Anti-Bribery and Anti-Corruption Policy

Aligned with ISO 37001:2025

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M-U-T Engineering applies a clear zero-tolerance approach to direct and indirect bribery. This Policy is aligned with ISO 37001:2025 but does not constitute a claim of certification.

Document owner	Management / Compliance responsibility
Approval	CEO Dr. Felix Steyskal
Reporting channel	office@mut-e.at
Review	At least annually and upon entry into new countries, partner relationships or following incidents

1. Purpose and Scope

This Policy is intended to prevent, detect and ensure an appropriate response to bribery. It applies to all domestic and international activities, in particular public-sector and donor-financed projects, tenders, permits, customs and tax procedures, procurement, construction, environmental technology, water, wastewater and education projects.

2. Prohibited Conduct

Prohibited conduct includes offering, promising, giving, requesting or accepting improper advantages; kickbacks; sham services; undisclosed commissions; fictitious invoices; manipulation of procurement procedures; payments through third parties to circumvent this Policy; and retaliation against persons who report concerns in good faith.

3. Gifts, Hospitality and Entertainment

Cash and cash equivalents are always prohibited. Benefits may only be offered or accepted where they are lawful, appropriate, transparent and supported by a legitimate business purpose. Benefits valued at EUR 25 or more must be recorded. Amounts above EUR 50, and any benefit involving a public official, require prior written approval. Stricter legal or customer requirements take precedence.

4. Public Officials and Facilitation Payments

Enhanced care is required in dealings with authorities and state-controlled entities. Facilitation payments are prohibited. Payments made to prevent an immediate threat to life or physical safety must be reported without delay and fully documented.

5. Donations, Sponsorships and Political Contributions

Donations and sponsorships require a legitimate purpose, verification of the recipient, written approval and a traceable payment. Payments to private accounts are not permitted. Political contributions on behalf of the company are generally prohibited.

6. Conflicts of Interest

Personal, family or financial interests that could influence a business decision must be disclosed. The person concerned must not participate in the decision until the matter has been reviewed and documented.

7. Business Partner Due Diligence

Before engagement, the company performs risk-based checks of identity, ownership structure, beneficial owners, references, reputation, relationships with public authorities, the need for the service, remuneration and payment route. Red flags include unusually high commissions, requests for cash, offshore accounts without a legitimate reason, missing evidence of services or promises of success based on personal contacts.

8. Tendering and Procurement

Selection and award decisions are based on documented, objective criteria and appropriate segregation of duties. Bids, variations, acceptances and payments must be auditable. Confidential bid information must not be disclosed improperly.

9. Financial Controls

All transactions must be recorded completely and accurately. Payments are generally made only to contractually designated accounts and only after verification of performance and invoices. Material payments and approvals are subject to the four-eyes principle.

10. Risk Assessment, Training and Communication

Bribery risks are assessed at least annually and before entering significant new projects, countries or partner relationships. Relevant persons receive appropriate training; business partners are informed of the requirements and, where risk is elevated, are contractually bound to comply.

11. Reporting, Investigation and Protection

Concerns may be reported confidentially to office@mut-e.at or directly to management. Persons who report concerns in good faith are protected. Investigations are conducted independently, fairly, confidentially and with appropriate documentation.

12. Monitoring and Improvement

Controls, registers, training records, partner reviews, sample checks and management reviews are evaluated regularly. Weaknesses and incidents lead to root-cause analysis, corrective actions, assigned responsibilities and deadlines.

13. Consequences of Violations

Violations may result in employment, civil, contractual or criminal consequences and may lead to exclusion from or termination of business relationships.

Practical Decision Check

1. Is the payment or benefit lawful, appropriate and supported by a legitimate business purpose?
2. Are the recipient, purpose, value, service and approval fully documented?
3. Is there any link to a tender, permit, inspection or payment decision?
4. Are there red flags or pressure to bypass the normal process?
5. When in doubt: stop the transaction and consult Compliance or management.

Required Registers and Records

- Bribery risk register and action plan
- Business partner due diligence and approvals
- Registers for gifts and hospitality, donations and conflicts of interest
- Training and communication records
- Whistleblowing and investigation records
- Control evidence for payments, commissions, travel expenses and procurement