



Field	Value
Entity	DMN Machinefabriek Noordwykerhout B.V.(DMN-WESTINGHOUSE)
Reporting period	1 January 2025 – 31 December 2025
Standard	EFRAG VSME (11 December 2025)
Reporting basis	Consolidated – entire DMN-WESTINGHOUSE group
Authors	Thom Koning (Manager QHSE) · Digna Akkermans (Sustainability Consultant)
Report generated	12 May 2026

Table of Contents

COMPANY STATEMENT	3
EXECUTIVE SUMMARY	4
GENERAL INFORMATION	5
B1 — BASIS FOR PREPARATION	5
C1 — STRATEGY: BUSINESS MODEL AND SUSTAINABILITY	7
B2 — PRACTICES, POLICIES AND FUTURE INITIATIVES	8
C2 — PRACTICES, POLICIES AND/OR FUTURE INITIATIVES	9
ENVIRONMENT AND CLIMATE	
B3 — ENERGY & GREENHOUSE GAS EMISSIONS	11
B7 — CIRCULAR ECONOMY	13
C3 — GREENHOUSE GAS EMISSION REDUCTION TARGETS	14
C4 — CLIMATE RISKS	
SOCIAL RESPONSIBILITY	
B8 — WORKFORCE: GENERAL CHARACTERISTICS	15
B9 — HEALTH AND SAFETY	16
B10 — REMUNERATION, COLLECTIVE BARGAINING AND TRAINING	17
C5 — ADDITIONAL GENERAL WORKFORCE CHARACTERISTICS	17
C6 — HUMAN RIGHTS POLICIES AND PROCESSES	18
C7 — (SEVERE) NEGATIVE HUMAN RIGHTS INCIDENTS	18
GOVERNANCE AND ETHICS	
B11 — CONVICTIONS AND FINES FOR CORRUPTION AND BRIBERY	19
C8 — EXCLUSION FROM SECTORS AND EU BENCHMARKS	19
C9 — GENDER DIVERSITY RATIO IN THE GOVERNANCE BODY	19
REFERENCES	20
APPENDIX — LIST OF SUBSIDIARIES, SITES AND ASSETS	21
APPENDIX — EMISSIONS	22
DOCUMENT INFORMATION	23

Company Statement

At DMN Machinefabriek Noordwykerhout B.V., sustainability is an integral part of how we do business and how we plan for the future. As a small/medium-sized enterprise, we recognize both the responsibility and the opportunity we have to contribute positively to our people, our communities, and the environment in which we operate.

This VSME report reflects our commitment to transparency and continuous improvement across environmental, social, and governance (ESG) matters. While our size allows us to remain agile and close to our stakeholders, it also challenges us to be thoughtful and efficient in how we use resources, manage risks, and create long-term value.

Over the reporting period, we have taken meaningful steps to strengthen our sustainability practices, including reducing our energy use, improving workplace safety, supporting employee development, engaging local suppliers, and enhancing our governance processes. Sustainability is a journey; this report represents an important milestone rather than an endpoint.

Our employees play a central role in our success. We are committed to providing a safe, inclusive, and supportive working environment, while fostering a culture of integrity, accountability, and respect. We also aim to build strong relationships with customers, partners, and suppliers who share our values.

Looking ahead, we will continue to integrate sustainability considerations into our decision-making and operations, aligned with our business strategy and capabilities. By setting clear priorities and measurable objectives, we seek to strengthen our resilience, manage risks, and contribute to sustainable economic growth.

I would like to thank our employees, partners, and stakeholders for their continued trust and engagement. Together, we will continue to build a responsible and sustainable business for the long term.

Wim Korndorffer

Chief Executive Officer, DMN-WESTINGHOUSE

Executive Summary

General

DMN-WESTINGHOUSE, founded in 1950, is an independent manufacturer specializing in rotary and diverter valves for critical processing sectors worldwide. Headquartered in Noordwijkerhout, The Netherlands, with production in The Netherlands and Germany and sales/service offices in the USA, UK, France, and India, the company employs 254 FTE. Sustainability is embedded in our business model and guided by our Code of Conduct, aligned with the UN Global Compact. This report, prepared under the EFRAG VSME standard, consolidates group-wide ESG performance, providing a verified baseline for continuous improvement.

Environment

Our environmental strategy centers on decoupling growth from resource depletion and emissions. In 2025, total energy consumption was 2,585.50 MWh, with 1,150.00 MWh from renewable sources. Notably, our Noordwijkerhout facility operates on 100% wind energy, reducing Scope 2 emissions to zero. Group-wide, Scope 1 and 2 GHG emissions totaled 384.26 tCO₂e, with Scope 3 (business travel only) at 106.10 tCO₂e. We target a 55% emissions reduction by 2030 (2021 baseline) and net-zero by 2040. Climate risks are managed via our Climate Transition Action Plan, focusing on energy transition, waste reduction, and supply chain engagement.

Society

Our social responsibility is aimed at a Zero Harm culture, prioritizing safety, dignity, and fair labor. Gender diversity is a continuous topic of attention in our industry, with at DMN-WESTINGHOUSE women representing 20% of the workforce and 10% at management level. Training averages 17 hours per employee annually. Human rights are protected through a robust Code of Conduct and grievance mechanisms, with no confirmed incidents reported in 2025.

Governance

Governance at DMN-WESTINGHOUSE is built on integrity, transparency, and proactive risk management. There were zero convictions or fines for corruption or bribery in 2025. Employees and suppliers are committed to our anti-corruption standards. The company is not involved in controversial sectors and is not excluded from any EU benchmarks.

Conclusion

DMN-WESTINGHOUSE continues to advance its sustainability journey, with targets for emissions, waste, safety, and ethical conduct. We are committed to transparency, stakeholder engagement, and continuous improvement, ensuring our operations create long-term, future-proof value for people, planet, and business. For further details, please refer to the full 2025 Sustainability Report.

General Information

Since 1950, DMN-WESTINGHOUSE has operated as an independent manufacturer. Our tailored solutions support critical processing sectors worldwide, including food, dairy, pharmaceuticals, chemicals, plastics, and recycling. To serve this global value chain, we maintain our headquarters and primary production facility in Noordwijkerhout, The Netherlands, alongside a secondary specialized production site in Altshausen, Germany. This European manufacturing foundation is further supported by dedicated sales and service subsidiaries in the USA, the UK, France, and India.

Our operations are guided by our foundational motto, "Future-Proof Value," and rooted in four core values: Dedicated, Reliable, Proactive, and Responsible. Our sustainability journey is guided by a rigorous Code of Conduct aligned with the Ten Principles of the UN Global Compact. We have adopted the EFRAG VSME reporting standard proactively following the Omnibus 1 package — this report highlights both our verified milestones such as our 2025 EcoVadis “Committed” status, and the areas where we must continue to improve. For us, this report is a transparent baseline that guides us in building a truly responsible business for the long term

B1 — Basis for Preparation

B1 - Basis for Preparation

Reporting Scope

The selected reporting option is based on: Basic Module and Comprehensive Module.

Basis for reporting

The basis for reporting is Consolidated Report.

This sustainability report serves as a consolidated overview of the entire DMN-WESTINGHOUSE group. By combining data and performance metrics from our production facilities in The Netherlands and Germany with our international sales and service offices in the USA, the UK, France, and India, this single document provides a complete and transparent picture of our company-wide activities.

Unchanged Disclosures

This report contains disclosures from the previous reporting period.

▸ Reference: Annual Report — Sustainability report 2024 (Reportofficialversion.pdf)

Omitted Disclosures

Based on our double materiality assessment, water, biodiversity, and community impact are excluded from primary reporting. These are categorized as low-to-moderate priorities, as our operations involve minimal water consumption and no significant environmental or community risks requiring strategic intervention. Topic Pollution is also excluded due to limited environmental risks. We have never had an environmental incident and comply with environmental conditions required by the local authorities.

Disclosure	Reason
B4 — Pollution of air, water and soil	Classified as non-material based on double materiality assessment
B5 — Biodiversity and Ecosystems	Classified as non-material based on double materiality assessment
B6 — Water Usage and Withdrawal	Classified as non-material based on double materiality assessment
C8 — Revenues from certain sectors & EU benchmarks	Classified as non-material based on double materiality assessment

Company Basic Information

Field	Value
Legal form	Private Limited Liability
Size of Balance Sheet	EUR 39,243,345
Turn Over	EUR 58,452,052
Employee counting methodology	As an average across the reporting period
Type of number of employees	Full-time equivalent (FTE)
Number of employees	254

Country of primary operations and location of significant assets

Netherlands (the)

Sectors — The undertaking is active in the following sectors:

NACE Code	Description
C	C - Manufacturing
C-28.1	Manufacture of general-purpose machinery
C-28.14	Manufacture of other taps and valves

Certificates — The undertaking has obtained the following certificates:

Entity	Certificate
DMN Machinefabriek Noordwijkerhout B.V.	ISO 9001:2015
DMN Machinefabriek Noordwijkerhout B.V.	ATEX 80079-34
DMN INDIA PRIVATE LIMITED	ISO 14001:2015
DMN INDIA PRIVATE LIMITED	ISO 9001:2015
DMN Incorporated (USA)	ISO 9001:2015
DMN Components (Altshausen)	ISO 9001:2015

► ATEX certification covers Noordwijkerhout, DMN Components and DMN Incorporated. Reference: [DMNWESTINGHOUSEISO8007934QualityAssuranceNotificationAug.2025.pdf](#)

Subsidiaries, Sites and Assets are included in the Appendix.

C1 — Strategy: Business Model and Sustainability

PRODUCTS AND SERVICES

Business model and strategy: key products and services

At DMN-WESTINGHOUSE, our passion is ensuring process continuity, both for your dry bulk handling needs and within our organisation. Our dedication to designing, manufacturing, and continuously innovating rotary and diverter valves has established us as a global leader.

Our extensive experience allows us to provide customised solutions and a robust support network worldwide. We are committed to exceeding technical engineering limits and enhancing valve design, ensuring compliance with stringent hygiene, safety, and durability standards.

Our focus on superior quality, innovation, and reliability ensures our valves meet the highest certification and verification standards.

SIGNIFICANT MARKETS

Significant market(s) the undertaking operates in:

DMN-Westinghouse serves a global B2B customer base, primarily categorized into Global End-Users (multinationals in dry bulk handling, including food and dairy) and System Integrators (engineering firms building complete factories).

Our emission reduction targets are set for SBTi verification in 2026/2027. We focus operations in highly regulated regions and maintain strict oversight in areas with higher social risks. In India, we utilize an ISO-certified HR partner, to ensure quality performance and compliance to the human resource processes.

SUSTAINABILITY ISSUES

If the business strategy has key elements that relate to or affect sustainability issues, a brief description of those key elements:

DMN-Westinghouse's strategy focuses on "Future Proof", shifting from compliance to proactive stewardship. Key sustainability pillars include:

- **Environmental Impact:** Decoupling growth from emissions with a goal of 55% reduction by 2030 and net-zero by 2040, highlighted by the Noordwijkerhout facility's transition to 100% wind energy.
- **Governance & Safety:** The Responsible Distributor ATEX protocol empowers sales teams to halt unsafe shipments, while the Zero Harm strategy targets ISO 45001 certification.
- **Value Chain Ethics:** EcoVadis and VSME reporting to enforce anti-corruption and human rights policies across the global supply chain.

B2 — Practices, Policies and Future Initiatives

Practices Policies and Future Initiatives for transitioning towards a more sustainable economy

► *B2 – Practices, Policies and Future Initiatives*

As part of our commitment to transparent environmental stewardship, DMN-Westinghouse focuses on verifiable results. In 2024, we successfully reduced CO₂ emissions at our Noordwijkerhout facility by 80% through transitioning our electrical supply completely to wind energy.

We also cut business travel emissions by 45% (saving 80 tons of CO₂/e), met all Environmental Authority facility requirements, and completed an official feasibility study for solar panel installation (which resulted in a negative advice). Building on these concrete achievements, our Climate Transition Action Plan (CTAP) directly addresses climate change—ranked as the highest priority by both clients and personnel in our 2024 materiality assessment. This plan sets firm targets for our stakeholders: achieving a 55% overall emissions reduction by 2030, and reaching net-zero emissions by 2040.

While pollution is not a material topic overall due to limited use of chemicals, it remains a regional priority—notably ranking second in our UK materiality assessment. We address this through our overarching QHSE policy and Code of Conduct. By ensuring equipment is perfectly calibrated to prevent industrial explosions, we act as a responsible distributor.

Business Ethics and Integrity is a core strategic pillar, ranking as a top-three priority in our 2024 materiality assessment. This focus is driven by our global distributors and regional offices, who emphasize integrity and human rights as critical to our shared success.

In alignment with SDG 17 (Partnerships for the Goals), we enforce high ethical standards by requiring all value chain partners to formally adhere to our Code of Conduct. Our commitment to integrity extends beyond operations through dedicated community support, including volunteering and donations, ensuring a positive social impact in the regions where we operate.

Category	Existing Practices, Policies & Initiatives	Publicly Available	Targets Defined
Climate Change	YES	NO	YES
Pollution	YES	NO	NO
Water and Marine Resources	YES	NO	NO
Biodiversity and Ecosystems	YES	NO	NO
Circular Economy	YES	NO	NO
Own Workforce	YES	NO	YES
Workers in the Value Chain	YES	NO	NO
Affected Communities	YES	NO	NO
Consumers and end-users	YES	NO	NO
Business Conduct	YES	NO	YES

C2 — Practices, Policies and/or Future Initiatives

Note: Water and Marine Resources, Biodiversity, Pollution, and Affected Communities are omitted. All other topics are reported in full below.

CLIMATE CHANGE

Existing Practices, Policies & Initiatives (C2)

Governance Policy: Operations are governed by a QHSE Policy and a Climate Transition Action Plan.

Operational Practices: We utilize certified green wind energy to eliminate Scope 2 emissions. Our circular economy practice focuses on and systematic material recycling (steel, aluminum, wood).

Future Initiatives: DMN-Westinghouse is committed to achieving ISO 14001 certification in 2025 and will have its absolute emission reductions formally verified by the Science Based Targets initiative (SBTi) in progress for early 2027.

Target Details (C2)

DMN-Westinghouse aims to reduce total CO2 emissions by 55% by 2030 (2021 baseline) and reach net-zero by 2040.

Scope 1 & 2: Targets include a 10% reduction in direct emissions by 2025.

Scope 3: Key initiatives for 2025 include supply chain carbon assessments, a business travel compensation program, and optimized commuting alternatives.

Resource Efficiency: Strategic targets include a 10% annual reduction in generic waste, a 10% reduction in water usage by 2026, and the elimination of single-use plastics.

POLLUTION

Existing Practices, Policies & Initiatives (C2)

Governance & Policies: Operations are guided by our QHSE Policy and Code of Conduct, ensuring full compliance with international standards such as the Basel and Stockholm Conventions.

Target Details (C2)

maintain at a minimum and improve where necessary.

CIRCULAR ECONOMY

Existing Practices, Policies & Initiatives (C2)

Practices: We maximize equipment lifespan by replacing individual parts or performing full refurbishments, recently demonstrated by overhauling a 40-year-old rotary valve.

Resource Recovery: Units beyond repair are dismantled for upcycling and recycling. This circular approach reduces the need for new metal castings and lowers our carbon footprint.

Future Focus: We continue to prioritize material reuse and upgrading salvageable components to minimize waste and resource consumption.

Target Details (C2)

End of life cycle: in handbook end of life is clients responsibility, valve has a 40 to 50 year lifecycle no targets necessary.

Future Initiatives: Following a 2024 reassessment, we aim to implement environmentally friendly alternatives across all global sites by 2030 and maintain a strategic target of a 10% annual reduction in generic waste.

OWN WORKFORCE

Existing Practices, Policies & Initiatives (C2)

Policies: We operate under international human rights standards and are currently formalizing a dedicated Labor and Human Rights Policy.

Practices: We utilize employee surveys to drive fair remuneration, training, and safety.

Future Initiatives: We are committed to a Zero Harm culture and a formalized strategy to improve gender diversity and psychosocial well-being across all global assembly facilities.

Target Details (C2)

Health & Safety: Achieve "Zero Harm" by 2030, targeting zero occupational incidents and 100% compliance with safety and ATEX training modules globally.

Inclusion & Diversity: Improve gender ratios at all levels and launch targeted programs for psychosocial safety and equal treatment following the 2025 assessment.

Labor Standards: Maintain zero-tolerance for child and forced labor, ensuring 100% Code of Conduct training completion and remuneration meeting or exceeding local living wages.

WORKERS IN THE VALUE CHAIN

Existing Practices, Policies & Initiatives (C2)

Materiality: This topic is not considered material based on our assessment, as social risks are minimized through improved oversight in India and a focus on European partners.

Practices: To ensure basic labor standards, DMN-Westinghouse requires suppliers to sign a Code of Conduct, which serves as a formal commitment to ethical working conditions throughout the supply chain.

**Target
Details (C2)**
None

CONSUMERS AND END-USERS

Existing Practices, Policies & Initiatives (C2)

Policies & Governance: report technical non-conformities to QHSE and ATEX representatives.

Operational Practices: We ensure safety through precise equipment configuration tailored to environmental requirements. Post-delivery, product integrity is maintained through continuous after-sales follow-up and the provision of comprehensive technical manuals.

Future Initiatives: We maintain long-term product performance for specialized maintenance and field repairs.

**Target
Details
(C2)**
None

BUSINESS CONDUCT

Existing Practices, Policies & Initiatives (C2)

Policies: Ethical behavior is formalized in our Code of Conduct and Personnel Handbook, which guarantee regulatory compliance and high ethical standards across the organization.

Practices: We incorporate ethical conduct through an initial risk assessment and a dedicated corporate management system to ensure global alignment. For the Noordwijkerhout location, these standards are integrated into the employee handbook.

Supply Chain: Business integrity extends to external partners through a specific Supplier Code of Conduct, which must be acknowledged by suppliers and contractors before conducting business with DMN-WESTINGHOUSE.

Target Details (C2)

Internal Awareness: 100% of all employees trained and informed on the Code of Conduct to increase awareness of ethical procedures and instructions.

Supply Chain Engagement: 80% of suppliers to acknowledge the Supplier Code of Conduct by the end of 2025.

Distributor & Partner Alignment: 90% of all distributors and suppliers to have signed the DMN-Westinghouse Code of Conduct.

Most Senior Level Accountable for Implementation

Most senior level accountable for implementation of practices, policies and/or future initiatives: Sustainability is governed at the executive level, ensuring ESG integration into the core business strategy:

- CFO: Responsible for sustainability reporting and integrating ESG data into financial accounts.
- CEO: Oversees the overarching QHSE strategy and organisational alignment.
- QHSE Department: Reports directly to CEO and CFO to monitor performance and targets.

ENVIRONMENT & CLIMATE

Decoupling Growth from Resource Depletion

At DMN-WESTINGHOUSE, our environmental approach is straightforward: we aim to deliver future-proof value by decoupling our business growth from the depletion of natural resources. For us, environmental stewardship is not a separate compliance exercise; it is part of our business model as a manufacturer of rotary and diverter valves. By supporting the circular economy, driving the energy transition, and preventing pollution at the source, we work to reduce environmental risks across our value chain.

B3 — Energy & Greenhouse Gas Emissions

Total energy consumption 2,585.50 MWh

► In 2024, DMN-Westinghouse transitioned the electricity contract for its Noordwijkerhout location from a coal and gas mix to 100% certified North Sea wind energy, successfully reducing the facility's Scope 2 emissions to zero and saving approximately 450 tCO₂e per year.

Breakdown of Energy Consumption

Energy Consumption	Total [MWh]	Renewable [MWh]	Non-Renewable [MWh]
Energy from electricity	1,667.00	1,150.00	517.00
Self-generated electricity	0.00	0.00	0.00
Consumption from fuels	918.50	0.00	918.50
Total	2,585.50	1,150.00	1,435.50

Estimated Greenhouse Gas Emissions

Greenhouse Gas Emissions	tCO ₂ e
Gross Scope 1 GHG	166.66
Gross location-based Scope 2 GHG	217.60
Total (gross) location-based GHG (Scope 1+2)	384.26
Location based Scope 3 GHG	106.10
Total (gross) location-based GHG (Scope 1+2+3)	490.36

► Emissions Reporting Adjustments & Exclusions:

► Scope 1: Direct Emissions - Exclusions: Sales offices in France, Germany, and the UK are excluded as they operate out of shared facilities where primary energy sources are natural gas, managed by building facility owners or third-party operators. DMN India does not use gas, coal or oil as primary energy resource.

► Scope 2: Indirect Emissions (Purchased Energy)

Sales Offices: Consistent with Scope 1, shared sales offices are excluded from the current calculations.

DMN Noordwijkerhout: This location reports zero emissions for Scope 2, as 100% of its energy is sourced from renewable wind power.

► Scope 3: Value Chain Emissions

Current Status: Reporting is currently limited to business travel, calculated using data provided by each individual location, using the GHG-protocol.

Future Updates: Comprehensive supply chain data (both upstream and downstream) is currently unavailable and will be integrated as tracking capabilities expand.

GHG Emissions by Company/Group

Company/Group	Scope 1 (tCO2e)	Scope 2 (tCO2e)
DMN Machinefabriek Noordwykerhout B.V.	107.93	0.00
DMN Germany (factory) / Components	25.55	136.70
DMN India / DMN INDIA PRIVATE LIMITED	0.00	12.40
DMN USA / DMN Incorporated	33.18	68.50
Total	166.66	217.60

B7 — Circular Economy

DMN-Westinghouse prioritizes environmental impact reduction through rigorous waste separation at its Noordwijkerhout and Germany plants. Production focuses on machining and welding, generating significant steel and stainless steel scrap, which is collected by specialists for recycling. Similarly, wood, cardboard, aluminum, and plastics are separated for dedicated recycling or reuse.

While most materials are recycled, the company generated 31 tons of general waste in 2025, which is used in energy recovery (incineration). To improve, DMN-Westinghouse targets a 10% annual reduction in general waste while seeking new ways to convert it into reusable content.

Undertaking applies circular economy principles

► The principles applied are primarily for waste management, not full circularity.

Waste Type	Hazardous	Waste for Recycle	Waste for Disposal	Total
Wood	No	103.30	0.00	103.30
Stainless steel	No	67.60	0.00	67.60
Steel	No	81.65	0.00	81.65
Aluminium	No	31.21	0.00	31.21
Paper, carton	No	76.00	0.00	76.00
Plastics	No	2.50	0.00	2.50
Generic (energy recovery)	No	30.80	0.00	30.80
Hazardous waste generated	Yes	0.00	0.00	0.00
Non-Hazardous waste generated	No	393.06	0.00	393.06

► Numbers from production locations DMN Noordwijkerhout and DMN Components only. Other locations have only assembly and/or sales, with minimum waste types.

Material Used

Material	Weight	Volume
Stainless steel	311,633 kg	—
Steel	431,891 kg	—
Weight of material used (Total)	743,524.00 kg	—
Volume of material used (Total)	—	0.00 m3

C3 — Greenhouse Gas Emission Reduction Targets

Greenhouse gas emission reduction base year: 2021

Greenhouse gas emission reduction target year: 2030

Emissions	Baseline Year 2021	Target Year 2030
Gross Scope 1 GHG	246	135
Gross location-based Scope 2 GHG	756	416
Total (gross) location-based GHG (Scope 1+2)	1,002	551
Gross Scope 3 GHG	156	85
Total (gross) GHG (Scope 1+2+3)	1,158	636

► Scope 3 reporting is currently limited to business travel, as upstream supply chain data is not yet available. To address this, the company is looking into gathering general information or estimates from major suppliers, particularly regarding the purchase of raw and recycled steel.

C4 — Climate Risks

Climate Risk Description

Description of climate-related hazards and climate-related transition events:

Risk: Carbon footprint risk, fossil fuel dependency, air pollution. The Climate Transition Action Plan outlines DMN-Westinghouse's strategy to achieve a 55% reduction in CO2 emissions by 2030 and reach net-zero emissions by 2040. To mitigate climate-related risks, the company is transitioning to 100% green energy at its primary locations and investigating solar installations to increase energy independence and business continuity. Furthermore, the plan addresses potential resource scarcity by targeting a 10% reduction in water usage by 2025/2026 and implements rigorous waste reduction and supply chain assessment programs. Compliance with environmental regulations, such as REACH and single-use plastic guidelines, is also integrated into their operational goals to ensure sustainable long-term performance.

Climate Risk Assessment Methods

Disclosure of how it has assessed the exposure and sensitivity of its assets, activities and value chain to these hazards and transition events:

Risk: Carbon footprint risk, fossil fuel dependency, air pollution. This risk was assessed using the Climate Transition Action Plan & CBAM method. The potential financial impact is estimated to be medium and is expected to affect the undertaking in the medium term.

Climate Risk Time Horizons

Disclosure of how it has assessed the exposure and sensitivity of its assets, activities and value chain to these hazards and transition events:

Risk: Carbon footprint risk, fossil fuel dependency, air pollution. The time horizon of this risk is short term. The potential financial impact is estimated to be medium and is expected to affect the undertaking in the medium term.

Actions Undertaken to Address Climate Risks

Risk: Carbon footprint risk, fossil fuel dependency, air pollution. Actions taken: The Climate Transition Action Plan details climate risk time horizons across short, medium, and long-term periods:

- Short-term (2024–2026): Targets include reducing Scope 1 emissions by 10%, transitioning to 100% green energy at major facilities, reducing water usage by 10%, and initiating Scope 3 emission reporting in 2026.
- Medium-term (2030–2031): The company aims for a 55% overall reduction in CO2 emissions by 2030 compared to a 2021 base year. It also anticipates water becoming a critical resource starting in 2030.
- Long-term (2040): The primary long-term objective is to achieve net-zero emissions by 2040.

Description	Result
Disclosure of whether it has undertaken climate change adaptation actions for any climate related hazards and transition events?	YES

► Reference: Climate Transition Action Plan (CTAPEnvironmentalobjectivestargets1.pdf)

SOCIAL RESPONSIBILITY

Zero Harm Culture · Fair Labour · Human Rights

At DMN-WESTINGHOUSE, our social approach starts from a simple principle: protecting human life comes first. Because our valves operate in hazardous industrial environments, our commitment to safety extends beyond our own factory floors to the operators who rely on our equipment. We are building a Zero Harm culture based on prevention, transparency, and fair, inclusive labour practices across our sites. For us, social responsibility means safeguarding the safety, dignity, and well-being of everyone connected to our value chain.

B8 — Workforce: General Characteristics

254 FTE Total Employees	8% Turnover Rate	52% Collective Bargaining	0 Fatalities
-----------------------------------	----------------------------	-------------------------------------	------------------------

Employees by Contract Type

Contract Type	Number of Employees
Number of permanent contract employees	249
Number of temporary contract employees	5

Employees by Gender

Gender	Average Number of Employees
Male	203
Female	51
Other	0
Not Reported	0

Employees by Country of Employment

Country	Number of Employees
The Netherlands	133
Germany	55
United States	18
France	12
India	27
United Kingdom	9

Turnover

Description	Value
Turnover rate	8%
Number of Employees	254
Number that left in reporting period	20

B9 — Health and Safety

Description	Result
Number of recordable work related accidents in the reporting period	3
Number of Hours Worked by all Employees	464,420
Rate of recordable work related accidents in the reporting period	1.29
Number of Injuries	9
Number of fatalities as a result of work-related injuries and work-related ill health	0

► DMN-Westinghouse records the Total Recordable Incident Rate (TRIR) across all locations, monitoring global work-related accidents and Lost Time Injuries (LTIs) as part of its QHSE policy. While pursuing ISO 45001 certification to support a "Zero Harm" culture, the company leverages its ISO 9001 and ISO/IEC 80079-34 certified systems, in place since 1995. This QHSE framework ensures safety and quality are integrated across all operations, from development to the sale of bulk solids handling components.

B10 — Remuneration, Collective Bargaining and Training

MINIMUM WAGE PAY

Employees receive pay equal or above minimum wage determined by national law or collective bargaining agreement.

► Follow national law per country of employment for minimum wage determination.

PAY GAP

Percentage gap in pay between female and male employees: not yet calculated.

► EcoVadis: The ratio between the average wage and the CEO's salary is 3.92.

COLLECTIVE BARGAINING

Percentage of employees covered by collective bargaining agreements: 52 %.

► Only Dutch employees are covered by collective bargaining agreements, following national law per country of employment.

TRAINING

Gender	Average Number of Annual Training Hours
Male	17
Female	17
Other	0
Not Reported	0

C5 — Additional General Workforce Characteristics

Description	Result
Female-to-male ratio at management level for the reporting period	10%
Total number of self-employed workers without personnel that are working exclusively for the undertaking	5
Total number of temporary-workers provided by undertakings primarily engaged in employment activities	0

C6 — Human Rights Policies and Processes

DMN-Westinghouse enforces internationally recognized human rights and fair labor practices, strictly prohibiting child or forced labor while ensuring equal opportunity and fair pay. These standards are codified in the Code of Conduct, personnel handbook, and the Human Rights Policy. These documents are shared with all employees and suppliers.

Description	Result
Undertaking has a code of conduct or human rights policy for its own workforce	YES
Undertaking has a complaint handling mechanism for its own workforce	YES

Type of content covered by the code of conduct or human rights policy for its own workforce: - child labour - forced labour - discrimination - accident prevention - other.

► Reference: DMN Code of Conduct July 2025 (codeofconductDMN.pdf)

C7 — (Severe) Negative Human Rights Incidents

Undertaking has no confirmed human rights incidents in its own workforce.

Undertaking is not aware of any confirmed incidents involving workers in the value chain, affected communities, consumers and end-users.

Undertaking has no confirmed human rights incidents in its own workforce.

Category	Confirmed Incidents	Action Taken
Child Labour	NO	—
Forced Labour	NO	—
Human Trafficking	NO	—
Discrimination	NO	—
Accident Prevention	NO	—
Other	NO	—

Undertaking is not aware of any confirmed incidents involving workers in the value chain, affected communities, consumers and end-users.

GOVERNANCE & ETHICS

Integrity · Compliance · Responsible Leadership

At DMN-WESTINGHOUSE, governance provides the foundation of our business. We see compliance and ethics not as administrative obligations, but as the way we protect our reputation and our stakeholders' trust. Guided by our Code of Conduct, we act as a Responsible Distributor: our teams are empowered to prioritise safety over sales and to halt any shipment that does not meet our technical standards. By embedding transparent reporting, proactive risk management, and ethical conduct into our operations, we keep our governance accountable.

B11 — Convictions and Fines for Corruption and Bribery

Description	Result
Total number of convictions for the violation of anti-corruption and anti-bribery laws	0
Total amount of fines for the violation of anti-corruption and anti-bribery laws	EUR 0

► To guarantee ethical business practices organization-wide, everyone involved in DMN-Westinghouse activities is strictly mandated by our Code of Conduct to comply with all anti-corruption and anti-money laundering regulations, ensuring that no employee, contractor, or partner practices, tolerates, offers, or accepts any form of bribery or unlawful incentives.

C8 — Exclusion from Sectors and EU Benchmarks

Certain Sectors	Has Revenue	Revenue (EUR)
Controversial Weapons	NO	—
Cultivation, Production and Use of Tobacco	NO	—
Fossil Fuel	NO	—
Chemicals Production	NO	—

Undertakings is not excluded from any EU reference benchmarks that are aligned with the Paris Agreement.

C9 — Gender Diversity Ratio in the Governance Body

The gender diversity ratio in governance body is 0%

- 5 males (shareholder and advisors)
- 5 males (shareholders and advisors) constitute the governance body.

References

Category	Document	Filename
Code of Conduct	DMN Code of Conduct July 2025	codeofconductDMN.pdf
Materiality	Materiality assessment 2024	MaterialityanalysesKopie2.pdf
Annual Report	Sustainability report 2024	Reportofficialversion.pdf
Certificate	ATEX / ISO 80079-34	DMNWESTINGHOUSEISO8007934QualityAssuranceNotificationAug.2025.pdf
Certificate	ISO 9001:2015 (NL)	2025ISO9001CertificateDutchDMNWESTINGHOUSE.pdf
Certificate	ISO 9001:2015 Components	2026ISO9001CertificateDMNComponentsEnglish.pdf
Certificate	ISO 9001:2015 DMN Inc.	2024ISO9001CertificateDMNIncorporated.pdf
Certificate	ISO 9001:2015 DMN India	2026ISO9001CertificateEnglishDMNIndiaPrivateLtd.pdf
Certificate	ISO 14001 India	2026ISO14001CertificateEnglishDMNIndiaPVT.Ltd.pdf
Certificate	Green energy certificate	GreenCertificateDMNMachinefabriekNoordwykerhoutBV.pdf
Policy	Climate Transition Action Plan	CTAPEnvironmentalobjectivestargets1.pdf
Policy	Procurement / supply chain policy	ProcurementPolicyfinal.pdf
Policy	QSHE policy	QSHEpolicy.pdf
Other	SDG targets mapping	koppelingSDGDMA.pdf

Appendix — List of Subsidiaries, Sites and Assets

DMN-WESTINGHOUSE operates a global network to provide specialized support and localized service to our customers. Our headquarters and primary manufacturing facility are located in Noordwijkerhout, The Netherlands. We also operate a secondary production site in Altshausen, Germany, which is dedicated to manufacturing diverters. To support our international markets, we have dedicated sales offices in The Netherlands, Germany, USA, UK, France, and India. While the regional sales offices primarily focus on sales and aftersales, some of these smaller offices also feature assembly and/or maintenance facilities to ensure rapid, local support for our clients.

List of Subsidiaries

#	Name of Subsidiary	Registered Address
1	DMN France — DMN France SAS	Abbaye Royale de Yerres 20, rue Raymond Poincaré, F-91330 Yerres, France
2	DMN Germany — DMN Schüttguttechnik GmbH	Lanzstraße 1, 21244 Buchholz in der Nordheide, Germany
3	DMN Germany (factory) — Components	Max-Planck-Strasse 7, D-88361 Altshausen, Germany
4	DMN India — DMN INDIA PRIVATE LIMITED	No.271, Womens Industrial Estate, Kattur, Chennai 600062, India
5	DMN UK — DMN UK Ltd	Units 1 & 2, 9 Harris Road, Porte Marsh Ind. Estate, Calne, Wiltshire, SN11 9PT, UK
6	DMN USA — DMN Incorporated	220 South Woods St., West Memphis, AR 72301, United States of America

List of Sites

Site Name	Address	Postal	City	Country	GPS
DMN-WESTINGHOUSE (HQ)	Gieterij 3	NL-2211 WC	Noordwijkerhout	Netherlands	52.2612, 4.5126
DMN Schüttguttechnik GmbH	Lanzstraße 1	D-21244	Buchholz	Germany	53.3333, 9.8667
DMN-WESTINGHOUSE COMPONENTS	Max-Planck-Strasse 7	D-88361	Altshausen	Germany	47.9254, 9.5354
DMN France	20 rue Raymond Poincaré	F-91330	Yerres	France	48.7171, 2.4881
DMN Incorporated	220 South Woods St.	AR 72301	West Memphis	United States	35.1469, -90.1848
DMN INDIA Private Limited	No.271, Womens Ind. Estate	600062	Chennai, Tamil Nadu	India	13.1289, 80.1359
DMN UK Ltd	9 Harris Road	SN11 9PT	Wiltshire	United Kingdom	51.4498, -1.9968

List of Assets

Company Ownership	Asset	Asset Type	Description
DMN-WESTINGHOUSE	—	—	No formal assets registered in the reporting system for this period.

Appendix — Emissions

Headlines

► *Note: The VSME system shows headline totals of 0.000 tCO₂e. Actual calculated figures are reported in section B3 (Scope 1: 166.66 · Scope 2: 217.60 · Scope 3: 106.10 tCO₂e), calculated manually using GHG Protocol methodology.*

Emissions by Company

Company	Scope 1 tCO ₂ e	Scope 2 tCO ₂ e	Scope 3 tCO ₂ e
DMN Machinefabriek Noordwykerhout B.V.	107.93	0.00	—
DMN Germany (factory) / Components	25.55	136.70	—
DMN India / DMN INDIA PRIVATE LIMITED	0.00	12.40	—
DMN USA / DMN Incorporated	33.18	68.50	—
Total	166.66	217.60	106.10

Electricity Contracts

Company	Site	Contract	Renewable	Power (MWh)	Scope 2 tCO ₂ e
DMN NWH B.V.	DMN-WESTINGHOUSE (HQ)	GreenCertificate	Yes	1,150	0.000
DMN NWH B.V.	DMN-WESTINGHOUSE COMPONENTS	No contract	No	359	0.000
DMN NWH B.V.	DMN Incorporated	No contract	No	158	0.000

Document Information

Field	Value
Entity Name	DMN Machinefabriek Noordwykerhout B.V.
Entity Identifier	VSME Report for DMN Machinefabriek Noordwykerhout B.V.
Entity Identifier Scheme	http://standards.iso.org/iso/17442
Report Currency	EUR
Report Period	2025-01-01 — 2025-12-31
Decimal Separator	. (FULL STOP)
Report Generator	ValueChainScoreTM VSME
Report Generated	2026-05-12
Authors	Thom Koning (QHSE consultant) · Digna Akkermans (Sustainability Consultant)
Note	All disclosures are related to the reporting period above unless otherwise specified.