COMPENSATION **POLICY**

PORR

Inhalt

1. Introduction

The vision of PORR is “Home of Construction – To Build a Better World.” with the goal of creating a better world through sustainable construction, the Compensation Policy is also intended to contribute to this mission—innovative, competent, and reliable.

The ability to attract, retain, reward, and motivate talented people is crucial to achieving our strategic goals and ensuring our long-term success. A fair and transparent compensation structure helps to attract and retain talent.

PORR stands for fair and competitive remuneration and benefits that exceed a living wage or salary. In most countries, this remuneration is regulated by collective bargaining agreements or by standard contracts and is also aligned with the local market. PORR asserts itself in the market through competitive compensation and excellent benefits for its employees, along with the high quality associated with this, and does not tolerate wage or social dumping. Compensation at PORR is based on the principle of equal treatment and is gender-neutral.

Through a group-wide salary adjustment process, local benchmarking, and salary bands, comparability and transparency are ensured. An annual, group-wide equal pay analysis is conducted to review and ensure equality.

2. Objectives

The Compensation Policy of PORR is aligned with the company’s strategy and aims to support it, as well as to ensure the long-term and sustainable success of PORR.

The purpose of this policy is to provide a framework for the creation, modification, and maintenance of appropriate and sustainable compensation processes with adequate monitoring and control. This is done while taking into account the above-mentioned principles such as equality and fairness, with the goals of employee retention and motivation.

This Compensation Policy applies to all managers and employees in PORR markets. It applies to all companies that are part of PORR AG. It is defined by the PORR Group and implemented locally in all countries.

3. Guidelines

The rules in this Compensation Policy define specific requirements and principles that apply to employee compensation. These rules ensure that compensation is fair and transparent.

Principle	Implementation
Fair Compensation	• Full-time employees in every country receive at least a living wage. This involves assessing whether compensation is sufficient to cover basic living costs such as housing, food, transportation, and healthcare. Minimum wages are often based on economic and political factors, while living wages reflect the actual cost of living. • Compensation for part-time employees is based on full-time compensation and is prorated accordingly. • Living wages are secured in individual countries through collective bargaining agreements. Where these are not mandated by the country, PORR uses standard contracts. The proportion of employees whose contracts are based on collective agreements is published annually in the annual and sustainability report.
Market-Based Compensation	• Compensation is aligned with the market and reflects the education, experience, and skills of the employee. • Fixed compensation meets or exceeds statutory minimum standards and is aligned with prevailing industry standards. • Compensation levels are reviewed regularly.
Equal Pay	• PORR ensures equal pay for equal work, without discrimination or preference based on skin color, age, gender, religion or belief, ethnic or social origin, mental or physical health, disability or impairment, family or relationship status, or sexual orientation. • To identify differences in compensation and any potential gender pay gap, data is collected annually and published in the annual and sustainability report.
Transparent Compensation	• Job postings clearly state compensation information for the respective positions. • Employees have access to information on how their wages/salaries are structured. • Questions regarding compensation are answered by Human Resources. • Employees receive their compensation in full and on time.
Variable Compensation	• For all members of senior management, a fundamental requirement in their individual target agreements is strict compliance with internal company compliance guidelines. This ensures responsible and ethical conduct.

The following United Nations Sustainable Development Goals (SDGs) are particularly supported by PORR's efforts toward fair compensation:

4. External Reporting

PORR reports annually on its gender pay gap as part of the sustainability report, as well as on the remuneration of the Management Board and Supervisory Board.

4.1 Equal Pay

To ensure fair compensation, data is collected annually to identify any potential gender pay gap. The results of this analysis are published in the annual and sustainability report.

4.2 Remuneration Report

see also: Remuneration Report_2025

4.3 Principles of the Remuneration Policy

see also: Remuneration Policy_2025

Vienna, March 31, 2026

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