

Sustainability Report 2024





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The Netherlands

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1. Introduction

1.1 Foreword

As we look back on 2024, we are reminded that progress in sustainability is not defined by a single milestone, but by the choices we make every day. This past year challenged us to think differently, to listen more closely, and to act with greater responsibility toward our people, our communities, and our planet.

For us, ESG is not a separate agenda; it is the lens through which we view the future of our company. In 2024, we strengthened our commitment to reducing our environmental footprint and working toward long-term climate goals. These efforts are not only about compliance or reputation, they are about safeguarding opportunities for the next generation. We have taken significant steps in increasing transparency on our total CO₂ emission and efforts to contribute to a better environment for all of our stakeholders in 2024. At the same time, we continued to invest in what matters most: people.

"By embedding transparency, integrity, and accountability in everything we do, we aim to build trust"

Our employees, partners, and customers drive the innovation and resilience that allow us to move forward. We formed a sustainability team which is responsible to initiate actions to further support our efforts to integrate ESG principles into our daily operations and drive long-term positive impact.

We are proud that our employee satisfaction survey returns positive feedback and our employees rate us with a score of 7.6 and over 80% of our employees feel engaged with the company.

We are proud to maintain a culture where safety and personal growth are valued just as highly as performance. We believe that when people feel connected and supported, meaningful change becomes possible.

Good governance underpins this journey. By embedding transparency, integrity, and accountability in everything we do, we aim to build trust, not just within our organisation, but with all those who rely on us. Looking ahead, we see 2025 as an opportunity to deepen our impact. The challenges of climate change and resource scarcity require bold action, but they also inspire creativity, cooperation, and innovation. Our ambition is to be part of that movement: to create lasting value while contributing to a fairer and more sustainable world.

This report shares not only our progress but also our aspirations. We invite you to join us on this journey, because the future we want to build cannot be achieved alone.

Alexander Bloemers,

CEO of the Imbema Group





1.2 Quick Facts

Core values



Flexible



Innovative



Quality



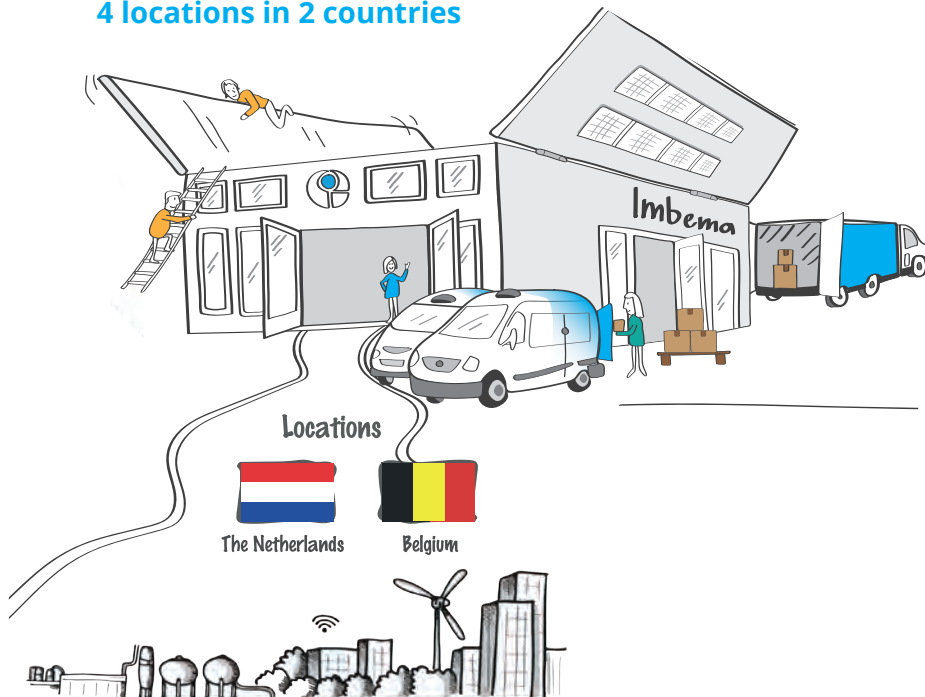
Collaboration



Market-oriented

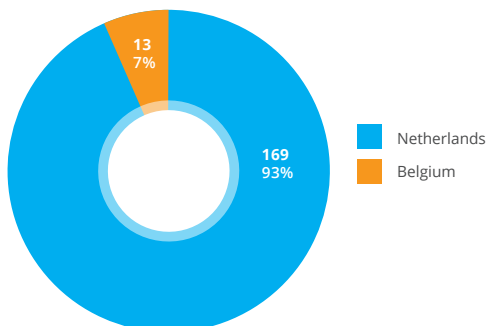
Locations

4 locations in 2 countries

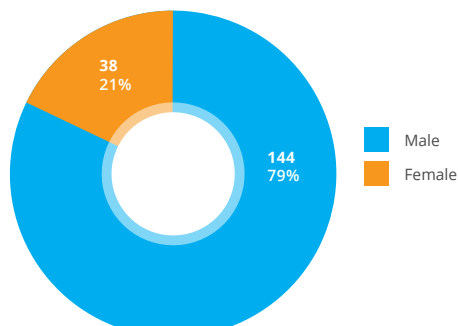


Social

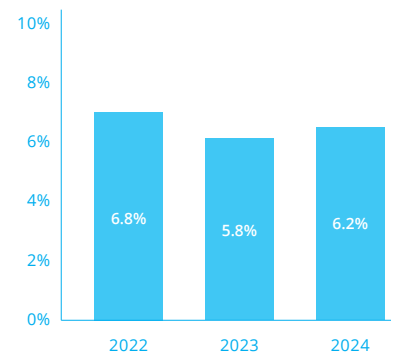
Number of employees per country



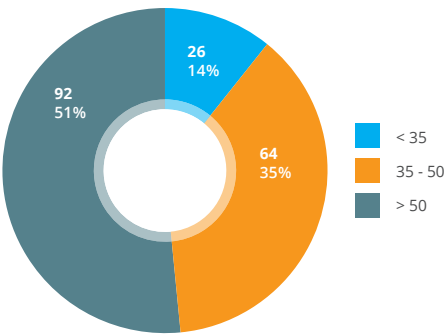
Male-female ratio



Percentage absenteeism Imbema Netherlands



Distribution of age categories

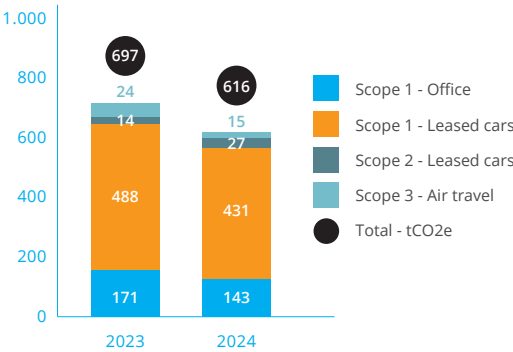


Safety or discrimination incidents



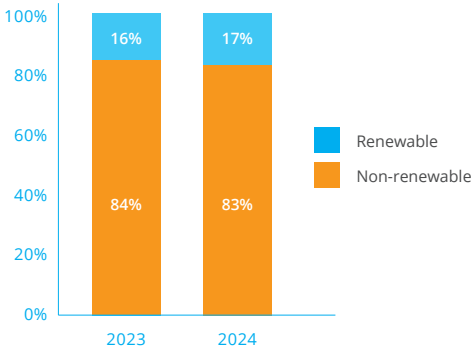
Environment

Scope 1, 2, and 3 (air travel) emissions per target consumption (market-based)



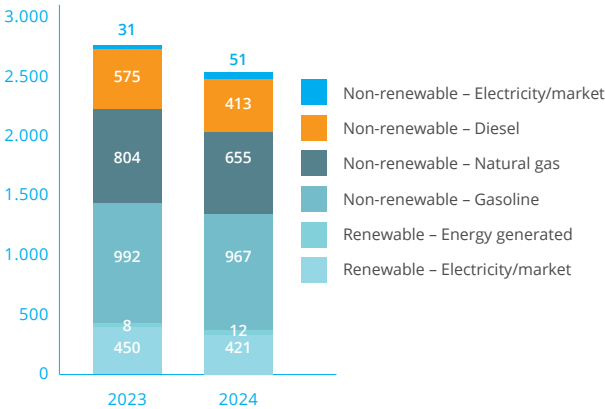
Breakdown of energy consumption by source

Total 2023: 2,860 2024: 2,518



Energy consumption in MWh

Total 2023: 2,860 2024: 2,518





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2. Company profile



“We don't stop until something is completely resolved. Technical solutions for challenges, now and in the future. That's what Imbema stands for.”

2.1 Value Creation

2.1.1 History

For almost 80 years, we have been helping and advising customers with sustainable products, innovative solutions and customer-oriented services. We supply underground and above-ground infrastructure for the water and energy sector, industry, the green and agricultural sector, transport and logistics, road construction and the construction industry. Together with technical trading companies, we have built up a strong distribution network for our products. With Alexander Bloemers as CEO, the third generation of the family business is now at the helm of Imbema. We focus not only on products, but also on complete solutions and additional services, such as maintenance, data collection, training and co-creation with our customers.

History

1927 – Deadly gas explosions in Germany are caused by rusted underground gas pipes.



1927 – A chemist from Berlin finds the solution to protect gas pipes from rusting: bandages impregnated with Vaseline.



1929 – The German company Denso starts producing the grease tape on a larger scale. The product becomes known under the name Densoband.



1945 – Due to the devastation of the Second World War, Dutch infrastructure is in poor condition. Much needs to be repaired.



1947 – Entrepreneur Jan Bloemers sees Densoband as the solution for protecting repaired pipes against rust.



1947 – He founds the Internationale Metaal Beschermings Maatschappij (International Metal Protection Company). Or, in short: Imbema N.V.



1953 – Imbema grows rapidly. Jan and his staff move into the office on Mauritsstraat in Haarlem.



1953 – This marks the beginning of the expansion of business activities such as trading in zinc dust for the paint industry.



1960 – Imbema further expands its range with various products for drinking water and natural gas, among others.



1960 – With the establishment of Imbema Denso, Imbema Regulo (later Imbema Controls) and its own printing works, the company expands further.



1969 – Jan's son Robert joins Imbema.



1972 – The range is expanded with plastic foam products, which are quickly adopted in the leisure industry as sleeping mats.



1973 – Robert leaves to join Imbema Therm GmbH in Germany to gain experience.



1983 – Jan Bloemers takes a step back in the company for health reasons, Robert Bloemers returns to the Netherlands and takes over as managing director.



1983 – Imbema enters the automotive industry through acquisitions. Over the years, several branches are acquired.



1987 – Rhiwa Hartomex, the Rotterdam-based Handel In Wagenbouw Artikelen, is acquired. This gives Imbema a significant market share in bodywork and trailer construction. The activities are divided into three divisions: Industry, Transport and Automotive Materials.



1995 – Opening of office, warehouse and workshop on Nijverheidsweg in Haarlem.



1998 – The Hilversum-based company Rhibon is acquired. With its premium brands in professional cleaning and climate technology, ties with the technical wholesale trade are strengthened.



1999 – Imbema seizes the opportunity to acquire Cleton & Meijer, a major player in the field of industrial hoses. This expands the activities to the process industry, manufacturing industry and storage and transshipment sector. Imbema continues to grow through acquisitions and streamlines its activities through internal mergers.



2010 – Robert's son Alexander joins the company. As business unit manager, he gets to know the company and its people.



2015 – The automotive materials division is divested. The focus shifts to further growth of the Industry and Transport division.



2016 – Imbema invests in modernisation and new activities such as asset management and services. We also focus on ESG.



Our position within the transport sector is strengthened by the acquisition of the company SBS from Zoetermeer. As a result, we now also offer smart solutions for securing trailers and valuable cargo.

2017 – Robert Bloemers turns 70 and has been with Imbema for 48 years. He takes a step back and joins the Supervisory Board. His son Alexander takes over the reins.



2018 – Imbema launches its first digital product, the Flamingo app and dashboard for managing industrial assets. With the establishment of its R&D department, Imbema develops its own products, such as the innovative Easy Aero roof fan.



2023 – Imbema acquires a stake in technology company Dent IoT and strengthens its R&D capacity.



2024 – The first customers start ordering online via the new webshop at Imbema.com.



2.1.2 Mission, vision and strategy

In 1947, grandfather Jan Bloemers founded Imbema, which stands for Internationale Metaalbescherming Maatschappij, to rebuild vital infrastructure in the Netherlands, protect it sustainably and thus create a basis for a better standard of living and a flourishing economy.

From petrolatum tapes to prevent corrosion in 1947 to protecting people and resources, improving efficiency and making business processes more sustainable today. For more than 75 years, we have been focused on smart technical solutions and finding answers to large and small problems.



Mission

We believe in building a brighter future. A future where everyone has access to clean water, sustainable energy, safe ways to move, and healthy places to work. The challenges are great, but so is our determination.

With smart technical solutions, we empower our customers and contribute to a better world. And we won't stop until every challenge becomes an opportunity for progress.



Vision

Imbema is a true family business. We are passionate about technology and solutions that help our customers and the world around us.

From plug & play products to tailor-made advice, we are the partner you call first. We don't stop until something is completely resolved. Technical solutions for challenges, now and in the future. That's what Imbema stands for.

Strategy

Imbema pursues a versatile and future-oriented strategy that revolves around customer focus, digitisation, sustainability, innovation and collaboration.

Customer focus

Transformation from trade to specialist services

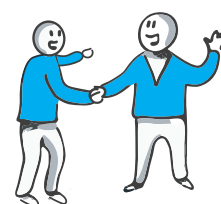
Imbema combines traditional product sales with specialist services. The company is initiating a bottom-up transformation in which services, smart software solutions and in-depth customer insight form the core. This strengthens the position relative to purely product-oriented competitors and provides customers with added value in terms of efficiency and insight.



Digitisation

Integration of digital channels and e-commerce

To remain visible in the online landscape, Imbema is strongly committed to digital sales channels. The webshop solution is integrated with the ERP system, ensuring consistent product information, improved search functionality and a more targeted customer approach. In addition, Imbema uses B2B commerce platforms and multi-business websites, where 11,000 technical products are available online and customers can use self-service functions.



Sustainability

Environment, Social, Governance (ESG)

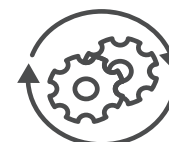
Imbema bases its ESG strategy on three pillars. More information about this can be found in the ESG strategy chapter, starting on page 16.



Innovation

Innovation and smart technological solutions

Imbema is evolving from a traditional wholesaler to a supplier of smart and innovative technical solutions. Its offering includes installation, maintenance, data application, training and co-creation, focused on sustainable infrastructure and process optimisation.



Collaboration

Partnerships and collaboration

Collaboration with customers and partners forms the basis for innovation and market position. An example of this is the collaboration with Dent IOT, which combines knowledge sharing and flexibility in product development.



Strategy at a glance

Theme	Explanation
Business model + services	In-depth customer insight, software-as-a-service, consultancy
Digital transformation	Efficient online channels, uniform information, customer-focused marketing
ESG & sustainability	Circular economy, CO ₂ reduction, ethical procurement, safe working practices
Innovation and services	Sustainable technical solutions, data application, co-creation
Partnerships	Trust, knowledge sharing, customer-focused collaboration

2.1.3 ESG strategy

Imbema is a true family business, where people come first and where we work every day to build a better future. We do this not only with smart technical solutions for major challenges such as clean water, sustainable energy, safe transport and healthy working conditions. For us, leaving something valuable behind also means committing ourselves to Environment, Social and Governance (ESG). Our guiding principle is to think from the customer's perspective and help them achieve their sustainability ambitions. That is why we are actively committed to a healthy relationship with the ESG pillars: Environmental, Social and Governance.

ESG policy

Leaving something better behind for future generations is part of our identity at Imbema. We are working together towards a sustainable future through our ESG policy:

Environment

Environment, circular economy and climate change

We at Imbema, take our responsibility for the world around us seriously. That is why we work every day on smart, sustainable solutions that help reduce our ecological footprint and that of our customers. We do this by, among other things, reducing waste, using energy more efficiently and encouraging reuse and circularity in both products and processes. Climate change calls for action, and we are actively doing our part.

Not just with good intentions, but above all with tangible results. Sustainability at Imbema is not just part of our policy, but increasingly part of our daily activities. In this way, we are contributing to a better future. We are striving for CO₂ reduction of 50% in 2030 compared to 2023, implementing environmental management, achieving MVO Prestatieladder level 4 and CO₂ performance ladder level 3.

Social

Good employment practices

We believe it is very important that our people enjoy coming to work and go home feeling healthy and satisfied. For us, being a good employer means above all taking good care of each other. We do this by respecting each other, listening to each other and allowing room for individual opinions. Above all, we provide a safe working environment in the broadest sense of the word. We encourage ambition, growth and initiative. We value everyone's commitment and ensure that everyone feels at home. Because satisfied colleagues not only create a more pleasant atmosphere but also achieve much more together. This is how we work every day to build a company we are proud of.

This includes safety, health, employee engagement and development, supported by initiatives such as Employee Satisfaction Surveys, GO-FIT and Open Up sessions, and monitoring absenteeism.

Governance

Good governance

To Imbema, good governance means acting transparently, having clear responsibilities and effective supervision. We set out our objectives and goals annually in the OGSM (Objective, Goals, Strategies & Measures) meeting, coordinate decisions with the Supervisory Board, the Shareholders and the Works Council, and organise Open Up sessions at all branches. We lay down rights and obligations in the management regulations, and our shareholders remain involved through regular consultations. Independent supervision is guaranteed, and we comply with all applicable laws and regulations, as can be expected from a responsible company. This way, we ensure clarity and reliability in everything we do. This includes our annual reports, policy documents and certifications such as ISO 9001, ISO 14001 and ensuring responsible procurement and compliance with REACH.

Green Team

Imbema's Green Team is the driving force behind broad sustainable development. It encourages employees to actively contribute ideas and participate in initiatives that contribute to a more sustainable Imbema. The team consists of a mix of colleagues and board members and fulfils a coordinating role. The Green Team assesses progress on the sustainability objectives set each quarter. Where necessary, actions are adjusted or tightened up. It also monitors the progress and results of actions taken. Despite its name, the Green Team does not focus solely on the environment, but on all ESG topics.

More information about the Green Team can be found in the chapter 4.1 Governance structure, starting on page 65.

ESG communication

Imbema's ESG policy is publicly accessible in Dutch via the website https://imbema.com/nl_NL/page/91/mvo/. For internal stakeholders, the ESG policy is available via SharePoint and the intranet. The Green Team provides additional communication via email to all employees. ESG is also part of the quarterly meetings ("Open-Up") at the branches, where the policy is presented.

ESG strategy and sub-targets

Our ESG strategy includes targets, actions and key responsible parties that make a concrete contribution to clean water, sustainable energy, safe transport and healthy working conditions:

ESG topics	Sub targets	Actions	Main person responsible	Chapter	Page
Environment Environment, ecosystem, circular economy and climate change	Fully hybrid or electric vehicle fleet by 2030	• Increase the proportion of hybrid/electric vehicles in the fleet. • Encourage conscious driving (especially hybrid). • Investigate solar panels as carports.	Board secretary	Corporate emissions	39
	Reduction in emissions from (lease) vehicle fleet -14% (relative to number of cars compared to 2024).				
	Reduction in CO ₂ emissions from flying -5% (relative to 2024)	• Policy on car and train journeys under 700 km. • Make more use of Microsoft -Teams. • Policy on customer and supplier visits and training courses.	Management Team	Corporate emissions	39
	Reduction in CO ₂ emissions from incoming & outgoing transport -10% (compared to 2024)	• Investigate possible bundling of orders. • Review high-emission transporters. • Optimise transport routes.	Procurement manager	Corporate emissions Chain emissions	39 43
	Research initiatives for wind energy	• Investigate initiatives in the field of wind energy, such as mini wind turbines.	Group Marketing manager	Corporate emissions	39
	Developing a sustainable product choice	• Introduce a sustainable product choice within the range.	Group Marketing manager	Non-materiality topics	37
Social Good employment practices	Strengthen Imbema Culture: Increase MTO score for corporate culture to 8	• Organise a volunteer day once a year. • Communication via Narrow Casting/ Imbema Net & Open Up sessions. • Imbema activity such as BBQ once a year. • Establish Imbema Club and organise a biannual activity to promote solidarity.	QA specialist	Employee health	48
	Increase employee vitality Absenteeism max. 5.5%	• Promote more sporting activities. • Make sit/stand furniture available everywhere. • Health check once every two years. • Ensure that each branch has at least five emergency response officers and one first-aid officer.	HR Manager	Employee health	48
	Increase MTO score for Knowledge & Development to 8	• Encourage participation in Netsuite training days.	CEO	Talent and employee development	56
	Growth	• Encourage personal training and further education..	CEO	Talent and employee development	56
	"Building on technology" initiatives	• Launch initiatives to promote technical development among employees and in the region.	Tender manager	Talent and employee development	56
	Equal pay	• Conduct an annual salary review to prevent wage gaps based on gender, ethnicity or other diverse groups.	CEO and CFO	Employee rights	51
	Volunteer day	• Organise an annual campaign or half-day (paid) off for employees to do volunteer work in the local community.	QA Specialist	Non-materiality topics	37
	Sponsorship policy for ESG initiatives	• Draw up a sponsorship policy that focuses on initiatives related to ESG core themes.	Group Marketing manager	Non-materiality topics	37

ESG topics	Sub targets	Actions	Main person responsible	Chapter	Page
Governance Good governance	100% of A suppliers are monitored for performance	• Monitor the performance of all A-suppliers via the Power BI dashboard. • Conduct monthly performance reviews with the top 3 suppliers.	Procurement manager	Working conditions in the chain Ethics and integrity	60
	We source 90% sustainably	• At least 90% of active suppliers are based in Europe. • At least 90% of purchasing expenditure is covered by a Code of Conduct.	Procurement manager		62
	5% of the range has been checked for sustainability labels	• At least 90% of purchasing expenditure is covered by a Code of Conduct.	Product management	Working conditions in the chain	60



2.1.4 Core values

Who are we and what do we offer? The catchy term FIKS'M is an acronym for our core values, which reflect how we interact with each other and our customers. Flexibility, Innovation, Quality, Collaboration and Market Orientation (FIKSM) are our five core values that form the basis for developing and delivering smart technical solutions that help our customers and the world around us.

Flexible: Imbema grows with the times. We are transforming from a wholesaler into a partner that offers added value in services. To achieve this added value, we listen to our customers and actively contribute ideas.



Innovative: Listening to and contributing ideas to our customers not only leads us to sustainable and efficient solutions, but above all to innovative solutions. We achieve this together and we are proud of it!



Quality: We are continuously working on improving and developing our organisation, while maintaining the high quality of our products and services.



Collaboration: As a family business, we believe in joining forces with customers, suppliers and partners. We are one Imbema and believe teamwork is important.



Market-oriented: Discussions with our customers and suppliers prompt us to embark on new initiatives and introduce new products. We work together to create products that meet the wishes and requirements of our customers.



Our core values are only internally focused and visible on ImbemaNet. The core values are broken down into competencies, which in turn are reflected in concrete behaviour.

2.1.5 Social contributions

Our commitment does not stop at our front door. As a family business, we are firmly rooted in society. Technology is in our DNA, but as a third-generation family business, we also believe in the power of collaboration and looking out for one another. We support initiatives that give people opportunities, help talents grow and strengthen communities: in athletes with dreams, in children in difficult situations and in associations that connect people. This is how we work together to make society a little bit stronger. We provide financial support to all the initiatives mentioned, with contributions varying per project.

Sports teams or events

Wielerploeg Groot-Amsterdam

With 100 years under its belt, the Groot-Amsterdam Cycling Team is an established name in Dutch cycling. Imbema supports the Greater Amsterdam Cycling Team in promoting and facilitating young cycling talents. This contribution gives young athletes the opportunity to realise their passion and sporting ambitions. The sponsorship helps to organise training sessions, competitions and provide the right equipment.



Wielervereniging de Amstel

De Amstel organises training sessions and competitions almost all year round. The training sessions are intended for children between the ages of 7 and 14. Imbema contributes to the development of these young cycling talents by providing financial support to the De Amstel cycling team. This contribution enables the team to train at a high level and participate in national and international competitions.



Karting Stefan

The T4 NK Karting class offers young racing talents in the Netherlands an accessible entry level into the world of motor racing. Imbema sponsors the participation of an employee's ten-year-old son in the T4 NK karting class. This gives him the opportunity to develop further in motor racing and participate in national competitions. This support offers a young athlete the chance to discover and develop their talent.



Hockeyclub Dordrechtse Mixed Hockey Club

The 100-year-old Dordrecht Mixed Hockey Club (DMHC) will celebrate a special anniversary in 2025. For a century, the club has been a sporting and social meeting place in the Dordrecht region. Imbema supports the DMHC by sponsoring team clothing and events. This support enables the club to provide its members with good facilities and representative clothing. We not only support the sport, but also the community spirit and long tradition of this local association.



Charities

Sterrengala Haarlem

Every year, Haarlem hosts a charity event called Sterrengala, which is known for its culinary delights, entertainment and special auction lots. Imbema made a financial donation during the Sterrengala 2025. The fifth anniversary edition took place on 24 March 2025 at the Philharmonie in Haarlem. Thanks to the efforts of sponsors, partners and guests, €55,000 was raised for SOS Children's Villages. These donations support children at the Social Centre Poltava in Ukraine who need help in the aftermath of the war.



KWF Kankerbestrijding

Imbema supports KWF Cancer Relief in order to promote research, prevention and awareness of this terrible disease. Our contribution helps to finance scientific research and support patients and their loved ones.



2.2 Activities

2.2.1 Products and services

Products

From a traditional trading company with separate divisions, we are increasingly growing into an organisation that operates as one Imbema. With regard to our products, we mainly act as a distributor, purchasing goods and/or semi-finished products from manufacturers and reselling them as total solutions for our customers. Our customers are wholesalers and end users.

We offer our range in three divisions:

Division	Product categories
Energy & Industry	• Fluid mechanics • Measurement and control technology
Transport & Logistics	• Vehicle body and trailer construction • Vehicle conversion • Cargo securing and protection
Cleaning & Climate	• Cleaning • Climate control • Safe working

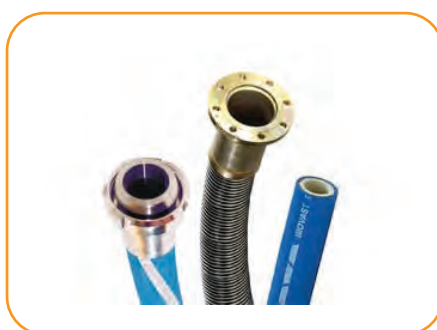


Division Energy & Industry

Within the Energy & Industry division, we serve the water and energy sector, process industry, road construction, and the food and pharmaceutical sectors, among others. We supply a wide range of products in the field of flow, measurement and control technology.

Flow technology

Whether it concerns liquids, solids or gases: at Imbema, we ensure that everything flows safely, smoothly and reliably. Our range includes valves, couplings, industrial hoses, saddles and clamps, fittings, anti-corrosion products and advanced monitoring solutions. Thanks to our experience in sectors such as drinking water, chemicals, food, pharmaceuticals, offshore and process industries, we know exactly what works.



Measurement and control technology

To measure is to know. Measurement and control technology ensures the accurate measurement, analysis and control of variables such as temperature, pressure, flow and consumption. Our range includes gas meters, industrial kWh meters, water, heat and point gas detection, gas monitors and flue gas measurements.

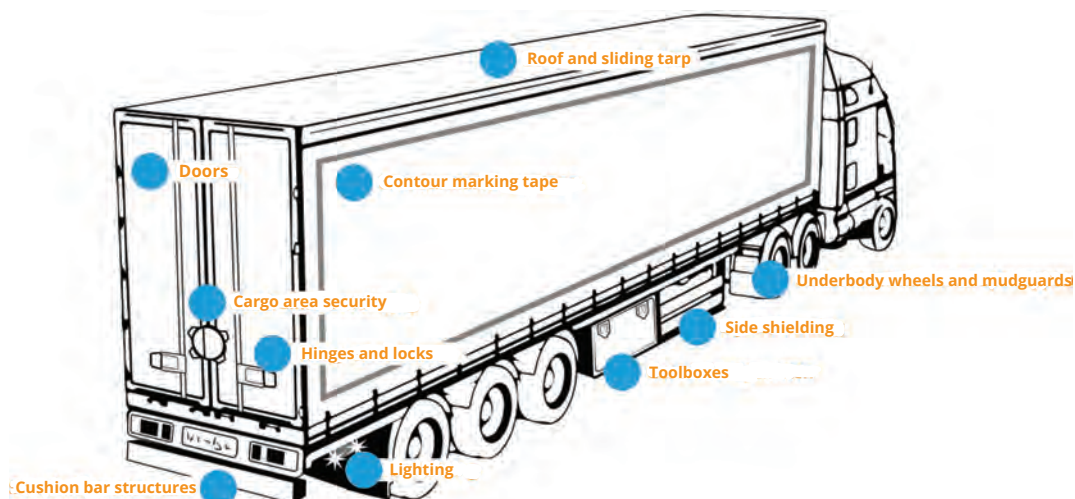


Division Transport & Logistics

From our Transport & Logistics division, we supply bodywork and trailer builders, van fitters, workshops and transport companies with a carefully selected range of products. This range includes solutions for light and heavy transport vehicle construction, load securing and advanced load protection.

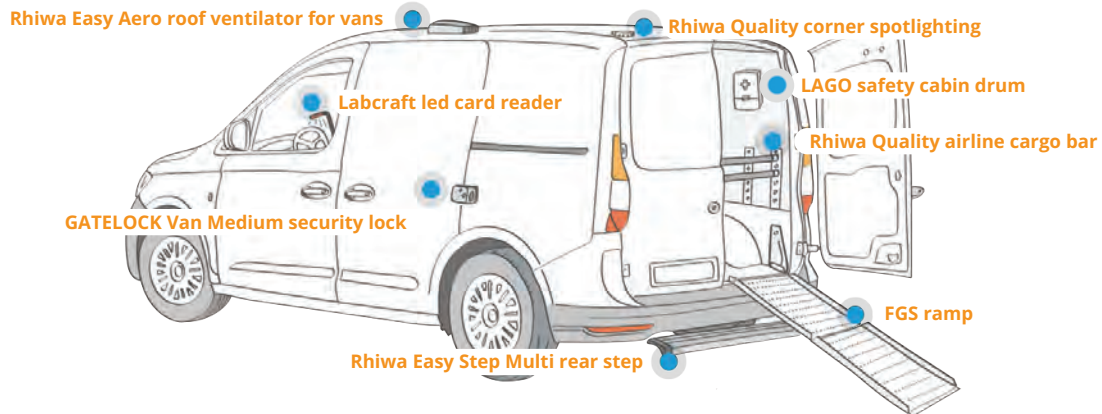
Vehicle body and trailer construction

We supply an extensive range of products specifically for bodywork and trailer construction, including trailers, lorries, box trucks, refrigerated trucks, containers and delivery vans. The range includes crates, boxes, hinges and locks, mud guards, step systems, ramp systems and underframes and superstructures.



Vehicle and cargo protection

To protect vehicles and cargo against theft and damage, Imbema supplies a wide range of security products, such as trailer locks, container locks, cargo area security and cargo securing. We also offer components such as bumpers, side protection, ventilation, lighting and temperature control.



Division Cleaning & Climate

A clean workplace is a pleasant and safe environment to work in, but keeping it clean takes time and money. With nearly 50 years of experience with professional cleaning machines and equipment, we know how to help companies maintain a clean workplace efficiently. That is why we have been supplying reliable machines and equipment from the world's top brands in our Cleaning & Climate division for many years.

Cleaning technology

Our range of cleaning technology helps remove stubborn dirt, clean large surfaces or maintain hygiene standards. It includes high-pressure cleaners, pressure sprayers, dust and water vacuum cleaners, scrubbing and sweeping machines, and cleaning agents.



Climate technology

For every space (construction site, workshop, production hall, storage space, event location or office), we offer reliable, mobile and quickly deployable climate control from the German manufacturer Remko. The range includes electric, gas and (bio)diesel heaters that are suitable for heating, cooling, ventilation and air treatment.



Breathing protection

We offer personal respiratory protection from the leading Swedish brand Sundström. The half masks, blow-off systems and escape masks are suitable for working with harmful substances in a variety of working environments.



Services

We offer a wide range of services to our customers. These services focus on extending the service life and ensuring the reliable functioning of business assets. We ensure that products can be used safely, efficiently and in accordance with laws and regulations. We do this through our own Service Centres and on location. Our services are visible in the chapter 2.2.2 Value chain.

Certifications



2.2.2 Value Chain

From our offices in Haarlem, Nieuwerkerk aan de IJssel, Vlaardingen and Haaltert, we mainly serve customers in the Netherlands (80%) and Belgium (20%). We want to leave something better behind for the future by responding to current challenges surrounding clean water, sustainable energy, safe transport and healthy working conditions. We develop and deliver smart technical solutions that help our customers and the world around us. We don't stop until something is completely resolved.

Upstream chain

Locations

Imbema operates from four locations in the Netherlands and Belgium. Each location has its own specialisation and supports specific divisions within the organisation:

1. Haarlem (Netherlands): This is where Imbema's head office is located, as well as the Energy & Industry division.
2. Vlaardingen (Netherlands): The Energy & Industry division is also located at this site.
3. Nieuwerkerk aan den IJssel (Netherlands): This location houses the Transport & Logistics, Climate & Cleaning divisions and the R&D department.
4. Haaltert (Belgium): This location houses the Transport & Logistics, Energy & Industry and Climate & Cleaning divisions.

Raw material extraction

In the upstream chain, the second-tier chain partners are active in the extraction and processing of raw materials. They extract natural materials such as metals, minerals and plastics and process them into basic materials that are suitable for further production.

Production of end products or components

Manufacturers are then responsible for the production of goods. Imbema's direct suppliers deliver end products or components that can be used immediately, or semi-finished products that are further assembled into end products within Imbema. The majority of our purchases from suppliers come from five European countries. Austria is the most prominent with 25%, followed by Germany with 24%. Italy (15%), the Netherlands (12%) and France (5%) make up the rest of the top five. The other countries together account for 18% of total purchases.

Midstream chain (Imbema)

Products

The products we purchase from suppliers fall into three main categories.

- Energy & Industry accounts for the largest share of total purchases (59.55%) and includes underground infrastructure, measurement and control technology, corrosion protection and above-ground pipeline technology.
- Transport & Logistics follows with 27.94%, including truck and trailer parts and transport security products.
- Climate & Cleaning accounts for 12.51% of purchases and consists of products for cleaning, respiratory protection and climate control.

Services

In addition to products, Imbema also offers various services. Alongside assembly work, technical advice and service, this includes maintenance and repair, testing and calibration of systems, engineering and certification. Imbema also takes care of the installation and commissioning of complete solutions and handles project management. This enables Imbema to support wholesalers and end users in every phase of their project: from design and realisation to management and optimisation.

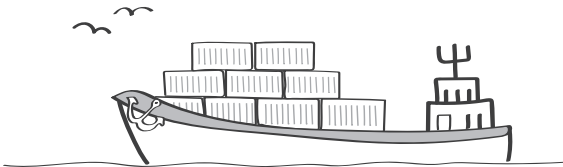
Downstream chain

Imbema offers its products and services to customers in the water, gas, (road) transport, industrial, construction and trade sectors. These are mainly wholesalers.

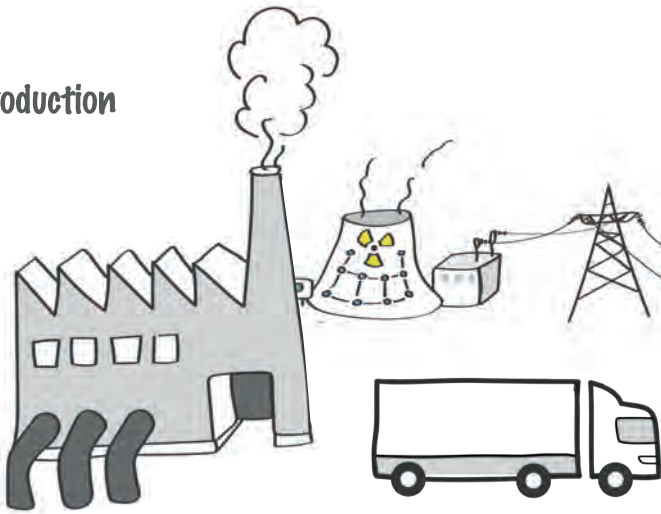


Upstream chain

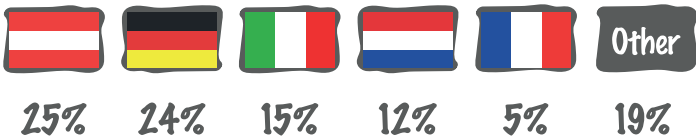
Raw material extraction



Production



Top 5 countries of origin



Products



Bodywork technology



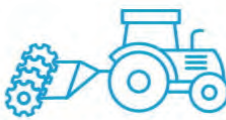
Van outfitters



Process industry



Water



Green and agricultural sector



Gas



Road construction



Construction industry



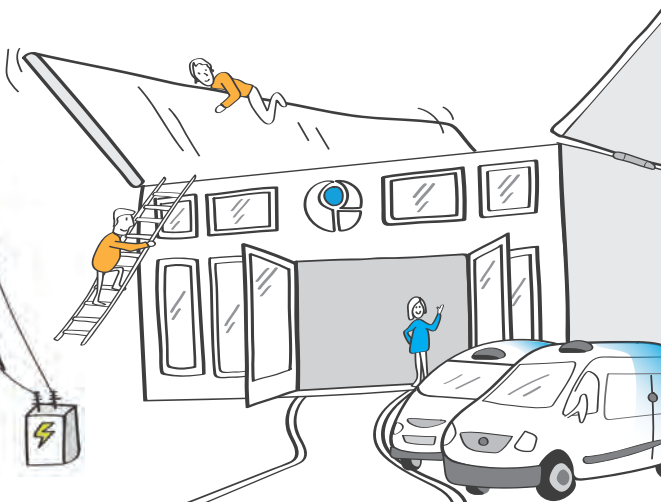
Machine building (OEM)



Electrical engineering



Heat



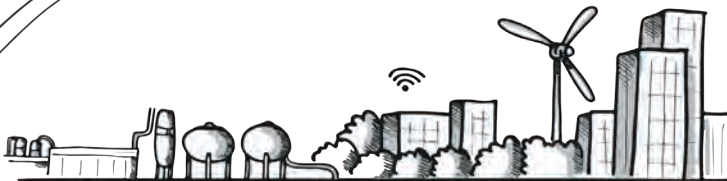
Locations



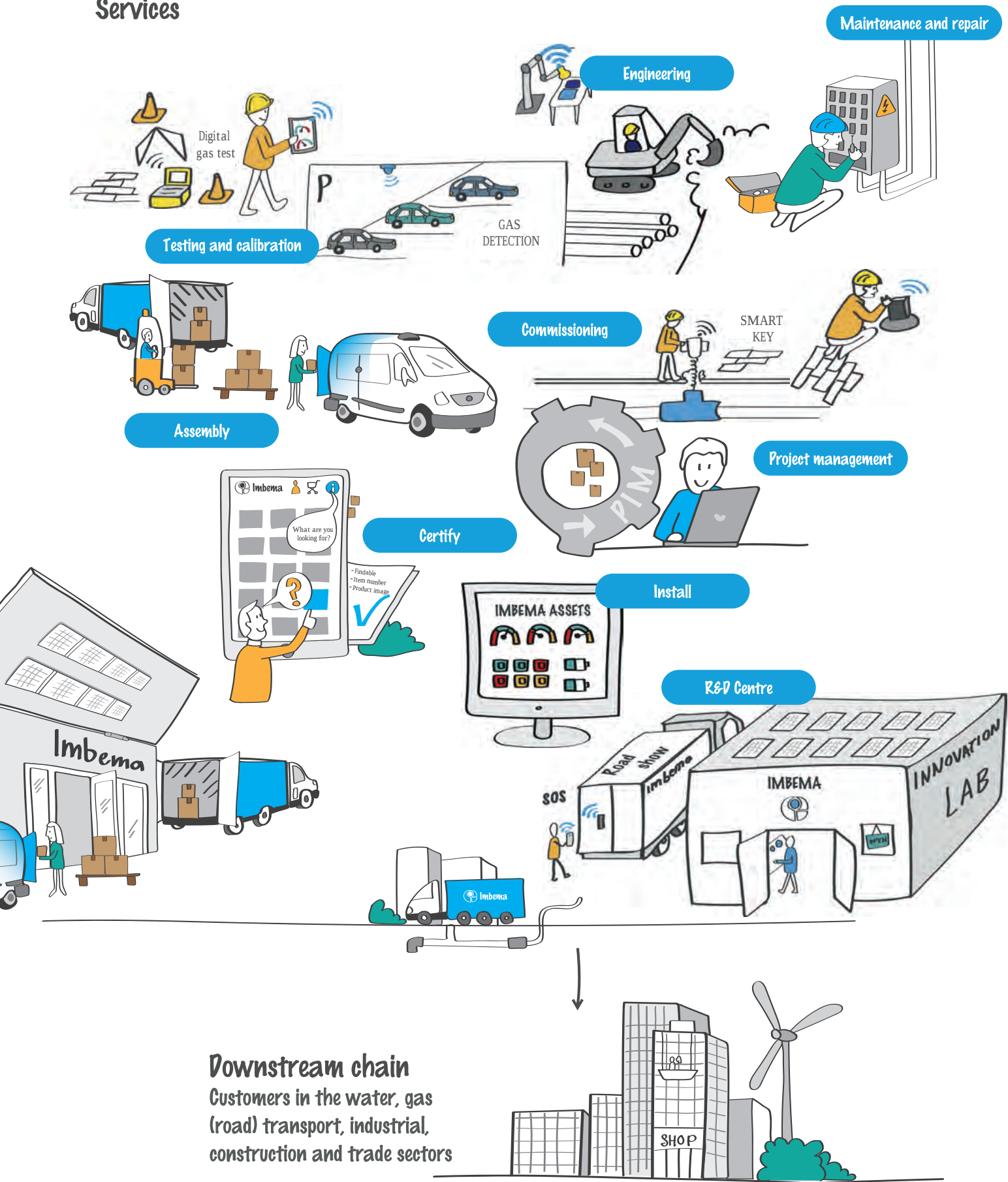
The Netherlands



Belgium



Services



2.2.3 Stakeholder engagement

Listening well is a prerequisite for good cooperation. This is only possible if there is mutual trust and long-term relationships with our stakeholders. Because true future-proofing rests on strong relationships and shared goals. Our stakeholders include our employees, customers, suppliers, shareholders and interest groups. We ensure accessible contact, provide space for dialogue and actively provide feedback on what we do with input, because every stakeholder looks at our organisation in a different way and asks different questions. It is precisely these differences that enable us to continue to improve.

Employees

Our people are Imbema's center. Motivated and qualified employees who are happy to work for our customers form the basis of a successful and future-proof Imbema.

In 2024, the most important interests and concerns of employees were identified through the employee satisfaction survey (ESS) and through various forms of consultation, such as the Management Team (MT) consultation, departmental consultation and representation on the works council (OR).

The 2024 Employee Satisfaction Survey was conducted from 15 to 28 January among all employees in the Netherlands, Belgium and Germany. In total, 76 employees completed the questionnaire, representing a participation rate of 50%. The survey consists of 60 questions divided over themes such as role, knowledge and development, collaboration, working conditions, workload, employment conditions, organisational culture, and communication about the future of Imbema. The questions were drawn up in cooperation with the Works Council, with extra attention paid to anonymity. Management set a target of an overall score of 8 or higher, in 2024 the result was 7.2.

These issues were discussed with employees during roundtable meetings and led to actions such as investments in more user friendly redesign of the intranet and narrowcasting at all locations, research into a new bonus scheme, and offering internal training. At the same time, employees value the independence in their role, the open and family-like culture, collegiality, and the positive working atmosphere. We have an accessible culture in which managers and team members are easily approachable.

Employee communication takes place via physical Open Up sessions every quarter at all branches. These are meetings in which employees and managers engage in conversation with each other. We share news, updates and company information on our intranet, ImbemaNet.

We display short announcements via our internal narrowcasting channel, ImbemaTV. The CEO also keeps colleagues personally informed of current developments via videos and podcasts.

Stakeholder feedback, broader than just employees, is discussed in the MT meeting. There, we decide which points to include in Imbema's Objectives, Goals, Strategies and Measures. We will continue to use these means of communication in 2025, so that everyone has access to current and relevant information.

Works council

The Works Council is an independent, democratically elected consultative body that represents Imbema's employees. The Works Council members come from different branches and backgrounds and regularly consult with the executive management board on organisation-wide issues. The Works Council holds its own meeting once a month and meets with the executive management board every quarter.

More information about the Works council can be found in the chapter 3.2.3 Employee rights starting on page 51.

Whistleblower policy

Imbema has a policy on undesirable behaviour and a whistleblower policy. This ensures that users of communication channels and complaint mechanisms are protected against reprisals.

Customers

Our customers are end users and wholesalers in the industrial, construction, infrastructure, transport, and logistics sectors, as well as public authorities, for example in tender projects. The main concerns and interests of customers are delivery reliability, ease of placing orders and the knowledge, expertise and service orientation of Imbema employees. The customer satisfaction survey (KTO) that we conduct through an external party records these points. We monitor the Net Promoter Score (NPS) and keep track of complaints. Our target for 2024 was a customer satisfaction score of above 8.0 per division. The result achieved was a 7.8.

Account managers and office staff maintain contact through customer visits, videocalls, telephone and email. Customers also consult the website and webshop and meet us at trade fairs and events. We incorporate the results of these customer interactions into the organisation-wide OGSM.

Suppliers

Our suppliers provide the product range for our three divisions: Energy & Industry, Cleaning & Climate, and Transport & Logistics. We strive to source as many suppliers as possible within Europe. We achieved our goal that by the end of 2024, no more than 10% of our active supplier base would be located outside Europe. The actual result is that only 2% in number of active suppliers and in purchase value having come from outside Europe.

More information about our product range can be found in the chapter 2.2.1 Products and services, starting on page 22.

The main environmental concerns and interests of suppliers are more sustainable transport through order bundling, the use of environmentally friendly packaging materials, recycling of waste streams and waste reduction. Suppliers expect clear product training and clear information for end users about safety regulations and product origin. Energy consumption and rising energy prices are a current challenge for many suppliers.

One area for improvement is the visibility of our sustainability policy and activities. Many suppliers offer sustainable products and ask us to position them more actively. By working together on this, we can better inform customers and help them make sustainable choices. This also gives us an opportunity to make the downstream chain more aware of the sustainable opportunities that arise in collaboration with partners.

We ensure that the daily and critical interests and concerns of suppliers are communicated by holding Microsoft Teams meetings with strategic suppliers at least once a quarter at a tactical and strategic level. The procurement team is in daily contact with operational suppliers and smaller critical suppliers. These agreements are secured through a standard clause in contracts regarding quarterly reviews. We also carry out supplier assessments, which are discussed with the largest suppliers. We log all supplier communications, which are given every opportunity to post comments.

The formal and informal lines of communication with suppliers consist of quarterly meetings via Microsoft Teams, monthly meetings with the largest suppliers and regular company visits.

Shareholders

Shareholders are closely involved in the day-to-day operations of Imbema. They have a good understanding of the company's interests and strategic direction, including progress on ESG issues.

Formal and informal communication with shareholders takes place through shareholder meetings and supervisory board meetings, both of which are held three to four times a year. Imbema incorporates the input from this stakeholder engagement into its organisation-wide Objectives, Goals, Strategies, Measures (OGSM).



2.2.4 Employees

Our employees are the beating heart of Imbema, because future-proof entrepreneurship starts with committed employees. They form the basis of our innovative solutions for supplying underground and above-ground infrastructure, services and products. We are proud of our close-knit team, which in 2024 consisted of 182 colleagues working throughout the Netherlands and Belgium. They are the driving force that has been running continuously since 1947 and will continue to propel us forward in the future.

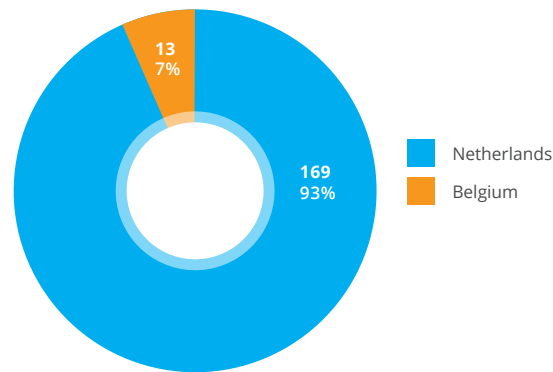
Own employees

Imbema had 182 employees in 2024. This includes interns, holiday workers and on-call workers, who are deployed to cope with peaks in workload, carry out specific tasks or conduct research. We offer people who are eligible for state pension the opportunity to continue working on a zero-hour contract. This allows them to share their experience while enjoying the flexibility to work only when they want to. In addition, there are arrangements such as the RVU scheme for early retirement and SFO, a provision or fund for training or pension.

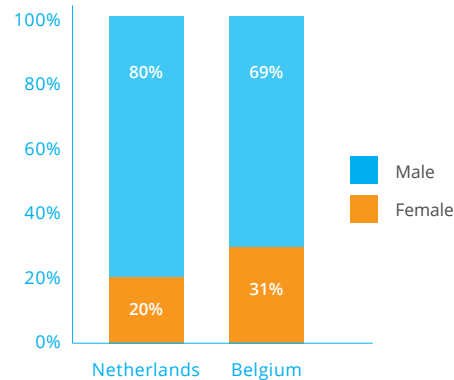
External staff

In addition to our own staff, we also hire external personnel. In 2024, Imbema employed 14 self-employed persons without personnel (ZZP'ers), 12 of whom were in the Netherlands and 2 in Belgium. These were all men. External workers are deployed for a variety of tasks, such as within the IT department, the Management Team (MT), marketing and various specialist assignments, and thus form a valuable addition to our internal organisation.

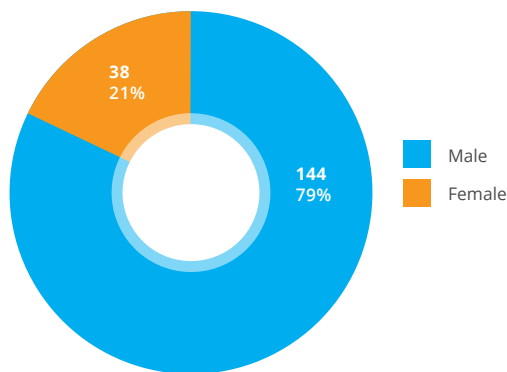
Number of employees per country



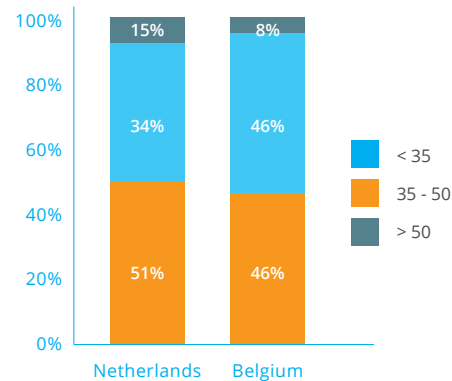
Male-female ratio by country



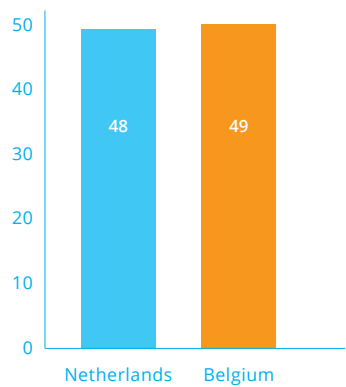
Male-female ratio



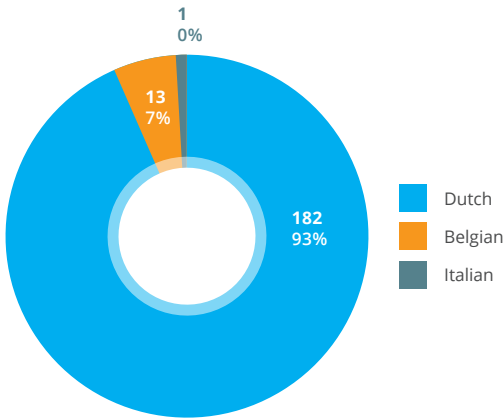
Distribution of age categories by country



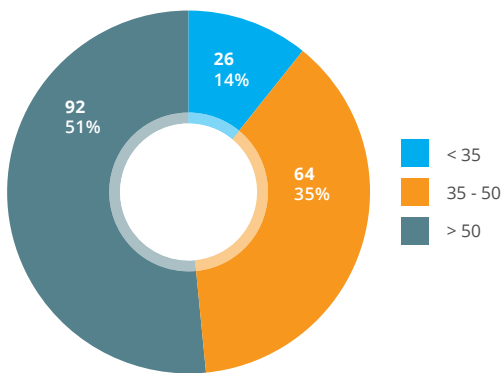
Average age per country



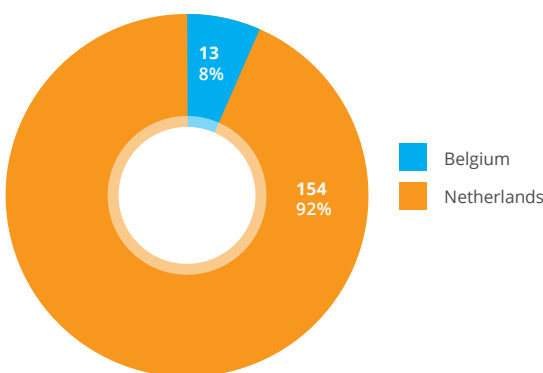
Nationalities of own employees



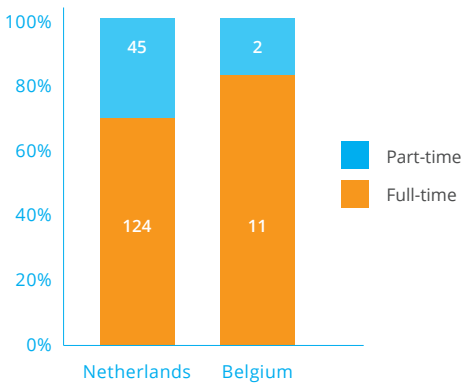
Distribution of age categories



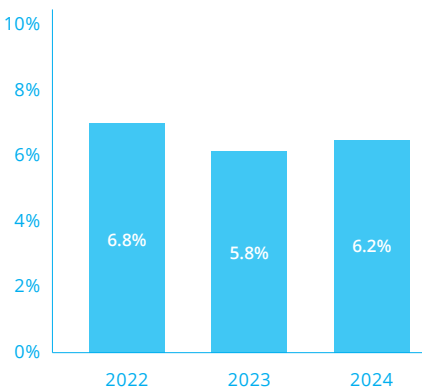
FTE (full-time equivalents) per country



Contract type



Percentage absenteeism
Imbema Netherlands



2.3 Materiality assessment

2.3.1 Double materiality assessment

Imbema conducted a double materiality assessment (DMA) in 2024 using specialist software, to determine which sustainability topics we need to report on. This led to a focus on a number of Environmental, Social & Governance (ESG) topics and challenges that are most significant, or material, to us. This assessment helps us to report in accordance with the ESRS standard and to set priorities for policy, measurement points, actions and objectives.

Double materiality assessment (DMA)

Double materiality distinguishes between two related dimensions: impact materiality and financial materiality.

- **Impact materiality** focuses on the consequences of our organisation and business activities in terms of people, the environment, society and governance. This concerns the impact that an organisation has on stakeholders, such as customers, employees, chain partners and society.
- **Financial materiality** refers to the potential impact of ESG issues on an organisation's financial performance. Dependence on natural, human and social resources can have both positive (opportunities) and negative (risks) financial effects on ESG issues, and thus on financial position, cash flows and access to finance.

An issue is material when it meets the criteria of one or both dimensions. The issue then has a meaningful impact on people, the environment or society, has financial consequences, or both. The scope extends beyond the organisation itself. Material impacts, risks and opportunities in the value chain and among external stakeholders are also included in the analysis.

The inventory focuses on areas where impacts are most likely to occur. These areas are identified on the basis of the value chain, activities, business relationships and geographical focus.

Impact materiality

Impact can be actual or potential, present or future, and occur in the short, medium or long term. The severity of actual negative impact is assessed on the basis of three elements:

- **The intensity:** the extent of the impact.
- **The scope:** the number of people affected.
- **The irreversibility:** the extent to which the impact is permanent.

For actual positive impact, scale and scope are important. In the case of potential impact, the likelihood of the impact occurring is also taken into account.

Financial materiality

Financial materiality refers to information that is relevant to primary users of financial reports, such as investors and lenders. A subject is financially material if it can have a noticeable effect on financial position, performance, cash flows, access to financing or capital costs. This can be in the short, medium or long term. Opportunities and risks can arise from existing activities and from future plans and processes. Assessment is carried out by senior management or the designated governance body.

Topic definition

In the first phase of this study, an external consultant held meetings with Imbema's CEO and CFO. The purpose of these consultations was to refine and approve the list of topics and the research plan. The list of topics and definitions was compiled on the basis of the ESRS, external ESG/ESRS expertise and external ESG research among public, sector-related sources.

#	Theme	Topic	Definition	Page
1	Environment	Corporate emissions	The greenhouse gas emissions and energy consumption resulting from Imbema's own business activities, as well as Imbema's ability to adapt to the effects of climate change.	37
2	Environment	Supply chain emissions	The greenhouse gas emissions resulting from the extraction of raw materials, transport and production of products purchased by Imbema, as well as emissions from waste processing and product transport to the customer.	43
3	Environment	Environmental impact of products	The environmental effects associated with the use of Imbema products, including impact on biodiversity, water use, water quality and possible contamination of soil, air and surface water.	44
4	Environment	Product circularity	The use of renewable materials, recyclable raw materials and circular solutions within Imbema's product range.	37
5	Environment	Packaging circularity	The use of renewable, reusable and other packaging for Imbema products (such as transport and product packaging used by Imbema or the manufacturer and discarded by the user).	37
6	Environment	Waste and residual streams	The waste and residual streams generated by Imbema's own business activities, including the transport packaging received from suppliers and the waste and residual streams that Imbema collects from the customer.	37
7	Environment	Upstream chain pollution	The toxic emissions, air, soil and water pollution, and the use of substances of concern within the upstream chain of products purchased by Imbema.	45
8	Social	Employee safety	A working environment in which both permanent employees and temporary or hired staff can carry out their work under conditions that limit physical strain, support mental well-being and provide space for reporting concerns or incidents.	46
9	Social	Employee health	Providing support in the area of physical and mental health of employees, including temporary staff, who are affected by working conditions, psychological work strain and their private situation.	48
10	Social	Employee rights	Implementing policies on freedom of association, offering a living wage and the right to permanent employment for Imbema's own employees and hired or temporary staff.	51
11	Social	Social employment practices	Applying procedures and measures aimed at equal access to positions, a diverse workforce and the creation of job opportunities for people who are distanced from the labour market, both for Imbema's own employees and for hired or temporary employees.	54
12	Social	Talent and employee development	Offering opportunities for professional and personal growth to Imbema's salaried employees through training programmes, further education and skills development.	56
13	Social	Working conditions in the chain	Fair, safe and healthy working conditions in the supply chain, with a focus on living wages, work-life balance and freedom of association.	60
14	Social	Local community engagement	Imbema's involvement in local communities, preventing nuisance and negative effects on neighbourhood communities.	37
15	Social	Product safety and quality	The consequences for the physical safety and health of end users who work with or use Imbema products.	58
16	Governance	Business ethics and integrity	The corporate culture at Imbema, which focuses on compliance with social laws, environmental laws, international sanctions, transparency, protection of whistleblowers and a zero-tolerance policy on corruption and privacy violations.	62

Assessment results

In the second phase, the financial and impact materiality is assessed for Imbema.

Results per dimension

The overview below shows the dimension in which a topic is defined as materiality. This can be both dimensions (grey), only the financial dimension (blue) or only the impact dimension (orange). Materiality is defined as a top 50% topic based on absolute scores on at least one of the two dimensions. These 12 topics must be reported in accordance with the ESRS. The white topics are not materiality topics based on the DMA and may be reported on a voluntary basis in accordance with the ESRS.

#	Topic	Financial	Impact	Average
1	Employee health	7.1	7.9	7.5
2	Talent and employee development	7.0	7.7	7.3
3	Product safety and quality	7.0	7.4	7.2
4	Employee safety	6.4	7.9	7.1
5	Environmental impact of products	7.5	6.7	7.1
6	Working conditions in the chain	5.6	7.4	6.5
7	Employee rights	5.0	8.0	6.5
8	Ethics and integrity	4.8	7.9	6.3
9	Chain emissions	6.9	5.8	6.3
10	Social employment practices	4.6	7.3	6.0
11	Upstream chain pollution	6.0	5.7	5.9
12	Local community engagement	4.8	6.8	5.8
13	Corporate emissions	5.6	5.7	5.7
14	Product circularity	4.6	6.5	5.5
15	Packaging circularity	3.0	7.1	5.1
16	Waste and residual streams	2.8	6.6	4.7

Legend	
Financial & impact	Materiality according to both dimensions
Financial	Materiality according to the financial dimension
Impact	Materiality according to the impact dimension
8.0	High impact, opportunity and/or risk
2.8	Low impact, opportunity and/or risk

Financial results

The financial assessment is the risk and opportunity assessment carried out by two members of the management team. They rated the 16 topics on a scale of 1 to 10 in terms of opportunities and risks in the medium term (five years), accompanied by a qualitative explanation. This was done on the basis of the question: 'How significant are the external opportunities and risks of this topic for Imbema in the next 5 years?'

Impact results

The impact assessment is the result of the stakeholder impact survey. For the stakeholder survey, Imbema distributed a digital survey among customers, employees and suppliers. They then rated these 16 topics on a scale of 1 to 10, based on the question: 'How important is it to you as a stakeholder that Imbema pays extra attention to this topic over the next 10 years?'

Participants were then given the opportunity to provide a qualitative explanation for their assessment. At the end of the survey, two additional open questions were asked to test whether the survey was fully designed to reflect the interests of the stakeholders and to identify any areas for improvement. The top 50% of topics from the working group assessment were labelled as materiality.

Materiality topics

The following 12 topics have been defined as material topics in Imbema's DMA:

1. Working conditions in the chain
2. Corporate emissions
3. Ethics and integrity
4. Employee health
5. Chain emissions
6. Employee rights
7. Environmental impact of products
8. Product safety and quality
9. Social employment practices
10. Talent and employee development
11. Employee safety
12. Upstream chain pollution

Materiality is defined as a top 50% topic based on absolute scores on at least one of the two dimensions. Four topics are material on both dimensions, four on the financial dimension only and four on the impact dimension only. These 12 topics must be reported on in accordance with the ESRS.

The following four topics are not defined as materiality by the DMA:

1. Waste and residual streams
2. Local community engagement
3. Product circularity
4. Packaging circularity

2.3.2 Non-materiality topics

The double materiality assessment (DMA) has led to a distinction between material and non-material topics. In accordance with the ESRS, there is no reporting obligation for non-material topics, as these have a limited effect on Imbema's business continuity or only have a minor impact on people and the environment. The topics of waste and residual streams, local community engagement, product circularity and packaging circularity have been designated as non-material. Although these topics are not material, Imbema monitors them and monitors negative impacts and business risks.

Product circularity

Imbema does not have a formal policy regarding the circularity of its products. Many of the products we supply have a long lifespan and are ultimately recycled.

Responsibility for circular application lies largely with customers, who determine what happens to products after use. When a product becomes defective, this does not automatically mean that it is disposed of. If the product is returned to Imbema, technicians at our own Repair centres assess whether repair is possible. If that is the case, customers' products are given a second life, the amount of waste is reduced and the value of the materials is retained.

Packaging circularity

Packaging circularity encompasses the packaging of our products. Imbema makes minimal use of outer boxes or specific packaging. This is specifically applicable to the Imbema activities that are involved in tenders. Products are largely transported bare on pallets, with pallet edges being reused and returned to the manufacturer. Packaging materials such as cardboard and bubble wrap are reused wherever possible. Transport & Logistics does make use of boxes for transport.

Although the processes in this area are already efficient and standardised, there is still room for improvement. For example, discussions are being held within the organisation about the recyclability of plastic film, the use of biodegradable alternatives and opportunities for cost reduction.

Waste and residual streams

Imbema's policy on waste and residual flows is laid down in the environmental management system statement. At most locations, waste is delivered separately to the waste processor, although final disposal in Haarlem is not yet separated. Metal is processed separately within the logistics processes. In Nieuwerkerk, a press is used, after which the waste processor separates the waste for both office and logistics.

Waste bins for paper, plastic, bio-waste and residual waste have been placed at various locations. In general, Imbema generates relatively little commercial waste. No new initiatives were taken in this area in 2024.

Local community engagement

Imbema values engagement in local communities and regularly contributes to activities in the vicinity of its branches. Although no formal policy has been drawn up for this, this commitment stems from a genuine connection with the regions in which the organisation operates.

This engagement is expressed, among other things, in the sponsorship of sports clubs and smaller neighbourhood initiatives, as well as contributions to local art and music associations. In addition, employees actively participate in World Cleanup Day by cleaning up litter in the immediate vicinity of the locations. Imbema is also represented in local management and interest groups, such as Parkmanagement Haarlem and the Industrie Kring Haarlem (IKH). No other significant activities or changes took place in this area in 2024.

3. Materiality



3.1 Environment

3.1.1 Corporate emissions

The greenhouse gas emissions and energy consumption resulting from Imbema's own business activities, as well as Imbema's ability to adapt to the effects of climate change.

A better future starts with taking good care of our environment. At Imbema, we want to actively contribute to a clean, healthy world. This means that we take a critical look at our own footprint. Because every tonne less emissions contributes to a healthier living environment. Our climate goal is clear: by 2030, we want to have reduced our CO₂ footprint by half compared to 2023. As an intermediate step, we are aiming for a 10% reduction in 2025 compared to 2024.

We are taking concrete measures to achieve this. We monitor energy consumption via an online dashboard and make buildings more energy efficient with LED lighting, efficient appliances and smart heating solutions. We are making our vehicle fleet more sustainable with hybrid and electric cars and by encouraging conscious driving behaviour. We are also investigating alternatives to natural gas and limiting air travel by using online meetings and adjusted travel arrangements.



Impacts, risks and opportunities

Positive impact	Negative impact
	• Damage to nature and ecosystems (actual): Threats to nature and biodiversity from CO₂ emissions caused by greenhouse gas emissions from transport and buildings contribute to climate change, which threatens nature and human lives. • Depletion of natural resources (actual): Energy consumption from non-renewable sources (natural gas, petrol, diesel) leads to the depletion of raw materials.
Risks	Opportunities
• Regulatory pressure and legal sanctions: Failure to take action on sustainability can lead to pressure from the government (stricter regulations and enforcement) with legal consequences for both suppliers and Imbema.	• Energy efficiency improvements: Investing in more efficient machinery and processes can result in cost savings. • Procurement and tenders: Investments in sustainability strengthen the licence to operate and improve Imbema's position in tenders. • Cost efficiency: Investments such as solar panels and charging stations contribute to lower energy costs in the long term.

Corporate emissions policy

We feel responsible for structurally reducing CO₂ emissions. Our policy focuses on reducing emissions within all business activities and throughout the entire value chain. Our ambition is to move step by step towards zero emissions and thereby limit the negative impact on the climate.

The policy applies to all our activities in the Benelux and Germany. No country or part of the organisation is exempt from this. The CEO has final responsibility for implementation and assurance. The policy is regularly reviewed and, where necessary, adapted to new legislation and regulations or changing market requirements. We adhere to existing standards and continue to look for opportunities for further improvement. The pursuit of zero emissions is therefore an integral part of our business operations.

Greenhouse Gas Protocol (GHG)

Scope 1, 2 and 3

Imbema reports its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol (GHG Protocol), an internationally recognised standard for classifying and calculating emissions.

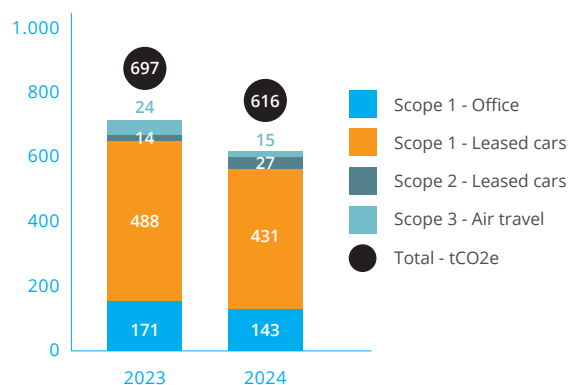
The emissions are divided into three scopes:

- **Scope 1 emissions** are direct greenhouse gas emissions from an organisation's operating assets and combustion installations. This includes emissions from fuel combustion in its own heating installations, company cars such as lease cars, lorries and other commercial vehicles.
- **Scope 2 emissions** are indirect greenhouse gas emissions that have occurred externally for the generation of energy used, such as electricity.
- **Scope 3 emissions** are all other indirect greenhouse gas emissions that arise in an organisation's value chain, both upstream and downstream. This includes emissions from the production and transport of purchased goods and services, waste disposal, employees' commuting and the use of sold products.

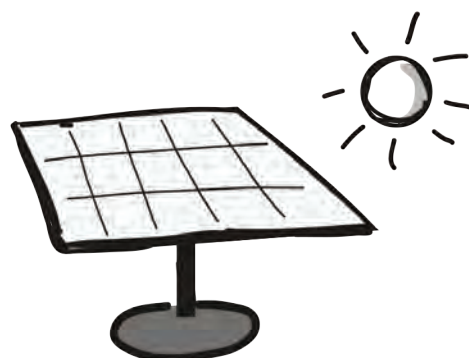
Results

In 2024, total CO₂ emissions amounted to 616 tonnes of CO₂ equivalent. This is a reduction of 12% compared to the base year 2023, in which 697 tonnes were emitted. Total emissions consist of scope 1, scope 2 and scope 3 (business air travel). Scope 1 totals 574 tonnes in 2024, of which 143 tonnes are for the office and 431 tonnes are for lease cars. Scope 2 amounts to 27 tonnes on a market-based basis, entirely attributable to the electric charging of lease cars. The location-based calculation comes to 155 tonnes, of which 138 tonnes are for the office and 17 tonnes are for lease cars. The difference between the two methods is explained by the purchase of 100% green electricity and the generation of electricity via solar panels, a choice that has been made since 2019. Scope 3, limited to business air travel, amounts to 15 tonnes.

Scope 1, 2, and 3 (air travel) emissions per target consumption (market-based)



Emissions scope and sub-scope (CO ₂ eq)	2023	2024
CO₂ Scope 1	659	574
Office	171	143
Leased cars	488	431
CO₂ Scope 2 (market-based)	14	27
Office	0	0
Leased cars	14	27
CO₂ Scope 2 (location-based)	163	155
Office	152	138
Leased cars	11	17
CO₂ Scope 3	24	15
Air travel	0	15



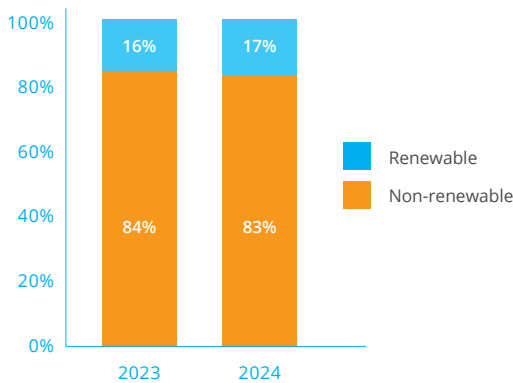
Energy

In 2024, total energy consumption amounted to 2,518 MWh, which is a decrease of approximately 12% compared to 2,860 MWh in 2023. The share of renewable energy rose from 16% in 2023 to 17% in 2024. The amount of self-generated energy increased and the consumption of electricity from the market decreased.

Total consumption from renewable sources amounted to 433 MWh, compared to 458 MWh in 2023. The consumption of non-renewable energy fell from 2,402 MWh in 2023 to 2,086 MWh in 2024. This is due to a decline in the use of natural gas, petrol and diesel. The consumption of electricity from the market has increased.

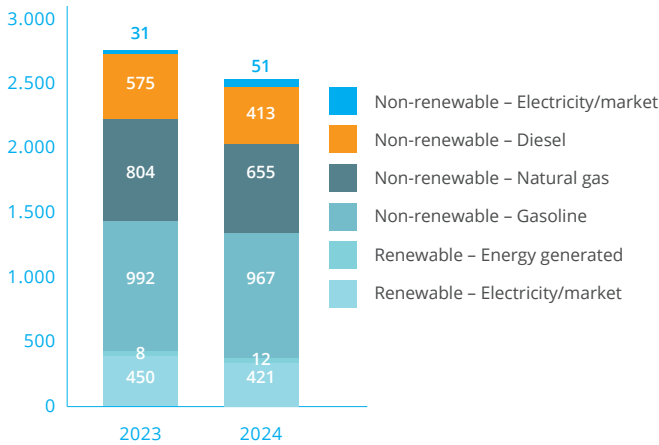
Breakdown of energy consumption by source

Total 2023: 2.860 2024: 2.518



Energy consumption in MWh

Total 2023: 2,860 2024: 2,518



Climate objectives

We aim to reduce our carbon footprint by 50% in 2030 compared to 2023. For 2025, the target is a 10% reduction compared to 2024. This consists of a 10% reduction in scope 1, a 5% reduction in scope 2 and a 5% reduction in scope 3, specifically focused on business air travel.

Measures

Online dashboard

Energy consumption per location is regularly monitored via an online dashboard. This provides insight into where additional measures are needed and the effect of steps already taken. From 2025 onwards, we want to be able to monitor energy consumption and CO₂ emissions in all our buildings more accurately, 24 hours a day, seven days a week.

Energy efficient lighting and appliances

In all buildings, the old lighting fixtures with fluorescent tubes have been replaced by energy-efficient LED lighting in areas where the lights are often on. When replacing machines and appliances, we always opt for energy-efficient models. Where possible, we lower the thermostat and thermally seal off rooms from adjacent areas. Instead of heating entire rooms, we focus on heating workplaces.

This approach results in natural gas savings of up to 30% in some areas. We also encourage employees to act in an energy-efficient manner. Saving energy is not only good for the environment, but also makes our company more efficient and future-proof. Together, we remain alert to new opportunities to further reduce our consumption.

Vehicle fleet

The goal for the lease vehicle fleet is to achieve a 14% reduction in emissions by 2025 compared to 2024. In 2025, a “green pass” for electric charging will be investigated and the proportion of hybrid and electric cars will be further increased. Since 2024, only hybrid and electric cars have been ordered, and this policy will continue in 2025. We also encourage conscious driving behaviour to further reduce emissions. Through our bicycle plan, we offer employees a sustainable alternative.

Natural gas consumption

At locations where natural gas is still used, we are lowering the thermostat or switching it off completely. We are investigating how natural gas consumption can be further reduced. We focus on increasing the use of green energy. Where possible, workplaces are heated locally with electricity from renewable sources instead of natural gas.

Air travel

In order to reduce emissions from air travel by 5% in 2025 compared to 2024, we have drawn up a policy for car and air travel under 700 kilometres, we encourage the use of online meetings via MS Teams, and we make agreements about customer and supplier visits and training courses.



3.1.2 Chain emissions

The greenhouse gas emissions resulting from raw material extraction, transport and production of products purchased by Imbema, as well as emissions from waste processing and product transport to the customer.

Every link in the chain, from raw material extraction and production to transport and waste processing, generates greenhouse gases that together have a major impact on nature, the climate and society. In heavy industry, high emissions and complex sustainability issues remain a challenge, slowing down the transition. In 2024, we took steps to reduce chain emissions through European-oriented procurement, signed supplier agreements and measures such as route optimisation, carrier review and a pilot project with electric transport. In the coming years, we will examine which improvements are feasible within our supplier network and transport.

Impacts, risks and opportunities

Positive impact	Negative impact
	• Damage to nature and ecosystems (actual): Threat to nature and biodiversity from CO₂ emissions caused by greenhouse gas emissions from the production, transport and extraction of raw materials such as metals, plastics and chemical components for the manufacture of products and materials for heavy industry.
Risks	Opportunities
• Limited influence: The ability to influence decisions largely lies with suppliers, resulting in trade-offs in terms of decision-making authority.	• Cooperation in the chain: Direct cooperation with producers at the beginning of the chain makes it possible to influence cleaner raw materials, raw material extraction and production processes. • More sustainable materials: Cast iron and chemical coatings are products that remain in the ground for 100 years. Investing in more sustainable alternatives can reduce the environmental impact, especially for products that remain in the ground for a long time. • Supplier involvement: Keeping up the pressure on suppliers and using tools like a code of conduct and REACH declarations encourages sustainability in the supply chain.

Chain emissions policy

As of 2024, 90% of our suppliers are parties based in Europe. Currently, only 2% of both the number of active suppliers and the purchase value come from outside Europe. Hereby we strive to reduce transport distances and the associated scope 3 chain emissions.

In our Code of Conduct, we ask our suppliers to limit or prevent emissions, discharges and waste at source as much as possible by, among other things, using emission-reducing installations, adapting production, maintenance and operational processes, and reusing, recycling and substituting materials. In addition, energy consumption and all relevant greenhouse gas emissions at facility and/or company level must be monitored and recorded. The Code of Conduct has been signed by suppliers who together represent 92% of the total procurement value.

Chain emission objectives

In 2025, we aim to achieve a 10% reduction in emissions from incoming and outgoing transport compared to 2024.

Measures for chain emissions

Various measures were taken in 2024 to improve performance in the area of chain emissions. However, additional measures are currently only applicable to a limited extent within the European network, as their implementation must also be assessed in terms of cost efficiency.

Measure	Explanation
Transport route optimisation	Transport routes have been optimised and orders bundled, meaning that, for example, only one lorry is used once a week from northern Italy instead of several times a week (milk run).
Transport review	We are reviewing our use of transporters that cause relatively high emissions. Where possible, we are switching to parties that operate more sustainably and perform better in terms of emission reduction.
Pilot	We have launched a pilot scheme whereby the route vehicle is driven electrically one day a week via an external transport company.

Additional measures are planned for the coming years, such as the ongoing assessment of our European procurement portfolio. Effectiveness will be monitored by means of a six-monthly report on emissions figures and energy consumption. Measures that have not been completed by 2024, as well as planned measures, will be completed by the end of 2026 at the latest.

3.1.3 Environmental impact of products

The environmental effects associated with the use of Imbema products, including impact on biodiversity, water use, water quality and possible contamination of soil, air and surface water.

Imbema's products affect their surroundings, both in visible and less visible ways. This includes water consumption, air emissions, and impacts on soil quality and biodiversity. We do not currently have any measurement points, measures or targets relating to the environmental impact of products. As a supplier and knowledge partner, Imbema has not only a commercial but also a social responsibility to actively manage the environmental impact associated with the use of Imbema products.

Impacts, risks and opportunities

Positive impact	Negative impact
• Positive environmental contribution (actual): Products improve water quality and accessibility, contributing to environmental goals and social value.	
Risks	Opportunities
• Increasing liability: CSRD and ESG regulations may increase liability for environmental impact, especially as customers and society place greater emphasis on sustainability. • Loss of competitiveness: Lower investment in product quality can lead to lost tenders and higher long-term costs due to replacements or rework.	• Sustainable lifespan: A-grade products with a long depreciation period and low maintenance requirements reduce the total cost of ownership and limit environmental impact.

Environmental impact of products policy

Imbema has a policy on the environmental impact of products, whereby sourcing is carried out in Europe as much as possible and all products must comply with the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) declaration. This policy applies to purchasing activities and focuses specifically on direct suppliers (tier 1 suppliers). The policy directly affects our suppliers and indirectly affects customers and local communities. The implementation of the policy is monitored by requiring all suppliers to sign a REACH declaration. Responsibility for implementation lies with the CEO and the Managing Directors, ensuring compliance at the highest organisational level. Customers can request safety data sheets.

More information about the content of the REACH declaration can be found in the chapter 3.1.4 Upstream chain pollution, starting on page 45.



3.1.4 Upstream chain pollution

Toxic emissions, air, soil and water pollution, and the use of substances of concern within the upstream chain of products purchased by Imbema.

The impact on air, soil and water often begins long before delivery. Toxic emissions, discharges and the use of substances of concern are invisible links in the production chain and contribute to pollution in the upstream chain. Yet it is precisely these aspects that determine the sustainability of what Imbema purchases. We do not currently have a formal policy, measurement points, measures or targets on the subject of upstream chain pollution.

Impacts, risks and opportunities

Positive impact	Negative impact
	• Nature and ecosystem damage (actual): air, soil and water pollution and the use of substances of concern in the upstream chain often take place out of sight, but have a major impact on people and the environment.
Risks	Opportunities
• Higher costs: Polluting producers pass on costs indirectly to Imbema. The risk lies in selecting the right suppliers and rewarding those who actively commit to reducing emissions.	• More sustainable supply chain: Investing in cleaner production methods and coatings can prevent pollution from heavy metals and toxic substances in the soil. • Transport optimisation: Improving logistics processes can reduce toxic emissions and generate cost savings at the same time.

Upstream pollution policy

Imbema has not drawn up a specific policy for dealing with significant business impacts that cause contamination in the upstream chain. However, suppliers must comply with the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) declaration, in accordance with the European directive, which stipulates that no hazardous or highly polluting products may be used. Imbema also asks suppliers to declare that their products and packaging comply with various environmental legislation and social compliance guidelines.

REACH declaration

In order to keep Imbema's supplier information up to date in the context of legislation and regulations in the field of the environment and social responsibility, suppliers are requested to provide product and/or packaging information relating to REACH. The existing framework focuses in part on air, water and soil pollution through the requirements in the REACH declaration. The specific pollutants and substances to which this relates are listed in REACH Appendix VI of Regulation (EC) No. 1907/2006.

Substances of Very High Concern (SVHC)

Suppliers must guarantee that their products do not contain any Substances of Very High Concern (SVHC) as listed on the website of the European Chemicals Agency (ECHA). All declarations must be signed in writing and confirm that the products supplied comply with the above requirements.

The declaration covers the following areas:

- **RoHS II:** Products must not contain prohibited concentrations of hazardous substances such as lead, mercury, cadmium, chromium-6 and certain phthalates.
- **Glass and ceramic fibres:** Materials must not be classified under hazard categories 1A, 1B or 2 according to European Regulation EC 1272/2008. Production must not take place in factories where asbestos is present.
- **Conflict minerals:** Suppliers must demonstrate that their products are free of conflict minerals (such as tin, tantalum, tungsten and gold) originating from conflict areas, such as the Democratic Republic of Congo and neighbouring countries.
- **Persistent Organic Pollutants (POPs):** Products and packaging must not contain substances that fall under the POP Regulation European Regulation EC 850/2004. These pollutants include pesticides, such as DDT, industrial chemicals, such as polychlorinated biphenyls (PCBs), and unintended by-products of industrial processes, such as dioxins and furans.
- **California Proposition 65:** Products must comply with this US law, which requires warnings for substances that may cause cancer or reproductive harm.

3.2 Social

3.2.1 Employee safety

A working environment in which both permanent employees and temporary or contracted staff can carry out their work under conditions that limit physical strain, support mental well-being and provide space for reporting concerns or incidents.

Safety at Imbema goes beyond compliance with rules. It is about a working culture in which everyone feels physically and mentally protected. Every year, we want to be a little bit better than the year before. So that employees continue to feel safe, remain productive and enjoy their work. We are jointly responsible for preventing incidents, adhering to safety agreements, setting a good example and learning from incidents and near-incidents. This commitment ensures that safety remains a shared responsibility and a lasting foundation for the way we work at Imbema.

Impacts, risks and opportunities

Positive impact	Negative impact
• Employee retention (actual): A safe working environment results in satisfied, productive, motivated employees. • Work culture and trust (actual): Strict safety procedures and clear instructions when working with and demonstrating hazardous substances reinforce safety culture and trust.	• Employee wellbeing (potential): Unsafe working conditions and environments, with a risk of physical safety incidents, may result in (long-term) employee absenteeism.
Risks	Opportunities
• Staff turnover: Unsafe working conditions can result in higher staff turnover and operational disruptions, leading to a loss of knowledge and experience and higher recruitment and training costs.	• Responsible employer: Positioning Imbema as a responsible employer.

Safety policy

Safety is paramount at Imbema, both physically and mentally. We believe that everyone has the right to a working environment in which they feel safe and can work without hindrance. We expect every Imbema employee to be aware of their own safety and that of their colleagues, to follow work instructions and to use tools safely.

This way we can work together to create a healthy, respectful and safe workplace. For us, safety also means that everyone can freely express their opinion, listen to each other and treat each other with respect. Equality, openness and honesty form the basis for every Imbemian. Imbema's safety policy includes VCA (Safety, Health and Environment Checklist) certifications, first aid, evacuation plans, the use of personal protective equipment (PPE) and the option to consult internal or external confidential advisors or company doctors.

Safety is an integral part of the DNA and culture of our organisation. Management holds overall responsibility for implementing the policy, while HR serves solely in an advisory capacity. The safety policy applies to all permanent and temporary employees.

Safety, Health and Environment Checklist for Contractors (VCA)

Imbema Controls B.V., part of the Energy & Industry division, holds a VCA certificate. This certificate confirms that we guarantee a solid basic level of health and safety and comply with all required standards and procedures for a safe workplace. Measurement specialists work on-site on large consumption cabinets for energy and gas, for example for replacement, maintenance, and troubleshooting. The work involves extensive training requirements. Our technicians who perform services on site all have an individual VCA-VOL certificate. This certification is important for protecting our employees and minimising the risk of incidents.

Confidential advisor

Safety goes beyond physical protection, however, emotional safety is also a priority. A confidential advisor offers employees a listening ear and supports them in finding solutions to difficult situations, such as bullying, (sexual) harassment, aggression and discrimination.

Confidentiality is paramount here: the content of the conversation is not shared with Imbema or the company doctor. Even the identity of the person who contacted the confidential adviser is not disclosed to Imbema. Every employee has access to confidential advisors and can also report undesirable behaviour or work pressure problems anonymously. In all cases, we take appropriate measures against the person exhibiting the undesirable behaviour. Employees who are unable to contact their manager or HR can always contact the company doctor at Optimaal Werk or the external confidential advisor.

Metrics and objectives

In 2024, 5 (near) incidents were reported. Of these incidents, none resulted in injury or absenteeism. The fact that we received more reports than in 2023 (2) indicates that our people feel free to report incidents. The aim is to raise awareness of the purpose of reporting incidents so that we can work effectively on preventive measures to increase safety within Imbema. In 2025, we will continue to provide information and communicate about this and work on making it easier to report incidents.

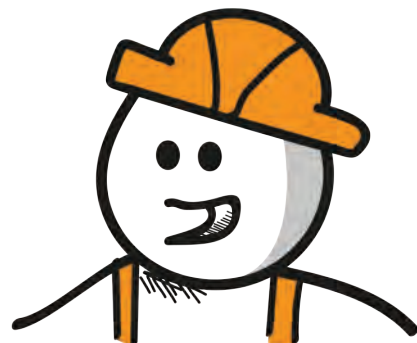
Number of incidents involving own and contracted employees		2024		2025
		target	realisation	target
Imbema Netherlands	Without permanent injury	0	1	0
	With permanent injury	0	0	0
Imbema Belgium	With fatal consequences	0	0	0
	Without permanent injury	0	0	0
	With permanent injury	0	0	0
	With fatal consequences	0	0	0

In 2024, one workplace accident had been reported the Netherlands without permanent injury. Imbema aims to achieve zero workplace accidents across the entire organisation by 2025.

Measures

Imbema places strong emphasis on maintaining a safety culture. This means that safety awareness is embedded in daily work practices, with continuous attention to training, clear procedures, and mutual responsibility. Imbema continuously takes the following measures to ensure the safety of its employees.

- **Inspections:** Every year, HR organises the maintenance and inspection of otoplastics (custom-made earplugs) during assembly.
- **Personal protective equipment (PPE):** Depending on the job and high-risk areas, it is important to wear PPE. For personal safety, HR provides appropriate work clothing and PPE. The safety coordinator monitors the expiry date of the issue.
- **Evacuation plan:** An evacuation plan is available at every Imbema location so that we can act quickly and effectively in the event of a fire or bomb threat. This plan can be found on the intranet and every (new) colleague must be made aware of it.
- **First aid:** Our measurement specialists also all have a first aid certificate.



3.2.2 Employee health

Providing support in the area of physical and mental well-being for employees, including temporary staff, who are affected by working conditions, psychological stress at work and their personal circumstances.

Employee health is the foundation for good work and feeling good about yourself, both at work and in your private life. At Imbema, we believe that employees can only truly grow and perform when they feel fit, energetic and balanced. We strive to create a working environment in which Imbemaian employees can perform their work in an optimal, motivated and healthy manner. That is why employee health is always a priority. We look beyond the workplace: we invest in programmes and facilities that contribute to physical and mental resilience, such as a bicycle lease plan, fruit facilities, sporting events, the GO-FIT vitality programme and a comprehensive emergency response programme.

Impacts, risks and opportunities

Positive impact	Negative impact
• Strengthening mental and physical resilience (actual): Focusing on coaching and guidance for personal challenges promotes engagement and contributes to healthier ageing among employees.	• Employee well-being (potential): Unhealthy social working environments, with incidents of intimidation, discrimination and bullying, cause stress, dissatisfaction and well-being problems among employees. • Work pressure (actual): Risk of increased work stress due to work pressure.
Risks	Opportunities
• Workload capacity: Always take into account the physical and mental workload capacity of employees in order to prevent possible (negative) consequences for productivity and employability. • Relaxation of existing measures: Even though health and safety are guaranteed, vigilance is still required to prevent attention from waning.	• Maintaining human contact: Investing in health regulations and social interaction within the workplace strengthens individuals, team dynamics and the long-term employability of staff.

Employee health policy

Good employment practices require a sound HR policy. This policy is reviewed annually and, where necessary, adjusted in consultation with those involved. As a family business, Imbema is committed to its employees and recognises those who need extra guidance.

Where necessary, we offer targeted support. We have an accessible culture in which managers and team members are easily approachable. The health policy is broad in scope and focuses on areas such as psychosocial workload (PSA), the prevention of undesirable behaviour, emergency response (BHV) at every location, periodic health checks, an employee survey that addresses work pressure, and a performance dialogue.

Policy characteristics

The employee health policy applies to all business activities and to all our employees. It applies to employees in the Netherlands, Belgium and Germany. The policy focuses primarily on our own employees, but also indirectly contributes to the safety and health of third parties, such as temporary employees and visitors.

The employee health policy is monitored internally by managers, the Works Council (OR) and employee satisfaction surveys (ESS), and externally by the company doctor and confidential advisors. The HR department is responsible for personnel policy and implements a vitality programme. The vitality program includes weekly fruit, health checks, a cycling scheme and a welcome box containing a vitality-related item. Responsibility for implementing the health policy lies with our CEO. Important documents, such as the HR policy, the psychosocial workload policy and the Imbemaian Handbook, are available to employees via our intranet. Occupational health and safety service Optimaal Werk supports Imbema in absenteeism management and has a national network of (practice-supporting) company doctors.



Discrimination and psychosocial workload
(PSA) policy

Imbema strives to prevent and, if necessary, combat undesirable behaviour and discrimination in the workplace. By undesirable behaviour, we mean aggression and violence, sexual harassment, discrimination and bullying. We recognise that the line between desirable and undesirable behaviour is sometimes subjective: what may seem harmless to one person may be hurtful or threatening to another. Within Imbema, the experience of the person subjected to the behaviour is therefore considered decisive. We will do everything we can to prevent or limit such situations.

The policy on psychosocial workload is aimed at preventing undesirable behaviour and offers clear guidelines for dealing with it effectively. We strive to prevent or control risks to safety, health and psychosocial workload as much as possible.

Company emergency response (BHV)

Every site has a well-trained emergency response team. We organise regular drills to address potential bottlenecks and maintain readiness. First aid kits, automated external defibrillators (AEDs) and fire extinguishers are also available at all locations.

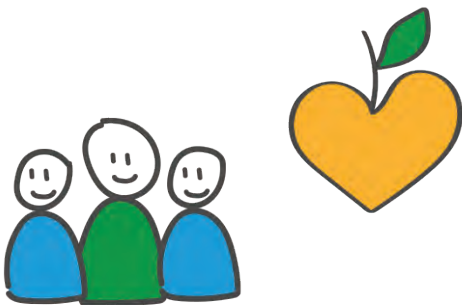
Health Checks

The Imbema terms of employment stipulate that our employees are offered a free Health Check once every two years. We have been organising Health Checks for more than 30 years. An ambitious annual target of 60% participation in the Health Check has been set, but this target will not be able to be met in 2025.

Performance Dialogue

Imbema has a Performance Dialogue cycle in which three formal meetings are held with the employee. In the interim progress meeting, one of the questions is: ‘How are you doing?’ so that this topic receives extra attention.

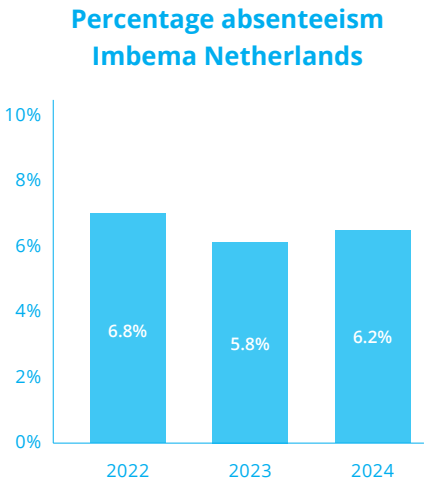
More information about the performance dialogue can be found in chapter 3.2.5 Talent and employee development on page 56.



Health metrics
Absenteeism

The absenteeism rate in 2024 is 6.18% in the Netherlands and 3.46% in Belgium. In 2024, absenteeism increased by 0.36% compared to 2023. The absenteeism rate in 2024 is still above our internal target of a maximum of 5.50%.

The target of a maximum absenteeism rate of 5.50% is ambitious, given the national trend of increasing absenteeism.



Reports of undesirable behaviour

Yearly, we receive a report from our confidential advisor outlining the nature of submitted notifications, clearly distinguishing between cases of discrimination and other types of reports. In 2024, no work-related incidents of discrimination, complaints, or serious human rights violations were reported at Imbema.

Number of reports		2024		2025
		target	realisation	target
Discrimination	Netherlands	0	0	0
	Belgium	0	0	0
Other reports	Netherlands	0	0	0
	Belgium	0	0	0

Employee satisfaction survey (ESS)

An employee satisfaction survey is conducted annually. Topics such as work pressure are discussed and evaluated periodically. In 2024, a score of 7.2 was achieved. The results were discussed during round table meetings. Small groups focused on specific issues. In 2025, we want to increase the ESS score for the topics Corporate Culture and Knowledge & Development to an average of 8.0. The target for the ESS score is set high because employees are generally reluctant to give high ratings, for example on salary. We want to achieve this target by organising at least one Imbema activity per year, offering Netsuite training provided by the key-users and actively encouraging employees to

follow personal training and further education courses. For the ESS, 2025 will serve as the baseline measurement, because the ESS will then be outsourced to a professional party for the first time. Previous measurements, such as in 2024, were carried out internally.

Health measures

In order to achieve the absenteeism, reports of undesirable behaviour and ESS targets in the coming years, we are taking and planning the following measures:

Measure	Explanation
Ergonomic furniture	When we renew our office furniture, we focus on ergonomics. We are installing sit-stand desks at more and more locations. An ergonomist can also be called in to help with physical complaints. A workplace assessment is carried out to provide advice, both preventively and to improve existing working conditions.
Cycling scheme	The necessary daily exercise keeps our employees fit and healthy. We therefore encourage them to cycle to work. That is why we offer our employees ‘Lease-a-Bike’. It is easy to lease a bicycle, which can be used for both work and private purposes. This scheme also offers attractive tax benefits. In 2024, 20 employees used the lease bicycle scheme. That is one more than in 2023.
Fruit basket	Every week, each Imbema location receives a fresh fruit basket. Each fruit basket represents the planting of one tree. In 2024, we planted a total of 181 fruit trees. That is 77% more fruit trees planted than in 2023.
Sports event	At least once a year, we organise a sports event for our employees. Thanks to the many encouragements from various branches, this is not only an activity that contributes to vitality, but also a social moment that brings colleagues closer together.
Working from home	When working from home, you will receive a home working agreement. This agreement contains the arrangements made, such as the fixed home working days, and information about working in accordance with health and safety regulations. In addition, guidelines are available on how to set up your workplace ergonomically. For this purpose, we provide a one-off budget for the purchase of a desk, chair or lighting. <i>More information about working from home can be found in the chapter 3.2.3 Employee rights, starting on the following page.</i>

Company emergency response (BHV)

We have trained twenty colleagues to become BHV officers. Two team leaders have been appointed at each location who can take over each other’s duties in the event of absence. The plan to train a first-aider at each location was not successful in 2024 due to a lack of interest. Evacuation drills were carried out in Vlaardingingen and Nieuwerkerk. These revealed that communication and cooperation need to be improved. The drill in Haarlem could not take place in 2024, but will now be held in March 2025.

We carry out a checklist every quarter to record findings about the safety of people and resources. In addition to these evacuation drills, we also practised scenarios such as the safe handling of hazardous substances in the event of spills on the floor and the risk of contact with them. Since 2024, we have been using the MultiBel app to immediately see which emergency response officer is present at which location.

3.2.3 Employee rights

Implementing policies on freedom of association, offering a living wage and the right to permanent employment for Imbema's own employees and hired or temporary employees.

Imbema opts for clear agreements and fair conditions. Security in the workplace does not happen by itself; it is something you build together. That means a wage that provides a good standard of living and the prospect of permanent employment. It also means transparency about agreements regarding working hours, allowances, leave arrangements, pension accrual and social protection. These agreements apply to our own employees. In this way, we ensure that every talented individual has a fair basis for growth.

Impacts, risks and opportunities

Positive impact	Negative impact
• Freedom of association (actual): Imbema's provision of freedom of association and collective bargaining agreements allows for trade union freedom and respects individual rights. • Competitive position in the labour market (actual): Regular wage benchmarking and competitive remuneration help to improve employee satisfaction.	
Risks	Opportunities
• Continued pressure on employment conditions: Rising salaries and increasing competition in the labour market require constant balancing between competitive remuneration and financial feasibility.	• Employee retention: Good primary and secondary employment conditions (above market standards) result in increased attractiveness as an employer, easier employee retention and a better position as an employer within the labour market.

Employee rights policy

At Imbema, employees are free to express their opinions and feedback without fear of negative consequences. Imbema's employee rights policy applies to all business activities and is applicable to its branches in the Netherlands and Belgium. Imbema's employee rights policy covers access to a works council, freedom of association, provisions on remuneration, terms of employment (collective bargaining agreement), leave arrangements, pensions and statutory insurance.

Together, these components form the framework for a fair and transparent employment relationship.

Objectives relating to employee rights are discussed and set at an individual level in the Performance Management Dialogue.

Policy characteristics

The CEO has final responsibility for the implementation of the employee rights policy. The interests of the Management Team, managers, employees and the Works Council were taken into account when drawing up this policy. The policy is communicated via publications on the intranet and the HR page.

Imbema monitors the employee rights policy through HR audits and compliance checks, the employee satisfaction survey (ESS), salary benchmarking, complaints procedures and reporting channels. In addition, feedback is provided by the Works Council.

More information about our complaints and reporting procedures can be found in the chapter 2.2.3 Stakeholder engagement, starting on page 30.

Works Council (OR)

Imbema has a Works Council (OR) that meets internally on a monthly basis and consults with the director on a quarterly basis. The members of the OR are elected directly by the employees. Elections are held every two years for the seats of the retiring members. The scope of the OR applies to the whole of Imbema, including the Belgian branches. Engagement is evaluated through the annual employee survey, feedback from the OR and input from employees and managers.

As of 2024, the chair of the Works Council will be a manager without personnel responsibility. This means that there will be no direct conflict of interest. The chair is elected by the employees and has accepted this role.

More information about our Works Council can be found in the chapter 2.2.3 Stakeholder engagement, starting on page 30.

Right of association

All employees have the right to join a trade union. Imbema offers a tax-deductible allowance for this purpose in order to lower the financial threshold for membership.

Collective bargaining agreements (CBA)

The Dutch entities are subject to Imbema's terms and conditions of employment, with Imbema Rhiwa B.V. following the Technical Wholesale CBA and the Belgian branches falling under PC200 for white-collar workers. Imbema offers a legally compliant employment contract with remuneration above the market rate, at least the statutory minimum wage (WML), holiday entitlement and leave arrangements, pension accrual and collective insurance. External employees, mostly self-employed persons, apply their own terms of employment and agreements.

Distribution of collective bargaining agreement coverage and terms of employment:

- Own terms of employment (80.5%): Derived CBA for technical wholesalers
- Imbema Rhiwa BV (14%): CBA for technical wholesaler
- Imbema België (5.5%): PC200

Secondary terms of employment

We believe it is important to recognise special moments. In addition to bonus schemes and 27 days of holiday and 6 compensation (ADV) days per year (based on full-time employment), there are payments for anniversaries and death, as well as extras such as a Christmas basket, Sinterklaas gifts and joint dinners.

Depending on the position, Imbema also offers various allowances for commuting, business mileage, bicycle schemes, and expenses. In addition, there are arrangements for specific work-related facilities, such as computer glasses, and safety measures such as the provision of PPE including work and welding clothing, safety shoes, and custom-made hearing protection (otoplastics).

Working from home

To support work-life balance, we offer the option of working from home for up to 40% of working hours, where possible, provided that the employee has a good ergonomic workplace. We make a one-off budget available for the purchase of a desk, chair or lighting.

Indications of employee rights

Living wage

By 2024, all our own staff will have received a living wage that meets or exceeds both the statutory minimum wage (WML) and the benchmark for a living wage. In 2024, Imbema conducted a salary benchmark study to assess the terms of employment against the market. This should lead to equal and market-based remuneration.

Health insurance

Disability insurance

In the Netherlands, there is a two-year obligation to continue paying wages in the event of illness, with 100% of the salary being paid in the first year and 70% in the second year. In Belgium, the social security system applies in this regard.

Leave arrangements

Employees in the Netherlands are entitled to statutory care leave, including maternity and childbirth leave. In Belgium, this is arranged through the health insurance fund. In 2024, 100% of Imbema's own staff was entitled to family-related leave. Of this group, five men and three women, totalling 4.4% of our workforce in the Netherlands, have made use of this scheme.

Pension scheme

All employees in the Netherlands and Belgium are affiliated with the pension insurer, with the exception of on-call workers, interns and holiday workers.

Social insurance

In the event of forced termination of employment. In the Netherlands, Imbema may provide outplacement support in case of forced termination and generally pays the statutory transition allowance. In Belgium, employees may receive severance pay. In the Netherlands, employees are also insured free of charge for the Capacity for Work (WIA) gap and excess insurance, while in Belgium a different social care system applies.



3.2.4 Social employment practices

The implementation of procedures and measures aimed at equal access to positions, a diverse workforce and the creation of employment opportunities for people who are distanced from the labour market, both for Imbema's own employees and for contracted or temporary staff.

Social employment is a fundamental part of Imbema's sustainable cooperation, with equal opportunities at its core. It is all about paying attention to the person behind the job: listening, appreciating and offering opportunities. We create an environment where work and well-being go hand in hand, diversity is embraced and there is room to grow. This is evident from our openness to employees with disabilities. Our policy is regularly aligned with social and legal developments and aims to increase the appreciation for our corporate culture to a score of 8 in the employee satisfaction survey.

Impacts, risks and opportunities

Positive impact	Negative impact
• Social care (potential): Providing employment to these target groups is appreciated and improves their employability and the utilisation of their potential.	
Risks	Opportunities
• Relaxation of diversity policy: Less attention to equal access and inclusion can lead to reputational damage and reduced attractiveness to talent.	• Employer attractiveness: A clear diversity and inclusion policy and responding to the expectations and needs of a wide variety of people enhances employer attractiveness. • Employee retention:

Social employment policy

We at Imbema believe that social responsibility as an employer is essential for creating a workplace where everyone feels respected, valued and supported. We are committed to an inclusive culture in which equal opportunities are guaranteed, regardless of gender, age, origin or other personal characteristics. For us, social employment means offering fair conditions, ensuring a safe working environment and embedding respect and dignity in all our activities. This policy applies to all Imbema employees and all our business activities.

In the coming years, Imbema will continue to comply with all applicable regulations and recognised standards relating to social employment.. The social employment policy will be regularly evaluated and adapted to changing requirements from the market and government agencies. In addition to compliance, Imbema remains committed to identifying new opportunities to strengthen and improve social employment throughout the organisation.

Policy monitoring

The implementation of the social employment policy is actively monitored through a combination of internal and external mechanisms. These instruments ensure that social employment remains a priority in all parts of the organisation and that progress is monitored in a transparent manner:

Responsibility	Explanation
HR department	Acts as the first point of contact for employees and managers. HR acts as a listening ear for concerns, mediates in conflicts and acts as an escalation body when problems cannot be resolved at team level.
External confidential advisor	Provides employees with an independent and confidential channel for raising sensitive issues, such as discrimination, harassment or work pressure.
Management Team (MT)	Social responsibility is a fixed item on the agenda of management team meetings. This ensures that the subject is regularly discussed at the highest operational level.
GreenTeam	Provides advice and recommendations to both HR and the MT and ensures that the voice of employees is taken into account in the design and improvement of policy.
CEO	Has final responsibility and explicitly prioritises social employment in its portfolio.
Works council (OR)	Acts as a discussion partner in the field of social employment.



Measures social employment

The definition of people with a distance to the labour market is broad. Currently, three employees are employed under the WAO, Social Return, and Wajong programmes.

European Pay Transparency Directive

The European Pay Transparency Directive will enter into force in the Netherlands around June 2026. This legislation requires employers to provide greater transparency in remuneration, including by disclosing salary information in job vacancies. Large employers will also be required to report on pay differences between men and women and to develop an action plan if an unexplained pay gap of 5% or more is identified.

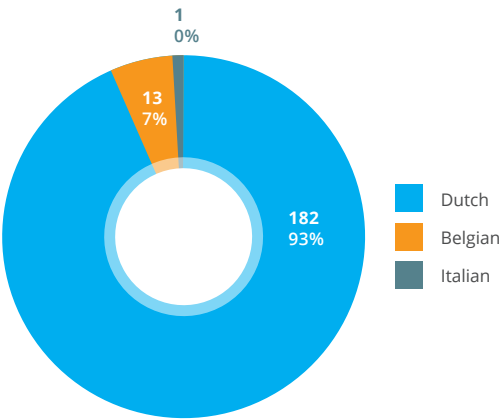
Imbema is preparing for this by mapping salary ranges for each function by the end of 2025. A review of any potential pay gap will follow in 2026, possibly in collaboration with an external agency, to ensure the analysis is conducted carefully and comprehensively. By the end of 2025, we want to have carried out a salary review to prevent a pay gap based on gender, ethnicity or other diverse groups.

Metrics social employment

Nationalities

The vast majority of our employees (92%) are Dutch nationals, supplemented by a few colleagues from Belgium and Italy.

Nationalities of own employees



Employees with disabilities

Imbema is open to anyone who is qualified for the position. Physical or mental disabilities are not considered negative factors when assessing suitability. We do not actively record the percentage of employees with disabilities, as the focus is on competence and work performance rather than categorising differences. In practice, dozens of colleagues with disabilities are part of the workforce, reflecting the inclusive approach within the organisation.

Diversity and discrimination

Equal treatment has long been a principle of daily practice. That is why Imbema does not participate in external campaigns for gender diversity. Differences in gender, sexual orientation or background are seen as a natural part of life and are fully accepted in the workplace. The most recent employee satisfaction survey (ESS) confirmed this perspective and showed zero reports of discrimination or bullying related to gender or sexual orientation.

Social employment objectives

Employee satisfaction

We strive to promote multicultural integration within Imbema, with the aim of creating a culture in which everyone can be themselves and where respect and understanding for each other's backgrounds are self-evident. In the employee satisfaction survey, the organisational culture was rated with a score of 6.8, with themes such as communication and the feeling of "one Imbema" emerging as areas for attention. Our goal is to increase the appreciation for the corporate culture to a score of 8.

Zero-tolerance

We also have a zero-tolerance target for discrimination reports. Each year, we receive an annual report from our confidential counsellor, categorized by topic. No internal discrimination reports were received in 2024.

3.2.5 Talent and employee development

Providing opportunities for professional and personal growth for Imbema employees through training programmes, further education and skills development.

At Imbema, we believe that every employee is unique and can achieve more when knowledge, skills and ambition come together. Qualified and motivated employees are the key to sustainable growth and cooperation. That is why we are open to training and course requests and actively encourage our employees to develop their knowledge and skills. The initiative lies with the Imbema employee themselves. By ensuring that the chosen training or course contributes to Imbema's business interests, we work together to ensure that knowledge, motivation and business goals go hand in hand. In this way, we realise our full potential as an organisation and as individuals.

Impacts, risks and opportunities

Positive impact	Negative impact
• Potential utilisation (actual): Personal development opportunities boost employee satisfaction and utilise the capabilities and potential of Imbema employees. • Employee development (actual): Investing in growth and training opportunities increases employee engagement and motivation.	• Mandatory nature (potential): Making development mandatory may be perceived negatively, thereby negating the intended effect.
Risks	Opportunities
• Shortage of technical personnel: The lack of investment in training and development, combined with the technical labour market supply, increases the risk of a permanent shortage of technically skilled employees.	• Distinctive capability: Responding to the shortage of practically and technically trained personnel can yield a strong competitive position. • Training initiatives: Training people for technical positions in-house increases capacity, strengthens business continuity and yields profitable investments.

Training policy

Imbema facilitates professional growth through various development initiatives, such as training programs and internal career pathways. By discussing training programmes, courses and training sessions with each other, we continue to grow and stay up to date with all developments within our own field. We encourage field-specific growth and discuss development opportunities during the PM (performance management) cycle, ranging from short product training sessions to multi-year training programmes. Where possible, we also offer opportunities for retraining.

There are no fixed maximum budgets per employee; instead, we work together to determine what is needed for growth and development, whether it concerns a logistics employee or a manager. This allows us to invest in everyone's talent and future. The talent and employee development policy applies to all Imbema entities, both in the Netherlands and in Belgium. It applies to all Imbema's own employees.

The Performance Management Cycle (PM cycle)

All employees at Imbema work according to the PM cycle. Within the Performance Dialogue managers hold three formal meetings per year with their employees to discuss the growth, development and performance of both the employee and the department.

At the beginning of each calendar year, the business objectives from the OGSM are translated into personal objectives and associated competencies. In 2024, 89% of the employees participated in this meeting. Halfway through the year, an interim dialogue takes place, during which an assessment is made based on what the employee has achieved and how this has been carried out. 66% of the employees have participated in progress reviews. Towards the end of the year, another dialogue and final assessment take place, 36% of the employees have participated in this meeting. The working method and assessment criteria are laid down in the Performance Management Policy.

In 2024, the performance review cycle was carried out using a Microsoft Word form. Since the decision to switch to a new approach was only made at the end of 2024, many employees have not completed the cycle. From 2025 onwards, we will work with the Digital Review Cycle, which will provide the process with the structure and attention it deserves.

More information about the performance dialogue can be found in the chapter 3.2.2 Employee health, starting on page 48.

Policy characteristics

HR takes care of the further registration and draws up a study agreement (if necessary). This agreement sets out the conditions for following a training course or programme. Within Imbema, the CEO is ultimately responsible for the implementation of the talent and employee development policy.

Metrics and objectives for talent and employee development

We measure the number of employees who have followed a training course on an annual basis, distinguishing between compulsory safety training and individual training. In 2024, the total number of training hours amounted to 450 external training hours, excluding internal trainings in Netsuite and Microsoft Excel as well as product trainings provided by, from, or at suppliers. In 2025, Imbema will set targets for talent and employee development following the implementation of the online learning platform.

Employee Satisfaction Survey (ESS)

The ESS results show there is room for improvement, particularly in terms of ensuring visibility of the available options. Feedback shows that employees express a need for additional support in using Imbema systems, greater focus on personal development and training, and broader career advancement opportunities. We take these insights seriously and continuously evaluate our initiatives on this topic.

Measures

Employees at Imbema Rhiwa BV works with SAM Werkt, a platform where employees can find information and opportunities in the field of growth and development. The following measures are also planned:

Planned measures for the coming years	
Training portal	At Imbema Rhiwa B.V., where the Technical Wholesale Collective Bargaining Agreement applies, employees will have access to the Lekker Bezig portal from 1 April 2025.
Direct reports	In 2024, all managers held discussions with their direct reports about growth and development, during which individual training wishes were discussed. We will continue these discussions in 2025.
Online learning platform	In 2025, we will work on setting up an online learning platform for both new and current employees.
Automation of performance management dialogue	The implementation of an automated performance management dialogue process is planned for 2025. This automation should make it easier and more accessible for employees and managers to conduct these discussions.



3.2.6 Product safety and quality

The consequences for the physical safety and health of end users who work with or use Imbema products.

Our customers must be able to rely on the products they use. Beyond supplying materials, the real priority lies in ensuring that products are safe, reliable, and sustainable when put into practice. Every product must comply with strict standards and specifications. Imbema acts as a link between the manufacturer and the user. Our role is to select reliable partners and suppliers and to share knowledge to ensure that the products we distribute are safe, high-quality and suitable for practical use. Because ultimately, it's all about incident-free use, every day.

Impacts, risks and opportunities

Positive impact	Negative impact
• Product use (actual): Supplying high-quality products satisfies the needs of customers and end users.	
Risks	Opportunities
• Damage caused by product safety issues: Accidents can have serious consequences for users and pose significant liability risks for Imbema.	• Safe and reliable products: Continuous investment in product safety and clear instructions for use ensures quality and strengthens customer confidence.

Product safety and quality policy

The responsibility for the safe and correct production of materials lies primarily with our suppliers and manufacturers. They must guarantee that their products are reliable and comply with the applicable standards and guidelines for practical application. This may concern, for example, explosion-proof design, the correct IP classification, fire-resistant properties, corrosion resistance or electrical safety. The products must be in line with the specifications set by the supplier itself. Imbema then assesses, always in consultation with the customer, how and where these products can best be used. This ensures that the division of responsibilities remains clear and that product safety and quality are guaranteed throughout the entire chain.

Imbema therefore does not have a formal product safety and quality policy. We assess product safety and quality criteria on the basis of complaint records, Safety Data Sheet information, material certificates, raw material passports and Environmental Product Declarations (EPDs).

Imbema's suppliers must also comply with applicable REACH laws and regulations regarding the prohibition or restriction of specific substances in products and in production.

More information about our REACH guidelines can be found in the chapter 3.1.4 Upstream chain pollution, starting on page 45.

Product safety and quality measures

Imbema uses customer feedback to determine what measures are needed to solve and prevent problems. In 2024, we improved our complaint registration system and added supplier complaints to the Power BI reports. This allows us to track developments over time and identify trends more quickly. Our goal is to increase customer satisfaction and continuously optimise our processes and products.

Customer contact

Complaint registration and customer satisfaction

Imbema assesses the effectiveness of contact with end users through customer visits by account management, the results of complaint registration in Netsuite (Customer Feedback) and the results of customer satisfaction surveys. We register incoming complaints, analyse the results in Power BI and discuss them in the management team and in departmental meetings.

Complaints mechanism

Customers can express their concerns or questions by contacting account managers or the internal sales department. Complaints from business relations are registered in the complaints system in Netsuite (Customer Feedback process) and supplemented with the results of customer satisfaction surveys. We inform customers by e-mail about the registration of their complaint, including a case number, and provide follow-up and feedback on its handling. This way, they know that their report has been received and dealt with. Imbema protects individuals who use these structures and processes against retaliation through its Code of Conduct, privacy statement, general terms and conditions, and whistleblower policy.

End-user contact

There is no formal process within Imbema for engaging with end users. When a customer has a specific need, Imbema takes the initiative to implement improvements together with the customer and the supplier. Customers can find our contact details, such as email addresses and telephone numbers, on the website and in the webshop. Within Imbema, the operational responsibility for ensuring contact with end users lies with the account managers, the internal sales team and the product manager. These responsibilities are part of the broader functions within the Sales and Product Management departments.



3.2.7 Working conditions in the chain

Fair, safe and healthy working conditions in the supply chain, with a focus on living wages, work-life balance and freedom of association.

Every product that reaches the customer passes through countless hands. Those hands represent the craftsmanship of people in the chain, both nationally and internationally. It is important that these people are treated with respect, care and dedication. We see this as a shared responsibility, which we share with our suppliers and partners. That is why we guarantee fair working conditions in the chain through our Code of Conduct and the Socially Responsible Procurement Policy. In 2024, 90% of our purchasing value was covered by a signed code of conduct, with a focus on European sourcing. Further measures, measurement points and objectives on this subject are still under development.

Impacts, risks and opportunities

Positive impact	Negative impact
• Access to wages (actual): Employees in the chain receive a fair wage that gives them access to food, healthcare, leisure activities and other necessities.	• Chain responsibility (potential): A company that is committed to safety, well-being and development opportunities must also apply these standards in the chain in order to maintain uniformity in terms of standards and values and to prevent physical or mental harm to employees in the chain.
Risks	Opportunities
• Legal sanctions and fines: Working with suppliers who are guilty of abuses, such as child labour, can lead to serious damage to reputation and trust and result in sanctions and boycotts.	• Reputation improvement: Active commitment to good working conditions at suppliers contributes to a positive image and strengthens relationships with customers and partners.

Working conditions in the chain policy

We want to take responsibility for the impact of our activities and those of our partners on human rights, and promote a fair and just working environment throughout the supply chain. Suppliers are expected to ensure that the products they supply are manufactured fairly and that employees throughout the production chain are treated and remunerated fairly.

These agreements are guaranteed by, among other things, our Code of Conduct, which is signed by suppliers, and our Socially Responsible Procurement (SRP) policy.

Our products and solutions mainly originate from trusted European manufacturers. In this way, we aim to maintain an overview of our supplier base and ensure compliance with uniform European legislation and regulations.

Policy characteristics

The policy on working conditions in the chain applies to all Imbema's business activities. Within the value chain, the policy focuses exclusively on direct suppliers (tier 1 suppliers). The geographical scope covers all regions and countries, without exception.

We ensure compliance with the policy on working conditions in the chain by conducting regular company visits and, if necessary, audits. To date, there has been no reason to conduct audits. The CEO is responsible for implementing the policy. We have signed our own Code of Conduct and published it on our website so that all relevant stakeholders have direct access to it.

Code of Conduct

A Code of Conduct has now been agreed with almost all strategic suppliers. This code of conduct enables us to provide insight into the origin of semi-finished products and actively helps to prevent child labour in the supply chain, among other things.

Imbema's Code of Conduct stipulates that employees must always work of their own free will, without coercion, child labour or inhumane treatment. Discrimination is not permitted and freedom of association is respected. Employees are entitled to safe and healthy working conditions, reasonable working hours and fair remuneration, so that they can perform their work under decent conditions.

In addition, the Code of Conduct requires compliance with laws and regulations in all countries where Imbema operates. In 2024, there were no reported cases of non-compliance with these guidelines, either by Imbema itself or within the chain.

Socially responsible procurement policy

Imbema strives to source as many products as possible within Europe. The starting point here is to have a maximum of 10% of the active supplier base located outside Europe by the end of 2024.

Metrics and objectives for working conditions in the chain

All our major suppliers have signed the Code of Conduct. Imbema has set a target of 90% of its procurement value being covered by a Code of Conduct or similar certificate by 2024. On 1 January 2024, the baseline measurement was 0.5%. At the interim measurement on 1 August 2024, this percentage had risen to 58%. In 2024, 90% of our purchasing expenditure was covered by a signed Code of Conduct.

The procurement department focuses on measuring the performance of suppliers annually in order to limit risks in the chain. The aim is to have a supplier base that consists of 90% parties operating within Europe. This target has been achieved in 2024. In the end, 2%, both in number of active suppliers and in purchase value, came from outside Europe.



3.3 Governance

3.3.1 Ethics and integrity

The company culture at Imbema, which focuses on compliance with social-, and environmental legislation, international sanctions, transparency, protection of whistleblowers and zero tolerance for corruption and privacy violations.

An open and honest company culture is the basis for trust, cooperation and continuity. Acting honestly and respectfully is central to Imbema, both in dealing with colleagues and in relationships with customers, suppliers and other partners. Ethics and integrity are not separate themes but values that must be visible every day in behaviour and decisions.

The policy aims to provide clear guidelines for respectful behaviour, a healthy corporate culture and honest business practices. In doing so, great importance is attached to openness, accessibility and the confidence that every report or concern will be taken seriously.

Impacts, risks and opportunities

Positive impact	Negative impact
• Reliable business environment (actual): A zero-tolerance policy on corruption and fair competition promotes a trustworthy business environment. • Safe working environment (actual): Reporting systems strengthen integrity and encourage the reporting of misconduct, contributing to a safe and transparent working environment.	• Integrity culture (optional): Without a strong culture of integrity, no long-term sustainability ambition is achievable.
Risks	Opportunities
• License to operate: Failure to meet stakeholder expectations regarding business ethics and integrity may lead to boycotts, sanctions, and, in extreme cases, the loss of the license to operate and the continued existence of the organisation.	• Open corporate culture: A transparent and ethical working environment, combined with clear guidelines, strengthens cooperation and trust within the organisation.

Ethics and integrity policy

Respectful conduct

Acting respectfully and honestly is at the heart of how we work. Employees are expected to treat colleagues, customers and suppliers correctly, kindly and in a customer-focused manner. Business ethics and integrity are seen as an ongoing process. Undesirable behaviour such as intimidation, discrimination or bullying is unacceptable. If an employee is the victim of or witness to undesirable behaviour, this can be reported to their manager, HR or a confidential advisor. We want to ensure a respectful and safe working environment at all times, where integrity and honesty are evident in our daily activities.

Company culture

The core values of the organisation (FIKSM) guide our daily activities and are visible in our corporate culture. Management and the board actively implement these values by promoting them and by being accessible on the work floor.

More information about FIKSM can be found in the chapter 2.1.4 Core values, starting on page 19.

When new employees start, they receive the Imbemiaan handbook, which clearly sets out the principles of ethics and integrity. The E-learning programme also pays systematic attention to the corporate culture, so that everyone remains aware of the importance of acting with integrity. This topic is repeatedly brought to the attention of employees through narrowcasting, the targeted display of information in the departments, and messages on the intranet. This way, the corporate culture remains not just something that exists on paper, but something that is visible in daily practice.

Honest business practices

The principle of 'honesty is the best policy' forms the foundation of our way of doing business. We always communicate openly and honestly in our cooperation with customers and partners. Bribery or corruption is not tolerated, and employees do not allow themselves to be tempted into behaviour that conflicts with these values. Personal or valuable business gifts are not accepted. Instead, we consciously choose to support charitable causes, sometimes together with our business relations. If gifts of considerable value are received, they are distributed among employees by lottery. This ensures transparency and prevents inequality or preferential treatment.

Dealing with corruption and bribery

Business conduct incidents such as corruption and bribery are always taken seriously. If there is concrete suspicion, an external investigation agency is called in to investigate the matter immediately, independently and objectively. This ensures that reports are handled carefully and without any conflict of interest.

Responsibility and enforcement

The policy on ethics and integrity is laid down in the employee handbook. It forms the basis for how we interact with each other and how decisions are made. Reports relating to ethics or integrity are always taken seriously, discussed and, where necessary, lead to immediate action. Topics such as compliance and fraud are also fixed items on the agenda of the supervisory bodies, so that compliance is monitored on a structural basis. The policy is continuously evaluated and supplemented where necessary.

Whistleblower policy

Imbema has a formal whistleblower policy that complies with the Whistleblower Protection Act. This scheme enables employees, as well as external parties, to report suspected abuses or irregularities safely and confidentially. This concerns matters that affect the public interest, such as violations of laws and regulations, danger to the health and safety of persons, environmental damage or improper conduct within the organisation.

The scheme is accessible to all employees via the internal platform Imbemanet (intranet). Reports can be made internally to the manager, HR or via a confidential advisor. In addition, an external confidential advisor has been appointed so that reports can also be submitted outside the organisation and anonymously if desired. This ensures that reporters always have a safe route to express their concerns.

After a report is received, it is carefully recorded and confirmed to the reporter within seven days. Investigations are conducted by independent and impartial officials to prevent conflicts of interest. Within eight weeks, the reporter is informed of the organisation's position and any follow-up steps taken. If necessary, the deadline can be extended, with clear justification. An important part of the scheme is that reporters are protected against any form of disadvantage. This means that making a report must not have any negative consequences for the position, assessment or treatment of the reporter. Colleagues and managers are also obliged to comply with this.

Incidents of corruption or bribery

There were no incidents of corruption or bribery within the organisation in 2024. No signals or reports were received that led to an investigation or sanction. Nor were any fines imposed. This outcome shows that the existing policy and measures aimed at integrity and fair business practices are being effectively implemented.

The same approach will be maintained for the coming period. The objective for 2025 is once again to record no incidents or sanctions and to keep the number of fines imposed at zero.

Payment practices

Our payment practices are in line with the agreements made with suppliers and service providers. For commercial and service providers, we apply a term of 30 to 40 days, depending on the agreed terms and conditions. Employee expense claims and invoices from self-employed persons without personnel are paid within 14 days. In 2024, payments were generally made on time, with no major late payments.

4. Background

4.1 Governance structure

Members of Imbema's Supervisory Board are appointed by the General Meeting of Shareholders. This also applies to the CEO. The members of Executive Management are in turn appointed by the CEO, in consultation with the Supervisory Board. Members of the management team are appointed by the executive management board, in consultation with the CEO.

Composition of the highest governing body

Management Board

Name	Title	Gender	Nationality	Age	Time in role
Alexander Bloemers	CEO	M	Dutch	40-50	8 years
Richard Groenendal	CFO	M	Dutch	40-50	4 years

Supervisory Board (RvC)

Name	Title	Gender	Nationality	Age	Time in role
Robert Bloemers	Supervisory Board Member	M	Dutch	>60	8 years
Henk Mantel	Chairman of the Supervisory Board	M	Dutch	>60	3 years

Frameworks for the highest governing bodies

Selection criteria for governing bodies

The appointment and selection procedures for management bodies within Imbema are based on continuity and long-term value creation for the organisation. All management bodies act in line with these principles. Imbema assesses candidates solely on the basis of their competencies and suitability, regardless of their origin, orientation or background.

Independence is particularly relevant for the supervisory board and the director/CEO. They must be able to make decisions in the interests of the organisation and its employees, without any (personal) interest.

Conflicts of interest

The prevention of conflicts of interest is always taken seriously at Imbema and is a permanent item on the agenda. Imbema safeguards the prevention and limitation of conflicts of interest within its management structure through a careful due diligence process. This process is carried out by HR and includes reference checks, requesting a Certificate of Good Conduct (VOG) and multiple interviews, always involving at least two hierarchical layers and an HR representative.

This applies to the supervisory board and in particular to the role of the chairman of the supervisory board. If there is or could be an appearance of a conflict of interest, the person concerned will not be appointed.

Evaluation of management and supervisory bodies

Imbema applies the Performance Dialogue Cycle to all job levels, including board and management. This cycle applies to the CEO (via the Supervisory Board), to the directors (via the CEO) and to middle management (via the directors).

The supervisory board conducts an annual self-evaluation based on a questionnaire. The supervisory board is actively involved in the organisation and is also assessed by the CEO, directors and shareholders.

Employee evaluations take place two times a year and are recorded administratively in a software package. They are carried out internally. To date, there has been no reason to have this done externally or independently. In 2024, no changes or measures have resulted from these evaluations.

Governance and ESG

Collective ESG knowledge of governing bodies

Imbema's administrative, management and supervisory bodies have relevant ESG expertise that is aligned with the organisation's material ESG impact areas.

For example, the QA (Quality Assurance) manager is an active member of the GreenTeam involved in issues relating to safety and sustainability. Our purchasing manager and code of conduct specialist also participate in the GreenTeam. Our Chairman of the Supervisory Board brings with him many years of experience as a financial specialist and accountant.

More information about the GreenTeam can be found in the chapter 2.1.3 ESG strategy, starting on page 16.

The CFO has extensive knowledge of governance, ISO27001, compliance and fraud. The HR manager specialises in working conditions and remuneration structures. Our CEO combines his administrative role with ESG knowledge and is also a member of the GreenTeam. Our marketing manager is also part of this team and actively promotes ESG within and outside the organisation. To promote collective ESG knowledge, Imbema specifically involves employees with relevant expertise. Imbema also works closely with Kroll SR Reporting & Advisory B.V., an external consultant with knowledge of ESG regulations, reporting and implementation.

Formal anchoring of ESG responsibilities

At Imbema, responsibilities for ESG impacts, risks and opportunities are laid down in internal documents. These are included in the GreenTeam documents and in the OGSM documentation of the Imbema executive management board, which sets out strategic objectives, resources and performance indicators.

ESG statement and policy

The administrative, management and supervisory bodies within Imbema are responsible for developing, approving and updating ESG objectives, mission statements, strategies, policies and associated targets.

The GreenTeam acts as an advisory body to the executive management board, including the CEO who is also part of this team. Together with the executive management board, the CEO draws up an OGSM that includes ESG objectives and strategies. This OGSM forms the basis for all divisions, where each director then draws up their own OGSM. Within this framework, middle management has the option of using its own OGSM as well. Imbema's ESG policy is endorsed by the CEO. The annual sustainability reports are signed by the CEO.

ESG monitoring and execution

The implementation of the ESG policy is organised through the GreenTeam, which identifies and appoints specific employees to implement policy components. Integration into the organisation takes place through the annual sustainability report, the OGSM methodology and the translation of policy into operational strategies and procedures. ESG requirements are also embedded in external relationships, such as partner and distribution agreements, and are included in the Code of Conduct. These documents are reviewed annually by the GreenTeam, the CEO and the executive management board. Finally, Imbema offers training opportunities: employees who need ESG-related training can indicate this, after which external specialists provide the desired training courses.

Integration into strategic decision-making

The integration of ESG impacts, risks and opportunities into general strategic decision-making is still under development at Imbema. At present, these aspects are not yet systematically taken into account. Further growth in the output from the GreenTeam is expected to lead to better coordination between the GreenTeam, the executive management board and the director.

Remuneration process and ESG remuneration schemes

Imbema does not have any incentive schemes in which variable remuneration is dependent on ESG performance. However, Imbema sees this as an opportunity for further development, for example by including relevant ESG indicators in the Performance Dialogue cycle.

For the executive management board and directors, the Supervisory Board supervises the remuneration structure and development. For other employees, this responsibility lies with the executive management board and the board. Remuneration is a fixed item on the agenda of every management team meeting.

In addition, an independent salary benchmark survey is conducted every two years. This ensures that Imbema's remuneration is in line with the market and limits internal differences within job groups. Remuneration proposals are discussed within these frameworks and coordinated with HR. No remuneration consultants are actively involved in drawing up the remuneration policy, other than the external party that provides the benchmark.

4.2 About this report

Term

This sustainability report was prepared by Kroll SR Reporting & Advisory B.V. and covers the period from 1 January 2024 to 31 December 2024. Additional reference years are included for some topics, depending on the availability of data.

ESRS claim

The content complies with the European Sustainability Reporting Standards (ESRS, 2023). This is Imbema's first report to be prepared annually in accordance with the ESRS standards.

Content and scope of the report

The report covers all activities and assets that fall under Imbema-Holland B.V. and Imbema Belgium N.V. Depending on the topic, attention may also be paid to parts of the value chain that fall outside the scope of the company's own entities.

The following legal entities fall within the scope of this report:

Legal entity	Country	Chamber of Commerce / Company registration number
Imbema Holland B.V.	Netherlands	34018873
Imbema Denso B.V.	Netherlands	34037222
Imbema Rhiwa B.V.	Netherlands	29023802
Imbema Surface Treatment B.V.	Netherlands	73079650
Imbema Controls B.V.	Netherlands	3403054
Imbema Cleton B.V.	Netherlands	24225897
SBS B.V.	Netherlands	27152275
Imbema Asset Solutions B.V.	Netherlands	58681469
Imbema Offshore B.V.	Netherlands	37069634
Imbema Vastgoed van Beethovensingel	Netherlands	60843780
Imbema B.V.	Netherlands	60381884
Imbema Rhiwa Beheer B.V.	Netherlands	29032289
Shipment Integrity Solutions B.V.	Netherlands	61525529
Imbema Belgium N.V.	Belgium	BE0402915333
Imbema Denso N.V.	Belgium	BE0862383349
Imbema Rhiwa N.V.	Belgium	BE0404316685
Imbema Surface Treatment N.V.	Belgium	BE0895106892

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5. Attachments



5.1 ESRS-index

ESRS 2 – General disclosures (BP)

Disclosure		Chapter	Page	Extra information/reason for omission
BP-1	General basis for preparation of sustainability statements	About this report	67	• Imbema is not required to publish financial statements.
BP-2	Disclosures in relation to specific circumstances	About this report	67	• This report does not include financial statements with measurement uncertainty. No information is available on the AR 16 topics in the implementation of the DMA.

ESRS 2 – General disclosures (GOV)

Disclosure		Chapter	Page	Extra information/reason for omission
GOV-1	The role of the administrative, management and supervisory bodies	Governance structure	65	• Information regarding the relevant expertise of the management team is currently unavailable.
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	Governance structure Stakeholder engagement	65 30	• Material risks, opportunities and impacts will henceforth be integrated into Imbema's decision-making process using the 2024 double materiality assessment. • Every employee within Imbema must be able to contribute to the organisation's ESG impact; this principle is taken into account when assessing competencies in appointment procedures. The opinions of stakeholders, including shareholders, are not actively sought but are indirectly represented through the expertise and decision-making of the board and management.
GOV-3	Integration of sustainability-related performance in incentive schemes	Governance structure	65	• Stakeholders are not involved in the approval of the remuneration policy or specific proposals; this is entirely the responsibility of the board, management and HR.
GOV-4	Statement on due diligence	Governance structure	65	
GOV-5	Risk management and internal controls over sustainability reporting	Governance structure	65	• Imbema identifies and manages sustainability opportunities, risks and impacts using a dual materiality assessment.

ESRS 2 – General disclosures (SBM)

Disclosure		Chapter	Page	Extra information/reason for omission
SBM-1	Strategy, business model and value chain	Stakeholder engagement	30	• The responsibility for staff engagement at Imbema does not lie with one specific function, but is shared. Managers encourage engagement within their teams, while employees contribute to cooperation and solidarity among themselves. • ImbemaNet is the revamped intranet and serves as a home page for news, announcements, company information and self-service. With the arrival of ImbemaTV, every location now has a narrowcasting channel on which all employees can view news • We are in contact with industry associations and interest groups, including Gastec and Parkmanagement Waarderpolder. • Imbema does not trade in products and services that are prohibited in certain markets. • Within the Energy & Industry division, Imbema supplies valves and connectors with a technical and economic lifespan of at least twenty years, providing drinking water companies with sustainable products with a long service life. • Imbema has developed Temporary Borehole Sealing (TBA), which allows remediation work to be carried out without the use of gas. • Within the Transport & Logistics division, Imbema offers solar panels from Green Energy, which allow transporters to charge their vehicle batteries with solar energy and achieve fuel savings of four to seven per cent. • Given that our products and solutions originate from well-known, trusted and mainly European manufacturers, the impact can be described as “visible and manageable”. Compliance with European legislation and regulations is a matter of course for all our partners. For example, a Code of Conduct has now been agreed with virtually every strategic supplier in order to be able to demonstrate the origin of semi-finished products and prevent child labour.
		Mission, vision and strategy	14	
		Products and services	22	
		Value chain	26	
SBM-2	Interests and views of stakeholders	Stakeholder engagement	30	
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Double materiality assessment	34	

ESRS 2 – General disclosures (IRO)

Disclosure		Chapter	Page	Extra information/reason for omission
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	Double materiality assessment	34	• Imbema identifies the associated risks, impacts and opportunities on the basis of a double materiality assessment. This assessment is carried out once every three years, or sooner if necessary.
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	Double materiality assessment	34	

ESRS 2 - General disclosures (MDR-P)

Disclosure		Chapter	Page	Extra information/reason for omission
MDR-P	Policies adopted to manage material sustainability matters	Working conditions in the chain	60	It is unclear whether and how Imbema took the interests of external stakeholders into account when drawing up its policy on working conditions in the value chain.
MDR-P	Policies adopted to manage material sustainability matters	Corporate emissions	39	Imbema makes the policy available internally via the intranet, narrowcasting and open up sessions for all employees.
MDR-P	Policies adopted to manage material sustainability matters	Ethics and integrity	62	
MDR-P	Policies adopted to manage material sustainability matters	Employee health	48	Stakeholder interests that were taken into account when drawing up the employee health policy are not specified.
MDR-P	Policies adopted to manage material sustainability matters	Chain emissions	43	- The chain emissions policy is not monitored. - No stakeholder interests were taken into account when formulating the policy. - No external standards or frameworks have been applied or mentioned in relation to the chain emissions policy. - Within Imbema, the CEO has final responsibility for the implementation of the chain emissions policy.
MDR-P	Policies adopted to manage material sustainability matters	Employee rights	51	The focus is on the company's own employees and less on temporary staff.
MDR-P	Policies adopted to manage material sustainability matters	Environmental impact of products	44	- Stakeholder involvement in the development of policies on the environmental impact of products is not described. - The geographical scope is global.
MDR-P	Policies adopted to manage material sustainability matters	Product safety and quality	58	- There is no clearly formulated policy with scope, objectives, or monitoring. - No information is available on whether Imbema complied with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises with regard to end users in the downstream value chain.
MDR-P	Policies adopted to manage material sustainability matters	Social employment practices	54	Imbema makes its social employment policy available and accessible via the intranet, internet and on request.
MDR-P	Policies adopted to manage material sustainability matters	Talent and employee development	56	- The policy affects various stakeholder groups, including members of the management team, shareholders, managers, employees and customers who need or demand growth and development - Employees want opportunities for growth and career development; managers and HR focus on strong teams and talent retention. The management team strives for sustainable employability for innovation and organisational goals, while the works council monitors equality. Customers also benefit indirectly from well-trained, motivated staff.
MDR-P	Policies adopted to manage material sustainability matters	Employee safety	46	- No explanation was found regarding how the employee safety policy is monitored on a structural basis. - Stakeholder interests that were taken into account when drafting the employee safety policy are not mentioned.
MDR-P	Policies adopted to manage material sustainability matters	Upstream chain pollution	45	- No explanation was found regarding how the policy for upstream chain contamination is monitored. - Stakeholder interests in the formulation of policy for upstream chain contamination have not been identified.

ESRS 2 – General disclosures (MDR-A)

Disclosure		Chapter	Page	Extra information/reason for omission
MDR-A	Actions and resources in relation to material sustainability matters	Working conditions in the chain	60	Information about concrete actions, resources or projects to structurally improve working conditions in the value chain is currently lacking.
MDR-A	Actions and resources in relation to material sustainability matters	Corporate emissions	39	Imbema does not have an overview of the resources (financial or personnel) allocated to each climate measure.
MDR-A	Actions and resources in relation to material sustainability matters	Ethics and integrity	62	- No information is available about CapEx and OpEx. - No concrete anti-corruption measures have been taken. - In 2025, the achievement of ISO-27001 certification will be followed up in concrete terms.
MDR-A	Actions and resources in relation to material sustainability matters	Employee health	48	- Imbema has no information available about the financial resources (Capex and Opex) allocated to employee health. - The scope and limits of the measures mentioned are not explained; information about applicable business activities, value chain components, geographical coverage and stakeholders involved is lacking. - Deadlines for completion of measures for employee health started or planned in 2024 are not specified.
MDR-A	Actions and resources in relation to material sustainability matters	Chain emissions	43	
MDR-A	Actions and resources in relation to material sustainability matters	Employee rights	51	- Imbema has no information available about the financial resources allocated (Capex and Opex) for employee rights. - The scope of measures for employee rights in terms of business activities, geographical scope, chain components and stakeholders involved is not specified in the report. - No time frame for the completion of ongoing or planned measures relating to employee rights has been found; no specific deadlines are mentioned. - In 2024, Imbema conducted a salary benchmark study to assess its terms of employment against the market. This should lead to equal and market-based remuneration.
MDR-A	Actions and resources in relation to material sustainability matters	Environmental impact of products	44	The report does not contain any specific examples, expected effects or timelines for measures taken and planned in relation to the environmental impact of products.
MDR-A	Actions and resources in relation to material sustainability matters	Product safety and quality	58	
MDR-A	Actions and resources in relation to material sustainability matters	Social employment practices	54	
MDR-A	Actions and resources in relation to material sustainability matters	Talent and employee development	56	Imbema has no information available about the financial resources (Capex and Opex) allocated to talent and employee development.
MDR-A	Actions and resources in relation to material sustainability matters	Employee safety	46	- Imbema has no information available about the financial resources (Capex and Opex) allocated to employee safety. - Future plans or policy measures to structurally reduce personnel-related risks have not been described.
MDR-A	Actions and resources in relation to material sustainability matters	Upstream chain pollution	45	For upstream chain pollution, concrete measures, allocated resources and expected effects are missing from the report.

ESRS 2 – General disclosures (MDR-M)

Disclosure		Chapter	Page	Extra information/reason for omission
MDR-M	Metrics in relation to material sustainability matters	Working conditions in the chain	60	
MDR-M	Metrics in relation to material sustainability matters	Corporate emissions	39	
MDR-M	Metrics in relation to material sustainability matters	Ethics and integrity	62	
MDR-M	Metrics in relation to material sustainability matters	Employee health	48	• There is no description of external verification or certification of measurement points for employee health. • No quantitative statement has been made regarding the number of complaints submitted via internal channels or to National Contact Points in 2024. • The absenteeism rate is determined on the basis of data from the ADP HR package. There is no external verification of this measurement point.
MDR-M	Metrics in relation to material sustainability matters	Chain emissions	43	
MDR-M	Metrics in relation to material sustainability matters	Employee rights	51	
MDR-M	Metrics in relation to material sustainability matters	Environmental impact of products	44	• No specific measurement points or results for 2024 have been found to monitor and evaluate the environmental impact performance of products.
MDR-M	Metrics in relation to material sustainability matters	Product safety and quality	58	• Specific KPIs and results are not provided. There is also no explanation of the measurement methodology, verification or base year.
MDR-M	Metrics in relation to material sustainability matters	Social employment practices	54	• The gender, definition and age distribution of top management is not known.
MDR-M	Metrics in relation to material sustainability matters	Talent and employee development	56	• No quantitative reporting on participation in performance and career development assessments or total number of training hours, broken down by gender and job category.
MDR-M	Metrics in relation to material sustainability matters	Employee safety	46	
MDR-M	Metrics in relation to material sustainability matters	Upstream chain pollution	45	• Measurement points and quantitative data on pollutants, microplastics or substances of concern in the upstream chain are not included.

ESRS 2 – General disclosures (MDR-T)

Disclosure		Chapter	Page	Extra information/reason for omission
MDR-T	Tracking effectiveness of policies and actions through targets	Working conditions in the chain	60	• Imbema has not set any targets for working conditions in the chain, nor has it shared any timelines or ambitions for formulating such targets in the future.
MDR-T	Tracking effectiveness of policies and actions through targets	Corporate emissions	39	
MDR-T	Tracking effectiveness of policies and actions through targets	Ethics and integrity	62	
MDR-T	Tracking effectiveness of policies and actions through targets	Employee health	48	
MDR-T	Tracking effectiveness of policies and actions through targets	Chain emissions	43	• The CO ₂ emission reduction targets are not scientifically substantiated.
MDR-T	Tracking effectiveness of policies and actions through targets	Employee rights	51	• No collective, quantitative SMART targets for employee rights have been set; current targets are determined solely at the individual level.
MDR-T	Tracking effectiveness of policies and actions through targets	Environmental impact of products	44	• SMART-formulated, quantitative targets for the environmental impact of products have not been reported; there is also a lack of explanation regarding the level of ambition, baseline measurement and scope.
MDR-T	Tracking effectiveness of policies and actions through targets	Product safety and quality	58	• No SMART objectives or time-bound targets have been formulated for product safety/quality. There is also a lack of methodology and baseline measurements.
MDR-T	Tracking effectiveness of policies and actions through targets	Social employment practices	54	
MDR-T	Tracking effectiveness of policies and actions through targets	Talent and employee development	56	• No collective, quantitative SMART objectives set; decision-making on possible future goals only after implementation of online learning platform.
MDR-T	Tracking effectiveness of policies and actions through targets	Employee safety	46	• Imbema sets personnel objectives based on input from employees (via ESS, performance reviews) and in consultation with the Works Council. HR and management monitor progress using fixed indicators. Evaluations are conducted periodically to improve or adjust policy.
MDR-T	Tracking effectiveness of policies and actions through targets	Upstream chain pollution	45	• No SMART-formulated objectives for upstream chain pollution have been reported, nor has any explanation been provided regarding the level of ambition, scope or baseline measurement.

E1 Climate change

Disclosure		Chapter	Page	Extra information/reason for omission
E1.IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	Corporate emissions	39	
E1.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model(s)	Corporate emissions	39	• Imbema has not included an overview of the most important climate risks and opportunities and their relationship to strategy and business model. • Imbema does not provide an explanation of the resilience of the business model under climate scenarios.
E1-1	Transition plan for climate change mitigation	Corporate emissions	39	• Imbema has not published a detailed transition plan with timelines, investment paths and milestones towards climate neutrality. • Imbema does not have scenario analyses or an internal CO2 price that form part of a transition plan.
E1-2	Policies related to climate change mitigation and adaptation	Corporate emissions	39	• Imbema does not have any information about stakeholder input in the development of the policy. • Imbema has not referred to any external standards or frameworks on which the policy is based.
E1-3	Actions and resources in relation to climate change policies	Corporate emissions	39	• Imbema does not have an overview of the resources (budgets, FTEs) that have been made available for climate measures.
E1-4	Targets related to climate change mitigation and adaptation	Corporate emissions Chain emissions	39 43	• Imbema does not have scientifically substantiated targets that are in line with 1.5°C scenarios.
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions GHG Intensity based on net revenue	Corporate emissions Chain emissions	39 43	
E1-9	Potential financial effects from material physical and transition risks and potential climate-related opportunities	Corporate emissions Chain emissions	39 43	• Imbema has not included any financial estimates of material physical and transition risks.

S1 Own workforce

Disclosure		Chapter	Page	Extra information/reason for omission
S1.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Employee safety Employee health Employee rights	46 48 51	
S1-1	Policies related to own workforce	Employee safety Employee health Employee rights	46 48 51	
S1-2	Processes for engaging with own workers and workers' representatives about impacts	Employee safety Employee health	46 48	• No complaints have been submitted via internal or external channels, no reports have been made to the National Contact Points for the OECD Guidelines, and no significant fines, sanctions or damages have been imposed.
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	Employee safety Employee health	46 48	
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Employee safety Employee health	46 48	
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Employee safety Employee health	46 48	
S1-6	Characteristics of the undertaking's employees	Employees	32	• The regular working week runs from Monday to Friday, with a maximum of 40 hours. • In 2024, 23 new employees joined Imbema and 27 employees left the organisation. Staff turnover is actively monitored with the aim of limiting unnecessary attrition and retaining valuable knowledge for the organisation. • The employees in Germany are not included in this overview. We started a trial in Germany in 2024, where the employee is paid through a payroll arrangement and is therefore technically not employed by us.
S1-7	Characteristics of non-employee workers in the undertaking's own workforce	Employees	32	
S1-8	Collective bargaining coverage and social dialogue	Employee rights	51	• There are no agreements for representation via a European Works Council (EWC), a Societas Europaea (SE) Works Council, or a Societas Cooperative Europaea (SCE) Works Council.
S1-9	Diversity metrics	Social employment practices	54	
S1-10	Adequate wages	Employee rights	51	• There are no employees outside the European Economic Area (EEA) covered by a collective labour agreement.
S1-11	Social protection	Employee rights	51	
S1-12	Persons with disabilities	Social employment practices	54	
S1-13	Training and skills development metrics	Talent and employee development	56	• There is no record of how many people have actually attended training courses, and the number of training hours completed by our own staff is unknown.
S1-14	Health and safety metrics	Employee safety	46	• The number of discrimination and other reports for Imbema Belgium in 2024 is unknown.
S1-14	Health and safety metrics	Employee health	48	
S1-15	Work-life balance metrics	Employee rights	51	
S1-16	Compensation metrics (pay gap and total compensation)	Social employment practices	54	• Imbema does not measure remuneration measures (pay gap and total remuneration) due to negative politics created by the topic.
S1-17	Incidents, complaints and severe human rights impacts	Employee safety Employee health	46 48	

S2 Workers in the value chain

Disclosure		Chapter	Page	Extra information/reason for omission
S2.SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Working conditions in the chain	60	
S2-1	Policies related to value chain workers	Working conditions in the chain	60	
S2-2	Processes for engaging with value chain workers about impacts	Working conditions in the chain	60	• We do not maintain direct contact with employees in the value chain and do not have standard methods for such discussions. • We currently do not have processes or channels for employees in the value chain to express concerns or report negative impacts. These methods may be developed from 2027 onwards. • We do not take specific actions to prevent our activities, such as purchasing or sales, from causing serious harm to employees in the value chain. Only the sharing of employee data within the value chain is covered by secure systems that comply with ISO 27001.
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	Working conditions in the chain	60	• Imbema currently does not have any recovery processes or channels for employees in the chain to raise concerns. Monitoring of reports, confidentiality, or protection against retaliation is not applied. No data on effectiveness is available.
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	Working conditions in the chain	60	
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Working conditions in the chain	60	• Imbema has not set any targets for working conditions in the chain, nor has it shared any timelines or ambitions for formulating such targets in the future.

S4 Consumers and end-users

Disclosure		Chapter	Page	Extra information/reason for omission
S4-SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model(s)	Product safety and quality	58	
S4-1	Policies related to consumers and end-users	Product safety and quality	58	
S4-2	Processes for engaging with consumers and end-users about impacts	Product safety and quality	58	• Information about specific measures for vulnerable end users (such as persons with disabilities or children) is not applicable, as these groups are not part of Imbema's target audience.
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	Product safety and quality	58	
S4-4	Taking action on material impacts on consumers and end users and approaches to mitigating material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	Product safety and quality	58	
S4-5	Targets related to managing material impacts on consumers and end-users	Product safety and quality	58	• There are no explicit targets for reducing negative impacts or exploiting opportunities for end users.

G1 Business conduct

Disclosure		Chapter	Page	Extra information/reason for omission
G1-1	Material impacts, risks and opportunities and their interaction with strategy and business model	Employee safety Employee health Employee rights	46 48 51	
	Corporate culture and business conduct policies and corporate culture	Ethics and integrity	62	
G1-2	Management of relationships with suppliers	Ethics and integrity	62	
G1-3	Prevention and detection of corruption and bribery	Ethics and integrity	62	
G1-4	Confirmed incidents of corruption or bribery	Ethics and integrity	62	
G1-5	Political influence and lobbying activities	Ethics and integrity	62	• No information has been found about lobbying activities or the main topics and positions addressed in this context.
G1-6	Characteristics of the undertaking's employees	Employees	32	• The regular working week runs from Monday to Friday, with a maximum of 40 hours. • In 2024, 23 new employees joined Imbema and 27 employees left the organisation. Staff turnover is actively monitored with the aim of limiting unnecessary attrition and retaining valuable knowledge for the organisation. • The employees in Germany are not included in this overview. We started a trial in Germany in 2024, where the employee is paid through a payroll arrangement and is therefore technically not employed by us.

5.2 Abbreviations

ADV	Time-for-Time Compensation
AED	Automated external defibrillators
BHV	Company emergency response
CBA	Collective bargaining agreements
CEO	Chief Executive officer
CFO	Chief Financial Officer
CSRD	Corporate Sustainability Reporting Directive
DMA	Double materiality assessment
DMHC	Dordrecht Mixed Hockey Club
EPDs	Environmental Product Declarations
ESG	Environment Social Governance
ESRS	European Sustainability Reporting Standards
ESS	Employee satisfaction survey
FIKSM	Flexibility, Innovation, Quality, Collaboration and Market Orientation
GHG	Greenhouse Gas Protocol
KTO	Customer satisfaction survey
MT	Management Team
MVI	Socially Responsible Procurement Policy
NPS	Net Promoter Score
OGSM	Objectives, Goals, Strategies, Measures
OR	Works council
PCBs	Polychlorinated biphenyls
POPs	Persistent Organic Pollutants
PPE	Personal protective equipment
PSA	Psychosocial workload
REACH	Registration, Evaluation, Authorisation and Restriction of Chemicals
RvC	Supervisory Board
RVU	Early Retirement Scheme
SFO	Study and Career Development Meeting
SRP	Socially Responsible Procurement
SVHC	Substances of Very High Concern
VCA	Safety, Health and Environment Checklist for Contractors
VOG	Certificate of Good Conduct
WIA	Capacity for Work Act
WML	Statutory minimum wage
ZZP	Self-employed persons without personnel

5.3 Extra information

Energy consumption in MWh	2023	2024
Renewable	458	433
Generated energy	8	12
Electricity/market	450	421
Non-renewable	2.402	2.086
Natural gas	804	655
Petrol	992	967
Diesel	575	413
Electricity/market	31	51
Total	2.860	2.518

Energy consumption in MWh	2023	2024
Renewable	16%	17%
Non-renewable	84%	83%
Total	100%	100%

Fuel group	Unit of measurement	MWh conversion factor
Natural gas	m³	0.0098
Petrol	l	0.0089
Diesel	l	0.0108
Electricity	kWh	0.001



Sustainability Report 2024