

Corporate Social Responsibility Guidelines (CSR)

Corporate social responsibility refers to the social responsibility of companies in terms of sustainable business practices, including their impact on society.

All employees of ID-Lindner receive annual training on CSR, which must be confirmed by signature. This document is available to all employees on the server at Z:\ID\QM\Compliance etc.

The contents of this CSR are structured as follows:

Contents

I. Code of conduct for employees	2
II. Working conditions and human rights	2
A. Social Issues.....	2
B. Procedures and guidelines for compliance with working conditions and human rights issues	5
C. Occupational safety policy	5
III. Business ethics	6
A. Corruption, extortion, bribery, impartiality	6
B. Data protection	6
C. Financial responsibility	6
D. Disclosure of information	6
E. Fair competition and antitrust law.....	7
F. Conflicts of interest	7
G. Plagiarism / Intellectual property	7
H. Export controls and economic sanctions	7
I. Preservation of identity and protection against retaliation	7
IV. Environment	7
A. Energy consumption and greenhouse gas emissions	7
B. Water quality and consumption	10
C. Air quality	11
D. Natural Resource Management and Waste Prevention.....	11
E. Responsible chemical management	11
V. Supplier management	11
A. Ensuring compliance with conditions at suppliers	11
VI. Procurement of raw materials, intermediate products	12

I. Code of Conduct for Employees

1. Employees must behave in accordance with their employment contract and confidentiality agreement and thus prevent damage to the company and its customers through violation of the guidelines.
2. Employees must comply with all legal regulations under the laws of the Federal Republic of Germany and with individual contractual provisions such as employment contracts and confidentiality agreements governing their conduct toward one another (discrimination, bullying, equal rights, etc.) and their conduct toward the company and its customers (confidentiality, accident prevention, etc.).
3. All employees of ID-Lindner contribute to a corporate culture. This should be characterized by fair and cooperative collaboration. Tolerance and respectful and trusting interaction in daily dealings are the basis of this corporate culture.
4. In addition, every employee is committed to responsible and ethical behavior, which should be characterized by mutual appreciation.
5. If problems arise in the workplace, a mutually acceptable solution should be sought and found through cooperation. Management should be involved as necessary and according to their area of responsibility.
6. In their external conduct, employees should behave loyally towards the company and its customers.

II. Working conditions and human rights

A. Social issues

1. Child labor and young/adolescent employees

- 1.1. In Germany, child labor, etc. is regulated by the Youth Employment Protection Act and the Child Labor Protection Ordinance. The aim is to protect young people so that their health is not endangered and their development is not disrupted.
- 1.2. Young people may be employed for internships and vocational training in compliance with all relevant legal regulations. This is also practiced at ID-Lindner within this framework.
- 1.3. All relevant legal regulations are complied with when internships and vocational training are carried out.

2. Wages and social security contributions

- 2.1. Wages and social security contributions are generally regulated by employment contracts and meet all legal minimum requirements, such as compliance with the minimum wage. See individual employment contracts.
- 2.2. The remuneration to be paid is adjusted annually. The collective agreements customary in the industry serve as a reference point and are not undercut unless there are exceptional circumstances such as serious economic problems at the company or individual problems. If undercuts are necessary, employees will be notified in a timely manner and in an appropriate form.

2.3. As a rule, the following benefits are included in the employment contract:

- 2.3.1. Net and gross monthly salary
- 2.3.2. All statutory social security contributions
- 2.3.3. €40 VWL allowance
- 2.3.4. Vacation entitlement
- 2.3.5. Voluntary allowance for company pension scheme
- 2.3.6. Employer-financed supplementary health insurance

3. Working hours

- 3.1. Working hours are generally regulated in the employment contract and are usually 40 hours per week with flexitime.
- 3.2. Overtime is compensated within the framework of the flexitime arrangement and can also be paid out on request and in relation to current operational requirements.
- 3.3. All relevant legal provisions must be observed when working overtime.

4. Forced and compulsory labor and human trafficking

ID-Lindner consistently rejects forced labor, human trafficking, etc., and endeavors to exclude these practices among its suppliers as far as possible. ID-Lindner does not purchase raw materials in the true sense of the word, but only processed materials. These are sourced from the following groups of suppliers:

- 4.1. From reputable suppliers (national and international) who have publicly committed themselves to complying with the relevant regulations and have incorporated this into their guidelines, e.g., as can be read on the Internet.
- 4.2. From local suppliers, mostly small and medium-sized companies, who are personally known and from whom official documents on this subject are not necessarily available, but who are visited regularly due to their proximity, during which these issues are also questioned and checked.
- 4.3. It should be noted here that large companies or corporations cannot and are not audited by ID-Lindner. Small and local suppliers are visited and, like ID-Lindner, are subject to German law, which means that all parties involved are obliged to comply with the relevant regulations.

5. Ethical recruitment

- 5.1. As a matter of principle, ID-Lindner refrains from recruiting employees on the basis of ethnic criteria.
- 5.2. Job vacancies are only published on our own website and via the Federal Employment Agency. This means that they can be viewed by anyone, regardless of their origin, ethnicity, etc.
- 5.3. When filling vacancies, candidates are selected solely on the basis of their qualifications.
- 5.4. In accordance with applicable German law and the General Equal Treatment Act, the following grounds for discrimination are excluded in personnel recruitment:
 - 5.4.1. Race and ethnic origin
 - 5.4.2. Gender
 - 5.4.3. Religion and worldview
 - 5.4.4. Disability
 - 5.4.5. Age
 - 5.4.6. Sexual identity
 - 5.4.7. Membership of another minority group
 - 5.4.8. etc.

6. Freedom of association and collective bargaining

- 6.1. Freedom of association is guaranteed and all related legal requirements are met.

6.2. In addition, every employee is free to contact management at any time regarding relevant issues.

7. Harassment

7.1. Harassment of employees, in any form or manner, is not tolerated at ID-Lindner. Violations will be punished with disciplinary measures, up to and including termination without notice, depending on their severity.

7.2. At the same time, all legal options, whether civil or criminal, will be supported and, if necessary, initiated.

8. Non-discrimination, diversity, equality, inclusion

8.1. Protection against discrimination in the workplace is enshrined in German labor law by the General Equal Treatment Act (AGG). The AGG aims to ensure equality for all employees and create a working environment free of discrimination. Protection against discrimination, promotion of diversity, equality between men and women, and inclusion of people with disabilities have a positive effect on the working atmosphere and employee motivation and are implemented at ID-Lindner.

8.2. The General Equal Treatment Act prohibits any discrimination on the following grounds:

- 8.2.1. Race and ethnic origin
- 8.2.2. Gender
- 8.2.3. Religion and belief
- 8.2.4. Disability
- 8.2.5. Age
- 8.2.6. Sexual identity
- 8.2.7. etc.

9. Rights of minorities and indigenous peoples

9.1. ID-Lindner respects and implements the rights of minorities and indigenous peoples to the best of its ability.

9.2. It should be noted here that ID-Lindner only has one office in Germany and does not maintain any direct trade relations with regions where indigenous peoples live.

9.3. ID-Lindner also does not engage in any raw material extraction, processing, etc. in the relevant countries and/or regions, thus ruling out any conflict with the rights of indigenous peoples.

10. Land, forest, water rights, and evictions

10.1. As a medium-sized company based in Germany, ID-Lindner has no land, forest, or water rights, and ID-Lindner's service portfolio will not require such rights in the future.

10.2. ID-Lindner therefore has no reason whatsoever to initiate evictions or even forced evictions of any kind and in any geographical location, and expressly distances itself from such actions.

10.3. Insofar as ID-Lindner should ever come into contact with such cases, the laws of the Federal Republic of Germany shall apply.

11. Use of private and public security forces

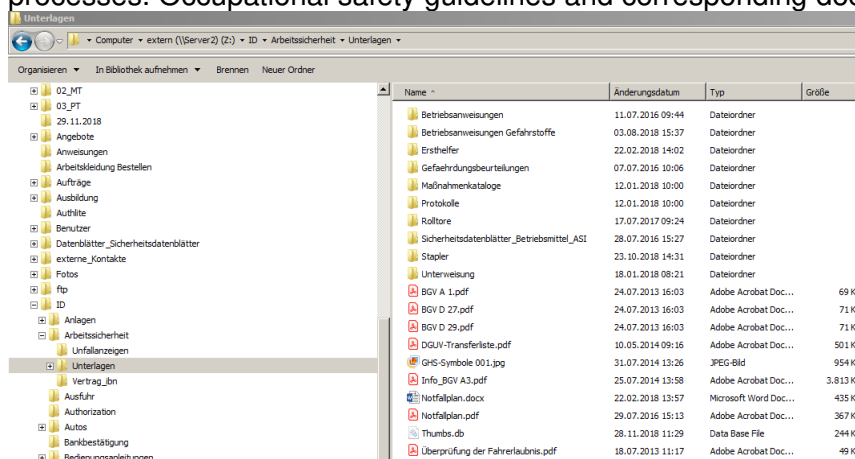
- 11.1. As a medium-sized company, ID-Lindner has no need to use private or public security forces.
- 11.2. Should ID-Lindner come into contact with such cases in the future, the laws of the Federal Republic of Germany shall apply.

B. Procedures and guidelines for compliance with working conditions and human rights issues

1. Compliance with all rules and laws laid down by German law
2. Certification according to DIN / ISO 9001 / 2015
 - 2.1. All occupational health and safety regulations, etc., are also documented and monitored in this system.
3. Right to freedom of expression for all employees, thereby creating the opportunity to report any grievances.
4. Social control among employees and between employees and the company
5. Annual training for all employees on the subject, including confirmation of acknowledgment

C. Occupational health and safety policy

1. As part of the ISO 9001 2015 process, a binding occupational health and safety guideline was introduced. This applies to:
 - 1.1. All work and processes carried out at ID-Lindner.
 - 1.2. All materials and any necessary media that are required and used in ID-Lindner's operational processes. Occupational safety guidelines and corresponding documents, see as follows:



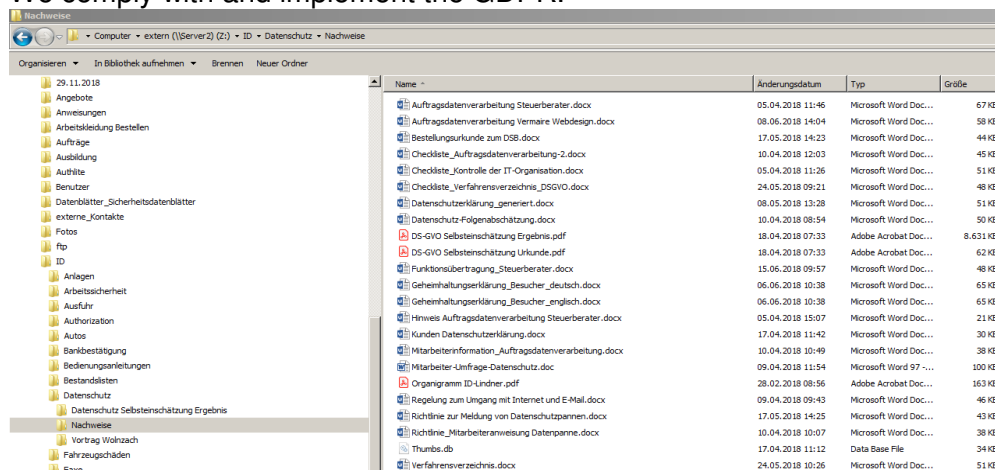
III. Corporate ethics

A. Corruption, extortion, bribery, impartiality

1. ID-Lindner opposes any form of corruption. Should any such requests be made to employees or management, they will be nipped in the bud with reference to the legal, social, and ultimately other possible consequences for all parties involved.
2. ID-Lindner does not give gifts to customers or their employees.
 - 2.1. An exception may be made at Christmas, but the value must be less than €15.
 - 2.2. In return, no gifts with a value greater than €15 will be accepted.
 - 2.3. Invitations to meals are only issued or accepted on the occasion of project meetings, test bench approvals, etc. Locations that are customary for the area are selected.
3. The same rules apply to dealing with extortion or attempted extortion as to corruption. If an attempt at extortion against ID-Lindner is actually made by a third party, all available countermeasures will be considered, depending on proportionality, up to and including legal action.
4. Bribery falls under the term corruption and is therefore treated in the same way.
5. Impartiality must always be ensured; see also Conflicts of Interest.
 - 5.1. If employees have a family, friendship, or other non-professional relationship with customers and/or suppliers, this may give rise to a problem in terms of impartiality.
 - 5.2. In such a case, the employee must immediately inform their direct supervisor, who in turn must inform the management. The management will then assess the individual case and decide on the further course of action depending on the circumstances.
 - 5.3. If a potential conflict of interest is identified, the respective activity, project, etc., must be taken over by another qualified employee.
 - 5.4. Incidentally, German law also applies to all points here.

B. Data protection

We comply with and implement the GDPR.



Name	Änderungsdatum	Typ	Größe
Auftragsdatenverarbeitung Steuerberater.docx	05.04.2018 11:46	Microsoft Word Doc...	67 KB
Auftragsdatenverarbeitung Vermaire Webdesign.docx	08.06.2018 14:04	Microsoft Word Doc...	58 KB
Bestellungskunde zum DSB.docx	17.05.2018 14:23	Microsoft Word Doc...	44 KB
Checkliste_Auftragsdatenverarbeitung-2.docx	10.04.2018 12:03	Microsoft Word Doc...	45 KB
Checkliste_Kontrolle der IT-Organisation.docx	05.04.2018 11:26	Microsoft Word Doc...	51 KB
Checkliste_Verfahrensverzeichnis_DSGVO.docx	24.05.2018 09:21	Microsoft Word Doc...	48 KB
Datenschutzklärung generiert.docx	08.05.2018 13:28	Microsoft Word Doc...	51 KB
Datenschutz-Folgenabschätzung.docx	10.04.2018 08:54	Microsoft Word Doc...	50 KB
DS-GVO Selbstschatzung Ergebnis.pdf	18.04.2018 07:33	Adobe Acrobat Doc...	8.631 KB
DS-GVO Selbstschatzung U Kunde.pdf	18.04.2018 07:33	Adobe Acrobat Doc...	62 KB
Funktionsübertragung_Steuerberater.docx	15.06.2018 09:57	Microsoft Word Doc...	48 KB
Geheimhaltungserklärung_Besucher_deutsch.docx	06.06.2018 10:38	Microsoft Word Doc...	65 KB
Geheimhaltungserklärung_Besucher_englisch.docx	06.06.2018 10:38	Microsoft Word Doc...	65 KB
Hinweis Auftragsdatenverarbeitung Steuerberater.docx	05.04.2018 15:07	Microsoft Word Doc...	21 KB
Kunden Datenschutzklärung.docx	17.04.2018 11:42	Microsoft Word Doc...	30 KB
Mitarbeiterinformation_Auftragsdatenverarbeitung.docx	10.04.2018 10:49	Microsoft Word Doc...	38 KB
Mitarbeiter-Umfrage-Datenschutz.doc	09.04.2018 11:54	Microsoft Word 97 ...	100 KB
Organigramm ID-Lindner.pdf	28.02.2018 08:56	Adobe Acrobat Doc...	163 KB
Regelung zum Umgang mit Internet und E-Mail.docx	09.04.2018 09:43	Microsoft Word Doc...	46 KB
Richtlinie zur Meldung von Datenschutzpannen.docx	17.05.2018 14:25	Microsoft Word Doc...	43 KB
Richtlinie_Mitarbeiteranweisung Datenpanne.docx	10.04.2018 10:07	Microsoft Word Doc...	39 KB
Thumbs.db	17.04.2018 11:12	Data Base File	34 KB
Verfahrensverzeichnis.docx	24.05.2018 10:26	Microsoft Word Doc...	51 KB

C. Financial responsibility

Financial responsibility lies solely with the company and, in the case of ID-Lindner GmbH, with the management.

D. Disclosure of information

ID-Lindner discloses all information that is required to be disclosed by law. No further disclosures are made, as these could be detrimental to the business.

E. Fair competition and antitrust law

ID-Lindner is committed to fair competition, which also includes antitrust issues. In practice, these are not an issue, as the company does not have a dominant market position with around 50 employees.

F. Conflicts of interest

Conflicts of interest of any kind are resolved by mutual agreement and, if necessary, avoided by assigning employees to appropriate roles, etc.

G. Plagiarism / Intellectual property

ID-Lindner undertakes to respect the intellectual property of others and not to infringe it. This complies with the legal regulations in Germany and is observed.

H. Export controls and economic sanctions

ID-Lindner undertakes to allow export controls, to comply with all legal requirements in this area and, where applicable, to observe economic sanctions under German law and not to circumvent them in any way.

I. Preservation of identity and protection against retaliatory measures

ID-Lindner will take all possible and legally permissible measures to protect the identity of employees from third parties in cases of doubt and thus protect them from retaliatory measures by third parties.

IV. Environment

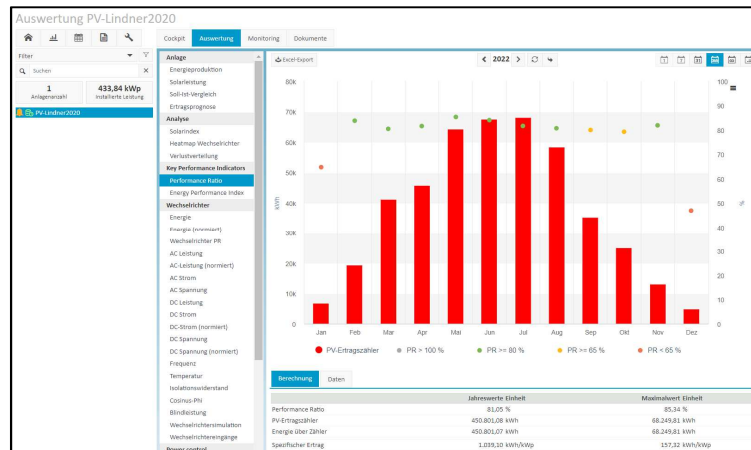
A. Energy consumption and greenhouse gas emissions

1. At ID-Lindner, energy consumption is largely determined by the tests to be carried out in accordance with the specifications of the respective client.
2. However, care is taken to ensure that all opportunities to reduce energy consumption are exploited. This may be through the use of new technologies or through possible energy recovery, e.g., in the area of waste heat, etc.
3. Idling of test benches or parts thereof is avoided by taking appropriate measures.

4. The leased ID-Lindner company building (Im Hüttental 12) has a 434kWpeak PV system, which is operated for own consumption with surplus feed-in. System data is as follows (generation and own consumption based on assumptions):

Technische Angaben		Anlagenidentifikation	
Elektrische Nennleistung [kW]:	434	Regelzone:	
Erzeugung pro Jahr [kWh]:	390.000	Verteilnetzbetreiber:	N-ERGIE Netz GmbH
Eigenverbrauch pro Jahr [kWh]:	331.500	Marktllokations-ID	50888288732
Einspeisung pro Jahr [kWh]:	58.500	[Einspeisung] (11-stellig):	
Ausrichtung der Anlage [Himmelsrichtung]:	Süd	Tranchen-ID (optional):	
Neigung der Anlage [Grad °]:	5	Vorgangs-/Anmeldenummer beim Verteilnetzbetreiber:	
		Steuerbare Ressource (SR-ID):	C1040009659
		TR-IDs	Installierte Leistung
		D1041770828	434
		Ändern/Ergänzen	
Ansprechpartner des Vertragspartners (Anlagenbetreiber)		Bankverbindung	
Firmenname oder Gewerbetreibender:	ID-Lindner Gallus Lindner	Hinweis: Für diese Anlage ist folgende Bankverbindung hinterlegt. Ihre Standardbankverbindung kann in der Ansicht „Meine Daten“ verwaltet werden.	
Name und Vorname:	Gallus Lindner		
Straße und Hausnummer:	Im Hüttental 12		

Actual generation in 2022 (around 450,800 kWh):



Own consumption:

Complete own consumption data for 2022 is not available

The following data applied for 2021:

418.075,22	374.766,22
Gesamterzeugung	Selbstverbrauch

This means that the self-consumption rate was very high at 89.64%.

5. An expansion of the PV system in combination with a storage facility is planned. Implementation will depend on the company's economic possibilities and the technical development of the corresponding systems, and is expected to take place in 2024–2026. The current control technology options do not yet meet ID-Lindner's requirements.
6. Increasing the supply of renewable energies is a goal that is being consistently pursued.

7. The ID-Lindner company building (Im Hüttental 12) is heated by means of heat recovery from the waste heat generated by ongoing testing.
- 7.1. For this purpose, a central recooling system was built for the testing processes, which works with heat recovery and transfers this heat to buffer storage tanks, from which the building is heated. If other heating sources are required in the event of insufficient waste heat or operational shutdowns, recooling is operated via the external register in air heat pump mode. Fossil fuels are not used.
- 7.2. The implementation of this solution was also subsidized by the "Federal Funding for Energy Efficiency in Industry" program, see the following funding decision.



Bundesamt
für Wirtschaft und
Ausfuhrkontrolle



Bundesamt für Wirtschaft und Ausfuhrkontrolle - Frankfurt Straße 29-35, 65150 Eschborn

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VORGANG EEW 7112609
DATUM Eschborn, 17.09.2020

Bitte bei Schriftverkehr unbedingt Ihren Vorgang EEW 7112609 angeben

Bundesförderung für Energieeffizienz in der Wirtschaft - Zuschuss
Bewg. Ihr Antrag vom 27.05.2020 (Eingang BAFA)
Anlage ANBest-P

Z u w e n d u n g s b e s c h e i d

Sehr geehrte Damen und Herren,

ich freue mich, Ihnen mitteilen zu können, dass ich Ihnen aus Fördermitteln des Bundesministeriums für Wirtschaft und Energie (BMWi) eine Förderung in Höhe von maximal

131.201,32 EURO
(in Worten: *ehnhunderteimunddreißigtausendzweihunderteins EURO*).

für Maßnahmen zur energetischen Optimierung von Anlagen bzw. Prozessen nach Ziffer 5.4 der oben genannten Richtlinie bewilligen kann.

Ich weise Sie darauf hin, dass der Zuschuss erst dann ausbezahlt werden kann, wenn

1. Sie die Maßnahme zwischen dem 10.07.2020 und dem 13.07.2022 (Ende des Bewilligungszeitraums) durchgeführt haben,
2. Sie Ihren Verwendungsnachweis spätestens innerhalb von drei Monaten nach Ablauf des Bewilligungszeitraums beim BAFA eingereicht haben und
3. Ihr Verwendungsnachweis durch das BAFA geprüft wurde.

Bundesamt für Wirtschaft und Ausfuhrkontrolle (BAFA)
Vorgang EEW 7112609

8. Technical possibilities are therefore used as far as possible.
9. Additional organizational or other options are also being used, but some of these are ruled out due to customer requirements.

C. Air quality

1. Operations at ID-Lindner do not generate any additional air pollution for the environment. The following reasons demonstrate that no special measures are required in this area.
 - 1.1. No use of fossil fuels
 - 1.2. No use of chemicals in production
 - 1.3. No production-related dust formation, etc.
2. Should local air pollution occur inside the building, which would be highly unusual given ID-Lindner's portfolio, employees are protected by appropriate ventilation systems and, if necessary, personal protective equipment. The ventilation systems are equipped with fine filters to prevent particles from being released into the environment.

D.

1. See the above points
2. In addition, employees are encouraged to use resources responsibly and avoid unnecessary waste generation.
3. To this end, annual training sessions with countersignature are carried out as part of the CSR process.

E. Responsible chemical management

1. This is regulated within the framework of occupational safety; see Occupational Safety Guidelines.
2. To this end, corresponding training sessions are held as part of the annual occupational safety training sessions with countersignature.
3. As a matter of principle, ID-Lindner does not use any special chemicals other than standard cleaning agents in line with its service portfolio.
4. Operating materials such as oils, glycols, etc. are collected in separate IPC containers and disposed of separately and professionally, with proof of disposal.

V. Supplier management

A. Ensuring compliance with conditions by suppliers

As a small company, we are not in a position to audit all suppliers, etc. We therefore proceed as follows:

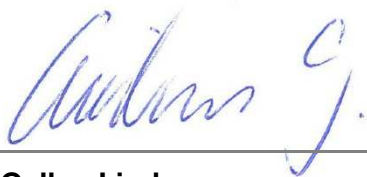
1. ID-Lindner does not purchase raw materials in the true sense of the word, but only processed materials.
2. Purchases are made from reputable suppliers (national and international) who have publicly committed themselves to complying with the relevant regulations and have included this in their guidelines, e.g., as can be read on the Internet. Incidentally, these are exclusively German and European companies that are subject to the relevant rights.
3. Purchases are also made from local, mostly small and medium-sized companies that are personally known to us and for which we do not necessarily have official documents on this subject, but which we visit regularly due to their proximity and where we also question these issues.
4. Furthermore, it must be pointed out once again that local suppliers are all subject to German law and are therefore required to comply with the requirements.

VI. Procurement of raw materials, intermediate products

1. ID-Lindner does not procure any raw materials, either nationally or internationally, as this is not relevant to ID-Lindner's service portfolio, since only finished intermediate products can be used.
2. Responsible procurement of intermediate products
 - 2.1. The preliminary products are sourced from well-known companies, primarily in Germany and to a lesser extent in Europe, which document all the information required for CSR on their websites and, if necessary, provide the relevant certificates, etc.
 - 2.2. The few local suppliers, such as machinists, sheet metal converters, etc., are local craft businesses, which are essentially subject to the same conditions as ID-Lindner and are also bound to comply with German law and thus the required minimum standards. In addition, these are visited at irregular intervals, but several times a year, and compliance with CSR-compliant framework conditions is also checked.
 - 2.3. For further information, see Supplier Management.

Kinding, March 12, 2025

Place, date



Gallus Lindner

Signature Managing Director