



Compliance and Social Responsibility Policy

Aligned with ISO 26000 and the ILO Fundamental Principles

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M-U-T Engineering combines lawful and ethical conduct with social, environmental and human-rights responsibility. Requirements are integrated into projects, procurement and partner relationships using a risk-based approach.

Document owner	Management
Approval	CEO Dr. Felix Steyskal
Scope	All projects, locations, partners and supply chains within the company's sphere of influence
Documentation	Central digital project and compliance dashboard

1. Principles

We are guided by accountability, transparency, ethical conduct, respect for stakeholder interests, the rule of law, international norms of behaviour and human rights.

2. Project-Specific Risk Analysis

At project start and whenever material changes occur, country, labour, human rights, environmental, safety, supply-chain and corruption risks are identified, assessed and addressed through appropriate measures.



3. Human Rights and Working Conditions

We respect freedom of association and collective bargaining, reject forced labour and child labour, promote non-discrimination and equal opportunity, and require a safe and healthy working environment.

4. Health and Occupational Safety

Project and construction-site risks are assessed before work begins. Responsibilities, instructions, personal protective equipment, emergency measures and incident reporting are defined and documented.

5. Fair Employment

Employment conditions must be lawful, understandable and appropriate. Wages, working hours, rest periods, social security and residence or work permits must comply with applicable requirements.

6. Suppliers and Partners

Where risk is elevated, partners and suppliers are assessed in relation to human rights, working conditions, the environment and integrity. Contracts include appropriate obligations, information rights and, where necessary, corrective-action or termination rights.

7. Environmental Responsibility

We consider resource use, emissions, waste, water, biodiversity, climate resilience and potential environmental impacts throughout the life cycle. Avoidance and mitigation measures take priority.

8. Society and Local Value Creation

Projects should strengthen local capabilities, employment, training, participation of local companies and sustainable structures. Affected stakeholders are appropriately informed and consulted.

9. Grievance and Remedy

Employees, partners and affected stakeholders may report concerns or grievances confidentially. Reports are assessed, and confirmed adverse impacts lead to appropriate remedy and improvement measures.

10. Monitoring and Reporting

Project managers document risks, measures, controls, site inspections and incidents in the project dashboard. Management reviews effectiveness at least annually.



Project Process

Process step	Minimum measure	Evidence
Risk identification	Country- and project-specific assessment before commencement	Risk assessment
Assessment	Prioritisation according to severity, likelihood and influence	Action plan
Implementation	Define responsible persons, deadlines and controls	Project dashboard
Monitoring	Document review and risk-based on-site inspection	Control report
Improvement	Analyse deviations and follow up actions	Corrective action list