CODE OF CONDUCT FOR **BUSINESS PARTNERS.**

powered by PORR

Dear business partners,

As an international construction company with more than 150 years of experience in the planning, development, and implementation of numerous projects and extensive expertise in all sectors of the construction industry, here at PORR we are well aware of the significant influence we wield. With this in mind, we also take responsibility for the impact of our corporate activities in terms of economic, social, and environmental issues. A way of thinking and acting, planning and working, and communicating and dealing with its partners that, from a legal and moral point of view, is both impeccable and sustainable forms one of PORR's key priorities.

Against this background, it is important to us to define the cooperation with our business partners along the entire value chain according to common values and procedures. This Code of Conduct for Business Partners contains our binding economic, ethical-social, and ecological minimum standards. It is based on the Code of Conduct for our employees and the five PORR principles of reliability, working shoulder to shoulder, appreciation, passion, and pioneering spirit – these form the basis of our PORR corporate culture.

Constructive and fair cooperation sets the foundation for the existence of sustainable and successful business relationships between PORR and its business partners – this requires clear rules with which the parties undertake to comply. This is why we call upon all those working together with PORR or who want to do business with us to comply with the Code of Conduct for Business Partners and to act responsibly, in accordance with both the provisions contained therein and any locally applicable laws and regulations.

Thank you for your support.

Kind regards,

Karl-Heinz Strauss
CEO

Introduction

PORR's reputation has been growing steadily for over 150 years and forms the foundation for our long-standing and reliable business relations. This success is based, on the one hand, on our binding guidelines for responsible conduct, which we have summarized in the Code of Conduct for Employees. On the other hand, it is based on a sustainability-oriented group-wide strategy and fair business practices. Responsible conduct and economic success are not opposing forces; rather, they support one another.

PORR is a signatory to the United Nations' "UN Global Compact," the world's largest initiative for sustainable business. By doing so, the company has committed to adhering to the principles set forth therein in the areas of human rights, labor standards, environmental protection, and anti-corruption. Furthermore, the company's business objectives are aligned with the Sustainable Development Goals (SDGs), international human rights standards, and science-based climate targets (Science Based Targets initiative – SBTi) in accordance with the Paris Agreement.

Sustainable business practices are an integral part of PORR's strategy. This responsibility extends throughout the entire value chain. PORR expects its business partners to establish appropriate procedures to identify, prevent, mitigate, and remedy negative impacts on human rights, the environment, and integrity along the value chain.

This Code of Conduct defines the expectations for PORR's business partners as well as their products and services. It applies equally to suppliers, subcontractors, customers, cooperation partners, and all those who have business relationships with PORR. The economic, social, and environmental requirements set forth herein are guided, on the one hand, by national and international standards and, on the other hand, by our internal standards and values, such as our five PORR Principles and the Code of Conduct for Employees.

Adherence to and compliance with the Code of Conduct is a top priority at PORR. Non-compliance can result in consequences ranging from immediate termination of the business relationship to a ban on future contracts. If you identify any violations of the Code of Conduct for business partners, please report them immediately via email to compliance@porr.at. Alternatively, violations can also be reported confidentially and anonymously through our online reporting channel at whbs.porr.at. Protecting whistleblowers from retaliation is our top priority in this regard.

Compliance and Anti-Corruption

PORR does not tolerate any form of corruption. We are committed to strict adherence to compliance and anti-corruption requirements, as well as the ongoing review and certification of compliance guidelines – including those designed to prevent corruption, money laundering, and terrorist financing. Other key compliance requirements include fraud and embezzlement, extortion, sanctions and export control compliance, and the handling of conflicts of interest. At PORR, compliance is embedded in the "tone from the top" through the responsibility of all managers, supported by the Compliance Department.

PORR and all its subsidiaries and national operating companies are certified according to the ISO standards ISO 37001 (Anti-Corruption Management Systems) and ISO 37301 (Compliance Management Systems). PORR expects its business partners to implement appropriate measures to prevent, detect, and remedy compliance violations.

To prevent corruption and bribery, PORR conducts regular internal and external controls and audits and continuously refines its compliance management system. In addition, PORR combats any form of offering benefits in the form of gifts, invitations, and other services. All PORR business partners are prohibited from both directly and indirectly offering or accepting benefits. This also applies if there is even the mere impression of such conduct or if personal interests are pursued (conflict of interest) that contradict the company's values. To report (suspected) violations of any compliance requirements, PORR provides a confidential and anonymous online reporting channel that goes beyond the legal requirements. Protecting whistleblowers from retaliation is a top priority.

PORR expects its business partners to comply with all applicable tax laws and to conduct themselves in a responsible and transparent manner with regard to tax matters.

ALL PORR PARTNER COMPANIES WARRANT

- compliance with legal provisions regarding compliance and anti-corruption.
- to ensure an appropriate, risk-based compliance system for preventing, detecting, and rectifying compliance violations.
- the consideration of the requirements defined in our contracts in accordance with the PORR Compliance Management System.
- neither offering nor accepting any material or immaterial benefits intended to positively influence the business relationship.
- to ensure fair operating and business practices.
- to avoid potential conflicts of interest.
- to report violations of legal provisions.
- to ensure compliance with all applicable tax laws.

Fair Competition

Adherence to transparent and fair conduct in the marketplace is essential for PORR. Therefore, illegal practices related to price-fixing, market sharing, and bid-rigging are not tolerated. Agreements and acting in concert with third-party companies – particularly competitors – that result in or are intended to restrict competition are prohibited, will not be tolerated by PORR, and will result in consequences up to and including the termination of business relationships.

In addition to compliance with all competition law provisions, we also expect our business partners to fully comply with all economic sanctions and export controls.

ALL PORR PARTNER COMPANIES WARRANT

- compliance with competition law provisions.
- compliance with the requirements defined in our contracts in accordance with the PORR Compliance Management System.
- not to enter into any agreements or to act in concert that restrict free competition.
- not to exchange sensitive information with competitors.
- not to engage in bid-rigging.

Data Protection and Confidentiality

PORR requires its business partners – particularly in the services sector – to handle data, sensitive information, and intellectual property, as well as internal information such as patents, know-how, and trade secrets, in a responsible manner. Any use of personal data – such as names, photos, health insurance information, etc. – must comply with applicable data protection laws, particularly the EU General Data Protection Regulation (GDPR) and its corresponding national legislation.

ALL PORR PARTNER COMPANIES WARRANT

- to process personal data in accordance with applicable data protection laws, in particular the GDPR.
- to protect confidential company information and not to disclose it without authorization.
- not to use company information received inadvertently and to notify the sender immediately.
- to store data only for the duration of the entire contractual relationship and in accordance with statutory retention and
- documentation requirements, as well as special labor laws.
- to grant access only to persons who directly require this data.

Supply Chain

We are fully committed to respecting human rights and fulfilling our environmental duty of care obligations throughout the entire value chain. Our requirements for business partners are based on the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, and applicable legal requirements – in particular, the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz) and comparable regulatory provisions – and are set forth in our Policy Statement on the Supply Chain Due Diligence Act. This statement is available on the PORR website.

Supply Chain Due Diligence Act

Business partners must implement an appropriate procedure to fulfill their duty of care obligations, assess and mitigate human rights and environmental risks, and provide regular and adequate information on the implementation of the measures and the progress made. This includes, in particular, a functioning complaint management procedure that – similar to the compliance whistleblower system – provides low-threshold access for all employees as well as potentially affected individuals along the value chain, as well as regular risk and progress assessments. PORR follows a risk-based approach to fulfilling its duty of care obligations and prioritizes measures according to the severity and likelihood of identified risks.

Supplier Audits

PORR regularly conducts supplier and ESG audits of its business partners. These also include on-site inspections and employee surveys conducted by independent third parties. In the event of non-compliance, a corrective action plan with clear deadlines and follow-up audits is agreed upon. Repeated violations may result in exclusion from the supply chain.

Procurement Criteria Catalog

PORR expects all business partners to comply with the principles set forth in the “General Terms and Conditions of Purchase” and in the Sustainability Criteria Catalog for Procurement. These are available on the PORR website.

Upon acceptance of an order, the aforementioned provisions are deemed to have been accepted, unless expressly objected to in writing. In such a case, PORR reserves the right to review the procurement decision and adjust the supplier evaluation accordingly. Upon request, appropriate evidence of compliance with the defined requirements must be provided.

ALL PORR PARTNER COMPANIES WARRANT

- the implementation of a structured due diligence process to identify, assess, and mitigate human rights and environmental risks.
- the operation of a functioning complaint management procedure as well as regular risk and progress assessments.
- compliance with the principles set forth in the General Terms and Conditions of Purchase and in the Catalog of Sustainability Criteria for Procurement.
- to ensure a responsible, fair, and sustainable supply chain through collaboration.

Human Rights and Working Conditions

PORR promotes dialogue with relevant stakeholders, including potentially affected groups and organizations, to identify human rights risks and actual impacts at an early stage and to develop appropriate measures. In doing so, special attention is paid to the needs and risks of particularly vulnerable groups. As a signatory to the UN Global Compact, PORR fully recognizes international human rights and expects the same from its business partners. This also includes private and public security forces that PORR engages on a case-by-case basis. In the event of (alleged) human rights violations or breaches of human rights and environmental duty of care obligations, PORR provides appropriate complaint and reporting mechanisms. Protecting individuals who report concerns or complaints in good faith from discrimination and retaliation is a top priority.

PORR is committed to fair labor practices. These include, for example, fair compensation, non-discrimination, the prohibition of any form of child labor, forced labor, or discriminatory labor in accordance with the ILO's core labor standards, the freedom of association for employees, and the prohibition on withholding identification documents. Any form of modern slavery and debt bondage is strictly prohibited; this is also specifically stipulated in all international recruitment guidelines. Business partners – where appropriate – conduct risk assessments regarding human rights and labor law violations and take appropriate preventive and remedial measures.

In accordance with the UN Global Compact, the promotion of equal opportunity and equal treatment is also required – regardless of skin color, nationality, social or ethnic origin, any disabilities, sexual orientation, political or religious beliefs, marital status, gender, or age.

Duty of Care
Business partners shall ensure that their subcontractors also comply with human rights duty of care obligations. They shall establish appropriate due diligence processes as well as procedures for risk analysis, prevention, and mitigation, and ensure that these principles are applied throughout the entire value chain. Violations must be reported immediately and remedied through a corrective action plan. When human rights violations are identified, appropriate remedial measures are taken to end, minimize, and redress negative impacts.

Disciplinary measures must never involve physical violence, coercion, or humiliation. Protecting the dignity of every human being is the top priority.

Local Communities and Indigenous Peoples
PORR respects the rights of local communities and indigenous peoples and is committed to ensuring that their interests are taken into account in all project phases.

Transparent consultations are conducted prior to any encroachment on habitats. Projects that may impact traditional habitats require early, transparent, and informed consultations in accordance with the principle of "Free, Prior, and Informed Consent" (FPIC). Any resettlement measures are carried out only in consultation with the affected communities and with appropriate compensation.

ALL PORR PARTNER COMPANIES WARRANT

- compliance with labor and human rights regulations as well as legal requirements regarding the protection of minors.
- to ensure a non-discriminatory and respectful work environment.
- to prevent and sanction any form of child labor, forced labor, and human trafficking.
- to ensure fair labor practices, particularly with regard to wages and working hours.
- to respect employees' freedom of assembly and freedom of movement.
- to protect the livelihoods and health of local communities and indigenous peoples to the extent that this falls within the sphere of influence of business partners.

Occupational Safety and Health

PORR's business partners are called upon to ensure the physical and mental well-being of their employees. This includes providing a safe and health-promoting work environment, strictly adhering to all applicable safety regulations, and actively preventing work-related illnesses.

ILO Commitment and Compensation
Working hours, rest periods, and overtime pay are governed by applicable legal regulations and ILO conventions. Wages must meet at least the statutory or collective bargaining agreement standards, provide a living wage, and be paid on time and transparently. Employees receive clear, understandable documentation of their compensation. Disciplinary measures in the form of wage deductions are prohibited.

Temporary Workers
When employing temporary agency workers, no placement or recruitment fees may be charged, and identity documents may not be withheld. Employment contracts must be issued in a language that the workers can understand.

Occupational Safety on Construction Sites
Business partners ensure that occupational safety programs also apply to temporary workers and that no forced labor takes place under hazardous conditions. They take into account the specific hazards of the construction industry and actively participate in coordination efforts in accordance with the Austrian Construction Works Coordination Act (Bauarbeitenkoordinationsgesetz, BauKG) or the respective national equivalents.

Subcontractors and the Supply Chain
Business partners shall demonstrably pass on the requirements of this Code to their own subcontractors and suppliers and ensure compliance throughout the entire supply chain. PORR is entitled to verify compliance at any time through audits, site inspections, or document reviews.

Right to Interrupt Work in Case of Danger
Every person working on a PORR construction site is entitled and obligated to immediately suspend work in the event of an immediate danger to people, the environment, or equipment. Exercising this right must not result in any disadvantages.

Suitability and Qualifications
For safety-critical activities (including crane and machinery operation, scaffolding erection, blasting operations, work involving personal protective equipment against falls from heights, hot work, and work in confined spaces), only individuals with verifiable qualifications and competence may be assigned. Relevant documentation must be presented upon request.

Personal Protective Equipment
Employees must be provided with suitable, standard-compliant (CE-compliant) personal protective equipment that meets the project- and task-specific requirements as well as PORR's PPE guidelines.

Work and Operational Readiness
The consumption of alcohol, illegal drugs, or performance-impairing medications during working hours is prohibited on PORR construction sites.

Protection of Third Parties
The safety of neighbors, visitors, suppliers, and uninvolved third parties in the vicinity of the construction site must be ensured through appropriate technical and organizational measures.

Reporting
Business partners must immediately report to PORR all accidents, near-misses, hazardous conditions, and suspected cases of occupational diseases related to PORR projects.

ALL PORR PARTNER COMPANIES WARRANT

- compliance with occupational safety and health regulations as well as the ILO core labor standards
- compliance with the requirements defined in the PORR Management System for Health and Safety, as well as the requirements of the project-specific safety and health plans
- that their employees are provided with appropriate, standard-compliant safety equipment and that documented safety training is conducted in a language they can understand
- the creation of a safe and health-promoting work environment, including for temporary workers, subcontractors, and third parties
- the implementation of immediate countermeasures in the event of hazards and the exercise of the right to suspend work in the event of danger
- the immediate reporting of all accidents, near misses, and hazardous conditions related to PORR projects
- verifiable communication of these requirements to our own subcontractors and suppliers
- compliance with all applicable safety requirements when handling hazardous materials and chemical substances

Sustainability Responsibility (ESG)

Minimum ESG Criteria

We expect our business partners to respect and promote environmental, social, and ethical standards within their own operations and supply chains. This includes, in particular, the identification, assessment, and mitigation of ESG risks. This encompasses, in particular but not limited to, climate protection, energy efficiency, occupational safety, fair working conditions, and business integrity. In the event of non-compliance with these standards, PORR reserves the right to initiate appropriate corrective measures as well as supplier audits and regular and ad hoc ESG audits.

Transparency & Reporting Requirements

Companies falling within the scope of the EU Directive on Sustainability Reporting (CSRD) must comply with the applicable requirements of the CSRD and the relevant ESRS. Other business partners are encouraged to align themselves with recognized, Europe-based sustainability reporting standards (e.g., VSME or comparable frameworks).

Business partners who provide material services to PORR shall provide relevant ESG-related information and supporting documentation (e.g., EPDs, emissions, energy consumption, safety statistics, or certificates) to the extent that such information is necessary to fulfill statutory sustainability reporting obligations.

This may include, in particular, energy, safety, social, and environmental metrics. PORR places great emphasis on collaboration, dialogue, and continuous improvement.

Communication & Training

Business partners ensure that their employees receive regular training on ESG-related topics and are made aware of these issues.

ESG-Linked Governance

At PORR, responsibility lies with the Corporate Sustainability department, which is specifically integrated into all decision-making processes in the ESG area. Remuneration targets for the Executive Board are derived from both the ESG area and the compliance area.

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- responsible and transparent corporate governance in accordance with the applicable requirements of sustainability reporting.
- the systematic collection and disclosure of relevant ESG data (e.g., emissions, energy consumption, occupational safety, social indicators) to ensure the traceability and comparability of sustainability performance.
- the integration of environmental, social, and ethical criteria into all business processes; from planning and procurement through to execution.
- Active risk management to identify, assess, and mitigate ESG risks along the value chain.
- to provide its customers with access to appropriate and verifiable sustainability evidence (e.g., EPDs, certificates, ESG metrics) to support their reporting and disclosure obligations.
- their commitment to providing information on the EU taxonomy eligibility/compliance of its services to the extent that such information is necessary to meet regulatory requirements.

Climate and Environmental Protection

PORR's business partners must clearly commit to environmental protection and strive to operate in the most climate-friendly manner possible. In line with the Paris Agreement and PORR's climate goals, business partners are expected – to the extent that it is material to their business operations – to implement measures to reduce their emissions and, in the long term, to develop a climate transition plan in accordance with internationally recognized standards that sets out measurable targets and progress.

Business partners are encouraged to continuously reduce their environmental impact – in particular through efficient use of energy and resources, waste prevention, protection of biodiversity, and measures to reduce CO_2 emissions, as well as energy and water consumption. The progress achieved should be documented in a traceable and transparent manner.

Environmental and climate-related risks must be analyzed on a regular basis, and appropriate measures to prevent, mitigate, and manage these risks must be implemented. The entire value chain must be taken into account in this process. The implementation of environmental or energy management systems (e.g., ISO 14001 or ISO 50001) is recommended as an effective tool for continuous improvement.

In procurement, environmentally friendly, low-pollutant, and fairly sourced and traded construction products or services must be evaluated in accordance with the principles of responsible sourcing and – provided they are economically viable – given preference. The use of sustainable materials and processes is expressly viewed favorably.

ALL PORR PARTNER COMPANIES WARRANT

- compliance with all statutory environmental and climate protection requirements, as well as the consistent implementation of the standards defined in the PORR Environmental and Energy Management System.
- to actively contribute to achieving climate goals in accordance with the Paris Agreement.
- to systematically assess environmental and climate-related risks and implement appropriate prevention and mitigation measures in all project phases.
- to implement measures to reduce greenhouse gas emissions, including relevant emissions along the value chain (Scope 1–3).
- to operate in a resource-efficient and sustainable manner, continuously optimizing the use of energy, water, and materials and to actively promote circular economy practices and recycling.
- to prioritize environmentally friendly, low-pollutant, and sustainably sourced products and processes, and to provide guidance

Protection of habitats

Business partners take into account the actual and potential impacts of their activities on natural habitats and ecosystems and actively contribute to the protection of biological diversity. In doing so, interference with nature and habitats must be limited to the necessary extent through appropriate protective measures.

Biodiversity
PORR ensures compliance with recognized biodiversity standards in its own activities as well as throughout the value chain. Business partners commit to taking biodiversity aspects into account in their processes and value chains.

This includes, in particular, the responsible management of natural habitats and the avoidance of practices that could lead to the degradation of ecosystems or the loss of biological diversity. Interference with nature and habitats must be limited to the necessary extent.

Animal Welfare
When selecting business partners, animal welfare considerations are taken into account if animal products or components are part of the service. Products of animal origin (e.g., leather, wool, food, or building materials containing animal components) must – where relevant – come from sources that comply with applicable animal welfare laws and internationally recognized standards (e.g., the “Five Freedoms of Animal Welfare”).

Suppliers provide, upon request, appropriate documentation regarding certifications or animal welfare programs (e.g., EU Animal Welfare, Responsible Wool Standard, Leather Working Group).

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- the protection of natural habitats and the responsible management of ecologically sensitive areas.
- compliance with all legal requirements regarding species conservation, nature conservation, and animal welfare.
- to limit interventions in nature and habitats to the necessary extent and, where possible, to compensate for them through appropriate compensatory, restoration, or conservation measures.
- to systematically incorporate biodiversity and animal welfare considerations into planning, procurement, and implementation.
- to ensure that materials are sourced sustainably and responsibly and to exclude materials derived from endangered species or from conditions that do not meet animal welfare standards.
- to ensure the use of suitable, legally compliant, and contaminant-free soil materials. Environmental and soil protection requirements must be complied with at all times.
- to minimize air emissions through appropriate technical and organizational measures, as well as compliance with all applicable legal requirements. In particular, dust, exhaust gases, and other air-polluting emissions must be avoided or reduced wherever possible
- to minimize noise emissions through appropriate organizational and technical measures, as well as compliance with applicable legal requirements for noise protection.

Quality and Safety

PORR's business partners must clearly commit to quality and safety in the services they provide and undertake to meet the contractually specified quality requirements. Quality- and safety-related risks must be continuously analyzed, and appropriate solutions or countermeasures must be developed and implemented. In doing so, their own supply chain must also be thoroughly examined, and care must be taken during procurement to select high-quality products and services that can be used and applied safely.

ALL PORR PARTNER COMPANIES WARRANT

- compliance with the requirements defined in the PORR Quality Management System.
- the provision of required quality, safety, and performance documentation.
- the active implementation of and support for quality assurance.
- to systematically identify quality- and safety-related risks and their impacts whenever
- to avoid or reduce them whenever possible.

Handling of Company Property

Business partners are responsible for ensuring that company property – such as PORR's crew or office containers and construction equipment – is handled responsibly. Any unlawful, negligent, or otherwise inappropriate use will not be tolerated.

ALL PORR PARTNER COMPANIES WARRANT

- to handle the property provided by PORR with care and responsibility.
- to ensure that theft or misuse is punished.
- not to use PORR company property unlawfully.

PORR

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