Code of Conduct

Code of Conduct

Version 1.0 | Effective July 2026

M-U-T Engineering GmbH
Grottenthalgasse 33, 3430 Tulln, Austria
office@mut-e.at | www.mut-e.at

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

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

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

Compliance Governance and Responsibility Policy

Organisation, Responsibilities, Controls and Reporting System

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This Policy defines how compliance is governed, documented and monitored at M-U-T Engineering. It supplements the Code of Conduct, the Anti-Bribery and Anti-Corruption Policy and the Compliance and Social Responsibility Policy.

Overall responsibility	Management
Operational coordination	Designated person responsible for compliance
Reporting channel	office@mut-e.at
Reporting cycle	At least annually and when circumstances require

1. Governance Principles

- Leadership by example and clear accountability by management
- Risk-based, proportionate and documented measures
- Appropriate independence of the compliance function
- Segregation of duties and the four-eyes principle for material decisions
- Protection of persons who report concerns in good faith
- Regular review and continual improvement

2. Roles and Responsibilities

Role	Core responsibility	Typical evidence

Management	Approval of policies and resources, tone from the top, decisions in high-risk cases, management review	Decisions, approvals, review minutes
Person responsible for compliance	Advice, risk assessment, registers, training, handling of reports, reporting	Risk register, annual report, training records
Project management	Implementation of control points, partner due diligence, documentation, escalation of risks	Project file, due diligence, approvals
Finance / Accounting	Invoice, accounting and payment controls; four-eyes principle	Payment approvals, supporting documents, reconciliations
Procurement	Objective selection, comparison of bids, conflict-of-interest review	Award memorandum, bid comparison
All employees and partners	Comply with the rules, disclose conflicts, report concerns, participate in training	Declarations, reports, attendance records

3. Compliance Risk Management

The person responsible for compliance conducts a documented risk assessment at least annually and before entry into new countries or business areas, major projects or material partner relationships. Each risk is assigned an owner, measures, deadlines and a status.

4. Control System

Minimum controls include business partner due diligence, conflict-of-interest declarations, documented procurement, evidence of performance before payment, four-eyes approvals, registers for gifts, hospitality and donations, and risk-based sample checks.

5. Compliance Control Points in the Project Cycle

Control points are integrated into digital project management at the following stages: proposal phase, partner selection, contract conclusion, project start, procurement, payments, acceptance, changes and project completion.

6. Reporting System and Investigations

Reports are received confidentially, documented, assessed for plausibility and investigated in accordance with a defined procedure. Allegations concerning management are referred to an independent external party.

7. Training and Communication

New employees and persons in risk-exposed functions receive induction training; refresher training is provided on a risk-based basis. Material partners are required to comply with the applicable standards.

8. Reporting and Management Review

At least annually, the person responsible for compliance reports on material risks, reviews, reports, incidents, training and outstanding actions. Management evaluates the adequacy and effectiveness of the system.

9. Document Control and Retention

Policies state their version, approval, effective date and review date. Records are retained securely in accordance with legal, contractual and project-specific retention periods.

10. Deviations and Improvements

Deviations are analysed, assessed for root cause and addressed through corrective actions, assigned responsibilities and deadlines. Repeated or material deviations are reported to management.

Annual Minimum Agenda

- Update of the compliance risk register
- Management review and approval of the action plan
- Review of policies and reporting channels
- Evaluation of reports, incidents and corrective actions
- Review of training, partner assessments and registers
- Definition of priorities for the following year