financial analysts, governmental bodies, relevant think-tanks and other similar organisations, as well as consideration of various external sources of actual and forecast economic information.

If a loan is assessed to have a low credit risk at the reporting date, then it is assumed that the credit risk on the loan has not increased significantly since initial recognition.

The company regularly monitors the effectiveness of the criteria used to identify whether there has been a significant increase in credit risk and revises them as appropriate to ensure that the criteria are capable of identifying significant increases in credit risk before the amount becomes past due.

Definition of default

For purposes of internal credit risk management purposes, the company considers that a default event has occurred if there is either a breach of financial covenants by the counterparty, or if internal or external information indicates that the counterparty is unlikely to pay its creditors in full (without taking collateral into account).

Irrespective of the above analysis, the company considers that default has occurred when a loan instalment is more than 90 days past due unless there is reasonable and supportable information to demonstrate that a more lagging default criterion is more appropriate.

Write-off policy

The company writes off a loan when there is information indicating that the counterparty is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the counterparty has been placed under liquidation or has entered into bankruptcy proceedings. Loans written off may still be subject to enforcement activities under the company recovery procedures, taking into account legal advice where appropriate. Any recoveries made are recognised in profit or loss.

Credit risk

Details of credit risk related to the loan to Group companies is included in the specific notes and the financial instruments and risk management note (note 18).

Loans from Group companies

Classification

Loans from Group companies (note 8) are classified as financial liabilities subsequently measured at amortised cost.

Recognition and measurement

Loans from related parties are recognised when the company becomes a party to the contractual provisions of the loan. The loans are measured, at initial recognition, at fair value plus transaction costs, if any.

They are subsequently measured at amortised cost using the effective interest rate method.

Borrowings expose the company to liquidity risk. Refer to note 18 for details of risk exposure and management thereof.

Financial guarantee liabilities

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payments when due in accordance with the terms of a debt instrument.

Financial guarantee contracts issued by the company are initially measured at their fair values and, if not designated as fair value through profit or loss and do not arise from a transfer of a financial asset, are subsequently measured at the higher of:

- the amount of the loss allowance determined in accordance with IFRS 9
- the amount initially recognised less, where appropriate, cumulative amount of income recognised in accordance with the revenue recognition policies

Refer to note 10 for details of financial guarantee contracts.

Notes to the annual financial statements continued

for the year ended 31 March 2026

GENERAL INFORMATION continued

1. MATERIAL ACCOUNTING POLICIES continued

1.4 FINANCIAL INSTRUMENTS continued

Loans from Group companies continued

Derecognition

Financial assets

The company derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. Loans receivable are therefore derecognised once the loan has been fully repaid with no further cashflows to be received. If the company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the company recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the company retains substantially all the risks and rewards of ownership of a transferred financial asset, the company continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

Financial liabilities

The company derecognises financial liabilities when, and only when, the company obligations are discharged, cancelled or they expire. Loans payable are therefore derecognised once the company has made all necessary repayments to settle the obligation. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

1.5 SHARE CAPITAL AND EQUITY

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Ordinary shares are classified as equity.

Where such shares are subsequently sold or re-issued, any consideration received is included in shareholders' equity attributable to the company's equity holders.

Where the company, or its share incentive schemes purchase the company's equity share capital, the consideration paid, including any attributable transaction costs are treated as treasury shares until the shares are cancelled or re-issued. The consideration paid is deducted from equity attributable to the company's equity holders. Where such shares are subsequently sold, or vest to participants or are re-issued, any consideration received is included in shareholders' equity attributable to the company's equity holders.

1.6 SHARE-BASED PAYMENTS

Goods or services received or acquired in a share-based payment transaction are recognised when the goods, or as the services are received. A corresponding increase in equity is recognised if the goods or services were received in an equity-settled share-based payment transaction or a liability if the goods or services were acquired in a cash-settled share-based payment transaction.

When the goods or services received or acquired in a share-based payment transaction do not qualify for recognition as assets, they are recognised as expenses.

For equity-settled share-based payment transactions the goods or services received and the corresponding increase in equity are measured, directly, at the fair value of the goods or services received provided that the fair value can be estimated reliably.

If the fair value of the goods or services received cannot be estimated reliably, or if the services received are employee services, their value and the corresponding increase in equity, are measured, indirectly, by reference to the fair value of the equity instruments granted.

Vesting conditions that are not market related (i.e. service conditions and non-market related performance conditions) are not taken into consideration when determining the fair value of the equity instruments granted. Instead, vesting conditions that are not market related shall be taken into account by adjusting the number of equity instruments included in the measurement of the transaction amount so that, ultimately, the amount recognised for goods or services received as consideration for the equity instruments granted shall be based on the number of equity instruments that eventually vest. Market conditions, such as a target share price, are taken into account when estimating the fair value of the equity instruments granted. The valuation model utilised in such circumstances is the Monte Carlo model. The number of equity instruments are not adjusted to reflect equity instruments that are not expected to vest or do not vest because the market condition is not achieved.

As an exception, when the company is obligated, in terms of tax legislation, to withhold an amount of employees' tax associated with an equity-settled share-based payment transaction (thus creating a net settlement feature), the full transaction is still accounted for as an equity-settled share-based payment transaction.

Notes to the annual financial statements continued

for the year ended 31 March 2026

GENERAL INFORMATION continued

1. MATERIAL ACCOUNTING POLICIES continued

1.7 REVENUE

Dividends are recognised in profit or loss, when the company's right to receive payment has been established.

2. NEW STANDARDS AND INTERPRETATIONS

2.1 STANDARDS AND INTERPRETATIONS EFFECTIVE AND ADOPTED IN THE CURRENT YEAR

The company has applied the following standards and amendments for the first time for the annual reporting period commencing 1 April 2025:

- Amendments to IAS 21 The Effects of Changes in Foreign Exchange Rates on how to assess whether a currency is exchangeable and how to determine the exchange rate when it is not. In the case where a currency is not exchangeable at the measurement date, the entity is required to estimate the spot rate and disclose how the lack of exchangeability affects or is expected to affect, the entity's financial performance, financial position and cash flows.

The company has assessed the above new standards applicable to the company and no significant impact has been noted.

2.2 STANDARDS, INTERPRETATIONS AND AMENDMENTS ISSUED BUT NOT EFFECTIVE

The following new standards, interpretations and amendments applicable to the company were issued but not yet effective:

- Annual improvements to IFRS accounting standards: Amendments to IFRS 1, IFRS 7, IFRS 9, IFRS 10 and IAS 7, as a result of the International Accounting Standards Board's annual improvements project. Hedge Accounting by a First-time Adopter in terms of IFRS 1
 - Amendment to reduce inconsistency in wording of the requirements in IFRS 9 Financial Instruments in relation to hedge accounting requirements for a first-time adopter
 - Gain or loss on derecognition – Amendments to delete an obsolete reference that remained in IFRS 7 after the publication of IFRS 13 Fair Value Measurement, as well as to improve consistency of wording of the requirements of IFRS 7 with IFRS 13 concepts regarding disclosure of a gain or loss on derecognition
 - Derecognition of lease liabilities – The amendment clarifies that if a lease liability has been extinguished in accordance with IFRS 9, the lessee is required to recognise any resulting gain or loss in profit or loss arising from the difference between the carrying amount of the lease liability extinguished or transferred and any consideration paid in profit or loss
 - Transaction price – The amendment clarifies that trade receivables must be measured initially, in accordance with IFRS 9, at the amount determined by applying IFRS 15 Revenue from Contracts with Customers
 - Determination of a 'de facto agent' in terms of IFRS 10 The amendments are to clarify whether a party acts as a de facto agent in assessing control of an investee
 - Cost method in terms of IAS 7 Amendment to replace the term 'cost method' with 'at cost' following the earlier removal of the definition of cost method from IFRS Accounting Standards
- Amendments to IFRS 9 and IFRS 7 Amendments to the Classification and Measurement of Financial Instruments, the amendments clarify the classification of financial assets with environmental, social and corporate governance (ESG) and similar features, as such features could affect whether the assets are measured at amortised cost or fair value. The amendment also clarifies the date on which a financial asset or financial liability is derecognised in cases where liabilities are settled through electronic payment systems
- Amendments to IFRS 9 and IFRS 7 Amendments to the Disclosures of Financial Instruments where IFRS 7 introduces additional disclosure requirements to enhance transparency for investors regarding investments in equity instruments designated at fair value through other comprehensive income and financial instruments with contingent features, for example features tied to ESG-linked targets
- Amendments to IFRS 9 Financial Instruments and IFRS 7 Financial Instruments Disclosures relating to contracts referencing nature dependent electricity (previously power purchase agreements). The changes are to improve the disclosure of these contracts in the financial statements clarifying the application of own use requirements; permitting hedge accounting if these contracts are used as hedging instruments; and adding new disclosure requirements to enable investors to understand the effect of these contracts on a company's financial performance and cash flows
- Amendments to IFRS 10 and IAS 28 Sale or Contribution of Assets between an investor and its associate or joint venture when a parent loses control of a subsidiary which does not contain a business, as a result of a transaction with an associate or joint venture, then the gain or loss on the loss of control is recognised in the parents' profit or loss only to the extent of the unrelated investors' interest in the associate or joint venture. The remaining gain or loss is eliminated against the carrying amount of the investment in the associate or joint venture. The same treatment is followed for the measurement to fair value of any remaining investment which is itself an associate or joint venture. If the remaining investment is accounted for in terms of IFRS 9, then the measurement to fair value of that interest is recognised in full in the parents' profit or loss
- New Standard IFRS 18 Presentation and Disclosure in financial statements introducing three sets of requirements on improved comparability in the statement of comprehensive income, enhanced transparency of management-defined performance measures and improvements on the grouping of information in the financial statements

The new standards, interpretations and amendments, except as detailed above, will not have a material impact on the amounts recognised.

Notes to the annual financial statements continued

for the year ended 31 March 2026

3. INVESTMENTS IN SUBSIDIARY

Subsidiaries are all entities (including special-purpose entities) over which the company has control. The company controls an entity when the company is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Investments in subsidiary is shown at cost less accumulated impairment in the company's annual financial statements. Where an indication of impairment exists, the recoverable amount of the investment is assessed. Where the recoverable amount of the investment is less than its carrying amount, it is written down immediately to its recoverable amount and the impairment loss is recognised as an expense in profit or loss.

The company grants options over its equity instruments to the employees of subsidiaries. Any shares allocated by Omnia Holdings Limited are accounted for as an investment in the underlying subsidiaries where the employees work.

Rm	Carrying amount 2026	Carrying amount 2025
Investment at cost in unlisted subsidiary	740	739
Investment in financial guarantee	138	138
Total	878	877
The movement in investments:		
Opening balance at 31 March	739	733
Share-based payments	1	6
Total	740	739

The following information relates to the company's investment in subsidiary:

	Effective %	Country of incorporation	Number of shares held 2026	Number of shares held 2025
Omnia Group Investments Limited ¹	100	South Africa	6 921 902	6 921 902

¹ Omnia Group Investments Limited is an investment holding company.

4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, deposit on call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Amounts disclosed as cash and cash equivalents are readily convertible to known amounts of cash, are not subject to significant risk of changes in value and are held to settle short-term commitments.

Rm	2026	2025
Bank balances and cash	3	31

The carrying amount of bank and cash balances are denominated in the following currencies:

Rm	2026	2025
South African (ZAR)	3	31

Credit risk

The table below shows the cash invested at the reporting date at financial institutions grouped per Moody's short-term credit rating of financial institutions.

Rm	National scale ¹	Global scale ¹	2026	2025
Investec	P-3	NP	1	28
FirstRand	P-3	NP	1	2
Standard Bank	P-3	NP	1	1
Total			3	31

¹ P-1 to 3 indicates short-term prime and long-term investment grade. NP indicates short-term not prime and long-term Ba1 to C rating.

Notes to the annual financial statements continued

for the year ended 31 March 2026

5. LOANS TO GROUP COMPANIES

Rm	2026	2025
Subsidiary		
Omnia Group Investments Limited	200	309
Omnia Group Proprietary Limited	43	43
Total	243	352
Split between non-current and current portions		
Current assets	243	352

The loans are unsecured, interest free and have no fixed terms of repayment.

The company intends to call for the repayment of the loans to subsidiaries within 12 months from the financial year-end in order to pay dividends. The loans are therefore classified as current.

The movement in the loan to group companies relate to non-cash advances made and received mainly relating to dividends paid and received and expenses paid on behalf of the holding company. Cash repayments were also made during the year amounting to R16 million (FY25: advance received of R170 million).

EXPOSURE TO CREDIT RISK

The loan to Group companies inherently exposes the company to credit risk, being the risk that the company will incur financial loss if counterparties fail to meet their contractual obligations as they fall due.

In determining the amount of expected credit losses, the company has taken into account any historic default experience, the financial positions of the counterparties as well as the future prospects in the industries in which the counterparties operate.

There has been no change in the estimation techniques or significant assumptions made during the current reporting period.

The maximum exposure to credit risk is the gross carrying amount of the loans as presented above. The company does not hold collateral or other credit enhancements against the loans to Group companies.

CREDIT RATING FRAMEWORK

For purposes of determining the credit loss allowances, management determine the credit rating grades of each loan at the end of the reporting period. These ratings are determined either externally through ratings agencies or internally where external ratings are not available.

The table below sets out the internal credit rating framework which is applied by management for the loan for which external ratings are not available. The abbreviation "ECL" is used to depict "expected credit losses".

Internal credit grade	Description	Basis for recognising expected credit losses
Performing	Low risk of default and no amounts are past due	12-month ECL
Doubtful	Either 30 days past due or there has been a significant increase in credit risk since initial recognition	Lifetime ECL (not credit-impaired)
In default	Either 90 days past due or there is evidence that the asset is credit-impaired	Lifetime ECL (credit-impaired)
Write-off	There is evidence indicating that the counterparty is in severe financial difficulty and there is no realistic prospect of recovery	Amount is written off

Notes to the annual financial statements continued

for the year ended 31 March 2026

5. LOAN TO GROUP COMPANIES continued

CREDIT LOSS ALLOWANCES

The following tables set out the carrying amount, loss allowance and measurement basis of expected credit losses for the loan to Group companies by credit rating grade:

Instrument Rm	Basis of loss allowance	Gross carrying amount	Loss allowance	Amortised cost
2026				
Loan to subsidiary				
Omnia Group Investments Limited ¹	12-month ECL	200	–	200
Omnia Group Proprietary Limited ²	Lifetime ECL (not credit-impaired)	43	–	43
Total		243	–	243
2025				
Loan to subsidiary				
Omnia Group Investments Limited ³	12-month ECL	310	(1)	309
Omnia Group Proprietary Limited ⁴	Lifetime ECL (not credit-impaired)	44	(1)	43
Total		354	(2)	352

¹ The loss allowance is R0.046 million.

² The loss allowance is R0.051 million.

³ The loss allowance is R1.295 million.

⁴ The loss allowance is R0.396 million.

RECONCILIATION OF LOSS ALLOWANCES

The following table show the movement in the loss allowances for the loan to Group companies:

Rm	2026	2025
Opening balance	2	7
Unused amount released through profit or loss	(2)	(5)
Closing balance	–	2

6. OTHER RECEIVABLES

Rm	2026	2025
Prepaid expenses¹	1	–

¹ Prepaid expenses for JSE listing fees totalling R0.57 million (FY25: R0.47 million).

7. SHARE CAPITAL

Rm	2026	2025
Authorised:		
500 000 000 ordinary shares no par value		
Issued		
162 297 200 ordinary shares of no par value (FY25: 162 484 636)	3116	3128

All issued shares are fully paid.

	Ordinary share		Treasury shares ²		Net total Rm
	Number of shares '000	Share capital Rm	Number of shares '000	Capital value Rm	
Balance at 31 March 2024	165 124	3 300	(1 026)	(60)	3 240
Share repurchase programme ¹	(2 639)	(172)	737	41	(131)
Balance at 31 March 2025	162 485	3 128	(289)	(19)	3 109
Share repurchase programme ¹	(188)	(12)	41	2	(10)
Balance at 31 March 2026	162 297	3 116	(248)	(17)	3 099

¹ For the share repurchase programme executed by Omnia Holdings Limited, 0.188 million (FY25: 2.639 million) shares at an average price of R64.65 (FY25: R65.15) were repurchased and cancelled. No shares were repurchased by a subsidiary and no treasury shares were repurchased.

² Treasury shares are held by the Omnia Broad-Based Employee Share Trust. 41 thousand shares vested in the year at an original cost of R55.48 per share (FY25: 737 thousand).

Notes to the annual financial statements continued

for the year ended 31 March 2026

8. SHARE-BASED PAYMENT RESERVE

The company operates equity-settled share-based compensation plans under which the entity receives services from employees as consideration for equity instruments of the Omnia Group, as mentioned in the accounting policy.

As Omnia Holdings Limited settles the share-based payment scheme for no consideration on behalf of its subsidiaries, it accounts for the share-based payment charge as an increase in an investment in its subsidiaries.

The share-based payment reserve is adjusted when the entity revises its estimates of the number of share options that are expected to become exercisable. It recognises the impact of the revision of the original estimates, if any, in profit or loss, with a corresponding adjustment to this reserve in equity.

EMPLOYEE SHARE SCHEME – EQUITY SETTLED

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 to attract and retain employees. The plan was set up to remunerate employees through the issue of either performance shares, retention shares, remuneration shares, sign-on shares and deferred bonus shares. Management has determined that all future equity-settled share schemes will be settled through the purchase of shares in the market.

Omnia Broad-Based Employee Share Scheme intends to create ownership of Omnia for all eligible employees employed by Omnia as of 1 July 2021. 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.

Shares assigned to employees will be housed in the Omnia Broad-Based Employee Share Trust. All employees who are eligible to participate have been allocated shares, which will vest in the name of the participant at the end of the reporting period.

No other performance-related conditions are attached to the shares.

The allocations and conditions are set out below.

	Number of staff	Number of shares granted	Grant date	Vesting date	Fair value per share on grant date	Number of shares vested/forfeited	Remaining balance of shares to vest	Historical cost recognised R'000	Current year cost in staff cost R'000
Grant									
My Omnia 2022	—	67 320	01 Jul 22	30 Jun 25	75.28	(67 320)	—	2 930	151
My Omnia 2023	222	90 770	01 Jul 23	30 Jun 26	61.49	(24 473)	66 297	2 285	1 358
	222	158 090				(91 793)	66 297	5 215	1 509

Due to the nature of the vesting of these grants, being the completion of a service period, the valuation of the shares have been achieved by taking the relevant spot price at the grant date. Forfeiture rate: 10% (FY25: 10%).

OVERALL SHARE-BASED PAYMENT RESERVE AND EXPENSE RECONCILIATION

	2026	2025
Balance at 1 April 2025	143	137
Broad-based share scheme expense capitalised to investment in subsidiary	1	6
Balance at 31 March 2026	144	143

9. LOANS FROM GROUP COMPANIES

Rm	2026	2025
Subsidiaries		
Omnia Group Proprietary Limited	5	6
The loan is unsecured, interest free and have no fixed terms of repayment.		
Split between non-current and current portions		
Current liabilities	5	6

EXPOSURE TO LIQUIDITY RISK

Refer to note 18 Financial instruments and risk management for details of liquidity risk exposure and management of loans from Group companies.

Notes to the annual financial statements continued

for the year ended 31 March 2026

10. FINANCIAL GUARANTEE LIABILITIES

Rm	2026	2025
Omnia Group Proprietary Limited	32	51
Other subsidiaries	7	9
Total	39	60
Split between non-current and current portions		
Current liabilities	39	60

The timing of the financial guarantee is uncertain. Should a default occur, Omnia Holdings Limited would not be able to contractually defer payment, therefore disclosed as current.

EXPOSURE TO CREDIT RISK

The financial guarantee liabilities expose the company to credit risk, being the risk that the company will incur financial loss if guaranteed parties fail to make payments as they fall due.

	2026			2025		
	Nominal facility Rm	ECL %	Guarantee value Rm	Nominal facility Rm	ECL %	Guarantee value Rm
Financial guarantees – Omnia Group Proprietary Limited (Term Facility)	2 758	1.2	32	2 786	1.8	50
Financial guarantees – Omnia Group International Limited (Term Facility)	683	0.9	6	878	1	9
Financial guarantees – Other (Term Facility)	56	2.2	1	45	0.8	1
Total	3 497		39	3 709		60

FINANCIAL GUARANTEE RECONCILIATION

Rm	2026	2025
Opening balance	60	81
Expected credit loss on financial guarantee liability	(21)	(21)
Closing balance	39	60

EXPOSURE TO LIQUIDITY RISK

Refer to note 18 Financial instruments and risk management for details of liquidity risk exposure and management for the financial guarantee liabilities.

11. OTHER PAYABLES

Rm	2026	2025
Financial instruments at amortised cost	5	3

EXPOSURE TO LIQUIDITY RISK

Refer to note 18 Financial instruments and risk management for details of liquidity risk exposure and management for other payables.

12. REVENUE

The company's revenue comprises of dividends received.

Accounting policy

Revenue from dividends received is recognised in the accounting period in which the right to receive payment is established.

Rm	2026	2025
Ordinary dividends – Omnia Group Investments Limited	980	630

Notes to the annual financial statements continued

for the year ended 31 March 2026

13. EXPENSES BY NATURE

Rm	2026	2025
Directors' fees	7	7
Impairment reversal on financial assets and liabilities: Financial guarantees	(21)	(21)
Impairment reversal on financial assets and liabilities: Expected credit loss movement	(2)	(5)
Other expenses	8	8
Total operating expenses	(8)	(11)

Included in other expenses is auditors remuneration, billed for the external audit of Omnia Holdings' financial statements, of R4.4 million (FY25: R3.8 million). Non-audit services and other assurance services Rnil (FY25: Rnil).

14. TAXATION

International tax reform – Pillar Two model rules

The Group is within the scope of the OECD Pillar Two model rules, with FY26 representing the second year of application. Based on the current assessment, a top-up tax exposure of approximately R1 million has been identified, mainly in Mauritius (R0.9 million) and Zimbabwe (R0.1 million), where transitional safe harbours do not apply. The resulting top-up tax is expected to be levied and settled locally under Domestic Minimum Top-Up Tax rules.

MAJOR COMPONENTS OF THE TAX EXPENSE

Rm	2026	2025
Reconciliation between accounting profit and tax expense		
Accounting profit	989	644
Tax at the applicable tax rate of 27%	267	174
<i>Tax effect of adjustments on taxable income</i>		
Non-deductible expenses	5	4
Exempt income ¹	(271)	(177)
Pillar Two top-up income tax	–	8
Normal tax	1	9

¹ Exempt income includes income from the ECL adjustment of the financial guarantee liability, movement in credit loss allowance and dividend income.

² Normal tax expense equals R0.572 million.

Rm	2026	2025
Income tax expense	1	1
Income tax expense relating to Pillar Two income tax	–	8
Taxation for the year	1	9

15. CASH GENERATED FROM OPERATIONS

Rm	2026	2025
Profit before taxation	989	644
Adjustments for:		
Dividend income (non-cash)	(980)	(630)
Impairment reversal on financial assets and liabilities	(23)	(26)
Other non-cash movements ¹	15	15
Interest income	(1)	(3)
Cash generated from operations	–	–

¹ Relates to expenses incurred allocated through loan accounts.

Notes to the annual financial statements continued

for the year ended 31 March 2026

16. DEBT RECONCILIATION

Rm	2026	2025
Analysis of debt and movements of debt for each period presented:		
Loans from Group companies	(5)	(6)
Financial guarantee liabilities	(39)	(60)
Total	(44)	(66)

Rm	Loans from Group companies	Financial guarantee contracts	Total
Debt as at 1 April 2024	(288)	(81)	(369)
Non-cash flows	282	21	303
Debt as at 31 March 2025	(6)	(60)	(66)
Non-cash flows	1	21	22
Debt as at 31 March 2026	(5)	(39)	(44)

17. DIVIDENDS PAID

Rm	2026	2025
Ordinary and special dividends paid¹	(1 094)	(1 152)

¹ Ordinary dividend of R4.00 per share (FY25: R3.75) and special dividend of R2.75 per share (FY25: R3.25). Dividends are paid from distributions flowing from underlying Group companies.

18. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

CATEGORIES OF FINANCIAL INSTRUMENTS

Rm	Notes	Amortised cost	Total
Categories of financial assets			
2026			
Cash and cash equivalents	4	3	3
Loan to Group companies	5	243	243
Total		246	246
2025			
Cash and cash equivalents	4	31	31
Loan to Group companies	5	352	352
Total		383	383
Categories of financial liabilities			
2026			
Other payables	11	5	5
Loans from Group companies	9	5	5
Financial guarantee liabilities	10	39	39
Total		49	49
2025			
Other payables	11	3	3
Loans from Group companies	9	6	6
Financial guarantee liabilities	10	60	60
Total		69	69

Notes to the annual financial statements continued

for the year ended 31 March 2026

18. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT continued

CAPITAL RISK MANAGEMENT

The company's objectives when managing capital (which includes share capital, borrowings, working capital and cash and cash equivalents) are to maintain an optimal capital structure that reduces the cost of capital.

The capital structure of the company consists of debt, which includes loans from Group companies disclosed in note 8, financial guarantee liabilities disclosed in note 9 and equity as disclosed in the statement of financial position.

In order to maintain or adjust the capital structure, the company may adjust the amount of dividends paid to the shareholders, return capital to the shareholders, issue new shares or sell assets to reduce debt.

Consistent with others in the industry, the company monitors capital using a gearing ratio.

This ratio is calculated as net debt divided by total capital. Net debt is calculated as total borrowings (including current and non-current borrowings as shown in the statement of financial position) less cash and cash equivalents. Total capital is calculated as 'equity' as shown in the statement of financial position plus net debt.

The capital structure and gearing ratio of the company at the reporting date was as follows:

Rm	Notes	2026	2025
Financial guarantee liabilities	10	39	60
Cash and cash equivalents	4	(3)	(31)
Total net borrowings		36	29
Equity		(2 175)	(2 069)
Total capital		(2 139)	(2 040)
Gearing ratio (%)		(2)	(1)

FINANCIAL RISK MANAGEMENT

Overview

The company is exposed to the following risks from its use of financial instruments:

- Credit risk
- Liquidity risk
- Market risk (currency risk, interest rate risk and price risk)

The directors have overall responsibility for the establishment and oversight of the company's risk management framework. The board has established the risk committee, which is responsible for developing and monitoring the company's risk management policies. The committee reports quarterly to the directors on its activities.

The company's risk management policies are established to identify and analyse the risks faced by the company, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the company's activities.

Credit risk

Credit risk is the risk of financial loss to the company if a customer or counterparty to a financial instrument fails to meet its contractual obligations.

The company is exposed to credit risk on the loan to Group company.

Refer to notes 1 and 5 for further detail.

Notes to the annual financial statements continued

for the year ended 31 March 2026

18. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT continued

FINANCIAL RISK MANAGEMENT continued

Liquidity risk

The company is exposed to liquidity risk, which is the risk that the company will encounter difficulties in meeting its obligations as they become due.

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions.

The company's approach to managing liquidity is to sell its investment in the subsidiary to repay the loan from Group company when the loan is called. The loan from Group company does not have contractual repayment dates and is disclosed as current as the company does not have the unconditional right to defer settlement on this loan.

Included in the liability exposure is the maximum exposure under financial guarantees provided by Omnia Holdings, on amounts not currently drawn.

The company manages its liquidity risk by effectively managing its working capital, capital expenditure and cash flows. The financing requirements are met through a mixture of cash generated from investing activities and long and short-term borrowings. Committed borrowing facilities are available for meeting liquidity requirements and deposits are held at central banking institutions.

There have been no significant changes in the liquidity risk management policies and processes since the prior reporting period.

The maturity profile of contractual cash flows of non-derivative financial liabilities, and financial assets held to mitigate the risk, are presented in the following table. The cash flows are undiscounted contractual amounts.

Rm	Notes	Less than 1 year	Contractual cash flows	Carrying amount
2026				
Current liabilities				
Other payables	11	5	5	5
Financial guarantee liabilities	10	39	39	39
Total		44	44	44
2025				
Current liabilities				
Other payables	11	3	3	3
Financial guarantee liabilities	10	60	60	60
Total		63	63	63

Foreign currency risk

The company is not exposed to foreign currency risk as they do not have monetary assets or liabilities in currencies other than the company's functional currency.

Interest rate risk

The company is not exposed to significant interest rate risk as there are limited assets or liabilities subject to changes in interest rates.

Price risk

The company is not exposed to equity securities price risk because there are no investments held by the company and classified on the statement of financial position either as available for sale or at fair value through profit or loss.

Notes to the annual financial statements continued

for the year ended 31 March 2026

19. GOING CONCERN

The directors believe that the company has adequate financial resources to continue in operation for the foreseeable future and accordingly the annual financial statements have been prepared on a going concern basis. The directors have satisfied themselves that the company is in a sound financial position and that it has access to sufficient borrowing facilities to meet its foreseeable cash requirements. The directors are not aware of any new material changes that may adversely impact the company. The directors are also not aware of any material non-compliance with statutory or regulatory requirements or of any pending changes to legislation that may affect the company.

20. EVENTS AFTER THE REPORTING PERIOD

Dividends approved on 5 June 2026 for declaration 8 June 2026

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 which local dividends tax is applicable. The net final ordinary dividend amount 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.

Dividends declared from a subsidiary

Omnia Group Investments Limited declared a gross dividend to Omnia Holdings Limited amounting to R1 120 million on 5 June 2026.

21. DIRECTORS' AND PRESCRIBED OFFICERS' EMOLUMENTS

EXECUTIVE

R'000	Basic salary	STI accrual ¹	Retirement funding	Medical aid	Car allowances	Value of shares vested ²	Qualifying dividends ³	Other ⁴	Total
2026									
T Gobalsamy	9 786	–	–	345	220	21 462	8 530	8	40 351
S Serfontein	3 985	–	350	187	352	3 765	1 646	8	10 293
Total	13 771	–	350	532	572	25 227	10 176	16	50 644
2025									
T Gobalsamy	9 091	18 265	–	319	220	–	8 892	8	36 795
S Serfontein	3 701	6 000	350	174	352	3 227	1 454	8	15 266
Total	12 792	24 265	350	493	572	3 227	10 346	16	52 061

¹ The remuneration and nominations committee has approved a bonus range to be paid to executives, prescribed officers and other employees, following the finalisation of an appropriate allocation mechanism. The formal salary review process (inclusive of salary increases, STI and LTI allocations) takes place in July of each year. The allocation mechanism and final payment are expected to be finalised in July 2026 and will be disclosed in detail in the Group's integrated annual report. 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 In the year both T Gobalsamy and S Serfontein elected to commit vested shares towards the Minimum Shareholding Requirement ('MSR') according to Omnia's MSR policy. The shares committed to MSR will be accordingly held in a restricted account.

³ Qualifying dividends represent dividends received on unvested shares for participants on share schemes.

⁴ Includes subscription related fees.

Notes to the annual financial statements continued

for the year ended 31 March 2026

21. DIRECTORS' AND PRESCRIBED OFFICERS' EMOLUMENTS continued

NON-EXECUTIVE

R'000	Total fees
2026	
T Eboka (chair)	1 517
N Binedell	523
R Bowen ¹	362
S Mncwango ¹	292
W Plaizier	969
T Mokgosi-Mwantembe	794
G Cavaleros	1 082
R van Dijk	744
Total	6 283
2025	
T Eboka (chair)	1 438
N Binedell	477
R Bowen	686
S Mncwango	477
W Plaizier	899
T Mokgosi-Mwantembe	720
G Cavaleros	1 089
R van Dijk	686
Total	6 472

¹ Mr Mncwango and Mr Bowen, whose respective tenures were over nine years, retired by rotation at the AGM on 11 September 2025.

R'000	Basic salary	STI accrual ¹	Retirement funding	Medical aid	Car allowances	Value of shares vested ²	Qualifying dividends ³	Other ⁴	Total
2026									
CM Kotzé	4 312	–	350	212	–	1 569	2 311	8	8 762
R Hennecke	3 544	–	631	246	360	1 569	1 481	14	7 845
Total	7 856	–	981	458	360	3 138	3 792	22	16 607
2025									
CM Kotzé	4 034	5 600	350	193	–	4 850	2 542	8	17 577
M Nana ⁵	322	–	29	16	–	–	–	3	370
R Hennecke	3 246	5 700	583	227	360	3 932	1 419	–	15 467
Total	7 602	11 300	962	436	360	8 782	3 961	11	33 414

¹ The remuneration and nominations committee has approved a bonus range to be paid to executives, prescribed officers and other employees, following the finalisation of an appropriate allocation mechanism. The formal salary review process (inclusive of salary increases, STI and LTI allocations) takes place in July of each year. The allocation mechanism and final payment are expected to be finalised in July 2026 and will be disclosed in detail in the Group's integrated annual report. 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 In the year both CM Kotzé and R Hennecke elected to commit vested shares towards the Minimum Shareholding Requirement ('MSR') according to Omnia's MSR policy. The shares committed to MSR is accordingly held in a restricted account.

³ Qualifying dividend represent dividends received on unvested shares for participants on share schemes.

⁴ Includes retention payments and subscription fees.

⁵ Resigned on 22 April 2024.

Notes to the annual financial statements continued

for the year ended 31 March 2026

21. DIRECTORS' AND PRESCRIBED OFFICERS' EMOLUMENTS continued

EMOLUMENTS RELATING TO SHARES GRANTED TO DIRECTORS AND PRESCRIBED OFFICERS

Share plan	Grant month/ award month	Number of shares awarded	Cost per share R	Number of shares vested/ allocated to MSR ¹ in the current year	Closing balance of shares	Expected vesting date
Omnia 2020 Share plan						
Directors						
T Gobalsamy	March 2022	538 638	66	(299 243)	239 395	Mar 2025 – Mar 2027 ²
T Gobalsamy	July 2023	348 525	61	–	348 525	June 2026
T Gobalsamy	July 2024	383 172	63	–	383 172	July 2027
T Gobalsamy	July 2025	292 655	79	–	292 655	July 2028
S Serfontein	July 2022	47 822	73	(47 822)	–	June 2025
S Serfontein	July 2023	68 493	61	–	68 493	June 2026
S Serfontein	July 2024	91 509	63	–	91 509	Jul 2027 – Jul 2029
S Serfontein	July 2025	83 870	79	–	83 870	July 2028
Prescribed officers						
R Hennecke	July 2022	19 926	73	(19 926)	–	June 2025
R Hennecke	July 2023	57 956	61	–	57 956	June 2026
R Hennecke	July 2024	91 509	63	–	91 509	Jul 2027 – Jul 2029
R Hennecke	July 2025	69 891	79	–	69 891	July 2028
CM Kotzé	February 2022	183 334	60	(70 833)	112 501	Jan 2025 – Jan 2027
CM Kotzé	July 2022	19 926	73	(19 926)	–	June 2025
CM Kotzé	July 2023	68 493	61	–	68 493	June 2026
CM Kotzé	July 2024	91 509	63	–	91 509	Jul 2027 – Jul 2029
CM Kotzé	July 2025	69 891	79	–	69 891	July 2028

¹ Directors and prescribed officers can elect to commit vested shares towards the minimum shareholding requirement ('MSR') according to Omnia's MSR policy. The shares committed to MSR will be accordingly held in a restricted account.

² Vesting of shares will only be confirmed once the company has come out of closed period as per the share scheme rules.

Minimum shareholding requirement (MSR) policy which came into effect in FY25 require the executive 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.

The minimum shareholding requirement levels, expressed as a percentage of total guaranteed package (TGP) are as follows for the executive, CEO: 400%, Finance director and prescribed officers 200%. To meet the requirements, the executive may commit shares that vest in terms of the LTI plans by way of notice to and approval by the committee prior to vesting.

22. RELATED PARTIES

Relationships

Subsidiaries Omnia Group Investments Limited
 Omnia Group Proprietary Limited

Directors T Eboka
 T Gobalsamy
 S Serfontein
 N Binedell
 G Cavaleros
 T Mokgosi-Mwantembe
 W Plaizier
 R van Dijk

Notes to the annual financial statements continued

for the year ended 31 March 2026

22. RELATED PARTIES continued RELATED PARTY BALANCES

Rm	2026	2025
Loan accounts – owing (to)/by related parties		
Omnia Group Proprietary Limited	(5)	(6)
Omnia Group Proprietary Limited	43	44
Omnia Group Investments Limited	200	310
	238	348

Refer to note 5 and 9 for terms of the loans.

	Country of incorporation	Issued capital Rm	Effective holding 2026 %	2025 %
Extension of company				
Omnia Holdings Limited Share Incentive Trust	South Africa	–	–	–
Omnia Broad-Based Employee Share Trust	South Africa	–	–	–
Direct subsidiary				
Omnia Group Investments Limited	South Africa	6	100	100
Direct holdings of Omnia Group Investments Limited				
Omnia Group Proprietary Limited	South Africa	4 068	100	100
Omnia Swaziland Limited	Eswatini	–	100	100
Direct holdings of Omnia Group Proprietary Limited				
Omnia Group International Limited	Mauritius	7	100	100
Omnia Fertilizer Limited	South Africa	178	100	100
Omnia Lesotho Holdings Proprietary Limited	Lesotho	–	100	100
Bulk Mining Explosives Lesotho Proprietary Limited	Lesotho	–	100	100
Bulk Mining Explosives Namibia Proprietary Limited	Namibia	–	100	100
Bulk Mining Explosives Ghana Proprietary Limited	Ghana	–	100	100
BME Explosives Canada Inc.	Canada	–	100	100
BME Metallurgy Namibia Proprietary Limited	Namibia	–	100	100
Innofert Proprietary Limited	South Africa	–	100	100
Omnia Enterprises EU B.V.	Netherlands	–	100	100
K2017443268 (South Africa) Proprietary Limited	South Africa	–	100	100
K2017448055 (South Africa) Proprietary Limited	South Africa	–	100	100
Sirdar Properties Proprietary Limited	South Africa	–	100	100
Micawber 131 Share Block Company Proprietary Limited	South Africa	–	100	100
Direct holding of BME Explosives Canada Inc.				
BME Mining Canada Inc.	Canada	2	50	50
Direct holding of K2017448055 (South Africa) Proprietary Limited				
Bulk Mining Explosives USA	USA	–	100	100

Notes to the annual financial statements continued

for the year ended 31 March 2026

21. RELATED PARTIES continued

	Country of incorporation	Issued capital Rm	Effective holding	
			2026 %	2025 %
Direct holdings of Omnia Group International Limited				
Banket Blender (Pvt) Limited	Zimbabwe	–	100	100
Omnia Fertilizer Zambia Limited	Zambia	–	100	100
Omnia Zimbabwe (Pvt) Limited	Zimbabwe	–	100	100
Omnia Small Scale Limited	Zambia	–	100	100
Omnia International (Australia) Proprietary Limited	Australia	136	100	100
Omnia Fertilizer Kenya Limited	Kenya	–	100	100
Bulk Mining Explosives Côte d'Ivoire SARL	Côte d'Ivoire	–	100	100
Bulk Mining Explosives Guinea SARL	Guinea	–	100	100
Bulk Mining Explosives Liberia	Liberia	–	100	100
Omnia Fertilizer Limited	Malawi	–	100	100
Omnia do Brasil Representações Comerciais Limitada	Brazil	24	100	100
Omnia Group Limited y Cia Limitada (Chile)	Chile	–	100	100
Omnia Angola Limitada	Angola	–	100	100
Omnia Mozambique Limitada	Mozambique	–	100	100
Omnia China Company Limited	China	–	100	100
Bulk Mining Explosives Mali SARL	Mali	–	100	100
Bulk Mining Explosives Tanzania Proprietary Limited	Tanzania	–	100	100
Bulk Mining Explosives Botswana Proprietary Limited	Botswana	–	100	100
Bulk Mining Explosives Zambia Limited	Zambia	–	100	100
Bulk Mining Explosives Mauritania SARL	Mauritania	–	100	100
Bulk Mining Explosives Senegal SARL	Senegal	–	100	100
Bulk Mining Explosives Sierra Leone Limited	Sierra Leone	–	100	100
Bulk Mining Explosives Burkina Faso SARL	Burkina Faso	–	100	100
Bulk Mining Explosives DRC SARL	Democratic Republic of Congo	–	100	100
Bulk Mining Explosives Mozambique Limitada	Mozambique	–	95	95
Bulk Mining Explosives Indonesia	Indonesia	–	100	100
Protea Chemicals Kenya Limited	Kenya	–	100	100
Omnia Retail Limited (Kenya)	Kenya	–	100	100
Direct holding of Omnia International (Australia) Proprietary Limited				
Omnia Specialties (Australia) Proprietary Limited	Australia	3	100	100
Bulk Mining Explosives Australia Asia Proprietary/Advanced Initiating Systems Proprietary Limited	Australia	–	100	100
Omnia Property (Australia) Proprietary Limited	Australia	–	100	100
Omnia Specialties Incorporated	USA	–	100	100
Joint ventures and Associates				
Technifarm Proprietary Limited	South Africa	–	49	49
Multi Nasional Kemitraan	Indonesia	–	49	49
Joint operation				
Richards Bay Ammonia Partnership	South Africa	–	25	25

Shareholders' analysis

for the year ended 31 March 2026

Shareholder type	Number of shareholders	% of total shareholders	Number of shares	% of total shares
Assurance Companies	38	0.45	3 017 510	1.86
Close Corporations	31	0.37	119 796	0.07
Collective Investment Schemes	349	4.14	62 179 570	38.31
Custodians	30	0.36	4 951 050	3.05
Foundations & Charitable Funds	28	0.33	1 071 172	0.66
Hedge Funds	16	0.19	7 246 693	4.47
Insurance Companies	5	0.06	37 129	0.02
Investment Partnerships	11	0.13	38 466	0.02
Managed Funds	44	0.52	1 198 210	0.74
Medical Aid Funds	13	0.15	465 477	0.29
Organs of State	12	0.14	32 625 280	20.10
Private Companies	161	1.91	1 184 127	0.73
Public Companies	20	0.24	315 374	0.19
Public Entities	3	0.04	243 941	0.15
Retail Shareholders	6 999	83.03	13 066 424	8.05
Retirement Benefit Funds	458	5.43	17 860 081	11.00
Scrip Lending	8	0.09	1 881 075	1.16
Share Schemes	1	0.01	247 510	0.15
Sovereign Funds	4	0.05	3 570 009	2.20
Stockbrokers & Nominees	18	0.21	7 259 373	4.47
Trusts	178	2.11	3 718 926	2.29
Unclaimed Scrip	2	0.02	7	—
Total	8 429	100.00	162 297 200	100.00

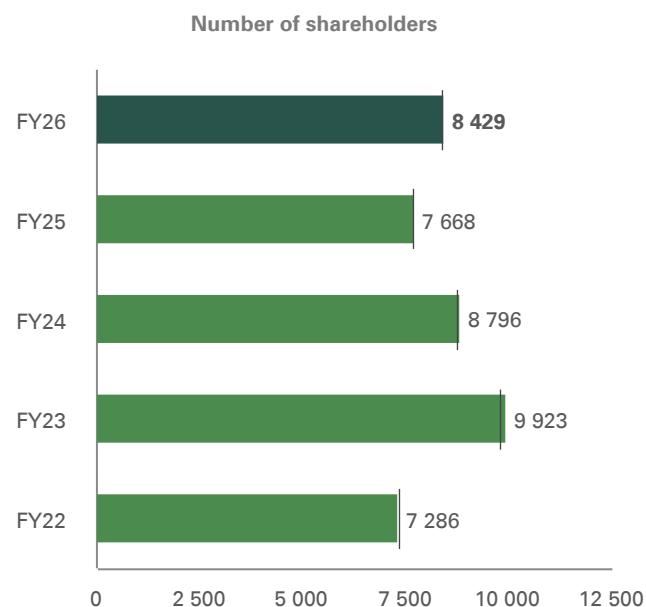
In terms of section 56(3)(a) and (b) and section 56(5)(a)(b) and (c) of the South African Companies Act, 2008 (Act No. 71 of 2008) foreign disclosures have been incorporated into this analysis.

	Number of shareholders	% of total shareholders	Number of shares	% of total shares
Number of shares				
1 – 1 000	6 584	78.11	799 968	0.49
1 001 – 10 000	1 061	12.59	3 540 240	2.18
10 001 – 100 000	568	6.74	19 474 629	12.00
100 001 – 1 000 000	183	2.17	52 583 306	32.40
1 000 001 and more	33	0.39	85 899 057	52.93
Total	8 429	100.00	162 297 200	100.00
Non-public/public				
Non-public	171	2.03	7 676 257	4.73
Directors and prescribed officers (including unvested share scheme shares and shares held in MSR)	12	0.14	3 912 237	2.41
Own Holdings (Omnia Group)	2	0.02	161 960	0.10
Employee Share Schemes	157	1.86	3 602 060	2.22
Public	8 258	97.97	154 620 943	95.27
Total	8 429	100.00	162 297 200	100.00

Shareholders' analysis continued

for the year ended 31 March 2026

DISTRIBUTION OF SHAREHOLDERS



	Shares held at 31 March 2026	% of issued capital
Fund managers with a holding greater than 3% of the issued shares		
Public Investment Corporation	25 316 898	15.60
Camissa Asset Management	20 096 565	12.38
M & G Investments	14 255 141	8.78
Allan Gray	12 972 615	7.99
Peregrine Capital	6 663 863	4.11
Vanguard Investment Management	6 572 078	4.05
Total	85 877 160	52.91
Beneficial shareholders with a holding greater than 3% of the issued shares		
Government Employees Pension Fund	31 296 228	19.28
Allan Gray	9 197 365	5.67
Camissa Asset Management	6 875 362	4.24
Peregrine Group	6 663 863	4.11
Vanguard Investment Management	6 572 078	4.05
Total	60 604 896	37.34

Shareholders' diary

Share price performance

Opening price 1 April 2025	R65.05
Closing price 31 March 2026	R95.50
Closing high for period	R95.50
Closing low for period	R63.31
Number of shares in issue	162 297 200
Volume traded during period	82 962 244
Ratio of volume traded to shares issued (%)	51.12%
Rand value traded during the period	R6 523 004 534
Price/earnings ratio as at 31 March 2026	13.1800
Earnings yield as at 31 March 2026	7.5885
Dividend yield as at 31 March 2026	3.2598
Market capitalisation at 31 March 2026	R15 499 382 600

Description

	Date
Financial year-end	31 March 2026
Audited results announcement	8 June 2026
Integrated annual report	21 July 2026
Dividend paid	17 August 2026
Annual general meeting	11 September 2026
Interim results announcement	9 November 2026

Contact information



Omnia Holdings Limited

(Incorporated in the Republic of South Africa)
 Registration number: 1967/003680/06
 JSE code: OMN
 LEI number: 529900T6L5CEOP1PNP91
 ISIN: ZAE000005153
 (Omnia or the Group)

Executive directors:

T Gobalsamy (chief executive officer)
 S Serfontein (finance director)

Non-executive directors:

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

Company secretary:

D Dickson

Registered office:

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

Postal address:

PO Box 69888, Bryanston, 2022
 Telephone: +27 11 709 8888
 Email: omniaIR@omnia.co.za

Tip-offs anonymous:

omnia@tip-offs.com

Transfer secretaries:

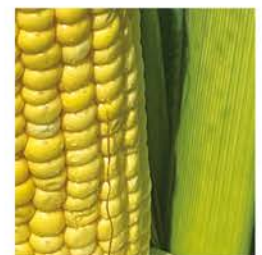
JSE Investor Services South Africa Proprietary
 Limited
 One Exchange Square, 2 Gwen Lane,
 Sandown, 2196
 Telephone: +27 86 154 6572

Sponsor:

Java Capital, 6th Floor, 1 Park Lane, Wierda
 Valley, Sandton, 2196
 Postal address: PO Box 522606,
 Saxonwold, 2132
 Telephone: +27 11 722 3050

Auditors:

Deloitte & Touche
 5 Magwa Crescent
 Waterfall City
 Johannesburg, 2090
 Telephone: +27 11 806 5000





OMNIA



www.omnia.co.za
omniaIR@omnia.co.za