imbema | Technical solutions for generations



Sustainability Report 2025

1. Introduction

605.9
tonnes CO_2 (2025)

4.66%
CO_2 reduction vs 2024

5.89%
Absenteeism (2025)

1.1 Foreword

As we look back on 2025, we are reminded that resilience is not the absence of setbacks, but the discipline to keep building through them. It was a demanding year that asked hard questions of how we work and how we lead, and it also asked us to listen more closely. To our people, our customers, and the world around us. We did not step back from our responsibility toward any of them.

For us, ESG remains the lens through which we view the future of our company, not a separate agenda. In 2025, our total CO_2 emissions across scope 1, 2 and business travel fell to 605.9 tonnes, down 4.66% from 635.6 tonnes in 2024, short of our 10% ambition, but firmly on the path toward our 2030 target of 348 tonnes. The reduction was driven mainly by lower natural gas consumption, which brought scope 1 emissions down 5.1%, and by switching to green charging power, which took our scope 2 emissions to zero. Business travel moved in the other direction, with more flight kilometres pushing that part of our footprint up. A reminder that progress on one front can create new work on another, and that we report both honestly.

We are proud to maintain a culture where safety and personal growth are valued just as highly as performance. Absenteeism for the organisation as a whole was 5.89% in 2025. Our employees rated their overall satisfaction at 7.6 (2024: 7.2), 76% say they find real enjoyment in their work, above benchmark, and 63% say they rarely or never think about leaving, also above benchmark. More than 75% of our people told us they feel engaged and are willing to go the extra mile for Imbema.

> *"Progress isn't only measured by the good news, it's measured by how honestly we respond to the rest."*
> **Alexander Bloemers, CEO of the Imbema Group**

That same survey also told us, plainly, where we still fall short: our people want clearer direction from leadership, more open communication across teams, and to feel heard in decisions that affect them. We take that feedback as a mandate rather than a footnote. Good governance means listening even when, especially when, what we hear is uncomfortable, and acting on it with the same transparency and accountability we ask of everyone else in the organisation.

Our Green Team kept ESG principles embedded in daily practice throughout the year, reviewing our progress every quarter and adjusting where targets called for it. Looking ahead, we see 2026 as a year to build on this honesty: closing the gap between our ambitions and our numbers, strengthening how we communicate as one Imbema, and continuing to invest in the people, safety and sustainable solutions this company was built on.

This report shares not only our progress but also where we still have work to do. 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 Table of contents

1. Introduction 2

1.1 Foreword **2**

1.2 Table of contents **4**

2. Company profile 5

2.1 Value creation **6**

2.1.1 Company profile 6

2.1.2 ESG strategy 7

2.2 Activities **9**

2.2.1 Products and services 9

2.2.2 Value chain 11

2.2.3 Stakeholder engagement 12

2.2.4 Employees 13

2.3 Materiality assessment **14**

2.3.1 Double materiality assessment 14

2.3.2 Impacts, risks and opportunities 17

2.3.3 Non-material topics 18

3. Material topics 19

3.1 Environment **20**

3.1.1 Corporate emissions 20

3.1.2 Chain emissions 23

3.1.3 Environmental impact of products 24

3.1.4 Upstream chain pollution 24

3.2 Social **25**

3.2.1 Employee safety 25

3.2.2 Employee health 27

3.2.3 Employee rights 28

3.2.4 Social employment practices 29

3.2.5 Talent and employee development 30

3.2.6 Products safety and quality 32

3.2.7 Working conditions in the chain 33

3.3 Governance **33**

3.3.1 Ethics and integrity 33

4. Background 35

4.1 Governance structure **36**

4.2 About this report **37**

5. Attachments 39

5.1 ESRS index **40**

2. Company profile



1947
Founded

165
Employees (2025)

4
Locations

2.1 Value creation

2.1.1 Company profile

Imbema was founded in 1947 and is now led by the third generation of the Bloemers family, with Alexander Bloemers as CEO. We supply underground and above-ground infrastructure products for the water and energy sector, industry, transport and logistics, road construction and construction, and have built a strong distribution network together with technical trading companies. Beyond products, we increasingly offer complete solutions and services such as maintenance, data collection, training and co-creation with customers. In 2025, we strengthened this offering with smart asset monitoring under our own SENSEIAS brand and an increased focus on submetering and energy management systems. With the acquisition of the OPTILOCK trailer lock brand, we now offer the transport sector an entry-level solution for reliable cargo security.

Company profile

Our mission is to give everyone access to clean water, sustainable energy, safe mobility and healthy workplaces through smart technical solutions that turn challenges into opportunities for progress.

Our vision is to be a true family business and our customers' first point of contact, from plug and play products to tailor-made advice, until every technical challenge is fully resolved.

Our 5 core values, Flexibility, Innovation, Quality, Collaboration and Market orientation (FIKSM), guide how we work with each other and with our customers.

Since 2016, we have built on this profile through ESG, digitalisation and R&D investment, including the 2025 launch of our SENSEIAS asset monitoring brand, ISO 27001 certification, a new pension scheme and a strategy process for 2027-2030, developed further in the chapter ESG strategy.



2.1.2 ESG strategy

> *"Imbema is a family business that works every day to build a better future through smart technical solutions for clean water, sustainable energy, safe transport and healthy working conditions."*

Our guiding principle is to think from the customer's perspective and to commit actively to 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 are striving for CO2 reduction of 50% in 2030 compared to 2023, implementing environmental management, achieving MVO Performance Ladder level 4 and CO2 Performance Ladder level 3.

Social

Good employment practices

Our commitments to good employment practices, covering safety, health, employee rights, social employment and development, are set out in the chapter 3.2 Social.

Governance

Good governance

Our approach to good governance, including responsibilities, supervision and certifications such as ISO 9001 and ISO 14001, is set out in the chapter 4.1 Governance structure.

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	Status 2025
Environment Environment, ecosystem, circular economy and climate change	Fully hybrid or electric vehicle fleet by 2030	Increase the share of hybrid/electric vehicles in the fleet.	Board Secretary	Corporate emissions	In progress.
	Reduction in emissions from (lease) vehicle fleet -14% compared to 2024.				Fleet emissions -3.2% (target -14%, not achieved).
	Reduction in CO2 emissions from flying -5% (relative to 2024)	Apply a policy on car and train journeys under 700 km instead of flying.	Management Team	Corporate emissions	+93% (target -5%, not achieved)
	Reduction in CO2 emissions from incoming & outgoing transport -10% (compared to 2024)	Bundle orders and optimise transport routes.	Procurement Manager	Corporate emissions Chain emissions	Transport emissions +0.4%, from 493 to 495 tonnes (target -10%, not achieved)
	Research initiatives for wind energy	Investigate wind energy initiatives, such as mini wind turbines.	Group Marketing Manager	Corporate emissions	Initiative at the Vlaardingen premises proved not to be feasible.

ESG topics	Sub targets	Actions	Main person responsible	Chapter	Status 2025
	Developing a sustainable product choice	Introduce a sustainable product choice within the range.	Product Manager	Non-material topics	Remko's electric and biodiesel mobile heaters are offered as a green alternative that reduces CO2 emissions through supplementary heating.
Social Good employment practices	Strengthen Imbema Culture: Increase MTO score for corporate culture to 8	Organise activities such as a volunteer day and Imbema Club events to strengthen culture.	QA Specialist	Employee health	MTO corporate culture 2025 Baseline, the new employee survey no longer measures corporate culture as a separate theme
	Increase employee vitality Absenteeism max. 5.5%	Promote sporting activities and offer a health check every two years.	HR Manager	Employee health	5.89% (target max 5.5%, not achieved)
	Increase MTO score for Knowledge & Development to 8	Encourage participation in NetSuite training days.	CEO	Talent and employee development	MTO Knowledge and Development target 8 not achieved
	Growth	Encourage personal training and further education.	CEO	Talent and employee development	Training costs 2025 EUR 83,355 (1,465 training hours)
	"Building on technology" initiatives	Launch initiatives to promote technical development among employees and in the region.	Tender Manager	Talent and employee development	Not carried out due to new priorities.
	Equal pay	Conduct an annual salary review to prevent wage gaps.	CEO and CFO	Employee rights	Equal pay: first pay-gap analysis conducted in 2025
	Volunteer day	Organise an annual paid half-day off for employees to do volunteer work.	QA Specialist	Non-material topics	Offered to employees, but this did not lead to feasible initiatives. Employees can still use the paid half day for volunteer work.
	Sponsorship policy for CSR initiatives	Draw up a sponsorship policy focused on CSR core themes.	Group Marketing Manager	Non-material topics	Policy drawn up in 2025 and endorsed by the management board.
Governance Good governance	100% of A suppliers are monitored for performance	Monitor all A-suppliers via the Power BI dashboard.	Procurement Manager	Working conditions in the chain Ethics and integrity	In progress, not completed. Target under review for the future.
	We source 90% sustainably	Source at least 90% of suppliers in Europe, covered by a Code of Conduct.	Procurement Manager		90% Europe: 2024 achieved (2%), 2025 achieved (2%). 90% Code of Conduct: 2024 90%, 2025 92%
	5% of the range has been checked for sustainability labels	Check at least 5% of the range for sustainability labels via the PIM system.	Product Management	Working conditions in the chain Ethics and integrity	Not carried out due to new priorities.

2.2 Activities

2.2.1 Products and services

Products

Imbema is developing from a traditional trading company with separate divisions into one integrated organisation. We act mainly as a distributor, purchasing goods and semi-finished products from manufacturers and reselling them as total solutions to wholesalers and end users.

We offer our range in 3 divisions:

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

Division Energy & Industry

The Energy & Industry division serves the water and energy sector, process industry, road construction and the food and pharmaceutical sectors, with products in flow, measurement and control technology.

Flow technology

The range includes valves, couplings, industrial hoses, saddles and clamps, fittings, anti-corrosion products and advanced monitoring solutions for sectors such as drinking water, chemicals, food, pharmaceuticals, offshore and process industries.

Measurement and control technology

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.

Asset Monitoring

Through the SENSEIAS AssetGuard solutions, Imbema provides smart plug-and-play remote monitoring systems for critical infrastructure and assets, collecting data and offering real-time insights to support efficient asset management. The systems are scalable and easy to integrate into existing customer environments.

Division Transport & Logistics

The Transport & Logistics division supplies bodywork and trailer builders, van fitters, workshops and transport companies with products for light and heavy vehicle construction, load securing and load protection.

Vehicle body and trailer construction

We supply products for bodywork and trailer construction, including trailers, lorries, box trucks, refrigerated trucks, containers and delivery vans, such as crates, hinges and locks, mud guards, step systems, ramp systems, underframes and superstructures.

Vehicle and cargo protection

To protect vehicles and cargo against theft and damage, Imbema supplies security products such as trailer locks, container locks and cargo securing, as well as components such as bumpers, side protection, ventilation, lighting and temperature control.

Division Cleaning & Climate

With nearly 50 years of experience, our Cleaning & Climate division supplies reliable cleaning and climate machines and equipment from the world's top brands.

Cleaning technology

The cleaning technology range includes high-pressure cleaners, pressure sprayers, dust and water vacuum cleaners, scrubbing and sweeping machines and cleaning agents, for removing dirt and maintaining hygiene standards.

Climate technology

For construction sites, workshops, production halls, storage spaces, event locations and offices, we offer mobile climate control from the German manufacturer Remko, including electric, gas and (bio)diesel heaters 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

Our services focus on extending the service life and reliable functioning of business assets, ensuring products can be used safely, efficiently and in accordance with laws and regulations, through our own Service Centres and on location. The full range of services is set out in the chapter 2.2.2 Value chain.

Certifications

Imbema holds ISO 9001, ISO 14001, ISO 27001, CO2 Performance Ladder and MVO Performance Ladder certifications.



2.2.2 Value chain

From our offices in Haarlem, Nieuwerkerk aan den IJssel, Vlaardingen and Haaltert, we mainly serve customers in the Benelux and Germany and export within Europe and to other continents.

Upstream chain

Locations

Imbema operates from 4 locations in the Netherlands and Belgium. Each location has its own specialisation and supports specific divisions within the organisation:

- Haarlem (Netherlands): This is where Imbema's head office is located, as well as the Energy & Industry division.
- Vlaardingen (Netherlands): The Energy & Industry division is also located at this site.
- Nieuwerkerk aan den IJssel (Netherlands): This location houses the Transport & Logistics, Cleaning & Climate divisions and the R&D department.
- Haaltert (Belgium): This location houses the Transport & Logistics, Energy & Industry and Cleaning & Climate 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 5 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 5. The other countries together account for 18% of total purchases.

Within the Transport & Logistics division, Imbema periodically researches which products currently sourced in Asia could instead be sourced in Europe.

Midstream chain (Imbema)

Products

The products we purchase from suppliers fall into 3 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.
- Cleaning & Climate 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.



2.2.3 Stakeholder engagement

Listening well and maintaining long-term relationships with our stakeholders, employees, customers, suppliers and shareholders, is central to how we operate. The table below summarises the key topics, communication channels and 2025 results per stakeholder group.

Stakeholder group	Key topics	Channels and frequency	2025 result
Employees	Role, knowledge and development, collaboration, working conditions, organisational culture	Employee Satisfaction Survey (ESS), MT and department consultation, Works Council, quarterly Open Up sessions, intranet and narrowcasting	ESS participation 64%, overall score 7.6 (2024: 7.2, target 8, knowledge and development target not achieved)
Customers	Delivery reliability, ease of ordering, service orientation and expertise	Customer visits, videocalls, phone and email, website and webshop, trade fairs, customer satisfaction survey (KTO)	NPS 35.9 among 2,580 companies, about 4 points above benchmark. Customer satisfaction per division: Energy & Industry 7.9, Cleaning & Climate 7.5, Transport & Logistics 8.1 (2024: 7.8, target above 8.0)
Suppliers	Sustainable transport, environmentally friendly packaging, waste reduction, product training and safety information	Quarterly Microsoft Teams meetings with strategic suppliers, monthly meetings with the largest suppliers, daily contact with operational suppliers, supplier assessments	Active suppliers outside Europe 2% (2024: 2%, target maximum 10%), no changes in supplier base or requirements
Shareholders	Company performance, strategic direction, progress on ESG issues	Shareholder meetings and supervisory board meetings, three to four times a year	Input incorporated into the organisation-wide OGSM

More information about the Works Council can be found in the chapter 3.2.3 Employee rights.

Our policy on undesirable behaviour and whistleblowing is described in the chapter 3.3.1 Ethics and integrity.



2.2.4 Employees

In 2025, Imbema's workforce comprised 165 employees, forming the basis for our infrastructure solutions, services and products across the Netherlands and Belgium.

Own employees

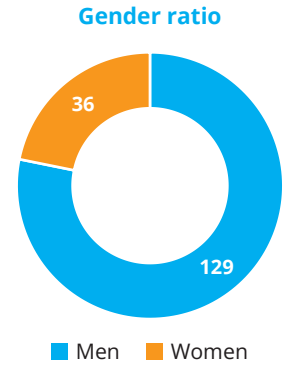
As at 31 December 2025, Imbema had 165 employees (149.80 FTE), including interns, holiday workers and on-call workers deployed to cope with peaks in workload, carry out specific tasks or conduct research. As at 31 December 2024, Imbema had 168 employees (146.29 FTE). The 2024 report stated 182 employees, which covered everyone employed during that year. Of the employees as at 31 December 2025, 14 were younger than 30, 60 were aged 30 to 49 and 91 were aged 50 or older.

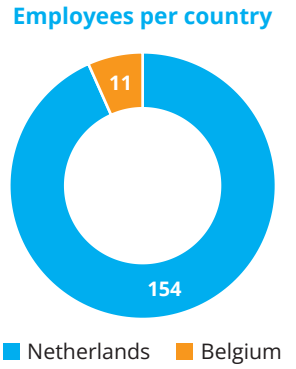
Employees eligible for state pension can continue working on a zero-hour contract, and arrangements such as the RVU scheme for early retirement and SFO, a fund for training or pension, are available.

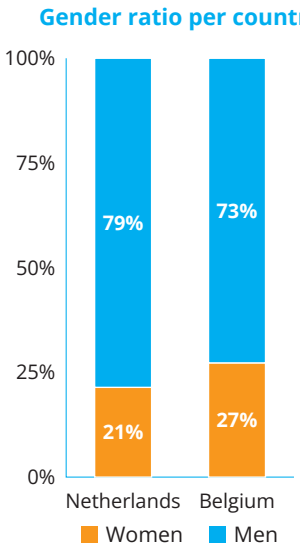
In 2025, 25 employees joined Imbema and 22 employees left. This corresponds to an inflow rate of 15.2% and an employee turnover rate of 13.3%, both calculated on the number of employees at the end of the year.

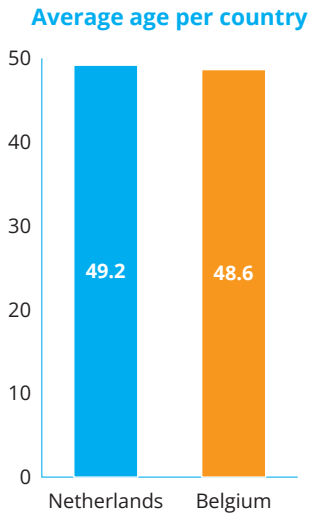
External staff

In addition to our own staff, we hire external personnel. As at December 2025, Imbema engaged 4 self-employed persons without personnel, all of them in the 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 assessment considers both impact materiality, our effect on people, the environment, society and governance, and financial materiality, the effect of ESG issues on our financial performance. A topic is material if it meets either or both criteria.

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.	20
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.	23
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.	24
4	Environment	Product circularity	The use of renewable materials, recyclable raw materials and circular solutions within Imbema's product range.	18
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).	18
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.	18
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.	24
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.	25
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.	27
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.	28

#	Theme	Topic	Definition	Page
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.	29
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.	30
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.	33
14	Social	Local community engagement	Imbema's involvement in local communities, preventing nuisance and negative effects on neighbourhood communities.	18
15	Social	Products safety and quality	The consequences for the physical safety and health of end users who work with or use Imbema products.	32
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.	33

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 material. 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 material topics based on the DMA and may be reported on a voluntary basis in accordance with the ESRS.

Legend

Financial & impact
Materiality according to both dimensions

Financial
Materiality according to the financial dimension

Impact
Materiality according to the impact dimension

7.9
High impact, opportunity and/or risk

2.8
Low impact, opportunity and/or risk

#	Double materiality assessment	Financial	Impact	Average
1	Employee health	7.1	7.9	7.5
2	Talent and employee development	7.0	7.7	7.3
3	Products 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
	Total	0.5	0.5	

Financial and impact score per topic (scale of 1 to 10)



Financial results

The financial assessment is the risk and opportunity assessment carried out by 2 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, 2 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 material.

Material topics

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

- Working conditions in the chain
- Corporate emissions
- Ethics and integrity
- Employee health
- Chain emissions
- Employee rights
- Environmental impact of products
- Products safety and quality
- Social employment practices
- Talent and employee development
- Employee safety
- Upstream chain pollution

Materiality is defined as a top 50% topic based on absolute scores on at least one of the two dimensions. As a result, 4 topics are material on both dimensions, 4 on the financial dimension only and 4 on the impact dimension only. These 12 topics must be reported on in accordance with the ESRS.

The following 4 topics are not defined as material by the DMA:

- Waste and residual streams
- Local community engagement
- Product circularity
- Packaging circularity

Information about the non-material topics can be found in the chapter 2.3.3 Non-material topics.

2.3.2 Impacts, risks and opportunities

This chapter summarises, per material topic identified in the double materiality assessment (DMA), the impacts, risks and opportunities (IRO) that follow from that assessment. Each material topic is presented separately, in the same order as the topics in chapter 3.

These descriptions are based on the DMA 2024, whose process is set out in chapter 2.3.1 Double materiality assessment. As a link between manufacturers and users, Imbema has its environmental impacts mainly upstream and downstream in the value chain and its social impacts mainly in its own workforce. Chapter 3 covers the policies, actions and targets per topic.

Corporate emissions

Energy use in our buildings and vehicle fleet causes greenhouse gas emissions and depletes natural gas, petrol and diesel (actual negative impacts, own operations). The main risk is stricter regulation and enforcement. Opportunities lie in energy efficiency, lower energy costs from charging stations, and a stronger position in tenders.

Chain emissions

Extracting, producing and transporting purchased materials such as metals, plastics and chemicals causes greenhouse gas emissions (actual negative impact, upstream). The main risk is limited influence, as these decisions largely lie with suppliers. Opportunities lie in direct cooperation with producers, more sustainable materials and supplier commitments such as the Code of Conduct.

Environmental impact of products

Our products help to improve water quality and accessibility during use (actual positive impact, downstream). Risks are increasing liability for environmental impact, and lost tenders or higher replacement costs if less is invested in product quality. The opportunity lies in durable, low-maintenance products that lower the total cost of ownership and environmental impact.

Upstream chain pollution

Air, soil and water pollution and the use of substances of concern by manufacturers have a major, often unseen impact on people and the environment (actual negative impact, upstream). The risk is higher costs passed on by polluting producers. Opportunities lie in cleaner production methods and coatings, and in transport optimisation that reduces toxic emissions and costs.

Employee safety

A safe working environment and strict procedures for hazardous substances result in motivated employees and a strong safety culture (actual positive impacts, own workforce). Unsafe conditions may lead to incidents and long-term absenteeism (potential negative impact). The risk is higher staff turnover with higher recruitment and training costs. The opportunity is to position Imbema as a responsible employer.

Employee health

Coaching and guidance strengthen the mental and physical resilience of employees (actual positive impact). Work pressure increases work stress (actual negative impact), and intimidation, discrimination or bullying could harm well-being (potential negative impact). The risks are lower productivity if workload capacity is exceeded and declining vigilance. The opportunity lies in health measures and social interaction that support long-term employability.

Employee rights

Freedom of association, collective agreements and competitive remuneration based on wage benchmarking respect individual rights and improve employee satisfaction (actual positive impacts, own workforce). The risk is continued pressure on employment conditions from rising salaries and labour market competition. The opportunity is that good employment conditions make Imbema an attractive employer and support retention.

Social employment practices

Offering work to people with a distance to the labour market improves their employability (potential positive impact, own workforce). The risk is that less attention to equal access and inclusion leads to reputational damage and lower attractiveness to talent. The opportunity is that a clear diversity and inclusion policy enhances employer attractiveness and retention.

Talent and employee development

Development and training opportunities increase satisfaction, engagement and motivation (actual positive impacts), while mandatory development may be perceived negatively (potential negative impact). The risk is a permanent shortage of technically skilled employees if too little is invested in training. The opportunity lies in in-house training for technical positions, which increases capacity and business continuity.

Products safety and quality

High-quality products meet the needs of customers and end users (actual positive impact, downstream). Manufacturers are responsible for safe production, Imbema for advice on correct use. The risk is that accidents caused by product safety issues harm users and create liability for Imbema. The opportunity is stronger customer confidence through attention to product safety and clear instructions for use.

Working conditions in the chain

Fair wages give workers in the chain access to basic necessities (actual positive impact, upstream). Workers may suffer physical or mental harm if suppliers do not apply the same standards as Imbema (potential negative impact). The risk is that working with suppliers guilty of abuses, such as child labour, leads to reputational damage, sanctions and boycotts. The opportunity is a better reputation with customers and partners.

Ethics and integrity

A zero-tolerance policy on corruption and channels for reporting misconduct create a reliable business environment and a safe, transparent workplace (actual positive impacts, own operations). The risk is that failing to meet stakeholder expectations on business ethics leads to boycotts, sanctions and, in extreme cases, loss of the licence to operate. The opportunity is an open culture that strengthens cooperation and trust.

Financial effects and resilience

The material risks and opportunities mainly affect revenue through tenders, cost of sales through supplier prices and personnel expenses through recruitment, training and absenteeism. In 2025, these effects are not separately identifiable, and anticipated effects are too uncertain for useful quantitative estimates (ESRS 2 SBM-3, paragraph 28). No material adjustment to the carrying amounts of assets and liabilities is expected in the next reporting period. In the DMA, the opportunities of environmental impact of products, product safety and quality, and talent development, and the risk of employee health, score highest over a five-year horizon.

Imbema assesses the resilience of its strategy and business model qualitatively, based on the DMA 2024 over a five-year horizon and without scenario analysis. Most material risks relate to the labour market, suppliers and regulation, and existing policies such as the HR policy, the Code of Conduct and the REACH declaration address them. Imbema therefore considers its strategy and business model resilient.

2.3.3 Non-material topics

The double materiality assessment (DMA) has designated 4 topics as non-material: waste and residual streams, local community engagement, product circularity and packaging circularity. In accordance with the ESRS, these carry no reporting obligation, but Imbema continues to monitor them for negative impacts and business risks.

Product circularity

Imbema has no formal circularity policy. Most products supplied have a long lifespan and are ultimately recycled, and responsibility for reuse after end-of-life lies largely with customers, though Imbema's own Repair Centres assess returned products for repair, extending their life and reducing waste.

Packaging circularity

Packaging circularity covers the packaging of Imbema's products, which makes minimal use of outer boxes and largely transports goods on reusable pallets.

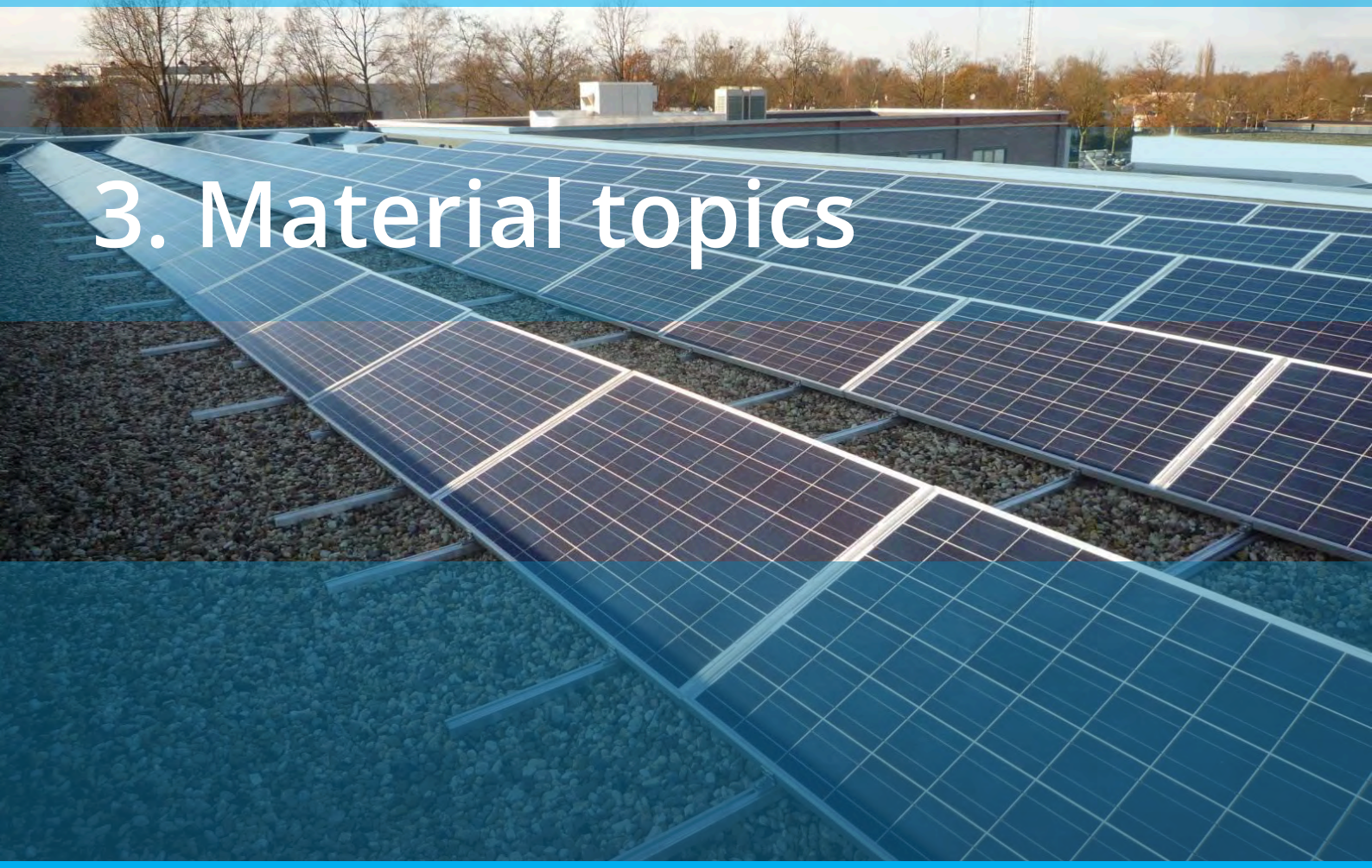
Packaging materials such as cardboard and bubble wrap are reused wherever possible.

Waste and residual streams

Imbema's waste policy is set out in its environmental management system. Waste is generally delivered separately to the waste processor per location, with metal processed separately within logistics.

Local community engagement

Imbema is involved in local communities without a formal policy, contributing to sports clubs, art and music associations and events such as World Cleanup Day, and participating in local groups such as Parkmanagement Haarlem and the Industrie Kring Haarlem (IKH).



3. Material topics

7.6
ESS score (2025)

95.7%
No undesirable behaviour

35.9
Net Promoter Score

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 2026 compared to 2025.

Corporate emissions policy

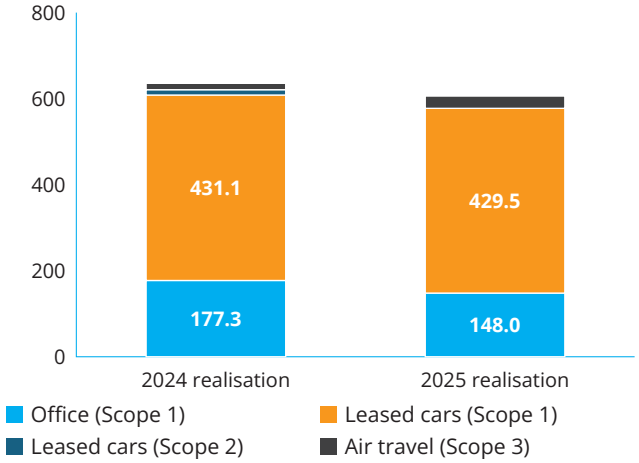
We feel responsible for structurally reducing CO2 emissions. Our policy focuses on reducing emissions within all business activities and throughout the entire value chain. Our ambition is to move step by step towards zero emissions and thereby limit the negative impact on the climate.

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.

Results

In 2025, total CO2 emissions amounted to 605.9 tonnes of CO2 equivalent, a reduction of 4.7% compared to 635.6 tonnes in 2024 and a reduction of 61.5% compared to the base year 2018, in which 1,573.2 tonnes were emitted. Total emissions consist of scope 1, scope 2 and scope 3 (business air travel). Scope 1 totals 577.4 tonnes in 2025, of which 148.0 tonnes are for buildings and 429.5 tonnes are for the vehicle fleet. Scope 2 amounts to 0 tonnes on a market-based basis, following the continued purchase of 100% green electricity, a choice that has been made since 2019. Imbema no longer has solar panels, so there was no own generation of electricity in 2025. From 2025 onwards, the charging electricity for the vehicle fleet is also green: like our premises, the charging points at our own locations run on Dutch wind energy, and charging at home and at public charging points is covered by guarantees of origin from Dutch solar energy. This brings the market-based emissions of the fleet down from 12.4 tonnes in 2024 to 0. The location-based calculation for 2025 comes to 113.0 tonnes, of which 83.7 tonnes are for buildings and 29.3 tonnes are for the charging electricity of the vehicle fleet, compared to 146.7 tonnes in 2024. Scope 3, limited to business air travel, amounts to 28.5 tonnes, compared to 14.8 tonnes in 2024.

Scope 1, 2 and 3 (business air travel) emissions by source (market-based)
Total 2025: 605.9 tCO2e

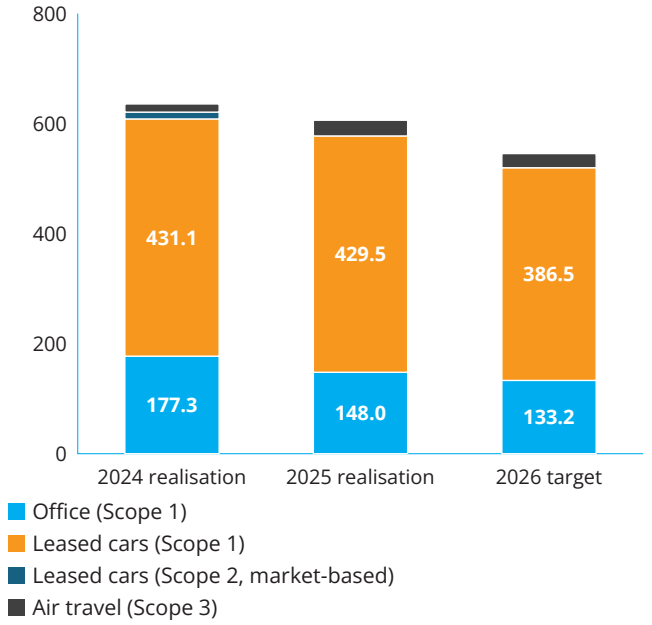


	CO_2eq			
Emissions scope and sub-scope	**2024 realisation**	**2025 target**	**2025 realisation**	**2026 target**
CO_2 Scope 1	**608.4**	**558.7 (scope 1+2 target)***	**577.4**	**519.7**
Office	177.3	159.1	148.0	133.2
Leased cars	431.1	381.4	429.5	386.5
CO_2 Scope 2 (market-based)	**12.4**	**-**	**0**	**0**

	CO_2eq			
Emissions scope and sub-scope	**2024 realisation**	**2025 target**	**2025 realisation**	**2026 target**
Office	0	0	0	0
Leased cars	12.4	-	0	0
CO_2 Scope 2 (location-based)	**146.7**	**-**	**113.0**	**-**
Office	130.1	-	83.7	-
Leased cars	16.6	-	29.3	-
CO_2 Scope 3	**14.8**	**14.1**	**28.5**	**25.7**
Air travel	14.8	14.1	28.5	25.7

** The 2025 target on the CO_2 Scope 1 row is the main target for scope 1 and 2 combined: a 10% reduction compared to 620.8 tonnes in 2024 (608.4 scope 1 plus 12.4 scope 2), not achieved with 577.4 tonnes. The sub-targets are set separately and do not add up to this total: Office is 10% less CO_2 per FTE, Leased cars is 14% less including charging electricity (443.5 tonnes in 2024).*

Emissions by source in tonnes CO_2eq: realisation and targets



Energy

In 2025, total energy consumption amounted to 2,483 MWh, compared to 2,665 MWh in 2024. The share of renewable energy in 2025 was 17%, compared to 16% in 2024.

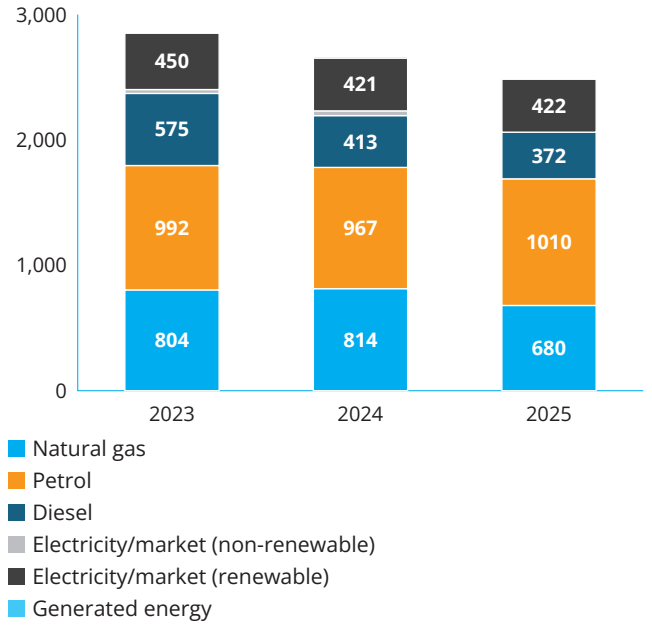
Total consumption from renewable sources amounted to 422 MWh in 2025, compared to 433 MWh in 2024, and the consumption of non-renewable energy amounted to 2,062 MWh, compared to 2,232 MWh in 2024. Natural gas consumption fell by 16.5% to 69,341 m3 in 2025, compared to 83,074 m3 in 2024, with the largest share used at our location in Nieuwerkerk aan den IJssel (31,424 m3), followed by Vlaardingen Van Beethovensingel (14,187 m3), Haarlem (13,974 m3) and Vlaardingen 3e Industriestraat (9,756 m3).

Energy consumption and mix

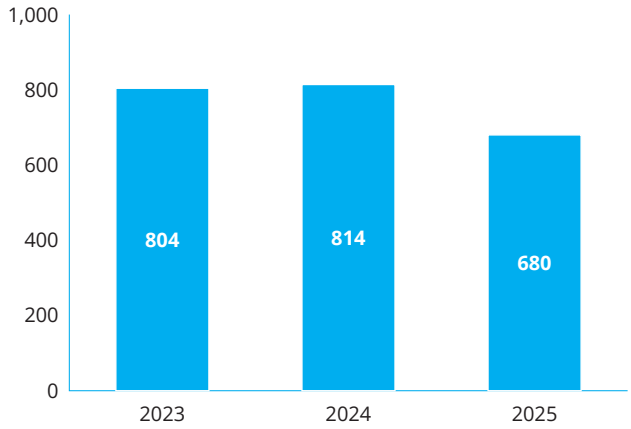
Energy consumption by source in MWh for 2023 to 2025:

Energy consumption in MWh	**2023**	**2024**	**2025**
Renewable	**458**	**433**	**422**
Generated energy	8	12	0
Electricity/market	450	421	422
Non-renewable	**2402**	**2232**	**2062**
Natural gas	804	814	680
Petrol	992	967	1010
Diesel	575	413	372
Electricity/market	31	38	0
Total	**2860**	**2665**	**2483**

Energy consumption by source in MWh



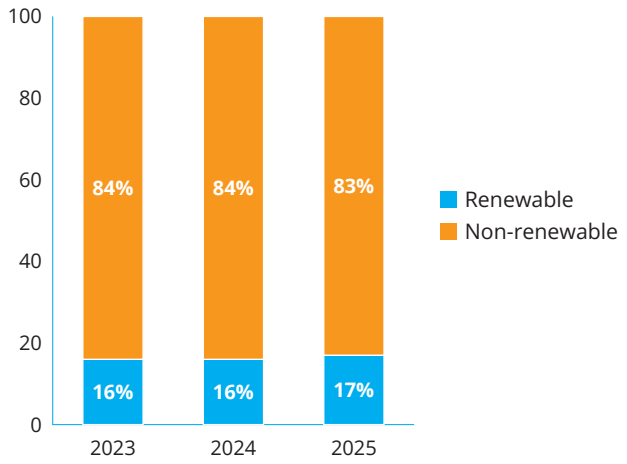
Natural gas consumption in MWh



Share of renewable and non-renewable energy:

	2023	2024	2025
Renewable	16%	16%	17%
Non-renewable	84%	84%	83%
Total	**100%**	**100%**	**100%**

Distribution of energy consumption by source (%)



Conversion factors used to calculate energy consumption in MWh:

Fuel group	Unit of measurement	MWh conversion factor
Natural gas	m^3	0.0098
Petrol	l	0.0089
Diesel	l	0.0108
Electricity	kWh	0.001

Climate objectives

We aim to reduce our carbon footprint by 50% in 2030 compared to 2023. For 2026, the target is a 10% reduction compared to 2025, in line with the reduction path in our CO2 monitor. This target is not split across scope 1, scope 2 and scope 3. The focus lies on scope 1, through more frequent use of biodiesel in the vehicle fleet and through the natural gas consumption of our buildings. For the 2025 targets, the 2024 baseline has been corrected because the electricity used at the charging points in 2024 was also included in the electricity consumption of the Dutch premises, and the reduction percentages have remained the same.

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 2026 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 our buildings, the old lighting fixtures with fluorescent tubes are being replaced by energy-efficient LED lighting in areas where the lights are often on. In 2025, this replacement continued at our locations in Nieuwerkerk aan den IJssel and Vlaardingen. In 2025, Imbema also invested in a new, more energy-efficient air handling unit at our location in Haarlem to reduce CO2 emissions. 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.

Vehicle fleet

In 2025, emissions from the lease vehicle fleet fell to 429.5 tonnes, a reduction of 3.2% compared to 443.5 tonnes in 2024 (431.1 tonnes fuel in scope 1 and 12.4 tonnes charging electricity in scope 2), against a target of a 14% reduction. Since 2024, only hybrid and electric cars have been ordered, and this policy continued 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

In 2025, natural gas consumption fell by 16.5% to 69,341 m3, compared to 83,074 m3 in 2024. In Haarlem, natural gas consumption fell from 16,821 m3 to 13,974 m3 through supplementary electric heating and an internal campaign. At locations where natural gas is still used, we lower the thermostat or switch 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 2025, emissions from business air travel increased to 28.5 tonnes, compared to 14.8 tonnes in 2024, against a target of a 5% reduction. The increase follows from new supplier relationships outside the Netherlands and from renewed supplier visits, for example in the United Kingdom, Poland and the Baltic States. We maintain our policy of travelling by car and train instead of flying for journeys under 700 kilometres, encourage the use of online meetings via MS Teams, and make agreements about customer and supplier visits and training courses.

Planned measures

For 2026, the focus is on the vehicle fleet, with increased use of biodiesel, and on the natural gas consumption of the premises. Imbema is also investing in additional charging points at its Dutch locations.

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.

In 2025, we continued our efforts 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, consistent with our approach in 2024. In the coming years, we will examine which improvements are feasible within our supplier network and transport.

Chain emissions policy

Our policy is that at least 90% of our suppliers are parties based in Europe, unchanged from 2024. In 2024, only 2% of both the number of active suppliers and the purchase value came from outside Europe. In 2025, this was again 2%. 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 coverage of the Code of Conduct is reported in chapter 3.2.7 Working conditions in the chain.

Chain emission objectives

For 2025, the target was a 10% reduction in emissions from incoming and outgoing transport compared to 2024. In 2025, emissions from incoming and outgoing transport amounted to 495 tonnes CO2, compared to 493 tonnes in 2024 (+0.4%), so the target (a maximum of 443.7 tonnes) was not achieved. For 2026, we maintain our target of a 10% reduction in transport emissions compared to 2024.

Measures for chain emissions

Various measures introduced in 2024 to improve performance in the area of chain emissions continued in 2025. 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.

Transport route optimisation
Transport routes have been optimised and orders bundled, meaning that, for example, only 1 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 2025, 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.

Customers increasingly ask about Environmental Product Declarations (EPDs), environmental cost indicators (MKI) and material passports for our products, particularly from drinking water companies and in tender processes.

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.

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.

We do not currently have a formal policy, measurement points, measures or targets on the subject of upstream chain pollution.

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.

There were no changes in 2025 to these supplier requirements. Imbema continues to include REACH compliance, ISO 14001 certification, safety data sheets and emissions transparency in its supplier assessments, as in 2024.

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 RoHS II, glass and ceramic fibres, conflict minerals, Persistent Organic Pollutants (POPs) and California Proposition 65 requirements.

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.

For Imbema, employee safety means a working environment where physical and mental risks are actively managed and every employee feels free to report incidents.

Safety policy

Safety is paramount at Imbema, both physically and mentally. 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.

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 Imbema's culture. Management holds overall responsibility, HR advises, and the 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 (1 star). 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. Our technicians who perform services on site all have an individual VCA-VOL certificate, 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, and the identity of the person who contacted the confidential advisor is not disclosed. Every employee can also report undesirable behaviour or work pressure problems

anonymously, and in all cases we take appropriate measures against the person exhibiting the undesirable behaviour.

Metrics and objectives

In 2025, 2 workplace accidents were reported (2024: 1), plus 1 environmental incident: a liquid leak in the warehouse in Vlaardingen. Including near misses, 5 reports were made in 2024 and 2 in 2023. No near misses were reported in 2025. The number of reports indicates that our people feel free to report incidents. The accidents were as follows: an employee slipped on ice in the car park at Haarlem and sustained a graze, and an employee struck their head against a low beam at a customer site and was briefly unconscious. We continue to encourage the reporting of incidents.

Number of incidents involving own and contracted employees		2024	2025		2026
		realisation	target	realisation	target
Imbema Netherlands	Without permanent injury	1	0	2	0
	With permanent injury	0	0	0	0
	With fatal consequences	0	0	0	0
Imbema Belgium	Without permanent injury	0	0	0	0
	With permanent injury	0	0	0	0
	With fatal consequences	0	0	0	0

In 2025, 2 workplace accidents were reported in the Netherlands, both without permanent injury. Imbema aims to achieve zero workplace accidents across the entire organisation by 2026.

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 2025, no work-related incidents of discrimination, complaints, or serious human rights violations were reported at Imbema.

In 2025, the external confidential advisor held 2 conversations with employees. Both concerned requests for advice on topics that are not a category under the Dutch Working Conditions Act, such as cooperation between colleagues and working relationships. The confidential advisor did not support any complaints and passed on no signals to the organisation. On 1 January 2026, a new external confidential advisor took over the role.

Number of reports		2024	2025		2026
		realisation	target	realisation	target
Discrimination	Netherlands	0	0	0	0
	Belgium	0	0	0	0
Other reports	Netherlands	0	0	0	0
	Belgium	0	0	0	0

Measures

Imbema continuously takes the following measures to maintain a strong safety culture.

- **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.
- **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.

For Imbema, employee health means supporting the physical and mental well-being of employees, so they can perform their work in a healthy and balanced way.

Employee health policy

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), 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 all employees in the Netherlands, Belgium and Germany, and also indirectly contributes to the safety and health of temporary employees and visitors.

The health policy is monitored internally by managers, the Works Council and employee satisfaction surveys, and externally by the company doctor and confidential advisors, with HR responsible for personnel policy and the vitality programme and the CEO holding overall responsibility.

(PSA) policy

Imbema's psychosocial workload (PSA) policy aims to prevent undesirable behaviour, defined as aggression, violence, sexual harassment, discrimination and bullying, with the experience of the person subjected to the behaviour considered decisive. Employees can turn to the confidential advisor described in chapter 3.2.1 Employee safety.

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.

At each location, 2 team leaders have been appointed who can take over each other's duties in the event of absence.

We carry out a checklist every quarter to record findings about the safety of people and resources. Since 2024, we have been using the MultiBel app to see which emergency response officer is present at each location and to alert them during incidents.

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.

Performance Dialogue

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

Health metrics

Absenteeism

The absenteeism rate in 2025 is 5.89% for the organisation as a whole, which remains 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.

Employee satisfaction survey (ESS)

An employee satisfaction survey is conducted annually. Topics such as work pressure are discussed and evaluated periodically. In 2025, 64% of our employees took part and the overall score was 7.6, compared to 7.2 in 2024. More than half of our employees gave a score of 8 or higher, 76.5% indicate that they enjoy their work and 75.5% describe themselves as engaged. For 2025, we aimed to increase the ESS score for the topics Corporate Culture and Knowledge & Development to an average of 8.0. This target was not reached for Knowledge & Development, which scored 7.1 on career and development. Corporate Culture is no longer rated as a separate topic in the new survey, so this part of the target cannot be assessed for 2025. We aimed to achieve this target by organising at least 1 Imbema activity per year, offering NetSuite training provided by the key-users and actively encouraging employees to follow personal training and further education courses. In 2025, no NetSuite training days were organised, while information on personal training and development opportunities continued to be shared actively, including via narrowcasting. For the ESS, 2025 serves as the baseline measurement, as the survey is outsourced to a professional party for the first time (Feeddex, now MoveXM). 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:

Ergonomic furniture
We focus on ergonomics when renewing office furniture, including sit-stand desks and workplace assessments.

Cycling scheme
Imbema offers a Lease-a-Bike cycling scheme with tax benefits.

Fruit basket
Every week, each Imbema location receives a fresh fruit basket.

Sports event
Imbema organises at least 1 sports event per year for employees, strengthening vitality and team connection.

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.

For Imbema, employee rights mean clear agreements on wages, working hours, leave, pensions and social protection, giving every employee a fair basis for growth.

Employee rights policy

At Imbema, employees are free to express their opinions and feedback without fear of negative consequences. The employee rights policy applies to all business activities in the Netherlands and Belgium, and covers access to a works council, freedom of association, remuneration, terms of employment (CBA), leave arrangements, pensions and statutory insurance.

Policy characteristics

The CEO has final responsibility for the employee rights policy, drawn up with input from the Management Team, managers, employees and the Works Council, and communicated via the intranet.

Works Council (OR)

Imbema has a Works Council (OR) that meets internally on a monthly basis and consults with the director quarterly. Members are elected directly by employees for two-year terms, and the OR's scope covers the whole of Imbema, including the Belgian branches.

Since 2024, the chair of the Works Council has been a manager without personnel responsibility. This means that there is 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.

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.

In 2025, a new Technical Wholesale CBA (CAO Technische Groothandel) entered into force, which continues to apply to Imbema Rhiwa B.V.

Distribution of collective bargaining agreement coverage and terms of employment in 2025 (2024: 80.5%, 14% and 5.5%):

- Own terms of employment (76.4%): Derived CBA for technical wholesalers
- Imbema Rhiwa BV (17.0%): CBA for technical wholesaler
- Imbema Belgium (6.7%): PC200

Secondary terms of employment

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 allowances for commuting, business mileage and bicycle schemes, along with work-related facilities such as computer glasses and PPE including work and welding clothing, safety shoes and custom-made hearing protection.

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.

The home-working policy remained unchanged in 2025. From 2026, home working is limited to a maximum of two days per week for employees with a full-time contract.

Indications of employee rights

Living wage

All own staff receive a living wage that meets or exceeds both the statutory minimum wage (WML) and the living wage benchmark. Imbema periodically conducts a salary benchmark study to assess terms of employment against the market.

Insurance, leave and pension

Disability insurance

In the Netherlands, wages must be continued for two years during illness. 100% is paid in the first year, 70% in the second. In Belgium, the social security system applies.

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 2025, 100% of Imbema's own staff was entitled to family-related leave (2024: 100%). In 2025, 7 employees made use of this, 4 men and 3 women, which is 4.2% of the workforce (2024: 5 men and 3 women, 4.8%).

Pension scheme

All employees in the Netherlands and Belgium are affiliated with the pension insurer, except on-call workers, interns and holiday workers. In 2025, Imbema introduced a new pension scheme for all employees in both countries.

Social insurance

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

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.

For Imbema, social employment practices mean equal opportunities for everyone, including people with a distance to the labour market, and a workplace free of discrimination.

Social employment policy

The social employment policy applies to all Imbema employees and all business activities, and is regularly aligned with social and legal developments to reflect an inclusive and respectful workplace. The policy is reviewed periodically and updated where necessary.

Policy monitoring

Implementation of the social employment policy is monitored by HR, the external confidential advisor, the Management Team, the Green Team, the CEO and the Works Council, ensuring the topic remains a priority across the organisation.

Measures social employment

The definition of people with a distance to the labour market is broad. In 2025, 1 employee was employed under the Wajong scheme (2024: 3 employees under the WAO, Social Return and Wajong programmes).

Metrics social employment

Employees with disabilities

Imbema is open to anyone who is qualified for the position, and physical or mental disabilities are not considered negative factors when assessing suitability. We do not actively record the percentage of employees with disabilities, but in practice dozens of colleagues with disabilities are part of the workforce, reflecting Imbema's inclusive approach.

Diversity and discrimination

> *"In the 2025 employee satisfaction survey, 95.7% of the 94 employees who answered this question indicated that they had not experienced any undesirable behaviour in the past year."*

Bullying and aggressive behaviour were each reported by 2.1%, verbal intimidation by 1.1% and another form of undesirable behaviour by 2.1%. No respondent reported discrimination, violence or sexual harassment.

Zero-tolerance

We have a zero-tolerance target for discrimination reports. Each year, we receive an annual report from our confidential advisor, categorised by topic. See chapter 3.2.1 Employee safety for the number of reports received in 2025.

Social employment objectives

Employee satisfaction

In the 2025 employee satisfaction survey, organisational culture is no longer rated as a separate topic (2024: 6.8), because the survey now uses a new questionnaire. The 2025 results therefore serve as the baseline for this target. The lowest-scoring topic in 2025 was cooperation with other departments (6.6), so communication and the feeling of "one Imbema" remain areas for attention. Updates and initiatives to strengthen the corporate culture are actively shared through internal narrowcasting.

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.

For Imbema, talent and employee development means offering training and growth opportunities so that knowledge, motivation and business goals go hand in hand.

Training policy

Imbema facilitates professional growth through various development initiatives, such as training programmes 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.

The talent and employee development policy applies to all Imbema entities in the Netherlands and Belgium, and 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 formal meetings with their employees twice a year to discuss the growth, development and performance of both the employee and the department.

In these meetings, the business objectives from the OGSM are translated into personal objectives and associated competencies, and an assessment is made based on what the employee has achieved and how this has been carried out. In 2025, between 67.44% and 85.61% of the employees took part in these meetings (2024: between 36% and 89%). The working method and assessment criteria are laid down in the Performance Management Policy.

In 2025, the Performance Dialogue cycle remained unchanged compared to 2024.

More information about the performance dialogue can be found in the chapter 3.2.2 Employee health.

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 2025, total training costs amounted to EUR 83,354.76, covering 1,465 training hours. No NetSuite training days were organised in 2025. Following the implementation of the online learning platform, Imbema will set targets for talent and employee development for 2026.

Employee Satisfaction Survey (ESS)

In 2025, the objective of achieving a score of 8 for Knowledge and Development was not reached. To address this, Imbema actively shares relevant information via narrowcasting throughout the organisation.

Measures

Employees at Imbema Rhiwa B.V. work 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 have had access to the Lekker Bezig portal since 1 April 2025.
Direct reports	This continued in 2025.
Online learning platform	Imbema is setting up an online learning platform (Huddle) for both new and current employees. In 2025, the platform was on hold due to a licensing issue.
Automation of performance management dialogue	The implementation of an automated performance management dialogue process was planned for 2025. In 2025, the dialogues were recorded in a digital tool, while the cycle itself remained unchanged.



3.2.6 Products safety and quality

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

Imbema safeguards product safety and quality throughout the chain by relying on reliable suppliers and manufacturers and by monitoring customer feedback and complaints.

Product safety and quality policy

The responsibility for the safe and correct production of materials lies primarily with our suppliers and manufacturers, who guarantee compliance with applicable standards such as explosion-proof design, IP classification, fire resistance, corrosion resistance and electrical safety. Imbema then assesses, in consultation with the customer, how and where these products can best be used, keeping the division of responsibilities clear throughout the 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).

There were no changes in 2025 to the sustainability and quality requirements Imbema applies when assessing suppliers, such as ISO 9001 certification and the provision of safety data sheets.

Imbema's suppliers must also comply with applicable REACH legislation restricting specific substances in products and production (see chapter 3.1.4 Upstream chain pollution).

Product safety and quality measures

Imbema uses customer feedback to determine what measures are needed to solve and prevent problems, tracking developments in Power BI to identify trends and increase customer satisfaction.

In 2025, feedback from our divisions showed no clear increase in complaints related to sustainability or product quality. Most complaints continued to concern delivery reliability, product availability, delivery times and technical support, and Imbema is addressing these through better communication on lead times and further professionalisation of support and documentation.

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.

In 2025, Imbema conducted a customer satisfaction survey among 2,580 companies, resulting in a Net Promoter Score of 35.9. This is around 4 points higher than comparable companies, according to the Integron Benchmark Customer Experience in the Netherlands.

Customer satisfaction is also measured per division. In 2025, Energy & Industry scored 7.9, Cleaning & Climate scored 7.5 and Transport & Logistics scored 8.1, against an internal target of above 8.0. Of the 3 divisions, 1 met that target.

Complaints mechanism

Customers can raise concerns or questions with account managers or the internal sales department. Complaints are registered in NetSuite (Customer Feedback process), confirmed by e-mail with a case number, and followed up until resolved. Imbema protects individuals who use these channels against retaliation through its Code of Conduct, privacy statement, terms and conditions, and whistleblower policy.

End-user contact

There is no formal process for engaging with end users. When a specific need arises, Imbema takes the initiative together with the customer and supplier. Operational responsibility lies with account management, internal sales and the product manager.

Metrics

Imbema does not report a quantitative metric for product safety and quality. Complaints are registered and followed up in NetSuite, see Complaints mechanism.

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.

Imbema secures fair working conditions in the chain through its Code of Conduct and Socially Responsible Procurement policy, with a focus on European sourcing.

Working conditions in the chain policy

Imbema takes responsibility for the impact of its activities and those of its partners on human rights, and expects suppliers to manufacture products fairly and pay employees fairly throughout the production chain. These commitments are anchored in the Code of Conduct, signed by suppliers, and the Socially Responsible Procurement (SRP) policy.

Imbema's products mainly originate from trusted European manufacturers, which keeps the supplier base transparent and ensures compliance with uniform European legislation.

There were no changes in 2025 to our supplier base or to the sustainability requirements we apply to suppliers, including the Code of Conduct and the Socially Responsible Procurement policy.

Policy characteristics

The policy applies to all Imbema's business activities and focuses on direct (tier 1) suppliers, across all regions and countries. Imbema monitors compliance through regular company visits and, where necessary, audits, and the CEO is responsible for implementation. The signed Code of Conduct is published on the website for all stakeholders.

Code of Conduct

A Code of Conduct has now been agreed with almost all strategic suppliers.

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. This was also the case in 2025.

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 2025.

Metrics and objectives for working conditions in the chain

Imbema has set a target of 90% of its procurement value being covered by a Code of Conduct or similar certificate by 2025. 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. In 2025, this was 92%, so the target was met.

The procurement department measures supplier performance annually to limit chain risks, with the aim of 90% of the supplier base operating within Europe. The results are reported in chapter 3.1.2 Chain emissions. In 2025, 2% of the active suppliers were located outside Europe, so the target was met.

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.

Imbema safeguards ethics and integrity through an open and respectful culture, clear conduct guidelines, and accessible reporting routes for undesirable behaviour, via a manager, HR or a confidential advisor.

Ethics and integrity policy

Respectful conduct

Acting respectfully and honestly is at the heart of how we work. Undesirable behaviour such as intimidation, discrimination or bullying is unacceptable. Employees who experience or witness this can report it to their manager, HR or a confidential advisor.

Company culture

The core values of the organisation (FIKSM) guide our daily activities and are visible in our corporate culture, see chapter 2.1.1 Company profile.

Honest business practices

The principle of 'honesty is the best policy' forms the foundation of our way of doing business. Bribery or corruption is not tolerated.

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. Compliance and fraud are fixed items on the agenda of the supervisory bodies.

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.

In 2025, no reports were received through the whistleblower scheme, and no complaints were filed through the external confidential advisor.

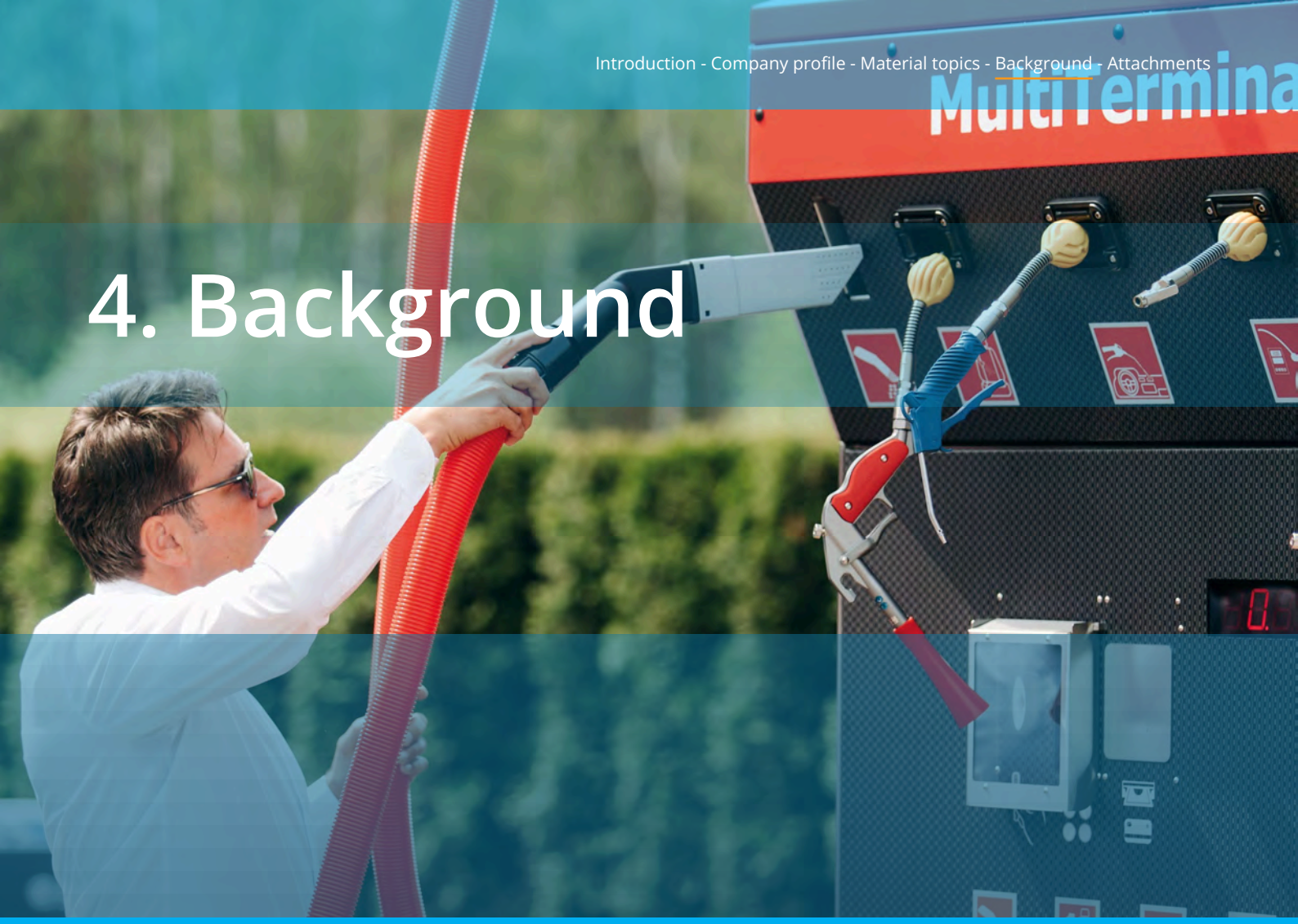
Incidents of corruption or bribery

In 2025, Imbema recorded 0 incidents of corruption or bribery, 0 signals or reports that led to an investigation or sanction, and 0 fines imposed.

The same approach will be maintained for the coming period. The objective for 2026 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.



4. Background

168
Employees 2024 (restated)

2
Evaluations per year

17
Legal entities in scope

4.1 Governance structure

Members of Imbema's Supervisory Board and the CEO are appointed by the General Meeting of Shareholders. Executive Management is appointed by the CEO, in consultation with the Supervisory Board, and the management team is appointed by executive management, in consultation with the CEO. The composition of the Management Board, the Supervisory Board and the Green Team did not change in 2025.

Composition of the highest governing body

Management Board

Name	Title	Gender	Nationality	Age	Time in role
Alexander Bloemers	CEO	M	Dutch	40-50	9 years
Richard Groenendal	CFO	M	Dutch	40-50	5 years

Supervisory Board (RvC)

Name	Title	Gender	Nationality	Age	Time in role
Robert Bloemers	Member of the Supervisory Board	M	Dutch	>60	9 years
Henk Mantel	Chair of the Supervisory Board	M	Dutch	>60	4 years

Frameworks for the highest governing bodies

Selection criteria for governing bodies

Imbema's appointment and selection procedures are based on continuity and long-term value creation, and candidates are assessed solely on competencies and suitability.

Conflicts of interest

The prevention of conflicts of interest is a permanent agenda item at Imbema, safeguarded through a due diligence process run by HR, including reference checks, a Certificate of Good Conduct (VOG) and multiple interviews, always involving at least 2 hierarchical layers and an HR representative.

Evaluation of management and supervisory bodies

Imbema applies the Performance Dialogue Cycle to all job levels, including board and management, and the supervisory board conducts an annual self-evaluation based on a questionnaire.

Employee evaluations take place twice a year and are recorded internally.

Governance and ESG

Imbema's administrative, management and supervisory bodies have relevant ESG expertise aligned with the organisation's material ESG impact areas. The Green Team acts as an advisory body to the executive management board, including the CEO, and works with functional specialists such as the QA Specialist, Procurement Manager, CFO and HR Manager, see chapter 2.1.2 ESG strategy. In 2025, Imbema achieved ISO 27001 certification for Imbema Holland B.V., Imbema Cleton B.V., Imbema Controls B.V., Imbema Denso B.V., Imbema Belgium N.V. and Imbema Denso N.V., further strengthening its information security management system and the protection of personal data. Responsibilities for ESG impacts, risks and opportunities are laid down in the Green Team documents and in the OGSM documentation of executive management, which sets out strategic objectives, resources and performance indicators. The CEO draws up an OGSM with executive management that includes ESG objectives and strategies, which forms the basis for the OGSM of each division and, within that framework, of middle management. Imbema's ESG policy is endorsed by the CEO, and the annual sustainability reports are signed by the CEO. Implementation runs through the Green Team, which appoints employees to implement policy components and embeds ESG requirements in partner and distribution agreements and the Code of Conduct, reviewed annually by the Green Team, the CEO and executive management. Imbema works closely with Kroll SR Reporting & Advisory B.V. as an external ESG consultant, and employees who need ESG-related training can request it.

Remuneration process and ESG remuneration schemes

Imbema does not have incentive schemes in which variable remuneration depends on ESG performance, but sees this as an opportunity for further development.

The Supervisory Board oversees the remuneration structure for executive management and directors, and an independent salary benchmark survey is conducted every two years to keep remuneration in line with the market.

4.2 About this report

About this report

This sustainability report was prepared by Kroll SR Reporting & Advisory B.V. and covers the period from 1 January 2025 to 31 December 2025, with additional reference years included for some topics depending on data availability. The content complies with the European Sustainability Reporting Standards (ESRS) and is prepared in accordance with the ESRS as amended by Commission Delegated Regulation (EU) 2026/1563 of 3 July 2026 amending Delegated Regulation (EU) 2023/2772 as regards the simplification of certain sustainability reporting standards (OJ L, 2026/1563, 21.9.2026). Imbema applies this version of the ESRS, as set out in Annex I to that Regulation, to the financial year 2025 on a voluntary basis, ahead of its application to financial years beginning on or after 1 January 2027. This is Imbema's second report prepared annually in accordance with the ESRS. The report covers all activities and assets that fall under Imbema Holland B.V. and Imbema Belgium N.V., with attention to parts of the value chain outside the scope of the company's own entities where relevant. Imbema has not used the phase-in provisions in chapter 10 of ESRS 1 General Requirements (disclosure BP-2). Where information is omitted, the reason is stated in the ESRS index.

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	34034054
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

Restatement of 2024 figures

The 2024 scope 1 emissions of buildings (natural gas) are restated from 143 to 177.3 tonnes CO2. In the CO2 monitor, natural gas is calculated at 2.134 kg CO2 per m3 in 2024 and 2025 (2023: 2.079 kg CO2 per m3), so the restatement does not result from a change in emission factor. The restatement follows from the gas consumption itself. The 2024 report was based on our internal energy registration, in which the measurement for the second half of 2024 was incomplete. That measurement has since been corrected, and the registration now matches the 83,074 m3 that the CO2 monitor records for the full year. Lease car fuel emissions are unchanged at 431 tonnes. The charging electricity is restated from 27 to 12.4 tonnes (443.5 tonnes in total): the 12,863 kWh charged at our own locations is green electricity, and the remaining 37,668 kWh charged at home or at public charging points is calculated at 0.328 instead of 0.536 kg CO2 per kWh. In line with the GHG Protocol, the fuel is reported under scope 1 and the charging electricity under scope 2. The 2024 total therefore changes from 616 to 635.6 tonnes CO2.

For the same reason, natural gas consumption in the energy table in chapter 3.1.1 Corporate emissions is now reported on the basis of the CO2 monitor for all years. This changes natural gas consumption in 2024 from 655 to 814 MWh, and the share of renewable energy in 2024 from 17% to 16%. In 2024, the electricity from the charging points at our Dutch locations (13 MWh) was counted both in the electricity consumption of the premises and in the charging electricity of the vehicle fleet. It is now counted once, which lowers total

energy consumption in 2024 by 13 MWh and the location-based emissions of the premises by 4.2 tonnes.

The number of employees for 2024 is restated from 182 to 168. The 2024 report counted everyone employed during that year. The restated figure is the number of employees as at 31 December 2024, the same reference date as for 2025. As a result, the share of employees who took family-related leave in 2024 changes from 4.4% to 4.8%.

Colophon

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5. Attachments

52	6	2025
ESRS disclosures indexed	ESRS standards covered	Reporting year

5.1 ESRS index

ESRS 2 General disclosures (BP)

Disclosure		Chapter	Page	Extra information/reason for omission
BP-1	Basis for preparation of the sustainability statement	About this report	37	
BP-2	Specific information if the undertaking uses phasing-in options	About this report	37	

ESRS 2 General disclosures (GOV)

Disclosure		Chapter	Page	Extra information/reason for omission
GOV-1	The role of the administrative, management and supervisory bodies in relation to sustainability	Governance structure	36	Information regarding the relevant expertise of the management team is currently unavailable.
GOV-2	Integration of sustainability-related performance in incentive schemes	Governance structure	36	Stakeholders are not involved in the approval of the remuneration policy, as this is the responsibility of the board, management and HR.
GOV-3	Statement on due diligence	Governance structure	36	
GOV-4	Risk management and internal controls over sustainability reporting	Governance structure	36	Imbema identifies and manages sustainability opportunities, risks and impacts using a double 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 / Company profile / ESG strategy / Products and services / Value chain	12 / 6 / 7 / 9 / 11	Imbema's value chain overview covers shared responsibility for stakeholder engagement, the ImbemaNet intranet and ImbemaTV channel, industry association memberships, long-life valves and connectors, Temporary Borehole Sealing, and supplier compliance with European legislation and a Code of Conduct.
SBM-2	Interests and views of stakeholders	Stakeholder engagement	12	
SBM-3	Interaction of material impacts, risks and opportunities with strategy and business model, and financial effects	Double materiality assessment / Impacts, risks and opportunities	14 / 17	

ESRS 2 General disclosures (IRO)

Disclosure		Chapter	Page	Extra information/reason for omission
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported	Double materiality assessment	14	Imbema identifies associated risks, impacts and opportunities through a double materiality assessment, carried out once every three years or sooner if necessary.
IRO-2	Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement	Double materiality assessment / Impacts, risks and opportunities	14 / 17	

General disclosure requirements per material topic

Material topic	Policies (GDR-P)	Actions (GDR-A)	Metrics (GDR-M)	Targets (GDR-T)
Working conditions in the chain	33	33	33	33
Corporate emissions	20	20	20	20
Ethics and integrity	33	33	33	33
Employee health	27	27	27	27
Chain emissions	23	23	23	23
Employee rights	28	28	28	28
Environmental impact of products	24	24	24	24
Products safety and quality	32	32	32	32
Social employment practices	29	29	29	29
Talent and employee development	30	30	30	30
Employee safety	25	25	25	25
Upstream chain pollution	24	24	24	24

E1 Climate change

Disclosure		Chapter	Page	Extra information/reason for omission
E1-1	Transition plan for climate change mitigation	Corporate emissions	20	Imbema has not published a detailed transition plan with timelines, investment paths and milestones towards climate neutrality, and does not use scenario analyses or an internal CO2 price.
E1-2	Identification of climate-related risks and scenario analysis	Corporate emissions	20	Imbema does not use scenario analyses.
E1-3	Resilience in relation to climate change	Corporate emissions	20	
E1-4	Policies related to climate change mitigation and adaptation	Corporate emissions	20	Imbema has not disclosed stakeholder input or external standards or frameworks underpinning the climate policy.
E1-5	Actions and resources in relation to climate change mitigation and adaptation	Corporate emissions	20	Imbema does not have an overview of the resources, such as budgets and FTEs, made available for climate measures.
E1-6	Targets related to climate change	Corporate emissions / Chain emissions	20 / 23	Imbema does not have scientifically substantiated targets in line with 1.5 degrees Celsius scenarios.
E1-7	Energy consumption and mix	Corporate emissions	20	
E1-8	Gross scope 1, 2, 3 GHG emissions	Chain emissions / Corporate emissions	23 / 20	
E1-9	GHG removals and GHG mitigation projects financed through carbon credits	Corporate emissions	20	
E1-10	Internal carbon pricing	Corporate emissions	20	Imbema does not use an internal carbon price.
E1-11	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Corporate emissions	20	Imbema has not included financial estimates of material physical and transition risks.

S1 Own workforce

Disclosure		Chapter	Page	Extra information/reason for omission
S1-1	Policies related to own workforce	Employee safety / Employee health / Employee rights	25 / 27 / 28	
S1-2	Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy	Employee safety / Employee health	25 / 27	No complaints were submitted via internal or external channels, no reports were made to the National Contact Points for the OECD Guidelines, and no significant fines, sanctions or damages were imposed.
S1-3	Actions and resources related to own workforce	Employee safety / Employee health	25 / 27	
S1-4	Targets related to own workforce	Employee safety / Employee health	25 / 27	

Disclosure		Chapter	Page	Extra information/reason for omission
S1-5	Characteristics of the undertaking's employees	Employees	13	The regular working week runs Monday to Friday with a maximum of 40 hours, 25 new employees joined and 22 left in 2025, and employees in Germany are excluded from this overview because they are engaged under a payroll arrangement.
S1-6	Characteristics of non-employees in the undertaking's own workforce	Employees	13	
S1-7	Collective bargaining coverage and social dialogue	Employee rights	28	There are no representation agreements via a European Works Council, a Societas Europaea Works Council or a Societas Cooperativa Europaea Works Council.
S1-8	Gender diversity in top management	Social employment practices	29	
S1-9	Adequate wages	Employee rights	28	There are no employees outside the European Economic Area covered by a collective labour agreement.
S1-10	Social protection	Employee rights	28	
S1-11	Persons with disabilities	Social employment practices	29	
S1-12	Training and skills development metrics	Talent and employee development	30	The chapter Talent and employee development reports the participation in performance and career development reviews, the total training hours (1,465) and the training costs for 2025. The average number of training hours per employee is not reported.
S1-13	Health and safety metrics	Employee safety / Employee health	25 / 27	The number of discrimination and other reports for Imbema Belgium in 2025 is 0.
S1-14	Work-life balance metrics	Employee rights	28	
S1-15	Remuneration metrics	Social employment practices / ESG strategy	29 / 7	Imbema conducted a first pay-gap analysis in 2025, but reporting on remuneration metrics such as the pay gap and total remuneration is not yet complete.
S1-16	Incidents of discrimination and other human rights incidents	Employee safety / Social employment practices	25 / 29	

S2 Workers in the value chain

Disclosure		Chapter	Page	Extra information/reason for omission
S2-1	Policies related to workers in the value chain	Working conditions in the chain	33	
S2-2	Engagement with workers in the value chain, existence of channels for workers in the value chain to raise concerns or needs and approaches to remedy	Working conditions in the chain	33	Imbema does not maintain direct contact with value chain workers, has no established processes or channels for them to raise concerns until at least 2027, and applies ISO 27001 secure systems only to the sharing of employee data within the value chain.
S2-3	Actions and resources related to workers in the value chain	Working conditions in the chain	33	
S2-4	Targets related to workers in the value chain	Working conditions in the chain	33	Target of 90% of procurement value covered by a Code of Conduct or similar certificate by 2025, met with 92% in 2025.

S4 Consumers and end-users

Disclosure		Chapter	Page	Extra information/reason for omission
S4-1	Policies related to consumers and end-users	Products safety and quality	32	
S4-2	Engagement with consumers and end-users, existence of channels for consumers and end-users to raise concerns or needs and approaches to remedy	Products safety and quality	32	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	Actions and resources related to consumers and end-users	Products safety and quality	32	
S4-4	Targets related to consumers and end-users	Products safety and quality	32	There are no explicit targets for reducing negative impacts on, or exploiting opportunities for, end users.

G1 Business conduct

Disclosure		Chapter	Page	Extra information/reason for omission
G1-1	Policies related to business conduct	Ethics and integrity	33	
G1-2	Actions related to business conduct	Ethics and integrity	33	
G1-3	Targets related to business conduct	Ethics and integrity	33	
G1-4	Metrics related to corruption or bribery	Ethics and integrity	33	
G1-5	Metrics related to political influence, including lobbying activities	Ethics and integrity	33	No information found on lobbying activities or the main topics and positions addressed.
G1-6	Metrics related to payment practices	Ethics and integrity	33	