



Code of Conduct

Code of Conduct

Version 1.0 | Effective July 2026

M-U-T Engineering GmbH
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This Code of Conduct is the ethical foundation of all activities of M-U-T Engineering. It applies to management, employees, freelancers and - where contractually agreed - to project partners, representatives, suppliers and subcontractors.

Document owner	Management
Approval	CEO Dr. Felix Steyskal
Scope	All locations, projects and business relationships
Review	At least annually and when circumstances require

1. Integrity and Lawful Conduct

We act honestly, reliably and transparently, and in compliance with all applicable laws, contracts and project requirements. Commercial objectives never justify unlawful or unethical conduct.

2. Zero Tolerance for Corruption

Bribery, the granting or acceptance of improper advantages, extortion, undisclosed commissions and facilitation payments are prohibited. Gifts and hospitality must be appropriate, have a legitimate business purpose, be transparent and be properly documented.



3. Fair Business Practices

Contracts, suppliers and partners are selected on the basis of objective criteria such as quality, suitability, price, sustainability and reliability. Collusion with competitors, bid rigging and improper influence are not tolerated.

4. Conflicts of Interest

Actual, potential or perceived conflicts of interest must be disclosed without delay. The person concerned must not participate in the relevant decision until appropriate safeguards have been defined.

5. Human Rights and Working Conditions

We respect the fundamental principles and rights at work. These include freedom of association, the prohibition of forced labour and child labour, non-discrimination, and a safe and healthy working environment.

6. Environment and Sustainable Development

Our environmental, water, waste and education projects are intended to create lasting social value. Environmental impacts, resource efficiency, climate risks and local needs are considered from the planning and procurement stages onward.

7. Confidentiality, Data Protection and Protection of Assets

Confidential information, personal data, intellectual property and company assets are protected and used only for legitimate business purposes.

8. Documentation and Transparency

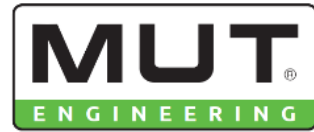
Business transactions, decisions, services and payments must be documented completely, truthfully and traceably. False entries, backdated documents and unsupported payments are prohibited.

9. Reporting Concerns

Concerns and suspected violations may be reported to management or the compliance contact. Persons who report concerns in good faith will not suffer retaliation. Reports are handled confidentially and fairly.

10. Implementation and Consequences

All responsible persons implement this Code within their area of responsibility. Violations may result in corrective measures, training, disciplinary or contractual consequences and, where appropriate, reporting to public authorities.



Personal Decision Check

1. Is the proposed action lawful and consistent with this Code?
2. Is it objectively justified, transparent and fully documented?
3. Would the decision remain defensible if it became public?
4. Is there a conflict of interest or an appearance of improper influence?
5. When in doubt: do not proceed, document the issue and seek guidance.

Tulln, July 2026

CEO Dr. Felix Steyskal