# Tax Transparency Report 2025

Living our Purpose,
Shaping our Future

# Contents



## About this report

This is Omnia's second annual Tax Transparency Report, reaffirming our commitment to responsible and transparent tax governance for the benefit of all our stakeholders. Guided by our purpose and values, the report offers clear, balanced, and relevant insights into our tax strategy, governance framework, risk management practices, and stakeholder engagement. It also reflects our recognition of the vital role tax plays in promoting sustainable development and supporting the economic well-being of the jurisdictions in which we operate.

## Report scope and boundary

This report presents both financial and non-financial information relating to the Omnia Group and its three core business segments: Agriculture, Mining and Chemicals. It includes disclosures on Omnia's tax principles and explains how these underpin our tax strategy, inform our governance framework, and guide our approach to tax and tax risk management. In addition, the report sets out key tax matters that impact the Group and provides information on Omnia's tax contributions across the jurisdictions in which it operates for the financial year ended 31 March 2025 (FY25). The financial data contained in the Country-by-Country Report relates to the year ended 31 March 2024 (FY24), in accordance with the provisions of GRI 207-4: Tax 2019.

## Reporting frameworks

This report supports and augments the disclosure in our consolidated Annual Financial Statements (AFS), our Integrated Annual Report (IAR) and our Environmental Social and Governance (ESG) Report.

It has been prepared in line with:

- The Companies Act, No. 71 of 2008, as amended (Companies Act)
- The JSE Limited (JSE) Listings Requirements
- The King IV Report on Corporate Governance
- IFRS®[1] Accounting Standards (IFRS)
- The Global Reporting Initiative (GRI) Standard on Tax (GRI 207)

## Preparation of report

With oversight from the Group finance director, this report has been prepared by the Group tax function and reviewed by the audit and risk committee prior to its endorsement and submission to the board for formal approval.



## Material issues related to tax

In FY25, Omnia conducted a double materiality assessment, considering both impact and financial materiality. A number of material issues relate directly to our approach to tax, including:

- Developing and sustaining a skilled workforce in a positive and inclusive workplace
- Mitigating country and political risk and ensuring regulatory compliance
- Upholding ethical business conduct
- Driving digitisation and innovation
- Ensuring business resilience and operational efficiency

*For more on our double materiality assessment see pages 17 - 21 in our ESG Report*

## Board statement of responsibility

Omnia's board acknowledges its responsibility for the integrity of this Tax Transparency Report, and its compliance with the mentioned frameworks.

Our board has reviewed this report and considers that it accurately and comprehensively details:

- Our tax principles
- Our approach to tax and how this relates to sustainable business growth
- Our approach to tax governance and risk management
- How we engage with stakeholders in respect of tax
- Financial disclosure in the regions in which we operate

This report was approved by the board on 22 July 2025.

## Our reporting suite 2025

Our full suite of reports is available online at: www.omnia.co.za

Integrated Annual Report

Environmental, Social and Governance Report

Tax Transparency Report

Annual Financial Statements

Notice of Annual General Meeting

King IV Application Register

## Getting around

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# About Omnia

## What we do

We are a global, diversified chemicals group supplying chemicals and specialised services and solutions to the agriculture, mining and chemicals application industries.

Omnia combines technical innovation and intellectual capital to add value for customers at every stage of the supply and service chain.

## Our purpose, values and strategy

In our pursuit of shaping a brighter, more promising future for all stakeholders, we are anchored by our purpose ***Innovating to enhance life, together creating a greener future***.

This purpose defines the essence of our business - why we exist - and serves as the foundation for how we operate. It is underpinned by our four core values, which guide our decision-making, actions, and interactions across the organisation.

Our strategic approach, anchored in ***operational excellence and a performance-driven culture while prioritising safety and ESG***, ensures that we remain aligned with our purpose.

Together, these elements inform our four strategic priorities.

| | | | | |
|---|---|---|---|---|
| **Our purpose** | **Innovating to enhance life, together creating a greener future**<br>Our purpose has four supporting pillars aimed at: | | | |
| | Enhancing lives | Sustaining livelihoods | Optimising the use of natural resources | Caring for our planet |
| **Our values** | Be safe | Respect and grow | Achieve excellence together | Do the right thing |
| **Our strategic priorities** | Build a safety-first culture and invest in our people | Protect and grow our core | Expand our international business | Drive sustainable business practices to ensure a greener future |

## Sustainable development goals

Omnia is committed to addressing global sustainability challenges, such as energy consumption, climate change, water scarcity, and food security, through alignment with the United Nations Sustainable Development Goals (SDGs) and local development agendas. These priorities are embedded within our sustainability and stakeholder engagement frameworks.

We have identified and prioritised the following SDGs where our operations can have the most direct and meaningful impact, integrating them into our business practices through a structured strategy process.

**Direct alignment:** These seven SDGs are material to Omnia's core business

- SDG 2 ZERO HUNGER
- SDG 3 GOOD HEALTH AND WELL-BEING
- SDG 4 QUALITY EDUCATION
- SDG 5 GENDER EQUALITY
- SDG 6 CLEAN WATER AND SANITATION
- SDG 7 AFFORDABLE AND CLEAN ENERGY
- SDG 8 DECENT WORK AND ECONOMIC GROWTH
- SDG 12 RESPONSIBLE CONSUMPTION AND PRODUCTION
- SDG 13 CLIMATE ACTION

**Directly aligned:** These SDGs are embedded in Omnia's core business and covered in some form in policies or operational execution, but no specific SDG targets are set as per UN guidelines

- SDG 1 NO POVERTY
- SDG 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
- SDG 10 REDUCED INEQUALITIES
- SDG 11 SUSTAINABLE CITIES AND COMMUNITIES
- SDG 14 LIFE BELOW WATER
- SDG 15 LIFE ON LAND
- SDG 16 PEACE, JUSTICE AND STRONG INSTITUTIONS
- SDG 17 PARTNERSHIPS FOR THE GOALS

## Tax in our strategic and sustainability agenda

At Omnia, tax extends beyond a mere compliance obligation - it is a strategic enabler that reinforces our commitment to sustainable value creation and responsible corporate citizenship.

Our approach to tax is embedded within the Group's broader strategic framework, shaped by our purpose, values and strategic priorities, and closely aligned with our sustainability agenda.

In line with the governance and compliance pillar of our sustainability strategy, our tax contributions facilitate domestic resource mobilisation in host countries, in support of SDG 17.1.

This integrated approach ensures that tax plays a meaningful role in advancing both our commercial objectives and our contribution to inclusive, sustainable growth.

# Message from our Finance director

As Omnia continues to expand its international footprint, we are acutely aware of the increased responsibilities that accompany this growth. At the core of our purpose — Innovating to enhance life, together creating a greener future — lies a steadfast commitment to creating shared value for all stakeholders, whose continued support remains integral to our success and is never taken for granted.

A cornerstone of this commitment is the responsible management of the Group's tax affairs, guided by the principles of fairness, integrity, transparency, and accountability. We regard the taxes we pay not merely as a regulatory obligation, but as a vital component of our social licence to operate — a tangible contribution to the economic and social development of the countries in which we operate.

With this second edition of our Tax Transparency Report, we reaffirm our dedication to sustainable value creation and responsible corporate citizenship. This report provides stakeholders with a clear and comprehensive overview of our tax strategy, governance, and risk management framework. It also outlines Omnia's strategic response to the evolving global tax landscape and the principles that underpin our approach to tax compliance, reporting, and stakeholder engagement. Furthermore, it discloses our total tax contribution across all markets in which we operate.

We are proud to have contributed R1.6 billion in taxes across all jurisdictions during the financial year ended 31 March 2025, up from R1.5 billion in FY24. We believe that this is a clear reflection of our role in co-creating a sustainable future through the taxes we pay.

The introduction of the Pillar Two Model Rules in South Africa on 24 December 2024 marks a significant development in the global tax environment. While the Group's estimated income tax exposure under these rules was modest at R8 million for FY25, the rules remain largely untested globally, contain certain operational challenges, and introduce substantial new compliance obligations that require close monitoring.

International expansion inevitably brings increased complexity and tax uncertainty, particularly in an era of heightened legislative reform, more frequent tax audits, inconsistent application of tax laws, and limited institutional and judicial capacity for dispute resolution within the government systems of the countries in which we operate. Despite these challenges, we view this complexity as an opportunity to demonstrate leadership in responsible tax governance.

Omnia's tax function is supported by a team of experienced specialists who remain attuned to global tax developments. This enables the Group to assess and implement new legislation, thereby ensuring continued compliance and supporting effective decision-making and risk management. Strengthening tax capability across the organisation remains a strategic priority, ensuring that our people are well-equipped to navigate an increasingly complex and evolving global tax landscape.

In alignment with this priority, several initiatives were introduced in FY25 to further enhance the Group's resilience and responsiveness to regulatory change and complexity. These include an enhanced Group tax policy, improved internal controls, and the initiation of an income tax automation process to support reporting and compliance.

We recognise the importance of maintaining constructive, transparent, and enduring relationships with revenue authorities, and remain committed to resolving matters in a timely and equitable manner while safeguarding the interests of all stakeholders. In FY25, we engaged proactively with revenue authorities across several jurisdictions, facilitating the resolution of multiple tax matters — a positive outcome amid rising audit activity in various markets.

The Group continues to dispute a transfer pricing assessment received from the South African Revenue Service (SARS) following an audit of Omnia's 2014–2016 tax years. While we are actively pursuing resolution through the Alternative Dispute Resolution (ADR) process, we remain firmly committed to securing an outcome that is fair to the Group and its stakeholders. Should the ADR process not yield a satisfactory outcome, the Group will proceed with an appeal through the Tax Court.

Looking ahead, persistent geopolitical tensions, shifting trade dynamics, evolving digital tax frameworks, and heightened regulatory scrutiny are expected to sustain global tax uncertainty. For multinational groups like Omnia, this adds complexity across jurisdictions. However, through responsible tax governance and continued efforts to enhance our internal capabilities, we believe that our Group is well positioned to navigate these challenges as they arise.

As custodians of a 70-year legacy, we recognise that the way we manage our tax affairs today not only shapes the future of our business, but also safeguards the interests of the diverse stakeholders who place their trust in us.

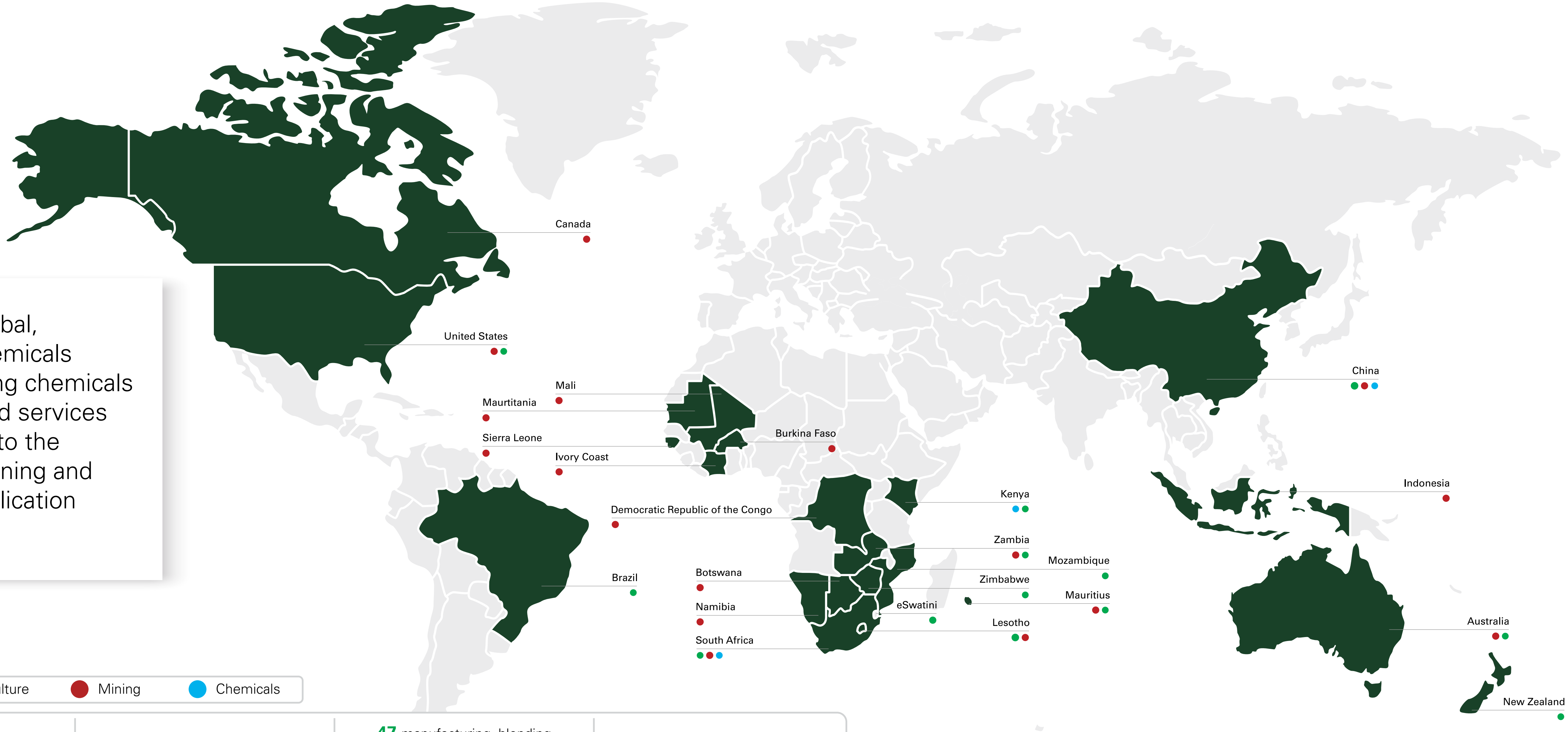
We extend our sincere appreciation to the many contributors across our governance, tax, and finance structures, whose commitment to Omnia's values and behaviours ensure that transparency and integrity remain the foundation of our work.

**"We regard the taxes we pay not merely as a regulatory obligation, but as a vital component of our social licence to operate — a tangible contribution to the economic and social development of the countries in which we operate."**

**Stephan Serfontein**
Finance director

# Our footprint

Omnia is a global, diversified chemicals group supplying chemicals and specialised services and solutions to the agriculture, mining and chemicals application industries.




**Legend** Agriculture Mining Chemicals

| | | | |
|---|---|---|---|
| Physical presence in **23** countries | **77** distribution centres globally | **47** manufacturing, blending and packaging facilities | More than **3 800** people employed |

# Highlights in FY25

## Total tax contribution by tax type[1]

**Corporate income tax (42%)**

**R669 million**

(FY24: R631 million)

**Employment taxes (36%)**

**R574 million**

(FY24: R536 million)

**Customs duties (14%)**

**R227 million**

(FY24: R195 million)

**VAT and GST (6%)**

**R94 million**

(FY24: R116 million)

**Other taxes [2] (2%)**

**R30 million**

(FY24: R28 million)

**Total tax contribution**

**R1 594 million**

FY24: R1 506 million)

**Footnotes:**

[1] *Total tax contribution comprises actual taxes borne by the Group as well as those taxes collected on behalf of revenue authorities at 31 March 2025*

[2] *Other taxes include carbon tax, withholding taxes, property taxes, production taxes and stamp duty*

## Total tax contribution by tax type


## Financial indicators

| Revenue | Profit before tax | Income tax expense[3] |
|---|---|---|
| **R22 818 million** | **R1 605 million** | **R508 million** |
| (FY24: R22 219 million) | (FY24: R1 702 million) | (FY24: R539 million) |

| Profit for the year | Dividend distributions |
|---|---|
| **R1 097 million** | **R1 095 million** |
| (FY24: R1 163 million) | (FY24: R1 156 million) |

[3] *Income tax expense comprises normal and deferred tax and withholding tax on intercompany dividends per statement of comprehensive income*

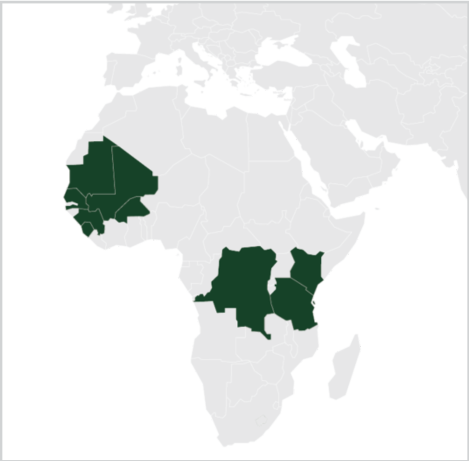
## Total tax contribution to region

(comprises the taxes we paid and collected on our global operations)

**Asia-Pacific and Americas**

**R98 million (6%)**
(FY24: R78 million)

**Central, East and West Africa**



**R159 million (10%)**
(FY24: R149 million)

**Southern Africa (excluding South Africa)**

**R544 million (34%)**
(FY24: R454 million)

**South Africa**

**R793 million (50%)**
(FY24: R825 million)

# Our context

## Navigating an evolving global tax landscape

As a multinational enterprise, Omnia operates across a diverse range of tax jurisdictions, each governed by its own legislative frameworks and compliance requirements. The complexity and variability of these tax regimes increase the Group's overall tax compliance burden.

To navigate this landscape, Omnia has a team of experienced tax specialists who monitor global developments to ensure timely legislative implementation, compliance, and risk mitigation.

In FY25, while global economic conditions stabilised with easing inflation and interest rates, challenges such as subdued growth, supply chain disruptions, and geopolitical volatility placed pressure on public finances. The continued strength of the US dollar further compounded these pressures, particularly in emerging markets, where currency depreciation increased the cost of imports and debt servicing, straining fiscal capacity.

This has led to intensified tax enforcement and legislative reforms in several jurisdictions where Omnia operates, particularly across South Africa and other emerging markets.

While Omnia has limited influence over the enactment of new tax legislation or the frequency of tax audits, the Group remains committed to responsible tax governance, aimed at reducing the impact of an intensifying and demanding global tax environment.

Key legislative and fiscal developments are outlined below.

## International Tax Reform – Pillar Two Model rules

As part of the OECD's global initiative to address base erosion and profit shifting (BEPS), the Pillar Two Model Rules introduce a global minimum corporate tax rate of 15% for multinational enterprises (MNEs) with consolidated annual revenues exceeding €750 million. These rules are implemented through a series of top-up tax mechanisms designed to ensure that low-taxed profits are subject to a minimum level of taxation. This includes:

- **Domestic Minimum Top-up Tax (DMTT):** Applies a top-up tax within a jurisdiction if an entity's effective tax rate falls below 15%, allowing the jurisdiction to collect the shortfall locally.
- **Income Inclusion Rule (IIR):** Imposes a top-up tax at the level of the ultimate parent entity for low-taxed subsidiaries in jurisdictions that do not apply a DMTT.
- **Under Taxed Profits Rule (UTPR):** Enables other jurisdictions to collect a top-up tax where neither a DMTT nor an IIR has been applied.

South Africa enacted the Pillar Two rules (DMTT and IIR) on 24 December 2024, effective for financial years beginning on or after 1 January 2024.

For the year ended 31 March 2025, the Group estimates an income tax exposure of R8.4 million under the Pillar Two Model Rules, primarily due to its operations in Mauritius and Brazil.

Other jurisdictions where the Group operates which have also implemented or progressed the adoption of these rules, include:

**Jurisdictional implementation highlights:**

- Canada: IIR and DMTT
- Australia: IIR, DMTT and UTPR. It also continues to pursue enhanced tax transparency through separate legislation
- Zimbabwe: DMTT
- Kenya: DMTT
- Brazil: Introduced DMTT via Additional Social Contribution on Net Profit (CSLL)
- Mauritius: Proposed DMTT, not yet enacted

While the Group's tax exposure under the Pillar Two rules is not considered material, the rules introduce substantial compliance and operational complexity, requiring enhanced data systems, coordinated cross-functional efforts, and ongoing oversight to meet the evolving compliance and reporting obligations across jurisdictions.

## Carbon tax and environmental compliance

Omnia recognises climate change as a critical global challenge and supports carbon pricing as a tool to drive decarbonisation and fund the transition to a low-carbon economy.

Among the jurisdictions in which the Group operates, South Africa bears the most significant carbon tax burden, driven by its extensive manufacturing footprint and the continued escalation of the carbon tax rate in recent years, including a rise from R190 to R236 per tonne of $CO_2e$ effective 1 January 2025.

Despite this, efficiency improvements at Omnia's Sasolburg Nitric Acid plants and investments in renewable energy have reduced the Group's carbon tax liability - from R1.2 million in 2022 to R0.96 million in 2023, with an estimated R0.93 million for the 2024 tax year (payable in July 2025).

In November 2024, a discussion paper proposed Phase 2 reforms to South Africa's carbon tax regime (2026–2035). Following public consultation, the 2025 National Budget confirmed modifications to the proposals, which are expected to ease the impact of rising carbon tax costs and the phased reductions or removal of existing allowances.

Refer to the summary of the carbon tax proposals and their subsequent modifications below:

**"While Omnia has limited influence over the enactment of new tax legislation or the frequency of tax audits, the Group remains committed to responsible tax governance"**

**Carbon Tax Proposals and modifications in 2025 National Budget**

| | Proposals | Modifications |
|---|---|---|
| **Carbon tax rate** | • R308 (2026), R347 (2027), R385 (2028), R424 (2029) and R462 (2030) per tonne of CO2e | – |
| **Basic tax-free allowance** | • 10% initial reduction<br>• 2.5% reduction thereafter | • Allowance to be retained until 31 December 2030, with reductions considered from 1 January 2031 |
| **Carbon offset allowance** | • 15% increase to stimulate local carbon market | • 5% increase from 1 January 2025, reaching up to 10% for fugitive and process emissions and 15% for combustion emissions |
| **Performance benchmark for electricity generation** | • Replacement of the electricity generation levy with carbon tax on electricity generators and the introduction of a performance benchmark for generators | – |
| **Carbon budget allowance** | • Termination of allowance | • Extended to 31 December 2025 |
| **Carbon budgets** | • Introduction of mandatory carbon budgets with penalties for exceedance | – |
| **Section 12L energy efficiency tax incentive** | • Termination of allowance, with integration into the carbon offset scheme | • Section 12L incentive extended to 31 December 2030, allowing time for its integration into the offset framework |

# Our context *continued*

## Transfer pricing and Country-by-Country Reporting (CbCR)

Omnia's transfer pricing policy aligns with the OECD's BEPS Action Plan, ensuring intercompany transactions reflect arm's length principles and profits are taxed where value is created. The Group complies with the annual transfer pricing and country-by-country reporting (CbCR) requirements across all jurisdictions, which includes:

- A **Master File** in South Africa, the jurisdiction of Omnia Holdings Ltd, the Group's Ultimate Parent Entity (UPE), which provides a high-level overview of the Group's global operations and transfer pricing policies;
- **Local Files** for each relevant entity, detailing material intercompany transactions and demonstrating compliance with local transfer pricing rules; and
- **CbCR filings**, which disclose key financial and operational data, such as revenue, profit before tax, income tax paid and accrued, and employee headcount, on a jurisdictional basis.

Historically, the obligation to file CbCR documentation has rested with the UPE of a multinational enterprise group. However, as more jurisdictions introduce their own CbCR regimes and reporting requirements applicable to constituent entities within their borders, Omnia continues to closely monitor these developments to ensure ongoing compliance.

## Tax digitisation and automation

Tax authorities globally are accelerating the digital transformation of tax administration to improve efficiency, enhance transparency, and mitigate tax avoidance. This shift is reshaping the compliance landscape, with increasing reliance on real-time data, automation, and artificial intelligence (AI) to monitor taxpayer behaviour, detect risks and anomalies and enforce compliance.

Omnia has observed a growing trend in jurisdictions adopting e-invoicing systems that integrate directly with taxpayers' enterprise resource planning (ERP) platforms. For example, Zambia's Smart Invoicing System — effective from July 2024 — requires all VAT-registered businesses to issue electronic invoices through a centralised platform or approved systems, with the aim of improving VAT compliance and administrative transparency.

Similarly, in South Africa, SARS continues to advance its Modernisation Programme. While the rollout of monthly PAYE reporting has been deferred for further refinement, SARS has signalled its intent to prioritise the modernisation of the VAT system, with real-time reporting expected to become a key feature.

Our robust ERP environment and skilled IT and tax teams ensure that we are well-positioned to adapt swiftly to evolving digital compliance requirements.

Omnia has furthermore embarked on a phased journey to modernise its tax function through the implementation of a tax automation system to streamline compliance processes, enhance the accuracy of tax reporting, and improve overall operational efficiency. A key milestone in this journey has been the near-completion of a digital platform that automates the end-to-end tax reporting, preparation, and submission process for Omnia's South African operations — Omnia's largest and most complex business segment. Building on this foundation, the Group will begin rolling out similar automation initiatives across other jurisdictions to further enhance consistency, efficiency, and compliance in our global tax operations.

## Government support and incentives

Omnia actively leverages available tax incentives and government allowances to support its operational, sustainability, and industrial development objectives. South Africa, home to the Group's largest manufacturing facilities, continues to be a key contributor to these benefits.

During the year, the Group claimed a Section 12L energy-efficiency allowance of R56 million, following an R18 million claim in the prior year related to renewable energy investments. Additional incentives included approximately R8 million (FY24: R11 million) under Section 12H (learnership allowance) and Section 11D (research and development incentive) of R6 million in FY24. Omnia's FY25 Section 11D allowance is expected to be finalised prior to submission of our FY25 tax returns in March 2026.

Omnia has also previously benefited from industrial policy project incentives under Section 12I, administered by the Department of Trade, Industry and Competition (the dtic), in support of its South African manufacturing operations. The Group remains proactive in identifying and applying for new incentives introduced by the dtic to encourage continued investment and industrial growth.

## Tax complexity across territories

Omnia faces a range of tax-related challenges across the jurisdictions in which it operates, reflecting the complex and evolving global tax landscape, and practical realities of doing business in both developed and emerging markets.

- **Regulatory uncertainty:** In some countries, tax laws are ambiguous or outdated, leading to inconsistent application and reliance on administrative practices rather than clear legal frameworks. This creates complexity and increases compliance risk.
- **Liquidity and administrative delays:** In fiscally constrained jurisdictions, delayed tax refunds, frequent audits, and requirements for upfront payments to contest assessments place pressure on cash flow and operational efficiency.
- **Dispute resolution limitations:** In some cases, audits remain open for years due to a lack of capacity at revenue authorities, creating prolonged uncertainty and risk exposure for the Group. Furthermore, limited judicial capacity, inconsistent application of the law, and protracted timelines can hinder the timely and fair resolution of tax disputes.
- **Withholding and indirect tax burdens:** Elevated withholding tax rates and import duties in some markets increase the Group's effective tax rate and overall tax burden.
- **Impact of trade tariffs**: Trade tariffs imposed by the US on countries worldwide, has created uncertainty and is expected to impact global trade. Globally, as governments aim to reduce deficits and manage the impact of US tariffs and currency volatility, more rigorous tax administration may be implemented to bolster tax revenue collection.

# Our approach to tax

At Omnia, our approach to tax is a natural extension of our purpose — innovating to enhance life, together creating a greener future. We recognise that tax plays a vital role in supporting the societies in which we operate, and we are committed to managing our tax affairs with integrity, transparency, and accountability.

Omnia's tax philosophy is grounded in the principles of integrity, transparency, and accountability. This aligns with the Group's broader sustainability objectives and integrated approach, which considers economic, social, and environmental considerations to ensure the responsible and inclusive consideration of all stakeholders.

## Guiding Principles Behind Our Tax Strategy

Omnia's tax philosophy is operationalised through five key ***tax principles*** that guide our decision-making and conduct.

These key tax principles form the foundation of Omnia's Tax Strategy, which is structured around three ***strategic tax objectives***:

- Achieving operational excellence
- Leveraging synergies across the Group
- Driving responsible tax behaviour

Together, these elements ensure that our tax approach is not only aligned with our business priorities but also supports sustainable value creation across all areas of the Group.

## Strategy execution and oversight

Oversight of the tax strategy rests with the board, with the Finance director and Head of tax responsible for its development, implementation, and review.

Omnia's tax strategy is revised every three years to reflect material changes in the business, regulatory environment, or organisational structure.

Execution is delegated to senior management across the Group, supported by the Group tax function, which provides oversight and ensures alignment with our governance standards.

## Tax principles

| Sound tax governance | Ethical tax stewardship and compliance | Transparency and integrity | Zero tolerance approach | Sustainable growth |
|---|---|---|---|---|
| *Tax risk management, see page 11* | *Tax compliance, see page 9* | *Stakeholder engagement, see page 9* | *Fraud and corruption, see page 9* | *Responsible tax planning, see page 9* |
| | *Low tax jurisdictions, see page 9* | *Tax reporting, see page 9* | | |
| | *Transfer pricing, see page 9* | | | |

## Strategic tax objectives

| Achieve operational excellence | Leverage synergies | Drive responsible tax behaviour |
|---|---|---|
| • We empower decision-making through agile, capable, and context-rich tax support across the Group | • We foster collaborative relationships with internal stakeholders to drive sustainable, value-adding outcomes | • We invest in continuous training and development of internal tax talent |
| • We explore resource models to enhance internal tax capacity and ensure delivery on strategic tax objectives | • We align tax policy and controls with the Group's broader risk, governance, and assurance frameworks | • We embed tax awareness across all stages of business decision-making |
| • We mitigate tax risks via strategic risk management aligned with a defined risk appetite and underpinned by a robust governance framework | • We leverage technology to strengthen process efficiency, reporting depth, and compliance effectiveness | • We integrate tax governance into daily operations and management practices |
| | | • We align key tax performance indicators to drive culture transformation |

# Our approach to tax *continued*

## Putting our tax principles into practice

### Ethical stewardship and compliance

#### *Tax compliance*

Omnia is committed to timeously and accurately meeting its annual tax-filing obligations in all jurisdictions in which the Group operates. We believe that taxes should be paid when due, and should fairly reflect the scale and nature of our operations in all jurisdictions.

Our approach to tax compliance is grounded in transparency, integrity, and cooperation. We maintain open and constructive relationships with tax authorities, disclosing relevant facts and circumstances as required, and engaging proactively to resolve matters equitably.

In line with international best practice, we seek relief from double taxation where applicable treaties exist between transacting parties. However, we do not structure our investments with the primary aim of obtaining treaty benefits, and remain committed to ensuring that our tax arrangements are designed to reflect genuine business purpose and economic activity.

#### *Low-tax jurisdictions*

There is no universally accepted definition of a low-tax jurisdiction. However, we consider jurisdictions with a statutory corporate tax rate below 15% as low-tax jurisdictions, in line with the OECD's Pillar Two Model Rules.

Omnia does not use low-tax jurisdictions solely for the artificial shifting of profits or to reduce the Group's overall tax burden. Legacy operations in low-tax jurisdictions were established for sound economic reasons in line with the Group's purpose and long-term strategy.

Notably, Omnia's effective tax rate for FY25 was 31.6% (FY24: 31.7%), underscoring that our operations are not concentrated in low-tax jurisdictions, but rather in markets where substantive business activity takes place.

#### *Transfer pricing*

Intercompany transactions within the Group are conducted in accordance with the "arm's-length principle", derived from the established and widely accepted OECD Transfer Pricing Guidelines.

Furthermore, the pricing of these transactions reflects their operational reality and ensures that profits are allocated where value is created.

### Zero-tolerance approach

#### *Avoiding fraud and corruption*

Omnia upholds a zero-tolerance approach to fraud and corruption, a principle that is deeply embedded in the Group's culture and reflected in the way we manage our tax affairs.

We uphold the highest legal and ethical standards in our engagements with revenue authorities and categorically oppose bribery in any form. All interactions are conducted strictly within established legal frameworks, even where this may prolong the resolution of tax disputes.

A dedicated Group Compliance and Forensics function supports the business in the prevention, detection and investigation of misconduct, theft, and corruption. Furthermore, employees are encouraged to report suspected unethical or unlawful tax practices through an anonymous whistle-blowing hotline that is overseen by Deloitte.

### Pursuing sustainable growth

#### *Responsible tax planning*

Omnia's tax strategy is fully aligned with the Group's broader objective of creating long-term value and delivering on our commitments to stakeholders. As we expand our international footprint and strengthen our core business in the SADC region, all commercial decisions are grounded in sound economic rationale and comply with applicable tax laws and regulations in each jurisdiction.

The Group does not engage in artificial arrangements lacking commercial or economic substance. Group tax function plays a strategic role in ensuring that business initiatives are executed in a tax-efficient and responsible manner, with stakeholder interests and sustainable growth at the core of our approach.

### Transparency and integrity

#### *Tax Reporting*

Omnia is committed to upholding the highest standards of accuracy and integrity in our tax disclosures and reporting.

The Group complies fully with CbCR requirements, by providing a clear and structured view of how profits, revenues, taxes paid, and economic activity are distributed across the jurisdictions in which we operate. In addition to this information being disclosed to relevant revenue authorities across the world, our Tax Transparency Report aims to provide relevant information to our investor community. Omnia's AFS are prepared in accordance with IFRS, specifically IAS 12 - *Income Taxes,* which includes disclosing information about the possible effect of material uncertain tax treatments on the Group.

#### *Stakeholder engagement*

At Omnia, we recognise that strong stakeholder relationships are essential for effective tax governance and operational excellence. We are committed to maintaining open, transparent, and cooperative engagement with all stakeholders across all of our businesses and geographies.

#### *Investors*

We provide regular updates to our investors on key tax matters through mandated disclosures, capital market events, and participation in investor conferences. These efforts ensure transparency, foster trust, and maintain alignment with listing and regulatory requirements.

#### *Revenue authorities*

Omnia is committed to building constructive, long-term relationships with revenue authorities, grounded in transparency, accountability, and mutual respect. We take a proactive, solutions-driven approach by responding to information requests promptly and engaging openly with revenue authorities to resolve tax matters. Where disputes arise, we aim for fair and efficient outcomes that reflect the interests of both the Group and its stakeholders. These engagements are led by in-country tax specialists, supported by the Group tax function, to ensure fairness and that local insights are aligned with the Group's risk management processes.

#### *Employees*

Within the Group tax function, we are committed to attracting, developing, and retaining top talent by understanding individual aspirations and supporting both personal and professional growth. We foster a culture anchored in our core values—doing the right thing, achieving excellence together, and showing respect. Our goal is to create meaningful career journeys, supported by personalised development plans, continuous learning, and a work environment that encourages growth, collaboration, and purpose.

# Tax governance

Our tax governance framework enables effective oversight and management of tax across Omnia, safeguarding stakeholder interests and supporting sustainable growth. Through a prudent, principles-based approach and consistent application of our policies, we demonstrate our commitment to responsible corporate citizenship.

Omnia's tax strategy and policy, which form the foundation of our tax governance framework, are reviewed every three years to ensure alignment with the Group's evolving business and regulatory requirements. The latest revision was approved by the board in FY25.

The elements of the tax governance framework that are the most instrumental in the management of the Group's tax affairs include:

**Tax strategy**, which articulates our strategic approach to tax, aligned with our tax principles and the Group's broader business objectives.

*See pages 8 and 9*

**Tax policy**, which outlines the operational implementation of our tax strategy, defining key roles, responsibilities and reporting lines in relation to tax across the Group.

*See page 10*

**Tax risk framework**, which establishes the processes and internal controls necessary to ensure that the Group's tax risks are known and controlled.

*See page 11*

## Tax governance structure

Omnia's tax governance structure, illustrated in the diagram alongside, together with the expertise and dedication of our people, plays a critical role in enabling the effective implementation of Omnia's tax governance framework. This structure supports sound decision-making, reinforces accountability, and provides a clear framework for managing tax matters across the Group.

### Group tax function

Under the leadership of the Head of tax, the Group tax function promotes tax awareness and ensures the consistent application of the Group's tax policy and strategic approach to tax. It provides oversight, technical insight and subject matter expertise to support key business decisions and transactions, while also playing a critical role in identifying, assessing, and managing tax-related risks across the Group.

The team includes qualified professionals in commerce, chartered accountancy, and taxation — many of whom are members of SAICA and SAIT. Their diverse backgrounds span direct and indirect tax, international tax, transfer pricing, tax controversy, and financial tax reporting, enabling a well-rounded understanding of the tax landscape and its application across the Group.

We are committed to maintaining an agile, capable, and engaged tax function that safeguards institutional knowledge and supports long-term business continuity. Continuous development is a core focus, ensuring the team remains technically proficient, responsive to regulatory change, and equipped with strong leadership capabilities.

### External tax advisors

When tax matters are material to the Group or involve uncertainty or complexity in interpretation or application, the Group tax function takes a prudent approach by engaging independent external tax advisors. This ensures access to independent, specialist insight and supports well-informed, responsible decision-making.

**1. Board**

- Provides ethical leadership and strategic direction on tax governance
- Holds ultimate accountability for the Group's tax policy and approach
- Sets the tone for the tax risk awareness and compliance culture

**2. Audit and risk committee**

- Independent oversight of tax-related internal controls
- Monitors the Group's tax risk profile and performance
- Reviews tax updates by the Head of tax
- Supports the board in fulfilling its governance responsibilities

**3. Group finance director**

- Executes the board's tax mandate, with support from the Head of tax
- Assumes executive responsibility for all tax matters
- Oversees the effectiveness of tax governance
- Defines tax operating structures and KPIs

**4. Tax governance committee**

- Supports the board and audit and risk committee in tax oversight and monitoring
- Facilitates cross-functional discussions on tax risks
- Provides a forum for resolving tax matters and recommending actions to the audit and risk committee

**5. Head of tax**

- Leads the development and implementation of the Group's tax strategy, policy, and processes in alignment with the board's mandate
- Facilitates tax awareness initiatives and oversees tax risk management and risk mitigation strategies
- Oversees tax compliance, governance and tax disputes
- Fosters constructive relationships with revenue authorities to support transparency and resolution of disputes
- Builds a capable tax function
- Escalates and reports risks and material tax matters to the Group finance director and audit and risk committee

**6. Group tax function**

- Facilitates timely and accurate tax submissions across the Group
- Provides technical tax support, training, and guidance to business
- Prepares the Group's tax disclosures for financial reporting purposes
- Manages tax controversies and engagements with revenue authorities and external advisors
- Monitors tax control environment and evolving tax landscape to identify proactive solutions that effectively mitigate tax risk

**7. Divisional finance directors and finance teams**

- Ensure implementation of Group tax policy and controls within divisions
- Communicate potentially material transactions to Group tax function for risk assessment
- Responsible for the daily management of tax risk
- Review and validate divisional tax computations and maintain documentation for tax positions taken

# Tax governance *continued*

## Tax risk management

Managing tax risk is essential to ensuring that Omnia meets its tax obligations, complies with applicable laws, and proactively identifies and addresses potential risks within acceptable tolerance levels.

Tax risk management is integrated into the Group's overarching enterprise risk management policy and frameworks.

Consistent with this structure, tax risks are evaluated in accordance with the Group's adopted risk assessment standard (which is based on ISO 310000) and residual risk heatmap, which assesses the likelihood and potential impact of tax-related events.

Tax risks are managed in accordance with the Group's approved combined assurance model.

*See the Integrated Annual Report 2025 on page 12*

### *Continuous risk management*

Tax risk management across the Group follows a structured lifecycle that is aligned with the Group's risk assessment standard. This process ensures that tax risks are proactively managed, with clear accountability and transparent reporting embedded in daily operations.

Tax risks are continuously monitored across the Group by the Group tax function and various operational and finance teams. Finance and tax teams monitor potential risks continuously, escalating uncertain treatments to Group tax function or in-country specialists for expert analysis and guidance.

The Group Head of tax, in consultation with the Finance director, determines which risks require escalation to the audit and risk committee and the board, ensuring appropriate governance and oversight.

### *Combined assurance model*

Omnia implements a risk-based combined assurance model structured around three distinct lines of defence. By coordinating the efforts of various assurance providers, this model enhances the efficiency, integration, and effectiveness of assurance activities across the organisation, thereby strengthening governance, risk management, and internal control.

### Tax risk management

| Identify tax risk | Analyse and evaluate tax risk | Manage tax risk | Monitor risk | Report on risk |
|---|---|---|---|---|
| • Identify and understand risks<br>• Identify possible causes of risks | • Assess impact and likelihood of risk materialising<br>• Assign risk rating<br>• Assign risk mitigating measures and responsibilities<br>• Capture risks in Group tax risk register | • Implement risk responses in accordance with risk rating and Group risk tolerance | • Update risks in Group tax risk register<br>• Monitor risk against risk responses and mitigating measures | • Tax risks and related tax provisions are reported to audit and risk committee on a quarterly basis<br>• Group finance director informs the board of significant tax risks that require consideration |

## Combined assurance

**Board of directors**

**Board committee**

Combined assurance forum

| First line of defence | Second line of defence | Third line of defence |
|---|---|---|
| • Line management<br>• Department heads<br>• Divisional:<br>– Managing director<br>– Finance director<br>– Chief operating officer<br>– Exco | Governance oversight exercised through:<br>• Group exco<br>• Company secretary<br>• Enterprise risk management<br>• Legal and compliance<br>• SHEQ and sustainability<br>• Finance<br>• Strategy, capital and M&A<br>• Brand, marketing, communications and investor relations<br>• Procurement<br>• Human resources<br>• Information Technology | • Internal audit<br>• External audit<br>• Forensic audit<br>• Other independent assurance providers |

# Tax governance *continued*

## Tax controls and assurance

### *Key tax controls*

Omnia has implemented key tax controls across its operations to ensure that tax risks are identified, assessed, and managed across all tax types. Responsibility for the day-to-day management of tax risk lies with divisional financial directors and in-country managers, who are accountable for the effective implementation of relevant operational tax procedures and controls.

### *Assurance*

Omnia's compliance with income tax legislation and IFRS reporting requirements is assessed by our external auditors as part of the annual financial reporting process.

In addition, our internal auditors conduct annual reviews through a combination of attestation, self-assessment, and testing to evaluate the adequacy and effectiveness of operational tax procedures and controls.

This provides proactive oversight and assurance to the board that tax risks are being appropriately addressed and managed.

### *Additional risk mitigation measures*

We engage independent external tax advisors across the business to provide specialist expertise where the Group tax function deems it appropriate, based on the nature or materiality of a matter. This may include, for example, advising on areas where tax legislation is untested or ambiguous, reviewing material tax submissions, supporting the assessment of significant business transactions and restructurings, assisting with the preparation of transfer pricing documentation, and providing guidance in the resolution of tax disputes.

These engagements help ensure that tax positions taken are well-informed, compliant, and aligned with the Group's commitment to responsible tax practices.

## Dealing with uncertain tax positions

Uncertain tax treatments arise when there is doubt about whether a tax authority will accept a particular tax position, assuming full knowledge of all relevant facts.

IFRIC 23 provides a structured framework for applying the recognition, measurement, and disclosure principles of IAS 12 in such cases, guiding entities on how to account for and report income tax uncertainties. These uncertainties often stem from complexities in interpreting tax legislation or from changes in applicable laws.

Where the Group concludes that a tax authority is unlikely to accept a particular treatment, the potential impact, including interest and penalties, is estimated and recognised in taxable profit or loss using one of the prescribed methods under IFRIC 23. Independent expert input is obtained, where appropriate, to validate that the Group's estimated tax liabilities and underlying assumptions are reasonable and defensible.

The audit and risk committee reviews all material uncertain tax positions reported by the Group tax function. It evaluates management's assumptions and judgements before confirming its agreement with the tax provisions to be recognised in accordance with IFRIC 23.

As at 31 March 2025, the Group recognised uncertain tax liabilities amounting to R232 million (FY24: R283 million), primarily related to a legacy transfer pricing dispute with SARS, as detailed below.

### *SARS dispute*

On 17 June 2021, the Group received a finalisation of audit letter from SARS, indicating a possible upward adjustment to taxable income following the conclusion of a transfer pricing audit relating to the company's 2014 to 2016 years of assessment.

Per the finalisation of audit letter, additional assessments resulting in a cumulative additional tax liability of approximately R415 million, interest of R365 million and understatement penalties of R165 million were levied.

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

The Group submitted an objection to the 2014 to 2016 assessments raised by SARS in November 2021, which SARS partially allowed on 30 September 2022. The partial allowance resulted in a marginal reduction in the additional tax liability and understatement penalties levied by SARS of approximately R1 million and R30 million respectively. The revised assessments continue to attract interest at a rate prescribed by SARS (calculated monthly) and amounted to approximately R514 million at 31 March 2025 (FY24: R450 million).

On 9 December 2022, the Group submitted a notice of appeal to SARS's revised assessments, following which both parties agreed to partake in ADR proceedings, as an alternative mechanism for resolving the matter to formal litigation. ADR proceedings commenced during FY24, and is ongoing. While a final resolution to the matter has not yet been reached, the Group has engaged extensively with SARS throughout FY25 and anticipates that ADR proceedings, which are at an advanced stage, will conclude in the near term.

While the Group continues to prioritise resolution through the ADR process, it remains equally committed to securing an outcome that is fair to the company and its stakeholders. Should the ADR process not result in a satisfactory resolution, the Group will advance its appeal through the Tax Court.

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

*See the AFS: note 26 for details*

# Our performance

## Reconciliation of effective tax rate to statutory tax rate

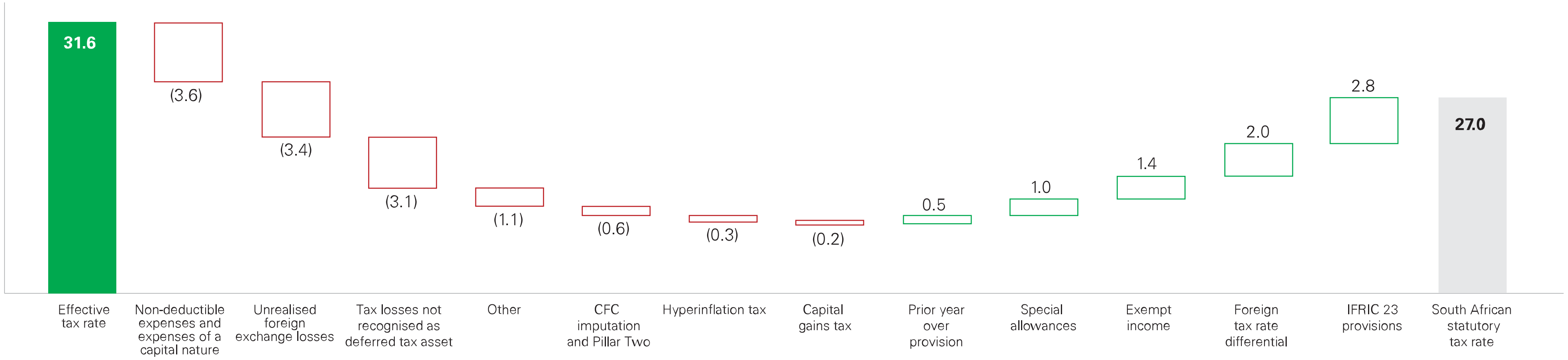
The Group operates in 23 countries, with statutory tax rates ranging from 3% to 32%.

In FY25, Omnia Holdings Limited reported a consolidated Group effective tax rate of 31.6%, remaining broadly in line with FY24's rate of 31.7%.

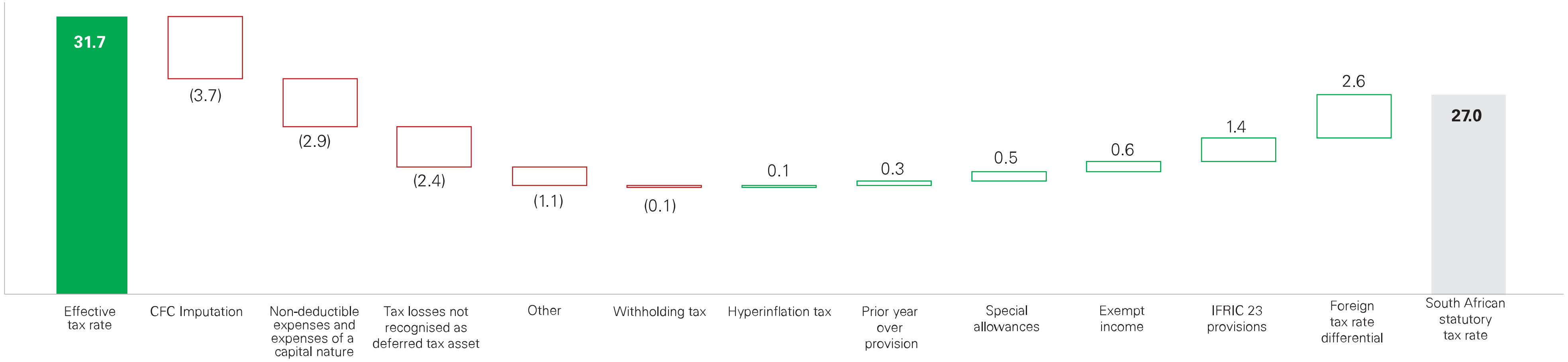
The accompanying graphs reconcile the Group's effective tax rate with the South African statutory corporate tax rate of 27% (FY24: 27%), highlighting key contributing factors.

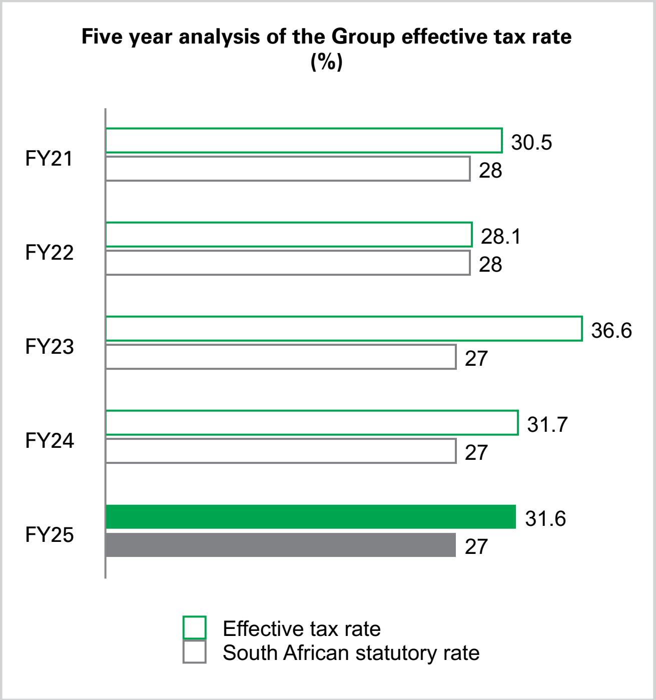
*See the AFS: note 26 for details*

### FY25




### FY24




**Notes**

- Non-deductible expenses and expenses of a capital nature include depreciation, consulting and legal fees, overseas travel and non-deductible employee expenses
- Unrealised foreign exchange losses of 0.3% were included in Other in FY24
- Other comprises mainly non-deductible interest and impairment of assets
- Exempt income primarily includes the Group's share of results from joint ventures and gains from asset disposals
- Foreign tax rate differential reflects the impact of applying tax rates in foreign jurisdictions that differ from South Africa's statutory rate
- Special allowances comprise incentives such as learnership and energy efficiency allowances

# Our performance *continued*

## Country-by-country (CbC) report

This disclosure is based on the most recent CbC Report submitted to SARS for the Group's financial year ended 31 March 2024.

The report was prepared in accordance with action plan 13 of the OECD/G20 Base Erosion and Profit Shifting (BEPS) Project, and aligns with GRI 207–4: Tax 2019.

The Group's next CbC Report, covering the financial year ending 31 March 2025, is scheduled for submission to SARS by 31 March 2026.

Please note that the data presented in the report may differ from figures disclosed in Omnia's statutory Annual Financial Statements, which are prepared in accordance with IFRS (specifically IAS 12 – Income Taxes). For further clarification, refer to the Glossary.

### *CbC report – FY24*

| | Global financial performance overview (Rm) | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Tax jurisdiction (country)** | **Revenue from unrelated parties** | **Revenue from related parties** | **Total revenue** | **Profit/(loss) before income tax** | **Income tax paid (on cash basis)** | **Income tax accrued - current year** | **Stated capital** | **Accumulated earnings** | **Tangible assets other than cash and cash equivalents** | **Number of employees** |
| **Angola** | — | — | — | (16) | 1 | — | (7) | 30 | — | — |
| **Australia** | 349 | 44 | 393 | 41 | 16 | 18 | (88) | (105) | 291 | 40 |
| **Botswana** | 27 | — | 27 | — | — | (1) | — | (42) | 3 | 1 |
| **Brazil** | 222 | — | 222 | 92 | 10 | 10 | (4) | (144) | 51 | 31 |
| **Burkina Faso** | 120 | — | 120 | (11) | — | 1 | (85) | 64 | 38 | 18 |
| **Canada** | 209 | — | 209 | — | — | — | — | 35 | 226 | — |
| **China** | — | 7 | 7 | — | — | — | (2) | (10) | — | 4 |
| **Ivory Coast** | — | — | — | (3) | — | — | — | 13 | 16 | 1 |
| **DRC** | 9 | — | 9 | 7 | — | 1 | (97) | 22 | 17 | 1 |
| **Guinea** | — | — | — | — | — | — | (8) | 4 | — | — |
| **Indonesia** | 59 | — | 59 | (8) | — | — | (185) | 20 | 27 | 51 |
| **Kenya** | 80 | 1 | 81 | (4) | — | — | (102) | 34 | 28 | 16 |
| **Lesotho** | 93 | — | 93 | 17 | — | 4 | — | (23) | 11 | 8 |
| **Malawi** | — | — | — | — | — | — | — | 36 | — | — |
| **Mali** | 715 | 5 | 720 | 55 | 23 | 26 | (183) | (23) | 204 | 87 |
| **Mauritania** | 82 | — | 82 | 21 | 3 | 5 | (93) | 18 | 26 | 14 |
| **Mauritius** | 349 | 719 | 1 068 | 539 | 7 | 6 | (7) | (660) | 122 | 8 |
| **Mozambique** | 88 | 191 | 279 | 19 | 7 | 5 | (20) | 30 | 66 | 14 |
| **Namibia** | 406 | 8 | 414 | 18 | 6 | 17 | — | (117) | 187 | 48 |
| **Senegal** | — | — | — | — | — | — | (11) | 3 | — | — |
| **Sierra Leone** | 107 | 1 | 108 | 13 | 2 | 2 | (26) | (167) | 43 | 13 |
| **South Africa** | 15 924 | 2 421 | 18 345 | 1 188 | 432 | 324 | (7 637) | (6 393) | 7 586 | 2 924 |
| **Tanzania** | — | — | — | (1) | — | 2 | (29) | 29 | — | — |
| **United States** | 36 | — | 36 | (21) | 9 | — | — | 51 | 12 | 5 |
| **Zambia** | 3 274 | — | 3 274 | 337 | 102 | 85 | — | (601) | 582 | 401 |
| **Zimbabwe** | 382 | — | 382 | (41) | 6 | — | — | 674 | 95 | 71 |
| **Total** | **22 531** | **3 397** | **25 928** | **2 242** | **624** | **505** | **(8 584)** | **(7 222)** | **9 631** | **3 756** |

# Supplementary information

## GRI content index

Omnia has adopted GRI 207: Tax 2019, issued by the Global Standards Sustainability Board (GSSB). This content index should be read in conjunction with our full GRI content index in our *ESG Report*, pages 75 to 78.

| Disclosure | Description | Location |
|---|---|---|
| 207-1 | Approach to tax | Page 8 |
| 207-2 | Tax governance, control and risk management | Page 10 |
| 207-3 | Stakeholder engagement and management of concerns related to tax | Page 9 |
| 207-4 | Country-by-Country reporting | Page 14 |

## Glossary - Country-by-Country report

| | |
|---|---|
| **Revenue** | Revenue includes revenues from sales of inventory and services, finance income, and other operating income |
| **Revenue from unrelated party** | Revenues from transactions with independent parties |
| **Revenue from related party** | Revenues from transactions with associated enterprises |
| **Profit/(loss) before income tax** | Profit/(loss) before tax is based on the pre-consolidation profit/(loss) before tax |
| **Income tax paid (cash tax)** | Income tax paid comprises normal income taxes and withholding taxes paid during the year, which may include payments relating to the prior year |
| **Income tax accrued** | Accrued current tax expense recorded on taxable profits/(losses) for the year excluding deferred tax |
| **Stated capital** | Stated capital includes share capital and capital reserves |
| **Accumulated earnings** | Sum of the entity's profits since inception |
| **Number of employees** | The total number of employees employed on a full-time equivalent basis |
| **Tangible assets other than cash and cash equivalents** | Tangible assets do not include cash and cash equivalents, intangibles and financial assets |

# Corporate information


## Omnia Holdings Limited

(a company registered and domiciled in the Republic of South Africa)

Registration number: 1967/003680/06

JSE code: OMN

ISIN: ZAE000005153

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