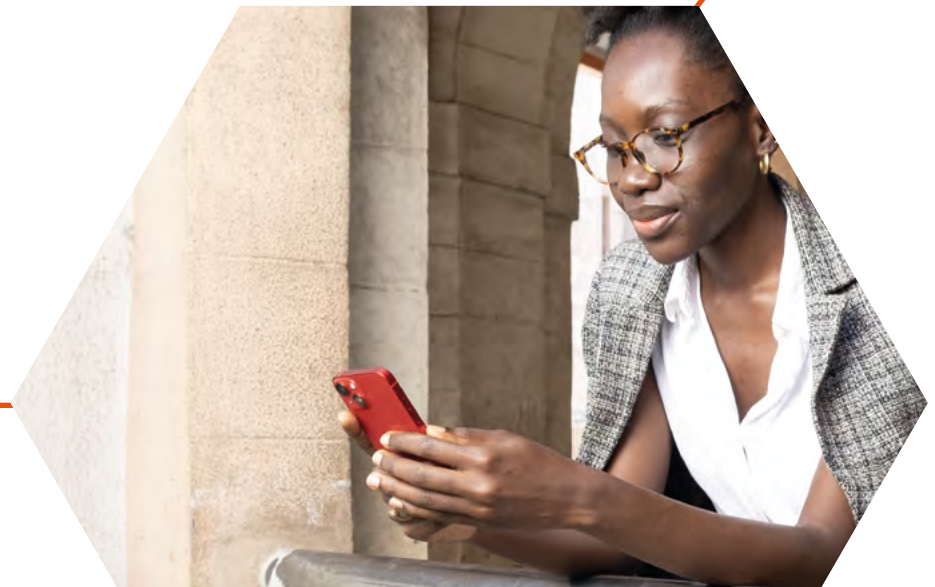# Reporting Supplement to the Annual Report and Financial Statements 2022

Helios Towers plc

Introduction

This document supplements our Annual Report and Financial Statements 2022 and provides additional disclosures on our management and reporting on progress of our Sustainable Business Strategy.

Transparently reporting on progress and managing our material issues are an important part of our commitment to sustainable business. We use globally recognised reporting frameworks to guide our reporting as well as to maintain the rigour of our disclosures. Through our reporting, we aim to provide comprehensive and comparable disclosures for a broad range of stakeholders. As well as publishing our Annual Report and Accounts at financial year-end and maintaining up-to-date information on our website, we submit information on our sustainability performance to ESG assessment and index organisations throughout the year.

Bureau Veritas has provided limited assurance on selected data related to our 2022 carbon footprint. See our Assurance statement on page 40.
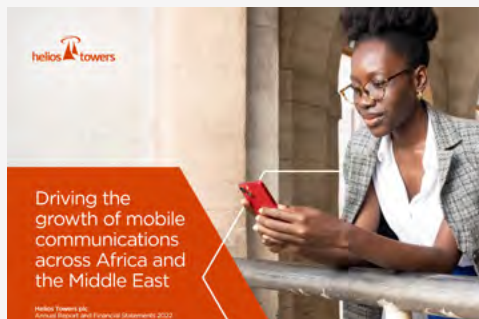
Contents

⬡ For more information, see our **Annual Report and Financial Statements**.

Governance and management of sustainable business

Our Board of Directors and Executive Leadership Team lead our Sustainable Business Strategy, and have the ultimate responsibility and accountability for management, direction and performance of Helios Towers.

Sustainable business is a Board-level commitment. Our Board members are responsible for overseeing all activities relating to our Sustainable Business Strategy. We also have robust management structures in place to ensure we successfully implement our Sustainable Business Strategy and support our teams in our markets.

The CEO, with close involvement and support from the CFO and the Executive Leadership Team, has the highest level of executive responsibility for sustainable business performance. Our Group Head of Sustainability reports to the CFO and works with functions across the business to support the delivery of our sustainable business priorities.

Several teams at Group level and in our markets are responsible for delivering the Sustainable Business Strategy. As we strive to integrate sustainability across core business functions, both Group functions as well as OpCo teams manage our sustainability impacts (see our material issues).

For example, our Scope 1 and 2 carbon footprint is managed by the Operations teams at Group and OpCo level, with oversight from OpCo Managing Directors and the Director of Operations and Engineering. As part of our climate risk assessment this year, we initiated a qualitative review of physical and transition risks with our Executive Leadership Team, including Group Heads of Function and OpCo Managing Directors.

▶▶ For more details on Board-level committees and their responsibility for risk management, compliance and internal controls as they relate to our material issues, see our **Annual Report and Financial Statements**.

▶▶ For more information on Board activities in 2022, see **page 92 of our Governance Report, Annual Report and Financial Statements.**

PLC BOARD

Oversees Sustainable Business Strategy and performance

↓ ↑

EXECUTIVE LEADERSHIP TEAM

Sets and executes vision and strategy for sustainable business

↓ ↑

GROUP FUNCTIONS AND LOCAL MARKETS

Implement strategy and provide feedback to Executive Leadership Team

Underpinned by policies, procedures and management systems

The CFO, the Group Head of Sustainability and Heads of Function provide regular updates to the Board and Executive Leadership Team on progress against KPIs and targets, achievements, challenges and plans. They also work with Group functions and local markets to share best practice and support the effective delivery of our strategy.

Governance and management of sustainable business continued

We manage our material issues by:

- Identifying issues that have the greatest impacts on people and the environment as well as for our business.

- Ensuring that engagement with our stakeholders is integrated into our approach.

- Being guided by best practice recommendations, international sustainability frameworks and peer benchmarking.

- Establishing effective management systems and robust policies such as the Environmental Policy, which governs the monitoring and management of the environmental impact of our operations.

- Having a zero-tolerance policy and supporting grievance mechanisms to counter unethical conduct.

- Establishing policies, priorities, commitments, KPIs and clear targets to monitor progress and accelerate performance on our most material issues.

- Ensuring a strong governance framework to support and evaluate our management approach and actions, with regular sustainable business reviews at Board level to ensure it remains relevant and effective.

For a full list and mapping of our material issues, .

For more on our policies, see **Corporate Governance section of our website.**

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Our Sustainable Business Strategy

Our five-year Sustainable Business Strategy guides how we will deliver on our purpose and mission and builds on our values of Integrity, Partnership and Excellence. Responsible governance and ethics underpin the strategy and ensure we achieve our objectives and deliver impact.

SUSTAINABLE BUSINESS STRATEGY

HELIOS TOWERS PLC

UNDERPINNED BY STRONG GOVERNANCE AND ETHICS

1 Customer Service Excellence

LSS   LSS

Integrity   Partnership

2 People and Business Excellence

22 26

Excellence

3 Sustainable Value Creation

ONE TEAM
ONE BUSINESS

1 Customer Service Excellence

Delivering the best customer service, including power uptime, network rollout speed, attractive pricing, capital efficiency and reduced environmental footprint enabled through our infrastructure-sharing model.

2 People and Business Excellence

Investing in our people and partners, providing local employment, creating a culture of safety and embedding business excellence and Lean Six Sigma principles for more efficient and effective operations.

3 Sustainable Value Creation

Disciplined approach to capital allocation and focus on efficiency drives the sustainable growth of our business; enabling mobile connectivity, with fewer emissions, delivering value for all stakeholders.

Our strategy drives impact in the following key areas

Digital inclusion

Climate action

Local, diverse, talented teams

Responsible governance

Financial value creation

How we create impact

Our strategy pillars enable us to deliver exceptional customer service through our business excellence platform and create sustainable value for our people, partners, environment, customers, communities and investors.

The impact we create through our strategy – driving digital inclusion, reducing our environmental impact through climate action and building local, diverse, talented teams – enables the business to deliver financial value creation over the long term.

Strategy pillar	Strategic KPIs	2022 performance	2026 target	How we create impact
Customer Service Excellence	Downtime per tower per week (minutes)	2.46	<30 seconds	Delivering quality infrastructure and enabling reliable connectivity through world-class levels of power uptime help to drive digital inclusion in our markets. Having local, diverse, talented teams is the foundation for our customer service. Through our infrastructure-sharing model, as well as our Carbon Reduction Roadmap, we are taking climate action and reducing industry emissions. **Digital inclusion Climate action Local, diverse, talented teams**
People and Business Excellence	% employees trained in Lean Six Sigma	42%	70%	Our local, diverse, talented teams are the foundation for delivering customer service excellence. This has a positive impact on digital inclusion through maximising power uptime as well as climate action through identifying and maintaining low-carbon solutions. **Digital inclusion Climate action Local, diverse, talented teams**
	% female employees	28%	At least 30%	
	% local employees	96%	95–100%	
Sustainable Value Creation	Total sites	13,553	22,000	Expanding our portfolio and enabling faster expansion of mobile connectivity help to tackle the digital divide by providing more universal access to mobile in our markets, thereby promoting social and economic development. Our local, diverse, talented teams are the foundation for growth of our business in a way that reduces our carbon intensity, creating sustainable value for our people, partners, customers, environment and investors. **Digital inclusion Climate action Local, diverse, talented teams**
	Rural sites	5,593	7,000	
	Carbon emissions per tenant (tCO$_2$e)	12.17*	(2030 target) 46% reduction per tenant	

*   Scope 1 and 2 GHG emissions intensity from Helios Towers' five established markets including Tanzania, DRC, Ghana, Congo Brazzaville and South Africa.
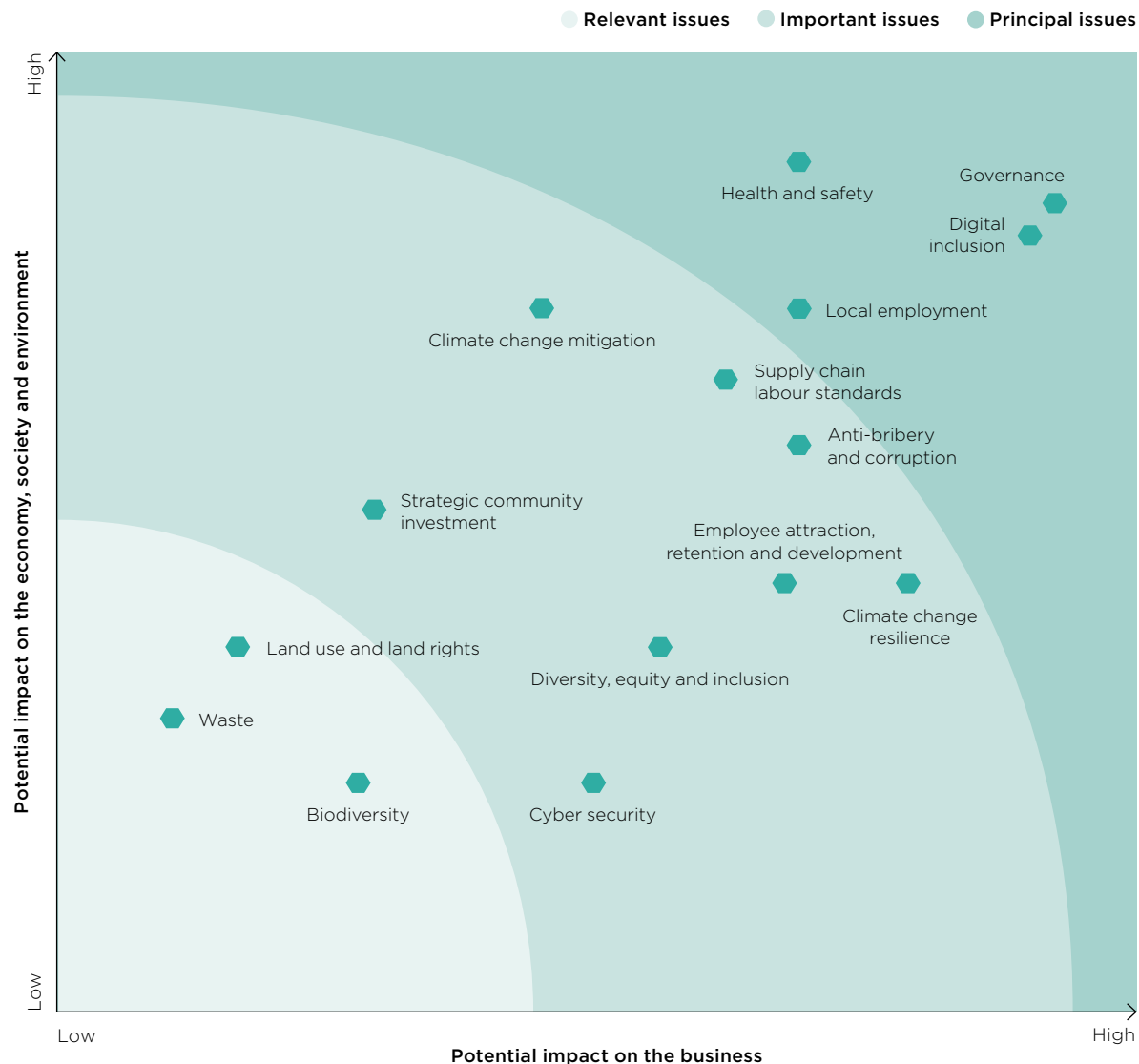
Our material issues

In 2022, we reviewed our material issues, taking a double materiality approach aligned to the GRI Standards as well as the upcoming EU Corporate Sustainability Reporting Directive.

This comprised assessing sustainability issues that may pose financial risks to the business (financial materiality), and company impacts on people and the environment (impact materiality).

Our process involved industry benchmarking and reviewing reporting frameworks and standards, as well as interviews and workshops with both internal and external stakeholders. The result was a list of actual and potential negative and positive impacts on the economy, society and environment, which were evaluated for 'impact materiality' based on scale, scope, remediability and likelihood of impact. We then reviewed the financial materiality of the same issues, based on the compliance, reputational, financial, operational, strategic and people risks they could represent for our business.

For definitions of our impact for each issue, see pages 11–14. Our principal and important issues are covered in detail in our discussion of impact areas in the Annual Report and Financial Statements.

For information on our relevant issues, please see the following pages.

○ **Relevant issues**   ○ **Important issues**   ● **Principal issues**

Materiality matrix. Y-axis: Potential impact on the economy, society and environment (Low to High). X-axis: Potential impact on the business (Low to High).

Plotted issues: Health and safety; Governance; Digital inclusion; Local employment; Climate change mitigation; Supply chain labour standards; Anti-bribery and corruption; Strategic community investment; Employee attraction, retention and development; Climate change resilience; Land use and land rights; Diversity, equity and inclusion; Waste; Biodiversity; Cyber security.

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Relevant issues

For our material issues – those ranked as principal or important issues – we report our approach and progress in our Annual Report and Financial Statements. However, there are a number of issues that are not ranked as material but still have relevance for our operations. We monitor and manage our impacts in these areas to ensure we are fulfilling our responsibilities to our stakeholders.

Biodiversity

Our potential impacts on biodiversity relate to the construction, operation and decommissioning of our sites. Our impact on biodiversity is considered limited because our sites are on average 10m x 10m, with the majority in urban areas. We are committed to minimising any impacts on biological diversity, habitats and natural ecosystems across our asset lifecycle.

As part of our site planning process, we assess whether potential new sites are located in sensitive ecosystems or those with high biodiversity significance. Our Site Acquisition Policy includes our commitment to biodiversity:

It is Helios Towers' policy to make its best efforts to protect and conserve biodiversity. Any material impact on biodiversity when constructing and operating a site must be identified and mitigation implemented to avoid or minimise any negative impact. Restoration of an ecosystem may be necessary after the construction or decommissioning of a site. Wherever possible, it is Helios Towers' policy to avoid constructing sites in any areas of critical habitats and/or legally protected and internationally recognised areas.

To build and operate a site, in most markets we must obtain an environmental permit from the national environment agency. This requires an environmental assessment

of any actual or potential impact on habitats and species from the construction and maintenance of our towers. During operations, we focus our efforts on mitigating any negative impact on nature by reducing carbon emissions, waste, spills and any discharges to water. Where we need to decommission sites, we look to minimise waste and restore the land.

Over 2023–24, we will be exploring how we can add value to local biodiversity conservation through supporting programmes such as tree-planting projects in our markets.

Land use and land rights

Before developing any new site, we carefully consider the impacts on the surrounding communities. We respond to all public concerns and this might include opportunities to meet and discuss these at council tribunal processes and other forums involving all stakeholders.

Our Site Acquisition Policy provides a framework for identifying, leasing/purchasing and permitting of land suitable for the construction of a new tower. Our impact on land use and rights is considered limited for the same reasons as our impact on biodiversity.

We have designed sites that have minimal visual impacts on the communities in which they are located. Most recently we have deployed tree masts, lamp posts and monopole sites.

As part of our site planning process, we check that no involuntary resettlement of any individual is required to acquire this location; that the location will not adversely impact any site of cultural heritage; and that there is no perceived or potential adverse impact on Indigenous Peoples.

In compliance with our anti-bribery policy, we never offer any form of inducement to secure a permit, a lease or access to a site.

Note: We do not use water in our operational activities. Therefore, water impacts have been assessed as not being material to our business and supply chain activities in terms of operational, regulatory or market risks. However, some of our operating markets rely on grid electricity from hydropower. Therefore, droughts in those countries may affect our ability to deliver reliable service to our customers. Impacts of such water-related weather conditions are discussed in our assessment of climate risks. See our Annual Report and Financial Statements for more information.

Waste

Our ultimate aim is to avoid waste. Where waste is unavoidable, our first priority is to reuse materials, and if this is not possible, to recycle, resell or gift safely and responsibly. Our environmental impact related to waste is considered limited because we have efficient waste management systems and practices in place.

Any equipment or materials that cannot be repaired or reused on site are returned to our warehouses. Our warehousing teams follow a central asset disposal procedure, managed by our Supply Chain and Finance teams. Our key waste streams include tower materials, generators, batteries and rectifiers. We look to repair or refurbish generators, batteries and rectifiers to extract full value from and expand the lifespan of our equipment. This avoids waste and saves costs. When this is no longer possible, we use a certified and approved recycling partner that safely recovers valuable metals and materials.

An internal committee reviews all materials and equipment returned at quarterly intervals and agrees how to reuse or recycle if they cannot be refurbished. Our Safety, Health, Environment and Quality (SHEQ) department assesses and approves any scrap dealers who buy our waste as well as companies certified for recycling, which is particularly important for disposal of hazardous materials such as batteries. During 2021, we initiated refurbishment of our batteries. We continue to standardise our data collection to develop and improve our waste disclosures into 2023.

Equipment refurbishments completed in 2022

Gensets	Batteries	Rectifiers	Rectifier modules
32%	10%	11%	15%

Our contribution to the UN SDGs

We have assessed how our management of material issues contributes to the realisation of the UN Sustainable Development Goals (UN SDGs).

Through enabling mobile connectivity and contributing to social and economic development in our markets, we contribute to all 17 SDGs. In addition, we support several of the goals and their targets through our Sustainable Business Strategy. Our greatest positive contributions are to SDGs 8 and 9, reflecting our business impact and the needs of the communities we serve across Africa and the Middle East.

SDG 8: Decent Work and Economic Growth

We champion local employment in safe and secure work environments; respect human rights; promote ethical business practices; invest in training and development; and contribute to local economies through tax payments and job creation. By enabling connectivity, we also help ensure people under our site coverage have reliable access to the services they need to establish independent businesses, driving the entrepreneurship and innovation that is essential for economic growth. Our work aligns with most SDG 8 targets:

Key SDG targets: 8.2 (Drive technological innovation), 8.3 (Promote decent job creation), 8.5 (Productive employment and decent work), 8.6 (Youth employment), 8.7 (Protect human rights), 8.8 (Promote safe working environment), 8.10 (Digital financial inclusion).

SDG 9: Industry, Innovation and Infrastructure

We provide resilient, quality infrastructure that supports wider, more reliable access to the services and benefits of mobile connectivity. By expanding our network and building vital infrastructure for some of the most remote communities in the world, we support the objectives of SDG 9 with a particular focus on five targets:

Key SDG targets: 9.1 (Develop sustainable infrastructure), 9.3 (Increase access to financial services), 9.4 (Increase resource use efficiency), 9.a (Facilitate resilient infrastructure development in Africa), 9.c (Increase access to ICT).

We also contribute to:

No Poverty, Quality Education and Gender Equality

Good Health and Well-being

Affordable and Clean Energy, Climate Action and Life on Land

Responsible Consumption and Production

Peace, Justice and Strong Institutions

Partnerships for the Goals

Our contribution to the SDGs continued

Alignment of our material issues, KPIs and SDGs

Impact area: Digital inclusion

Material issue	Impact definition	KPIs and targets	SDG targets	
Digital inclusion	Supporting greater digital inclusion for end users by increasing and improving mobile coverage (including reliability and speed of rollout).	**TARGET** • 30-second downtime per tower per week • 22,000 towers • 7,000 rural towers **KPIs** • Tenancy ratio • Population coverage under our tower footprint	1 NO POVERTY 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	**1.4** By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance. **9.1** Develop quality, reliable, sustainable and resilient infrastructure, including regional and trans-border infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all. **9.a** Facilitate sustainable and resilient infrastructure development in developing countries through enhanced financial, technological and technical support to African countries, least developed countries, landlocked developing countries and small island developing States. **9.4** By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities. **9.c** Significantly increase access to information and communications technology and strive to provide universal and affordable access to the Internet in least developed countries by 2020.
Strategic community investment	Supporting local communities through education, digital inclusion and access to cleaner power and amenities.	KPIs are tailored to each project. Examples include: number of students benefiting from ICT equipment, and number of people using our solar-powered stations to charge their phones.	4 QUALITY EDUCATION 5 GENDER EQUALITY 7 AFFORDABLE AND CLEAN ENERGY 8 DECENT WORK AND ECONOMIC GROWTH 17 PARTNERSHIPS FOR THE GOALS	**4.4** By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship. **4.5** By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations. **5.b** Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women. **7.2** By 2030, increase substantially the share of renewable energy in the global energy mix. **8.3** Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services. **17.17** Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships.

Our contribution to the SDGs continued

Impact area: **Local, diverse, talented teams**

Material issue	Impact definition	KPIs and targets	SDG targets	
Health and safety	Enabling positive impacts on the health and safety of employees and contractors, and the prevention and mitigation of work-related incidents and injuries.	**TARGET** Maintenance partners to achieve ISO 45001 certification and 100% in the Helios Towers SHEQ assessment by the end of 2025. **KPIs** • Near miss reporting rate • Road traffic accident frequency rate • Lost-time incident frequency rate • Total recordable case frequency rate	**3** GOOD HEALTH AND WELL-BEING	**3.6** By 2030, halve the number of global deaths and injuries from road traffic accidents.
Supply chain labour standards	Respecting the labour rights of contractors and workers in the wider supply chain of products and services.	Continued engagement with our partners on our Third Party Code of Conduct and labour standards	**8** DECENT WORK AND ECONOMIC GROWTH	**8.2** Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors. **8.7** Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms. **8.8** Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment. **8.10** Strengthen the capacity of domestic financial institutions to encourage and expand access to banking, insurance and financial services for all.
Local employment	Providing employment opportunities to local employees and contactor employees.	**KPI** • % local employees	**8** DECENT WORK AND ECONOMIC GROWTH	**8.3** Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services. **8.5** By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value. **8.6** By 2020, substantially reduce the proportion of youth not in employment, education or training.

Our contribution to the SDGs continued

Impact area: Local, diverse, talented teams

Material issue	Impact definition	KPIs and targets		SDG targets
Diversity, equity and inclusion	Ensuring equitable opportunities for all, and fostering a diverse and inclusive workplace.	**TARGET** • 30% female employees by 2026	5 GENDER EQUALITY	**5.5** Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life. **5.5.2** Proportion of women in managerial positions.
Employee attraction, retention and development	Supporting the development, engagement and skills of employees.	**TARGET** • 70% of employees trained in Lean Six Sigma by 2026	5 GENDER EQUALITY 8 DECENT WORK AND ECONOMIC GROWTH	**5.5** Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life. **8.2** Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors. **8.3** Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services.

Impact area: Climate action

Material issue	Impact definition	KPIs and targets		SDG targets
Climate change mitigation	Reducing our contribution to climate change from greenhouse gas (GHG) emissions generated as a result of business activities.	**TARGET** • 46% reduction in carbon emissions per tenant by 2030	7 AFFORDABLE AND CLEAN ENERGY 13 CLIMATE ACTION	**7.2** By 2030, increase substantially the share of renewable energy in the global energy mix. **7.3** By 2030, double the global rate of improvement in energy efficiency. **13.3** Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.
Climate change resilience	Ensuring resilience of business operations to the impacts of climate change to ensure robust service to customers and end users.	**TARGET** • 30-second downtime per tower per week By aligning with TCFD recommendations, we are improving our understanding of potential future climate impacts on our business and the resilience of our strategy.	13 CLIMATE ACTION	**13.1** Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries.

Our contribution to the SDGs continued

Impact area: Climate action

Material issue	Impact definition	KPIs and targets	SDG targets	
Biodiversity	Responsibly managing impacts of business activities on biological diversity, habitats and natural ecosystems.	See our controls and process in place to manage impacts on page 8.	**15 LIFE ON LAND**	**15.5** Take urgent and significant action to reduce degradation of natural habitat, halt the loss of biodiversity and, by 2020, protect and prevent the extinction of threatened species.
Waste	Responsibly managing the impact of waste generated through our operations.	See our controls and process in place to manage impacts on page 9.	**12 RESPONSIBLE CONSUMPTION AND PRODUCTION**	**12.5** By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.
Land use and land rights	Responsibly managing impact on local communities' ability to use – and derive rightful benefit from – sites where Helios Towers operates, including in relation to customary land rights, Indigenous Peoples and for cultural heritage purposes.	See our controls and process in place to manage impacts on page 8.	**15 LIFE ON LAND**	**15.2** By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally.

Impact area: Responsible governance

Responsible governance underpins our Sustainable Business Strategy and guides how we work as well as the positive impact we create for our stakeholders. Our Board of Directors is engaged to oversee the direction of our Company, and our governance controls ensure that we effectively manage our material impacts while acting ethically and with integrity for the benefit of all our stakeholders.

Material issue	Impact definition	KPIs and targets	SDG targets	
Anti-bribery and corruption	Minimising impacts on society and communities resulting from bribery and corruption.	**TARGET** Maintain our ISO certifications including our ISO 37001 anti-bribery certification.	**16 PEACE, JUSTICE AND STRONG INSTITUTIONS**	**16.5** Substantially reduce corruption and bribery in all their forms.
Cyber security	Maintaining the security and integrity of our information systems.	See our controls and process in place in the Annual Report on page 39.		

External recognition

Throughout the year, we are rated by ESG and investment research ratings agencies, and we submit information to sustainability indices as part of our external disclosures and transparency.

This enables us to benchmark our sustainable business performance against the wider business community and is an important way for us to understand how our approach measures up to current standards, best practice and expectations. We are pleased that our management of, and progress on, material issues continues to be recognised externally and that in 2022 our scores improved in all indices compared to 2021.

MSCI ESG RATINGS — AAA

2022: First rating of AAA

FTSE4Good

Inclusion in index in 2022

PLATINUM Top 1% 2022 ecovadis Sustainability Rating

2022: Platinum

(2021: Gold)

CDP

2022: B

(2021: B-)

Rated — MORNINGSTAR | SUSTAINALYTICS

2022: 22.5
(lower risk profile than 2021)

(2021: 23.3)

WDi 2022 RESPONDER

2022: 87%

(2021: 57%)

GRI Index

We are committed to robust and transparent reporting of our most material issues using international sustainability reporting frameworks such as GRI. We have prepared the information in this report with reference to GRI 2021 Standards for our material impacts.

Abbreviations
AR: Annual Report and Financial Statements 2022
RS: Reporting Supplement to Annual Report and Financial Statements 2022

Statement of use: Helios Towers has reported the information cited in this GRI content index for the period 1 January 2022 – 31 December 2022 with reference to the GRI Standards. **GRI used:** GRI 1: Foundation 2021. **Applicable GRI Standard:** No sector guidelines apply.

Disclosure	Description	Location of Information/Response
General Disclosures		
2-1	Organizational details	Helios Towers plc Registered office: 10th Floor 5 Merchant Square West London W2 1AS **AR:** What we do p3 **AR:** Notes to the Consolidated Financial Statements > 1. Statement of compliance and presentation of financial statements p156
2-2	Entities included in the organization's sustainability reporting	This year we have adopted integrated reporting as it best reflects our approach to sustainability and how we operate as a business. The scope of this integrated report includes all entities under Helios Towers plc. **AR:** Notes to the Consolidated Financial Statements > 1. Statement of compliance and presentation of financial statements p156 **AR:** Notes to the Consolidated Financial Statements > 13. Investments p175
2-3	Reporting period, frequency and contact point	Date of reporting period for the Annual Report and Financial Statements 2022: 1 January 2022 – 31 December 2022. Frequency: We report every year in line with our financial reporting. Date of publication: 27 March 2023 Point of contact for any queries regarding the report: investorrelations@heliostowers.com
2-4	Restatements of information	**AR:** Climate action > Reducing environmental impact p25
2-5	External assurance	**AR:** Independent auditor's report to the members of Helios Towers plc p143 **RS:** Assurance statement p40

Disclosure	Description	Location of Information/Response
2-6	Activities, value chain and other business relationships	Helios Towers works with suppliers around the world to meet the needs of our business and customers. By doing so, we support the employment of over 11,000 contracted partners who build, maintain and secure our sites. Our supply chain includes procurement services, which manage the provision of goods and services. Typically, the Group procures generators, rectifiers, solar and hybrid power units, telecom towers, fuel and other related products. In terms of services, we procure site and tower maintenance, civil construction as well as power management and security services. We maintain a central supply chain function to manage the tendering processes and negotiations with key suppliers, with support teams in each of the jurisdictions. We spend approximately US$320 million through work with over 2,000 suppliers worldwide to meet the needs of customers and our business; 77% of our spend is on local suppliers. There were no material changes to the overall location of suppliers, structure of the supply chain or our relationships with suppliers during this reporting period. **AR:** Our business model p3 **AR:** Group CEO's statement p14 **AR:** How we do it p5 **AR:** Responsible supply chain p38
2-7	Employees	See page 34 for more details. The methodology used to compile the data is based on head count, full time equivalent (FTE) at the end of the reporting period. We do not have non-guaranteed hours contracts. The number of employees has increased predominantly as a result of expansion in new markets.

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GRI Index continued

Disclosure	Description	Location of Information/Response
2-8	Workers who are not employees	Helios Towers employees are not the frontline workers on our sites; site operations are conducted by contracted partners: 1. Maintenance Partners – ensure the continued integrity and power uptime of our towers. 2. Build Partners – build towers on greenfield sites to meet new customer requirements. 3. Security Partners – protect the integrity of Helios Towers assets from damage and theft. We support the employment of over 11,000 contracted partner personnel.
2-9	Governance structure and composition	AR: Risk management p58 AR: Governance Report p84–141 AR: Nomination Committee Report p99–102 RS: Governance and management of sustainable business p3 Division of Responsibilities between Chair, Chief Executive Officer and Senior Independent Director
2-10	Nomination and selection of the highest governance body	The Nomination Committee is responsible for assisting the Board in discharging its responsibilities relating to the size, structure and composition of the Board and its Committees. The Committee also ensures a balance of diverse skills, knowledge and experience of both the Board and senior executives, and assists the Board on matters such as succession planning, conflicts of interest and independence. The terms of reference of all Board Committees are available on our website. AR: Nomination Committee Report p99–102 Governance
2-11	Chair of the highest governance body	AR: Governance Report > Board leadership and Company purpose p92 AR: Governance Report > Division of responsibilities p96

Disclosure	Description	Location of Information/Response
2-12	Role of the highest governance body in overseeing the management of impacts	The Board of Directors approves any updates to Helios Towers' Sustainable Business Strategy and targets that cover our economic, environmental and social impacts. Updates on our Sustainable Business Strategy are discussed at every Board meeting through our Executive Leadership Team. Our Group Head of Sustainability provides regular briefings to the Board and the Audit Committee, including on the materiality assessment, which included an analysis of our social and environmental impacts. During 2022, the Board was briefed on our strategic sustainable business initiatives, performance on metrics and targets, reporting, feedback from stakeholder engagement, and the landscape of shifting ESG expectations and practices. The Board also has oversight of the risks and opportunities associated with climate change. Additional detail regarding the Board's role and our governance of climate change can be found in our Task Force on Climate-related Financial Disclosures (TCFD) disclosure section. AR: Section 172(1) Statement p53–56 AR: Risk management p58 AR: Governance Report > Board leadership and Company purpose p92–95 AR: TCFD disclosures p64–71
2-13	Delegation of responsibility for managing impacts	AR: Risk management p58 RS: Governance and management of sustainable business p3
2-14	Role of the highest governance body in sustainability reporting	Our Annual Report and Financial Statements is approved by the Board Audit Committee, and signed off by our Group CEO and CFO. The Board regularly reviews our performance against our sustainable business targets. Furthermore, the Board reviews the risk management process and receives updates on the results of the materiality assessment.
2-15	Conflicts of interest	AR: Governance Report > Division of responsibilities p96
2-16	Communication of critical concerns	All Group employees and third parties have access to a confidential whistleblowing hotline, EthicsPoint®. Our Audit Committee has oversight of all incidents reported and logged on EthicsPoint®. All concerns raised are brought to the attention of and discussed with the Audit Committee at its regular meetings. In 2022, 31 concerns were communicated to the Audit Committee. AR: Governance and ethics p37 AR: Section 172(1) Statement p53

GRI Index continued

Disclosure	Description	Location of Information/Response
2-17	Collective knowledge of the highest governance body	The Board has strong knowledge and experience of sustainable business and sustainable development. As sustainable business is our way of doing business, the Board's knowledge and skills are kept updated on sustainable business topics by the Executive Leadership Team and other subject matter experts across the business.

In accordance with the UK Corporate Governance Code, we conducted an external evaluation of the Board and its Committees in 2022 to review effectiveness of the Board. It was recognised that the skills and knowledge of the Board are broad in range and operate effectively together. The Board includes members with both direct and indirect experience of ESG. For more on the evaluation and findings, see: Nomination Committee Report p101–102

The Audit Committee reviews management's assessment of our principal risks, including risks associated with our economic and sustainable business performance. This improves Directors' experience of risks associated with climate change and other sustainable business topics too. The Audit Committee is also responsible for reviewing our Integrated Annual Report, which contains important contextual and performance disclosure on our sustainable business priorities and impacts.

AR: Governance Report > Nomination Committee Report p99 |
| 2-18 | Evaluation of the performance of the highest governance body | The Company is required to carry out an external Board evaluation every three years under the Code and did so during 2022, following two years of internal evaluations in 2020 and 2021. The evaluation process provides an opportunity for the Board and its Committees to gain meaningful insight into their performance, composition and how well members worked together during the year. The Chair acts on the results of the Board evaluation, shares these with the Board for discussion, and works with the Company Secretary to ensure any strengths are recognised, and any focus or action areas are considered and implemented during the next financial year.

The actions taken are detailed further as part of our Nomination Committee Report, p101–102. |

Disclosure	Description	Location of Information/Response
2-19	Remuneration policies	The annual bonus for the Executive Directors is based on Adjusted EBITDA, portfolio free cash flow, network performance and international standards targets. With diesel being the largest operating cost at a tower site, reducing diesel and associated emissions is directly linked to our Adjusted EBITDA and portfolio free cash flow. The Remuneration Committee is introducing an 'Impact scorecard' to the LTIP for the 2023 LTIP award to supplement the existing financial metrics. The Impact scorecard includes three equally weighted metrics that align with the KPIs and targets set out in our Sustainable Business Strategy.

AR: Governance Report > Directors' Remuneration Report p109–137

AR: Financial Statements > Notes to the Consolidated Financial Statements p156 |
| 2-20 | Process to determine remuneration | **AR**: Governance Report > Directors' Remuneration Report p109

Remuneration Committee |
| 2-21 | Annual total compensation ratio | We are committed to paying our employees fair and appropriate compensation. We do not currently disclose annual total compensation ratios. |
| 2-22 | Statement on sustainable development strategy | **AR:** Chair's statement p11

AR: Group CEO's statement p14

AR: Q&A with our Group CEO and CFO p17–18 |

GRI Index continued

Disclosure	Description	Location of Information/Response
2-23	**Policy commitments**	Our policies are critical to achieving our Sustainable Business Strategy and targets. Where applicable, we base our policies and standards on international norms and recognised initiatives, and all policies are approved and signed by the Group CEO. This includes International Labour Organization (ILO) Conventions and the UN Guiding Principles on Business and Human Rights. All employees receive the Group's Code of Conduct and Integrity Policy upon joining and all third-party suppliers receive training on the Group's Third Party Code of Conduct. **AR:** Governance and ethics p37–39 **AR:** Non-financial information statement p57 Our value and approach Human Rights Policy Code of Conduct Third Party Code of Conduct Modern Slavery and Human-Trafficking Statement Environmental Policy Health and Safety Policy Quality Policy Tax Strategy Supply Chain Statement
2-24	**Embedding policy commitments**	Our governance structures and policies help us to deliver on our strategy, manage our performance and ultimately support the value we create for all of our stakeholders. All employees receive the Group's Code of Conduct and Integrity Policy upon joining and all third-party suppliers receive training on the Group's Third Party Code of Conduct. **AR:** Non-financial information statement p57 **AR:** Risk management p58 **RS:** Governance and management of sustainable business p3

Disclosure	Description	Location of Information/Response
2-25	**Processes to remediate negative impacts**	We are committed to upholding a strong compliance culture and ensure any negative impacts are remediated in line with our principles, through internal reporting and external audits. Employees, suppliers and stakeholders are encouraged to report practices or actions believed to be inappropriate or illegal, and we investigate all complaints with impartiality, prohibiting retaliation. Anyone can raise concerns about actual or potential non-compliance through our confidential, and if desired, anonymous, hotline, EthicsPoint®. The Group's General Counsel and Company Secretary and the Group Head of Compliance receive the details of all incidents reported via the hotline. The Audit Committee has oversight of all cases that are logged on EthicsPoint®. We investigate all whistleblower reports in line with the Group's policies, which include its non-retaliation provisions. Appropriate disciplinary and remediation actions are identified and effected, as necessary. A simplified mobile web-intake portal is also available for the reporting of any potential concerns. Similarly in the area of health and safety, we have a strong reporting culture, and increased reporting has continued to guide SHEQ initiatives across the Group to reduce negative impacts, such as working at height and driving. **AR:** Governance and ethics p37 **AR:** Health and safety p31 Code of Conduct: Raising a Concern p16
2-26	**Mechanisms for seeking advice and raising concerns**	All Group employees and third parties have access to a confidential whistleblowing hotline, EthicsPoint®. The Board through the Audit Committee have oversight of all incidents reported and logged on EthicsPoint®. All concerns raised are brought to the attention of and discussed with the Audit Committee at its regular meetings. **AR:** Governance and ethics p37 Code of Conduct
2-27	**Compliance with laws and regulations**	The Group has not been subject to any significant instances of non-compliance with laws and regulations during the reporting period. The Group has in place policies and procedures including reporting and incident-response mechanisms to respond to any such incidents or concerns raised.

GRI Index continued

Disclosure	Description	Location of Information/Response
2-28	Membership associations	Key memberships: – TowerXchange – IDIA (International Digital Infrastructure Alliance) – UN Global Compact Among the multistakeholder principles and initiatives we have endorsed and align with, some include: – Universal Declaration of Human Rights – UN Guiding Principles on Business and Human Rights – UN Sustainable Development Goals – UN Women's Empowerment Principles
2-29	Approach to stakeholder engagement	We make stakeholder engagement a priority and part of what we do across our operations. Examples include: engaging with communities during the new-site consultation process; working with contracted partners, some of whom we share office space with, to constantly improve ethical, environmental and safety standards; engaging with employees on a regular basis through surveys, townhall meetings and other forums for two-way communication; and engaging with investors through regular events and one-on-one meetings. To understand how the Board engages with our stakeholders, see our Annual Report, page 93. **AR:** Section 172(1) Statement p53–56 **AR:** Governance and ethics > Advancing labour and human rights p38 **RS:** Our material issues p7 Strategic Community Investment

Disclosure	Description	Location of Information/Response
2-30	Collective bargaining agreements	We do not have any collective bargaining agreements in place with any of our employees. We recognise the rights of employees to join trade unions and engage in collective bargaining in accordance with local law. Across the Group, the only union present is in Democratic Republic of Congo (DRC). Negotiations restarted in DRC in August 2022 following the COVID-19 pandemic. The Group is in negotiations in relation to defining and implementing a collective bargaining agreement but no further action was agreed in 2022. Employee representatives are also being considered in Senegal, with discussions to continue in 2023.

General Disclosures

3-1	Process to determine material topics	**RS:** Our material issues p7 **RS:** Our contribution to the SDGs p10
3-2	List of material topics	**RS:** Our material issues p7 **RS:** Our contribution to the SDGs p10
3-3	Management of material topics	See all relevant disclosures below, by each material topic. **RS:** Governance and management of sustainable business p3 **RS:** Our material issues p7 **RS:** Our contribution to the SDGs p10

Economic Performance

GRI 3: Material Topics 2021

3-3	Management of material topics	We ensure our business practices – both within our business and across our supply chain – do not have a negative impact but foster positive impacts on people and the environment. Our relationships with suppliers, investors, governments, employees and local communities have direct economic and social impacts. Our Integrated Annual Report explains how we manage financial performance and includes financial and non-financial KPIs. Our section on material impacts in this Reporting Supplement outlines our focus on reducing risks and mitigating any potential negative impacts that our business activities might have on the realisation of the SDGs. **AR:** Our strategic KPIs p19 **AR:** Market and operating review p40–49 **AR:** Group CFO's statement p50 **AR:** Section 172(1) Statement p53–56 **RS:** Our material issues p7 **RS:** Our contribution to the SDGs p10

GRI Index continued

Disclosure	Description	Location of Information/Response
GRI 201: Economic Performance 2016		
201-1	**Direct economic value generated and distributed**	By creating job opportunities (we support over 11,000 jobs through direct and indirect employment), paying taxes and procuring from local suppliers, we make a significant positive contribution to both our host communities and their regional and national economies in Africa and the Middle East. Due to the multiplier effect, our total economic contribution extends far beyond the direct value we add.
		AR: Market and operating review p40
		AR: Our impact p6
		AR: Our value creation p4
201-2	**Financial implications and other risks and opportunities due to climate change**	**AR:** TCFD disclosures p64
		AR: Understanding climate risk and impacts p70
201-3	**Defined benefit plan obligations and other retirement plans**	**AR:** Financial statements > Retirement benefit costs p116
201-4	**Financial assistance received from government**	The business did not require or receive financial assistance from any government during 2022.
Market Presence		
GRI 3: Material Topics 2021		
3-3	**Management of material topics**	Our principal business is building, acquiring and operating telecommunications towers that can accommodate, and power the needs of, multiple tenants. We operate in nine markets across Africa and the Middle East and have leading positions in seven. Each of our markets is accountable for its own performance and for driving growth. We assess performance against our strategy using relevant KPIs.
		AR: Our strategic KPIs p19
		AR: Market and operating review p40–49
		AR: Group CFO's statement p50
		RS: Our material issues p7
		RS: Our contribution to the SDGs p10

Disclosure	Description	Location of Information/Response
GRI 202: Market Presence		
202-1	**Ratios of standard entry level wage by gender compared to local minimum wage**	We use a specialist international human resources consultancy to provide benchmarking and pay band guidance to ensure we are paying market rate or above market rate across all OpCos. This is particularly important because in some of our markets, there is no established minimum wage.
		More information on wages broken down by pay band and gender can be found on our website: Diversity and Inclusion
		Significant locations are defined as our countries of operation.
		Third Party Code of Conduct
202-2	**Proportion of senior management hired from the local community**	In 2022, 94% of senior management in our OpCos were from the local community.
		Here, senior management is defined as Managing Directors and Heads of Department.
		Local is defined as operating market country.
		Significant locations are defined as our countries of operation.
Indirect Economic Impacts		
GRI 3: Material Topics 2021		
3-3	**Management of material topics**	As a business operating in numerous markets across Africa and the Middle East, we have many indirect economic impacts on the communities we operate in. Our role in enabling greater digital connectivity and inclusion has a significant impact on people's lives enabling access to a wide range of life-enhancing services (education, health, financial services).
		AR: Strategic community investment p23
		AR: Section 172(1) Statement p53–56
		RS: Our material issues p7
		RS: Our contribution to the SDGs p10
		Human Rights Policy
		Strategic Community Investment
GRI 203: Indirect Economic Impacts 2016		
203-1	**Infrastructure investments and services supported**	**AR:** Group CEO's statement p14
		AR: Tackling the connectivity and infrastructure divide p21
		AR: Strategic community investment p23

GRI Index continued

Disclosure	Description	Location of Information/Response
203-2	Significant indirect economic impacts	AR: Tackling the connectivity and infrastructure divide p21
		AR: Strategic community investment p23

Anti-Corruption

GRI 3: Material Topics 2021

Disclosure	Description	Location of Information/Response
3-3	Management of material topics	AR: Anti-bribery and corruption p37
		RS: Governance and management of sustainable business p3
		RS: Our material issues p7
		RS: Our contribution to the SDGs p10
		Code of Conduct p7, 16
		Modern Slavery and Human-Trafficking Statement
		Third Party Code of Conduct

GRI 205: Anti-Corruption 2016

Disclosure	Description	Location of Information/Response
205-1	Operations assessed for risks related to corruption	100% of markets are assessed for risks relating to corruption before we enter the market.
		We recognise the heightened risks of bribery and corruption in our markets and therefore assess all new third-party suppliers with relevant risk assessments and due diligence. Our due diligence also incorporates screening against sanctions and enforcement lists and adverse media.
		By the end of 2022, a Group-wide fraud risk assessment was completed, and individual OpCo fraud risk assessments are currently in process.
		Individual third party activities are assessed via the Third Party Engagement and Due Diligence Policy risk assessment. This links with our Group Risk Register and individual OpCo risk registers.
		AR: Governance and ethics > Anti-bribery and corruption p37

Disclosure	Description	Location of Information/Response
205-2	Communication and training about anti-corruption policies and procedures	It is mandatory for all new employees to complete initial Compliance training, which includes information on anti-bribery and corruption. 100% of new starters also receive a link to an online Global Anti-Bribery and Corruption training module on our learning management system. As part of supplier onboarding, we request our partners complete a mandatory module on Anti-Bribery and Corruption. We also carried out an awareness campaign on International Anti-Corruption Day across our OpCos and developed office posters reminding our teams of the importance of upholding a strong compliance culture.
		Colleagues in higher-risk functions take a periodic refresher course. All employees receive the Group's Code of Conduct and Integrity Policy upon joining and all third-party suppliers receive the Group's Third Party Code of Conduct training. In addition, our Board receives periodic refresher training; this was last completed in November 2022.
205-3	Confirmed incidents of corruption and actions taken	No public allegations of corruption were made against Helios Towers in 2022. There were zero confirmed incidents in which employees were dismissed or disciplined for corruption.

Anti-Competitive Behavior

GRI 3: Material Topics 2021

Disclosure	Description	Location of Information/Response
3-3	Management of material topics	AR: Governance and ethics > Compliance and oversight p37
		RS: Governance and management of sustainable business p3
		RS: Our material issues p7
		RS: Our contribution to the SDGs p10
		Code of Conduct p7, 8, 16

GRI 206: Anti-Competitive Behavior

Disclosure	Description	Location of Information/Response
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No legal actions were pending or completed during the reporting period.

Tax

GRI 3: Material Topics 2021

Disclosure	Description	Location of Information/Response
3-3	Management of material topics	AR: Principal risks and uncertainties p59
		RS: Governance and management of sustainable business p3
		RS: Our material issues p7
		RS: Our contribution to the SDGs p10
		Group Tax Strategy

GRI Index continued

Disclosure	Description	Location of Information/Response
GRI 207: Tax		
207-1	**Approach to tax**	The Board discusses, reviews and approves the Tax Strategy annually.
		We are committed to being a transparent and honest corporate citizen in relation to tax. We engage openly and constructively with tax authorities and governmental organisations to ensure that we pay the fair amount of tax where levied by local law and disclose tax matters as required.
		We are committed to complying with all applicable tax legislation in all jurisdictions in which we operate. Helios Towers takes its responsibility to pay tax seriously, adopts a fair and transparent approach to tax compliance obligations and utilises trusted professional external advisors in every market of operation. Helios Towers operates to a high standard consistent with FTSE 250 companies, in pursuit of generating sustainable shareholder value.
		Our Group Tax Strategy outlines our tax principles. We take a zero-tolerance approach to tax evasion, and maintain robust procedures to prevent the facilitation of tax evasion by employees and third parties. Following a review of Group policies and procedures by an external specialist advisor, we refreshed the Group Anti-Tax Evasion Policy, which we continually monitor alongside the codes of conduct.
		AR: Governance Report p84–141
207-2	**Tax governance, control, and risk management**	Tax governance is overseen by the Board, led by the CFO and regularly reviewed by the Group Head of Tax and Treasury. The organisation adopts a cautious approach to risk, seeking to maximise compliance by following robust and coherent controls for all taxes. Tax matters are a central part of the decision-making process to evaluate potential risks associated with potential projects and transactions. Through a system of internal auditing, the controls are tested on a regular basis and evidence is maintained.
		AR: Governance Report p84–141
		AR: Independent auditor's report to the members of Helios Towers plc p143
		Group Tax Strategy

Disclosure	Description	Location of Information/Response
207-3	**Stakeholder engagement and management of concerns related to tax**	The Group adopts an open relationship with tax authorities in all jurisdictions in which we operate. We are in regular communication, both on a voluntary compliance basis and in formal proceedings, to facilitate transparency on the tax impact of the Group's operations.
		Employee responsibility is central to ensuring best practice, and our employee onboarding training includes preventing facilitation of tax evasion and ensuring compliance, which is followed by regular refreshers.
		The Investor Relations team at Helios Towers collate all feedback received from investors and analysts. Any feedback relevant to our Tax strategy is presented to the Group CFO and Group Head of Tax and Treasury.
		Group Tax Strategy
Energy		
GRI 3: Material Topics 2021		
3-3	**Management of material topics**	**AR:** Reducing environmental impact p25
		AR: TCFD disclosures p64
		RS: Governance and management of sustainable business p3
		RS: Our material issues p7
		RS: Our contribution to the SDGs p10
		Environmental policy statement
GRI 302: Energy 2016		
302-1	**Energy consumption within the organization**	Energy-related data is predominantly collected for electricity and diesel consumption. Electricity data is collected for offices and towers connected to national grids and diesel data is collected for towers using generators as well as owned diesel vehicles. Petrol consumption in petrol vehicles is also collected.
		None of our fuel consumption is currently from renewable sources.
		We used 662,598,772 kWh of total fuel (diesel and petrol).
		We consumed 266,751,908 kWh total electricity. We did not have heating, cooling or steam consumption. No electricity, heating, cooling or steam was sold.
		Our total energy consumption was 929,350,680 kWh.
		Energy consumption has been calculated in line with the GHG Protocol. We used Department for Business, Energy & Industrial Strategy (BEIS) UK conversion factors 2022.
		AR: Energy efficiency p29
		RS: Basis of reporting p42

GRI Index continued

Disclosure	Description	Location of Information/Response
302-2	Energy consumption outside of the organization	During 2022, we consumed 9,718,353 kWh outside of the organisation. This consumption occurred as part of Scope 3 category 13, downstream leased assets. Downstream leased assets account for the grid usage and any diesel consumption from towers in South Africa as the power on these towers is not managed by Helios Towers. Energy consumption has been calculated in line with the GHG Protocol. We used BEIS UK conversion factors 2022 as the source of conversion factors. **AR:** Emissions and energy p28 **RS:** Basis of reporting p42
302-3	Energy intensity	Energy intensity per tower: 91,175 kWh/tower Energy consumption is in kWh. Energy included are fuel (diesel and petrol) and electricity. Energy consumption is for within the organisation only. **AR:** Emissions and energy p28
302-4	Reduction of energy consumption	**AR:** Emissions and energy p28 **AR:** Reducing environmental impact p25
302-5	Reductions in energy requirements of products and services	Helios Towers does not produce any physical products (final or intermediate) that require energy. As such, reductions in energy requirements are deemed not relevant for reporting. **AR:** Emissions and energy p28

Disclosure	Description	Location of Information/Response
Biodiversity		
GRI 3: Material Topics 2021		
3-3	Management of material topics	It is Helios Towers' policy to make its best efforts to protect and conserve biodiversity. Any material impact on biodiversity when constructing and operating a site must be identified and mitigation implemented to avoid or minimise any negative impact. Restoration of an ecosystem may be necessary after the construction or decommissioning of a site. It is our policy to avoid constructing sites in any areas of critical habitats and/or legally protected and internationally recognised areas. If there are no viable alternatives, construction may be permitted subject to there being a robust and appropriately designed biodiversity monitoring and evaluation programme approved by the Director of Property and SHEQ. We take responsibility for the impact our business has on ecosystems and the wider environment. As part of the process to obtain environmental permits in a number of our markets, environmental impact assessments are required. For more information about how we manage biodiversity impacts around our sites, see page 8 of the Reporting Supplement. **RS:** Our material issues p7 **RS:** Our contribution to the SDGs p10 Environmental policy statement
GRI 304: Biodiversity 2016		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	**RS:** Our material issues > Biodiversity p8
304-2	Significant impacts of activities, products and services on biodiversity	**RS:** Our material issues > Biodiversity p8
304-3	Habitats protected or restored	We do not currently track habitats protected or restored. **RS:** Our material issues > Biodiversity p8

GRI Index continued

Disclosure	Description	Location of Information/Response
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	We have had no escalations on site locations during 2022 – these cases are escalated to the Director of Property and SHEQ to determine the risk level and appropriate action.
Emissions		
GRI 3: Material Topics 2021		
3-3	Management of material topics	**AR:** Reducing environmental impact p25 **AR:** TCFD disclosures p64 **RS:** Governance and management of sustainable business p3 **RS:** Our material issues p7 **RS:** Our contribution to the SDGs p10 Environmental policy statement Carbon Reduction Roadmap 2021
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	**AR:** Emissions and energy p28 **RS:** Basis of reporting p42
305-2	Energy indirect (Scope 2) GHG emissions	**AR:** Emissions and energy p28
305-3	Other indirect (Scope 3) GHG emissions	**AR:** Emissions and energy p28 **RS:** Scope 3 emissions p42
305-4	GHG emissions intensity	**AR:** Emissions and energy p28
305-5	Reduction of GHG emissions	**AR:** Emissions and energy p28
305-6	Emissions of ozone-depleting substances (ODS)	We do not have significant emissions of ozone-depleting substances.
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	We do not have significant emissions of any of these gases.

Disclosure	Description	Location of Information/Response
Waste		
GRI 3: Material Topics 2021		
3-3	Management of material topics	**AR:** Reducing environmental impact p25 **RS:** Governance and management of sustainable business p3 **RS:** Our material issues p7 **RS:** Our contribution to the SDGs p10 Environmental policy statement
GRI 306: Waste 2020		
306-1	Waste generation and significant waste-related impacts	**RS:** Our material issues > Waste p9
306-2	Management of significant waste-related impacts	All operational waste is tracked in line with our waste and asset disposal procedures. In general, waste is returned to our warehouse and an internal committee agrees the best method for each item at quarterly intervals. This can include refurbishing, recycling through certified partners, gifting (depending on the nature of the item) and selling materials at auction where the local government specifies which companies can participate. We continue to standardise our data collection to improve our waste disclosures into 2023. **RS:** Our material issues > Waste p9
306-3	Waste generated	We do not collect waste data according to this criteria. In our markets, we sell materials that we can no longer use to scrap dealers. In 2023, we will build on our data collection processes and reporting. **RS:** Our material issues > Waste p9
306-4	Waste diverted from disposal	We do not collect waste data according to this criteria. In our markets, we sell materials that we can no longer use to scrap dealers. In 2023, we will build on our data collection processes and reporting. **RS:** Our material issues > Waste p9
306-5	Waste directed to disposal	We do not collect waste data according to this criteria. In our markets, we sell materials that we can no longer use to scrap dealers. In 2023, we will build on our data collection processes and reporting. **RS:** Our material issues > Waste p9

GRI Index continued

Disclosure	Description	Location of Information/Response
Environmental Compliance		
GRI 3: Material Topics		
3-3	Management of material topics	**AR**: Principal risks and uncertainties p59 **RS:** Governance and management of sustainable business p3 **RS:** Our material issues p7 **RS:** Our contribution to the SDGs p10 Governance Code of Conduct p10, 16 Environmental policy statement
GRI 307: Environmental Compliance		
307-1	Non-compliance with environmental laws and regulations	The Group has not been subject to any significant instances of non-compliance with environmental laws and regulations during the reporting period. The Group has in place policies and procedures including reporting and incident-response mechanisms to respond to any such incidents or concerns raised.
Supplier Environmental Assessment		
GRI 3: Material Topics 2021		
3-3	Management of material topics	All high- and medium-risk suppliers are required to sign the Third Party Code of Conduct, which stipulates standards of conduct for environmental protection. We also request evidence of environmental policies and certification. No suppliers were identified as having significant actual or potential negative environmental impacts. **AR:** Governance and ethics > Responsible supply chain p38 **RS:** Governance and management of sustainable business p3 **RS:** Our material issues p7 **RS:** Our contribution to the SDGs p10 Third Party Code of Conduct p8 Environmental policy statement Supply Chain Management Statement

Disclosure	Description	Location of Information/Response
GRI 308: Supplier Environmental Assessment		
308-1	New suppliers that were screened using environmental criteria	100% of our new operational suppliers and strategic materials suppliers are requested to provide their environmental policy or ISO 14001. All high- and medium-risk suppliers are required to sign the Third Party Code of Conduct. Environmental criteria form part of the due diligence third-party questionnaires.
308-2	Negative environmental impacts in the supply chain and actions taken	All high- and medium-risk suppliers are required to sign the Third Party Code of Conduct, which stipulates standards of conduct for environmental protection. Suppliers are screened and audited against sustainability criteria, including environmental criteria. For example, they are requested to provide evidence of environmental policies and certification. Supply Chain Management Statement Environmental policy statement
Employment		
GRI 3: Material Topics 2021		
3-3	Management of material topics	**AR:** Building a thriving workforce p33 **RS:** Governance and management of sustainable business p3 **RS:** Our material issues p7 **RS:** Our contribution to the SDGs p10 Human Rights Policy
GRI 401: Employment		
401-1	New employee hires and employee turnover	See page 36 for more details.
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Benefits provided to employees vary across the countries where we do business. In the United Kingdom, for example – which makes up around 22% of our total employee base – we make no differentiation in relation to access to benefits between full-time and part-time employees. All employees have access to the same benefits applicable for their role regardless of the number of hours worked. We do not disclose a list of benefits across all operating companies. Benefit packages are provided based on in-country guidelines and best practices.

GRI Index continued

Disclosure	Description	Location of Information/Response
401-3	Parental leave	All employees are entitled to take parental leave.
		In 2023, as part of our Diversity, Equity and Inclusion (DEI) strategy, we will develop our data collection methodologies to report more detailed disclosures around the numbers of employees that took, and returned from, parental leave in our reporting year.

Occupational Health and Safety

GRI 3: Material Topics 2021

Disclosure	Description	Location of Information/Response
3-3	Management of material topics	**AR:** Health and safety p31
		RS: Governance and management of sustainable business p3
		RS: Our material issues p7
		RS: Our contribution to the SDGs p10
		Code of Conduct p11, 16
		Health and Safety policy statement
		Human Rights Policy

GRI 403: Occupational Health and Safety 2018

Disclosure	Description	Location of Information/Response
403-1	Occupational health and safety management system	Helios Towers operates in multiple markets, including the UK and across Africa and the Middle East. We are guided by our management system, which complies with the international ISO 45001 health and safety standard. Each market has its own legislative requirements for health and safety, which are considered in a set of legal registers applicable to each market.
		Helios Towers employees are not the frontline workers on our sites; site operations are conducted by contracted partners:
		1. Maintenance Partners – ensure the continued integrity and power uptime of our towers.
		2. Build Partners – build towers on greenfield sites to meet new customer requirements.
		3. Security Partners – protect the integrity of Helios Towers assets from damage and theft.
		All of these contracted partner personnel fall under Helios Towers' safe system of work and are reported on as part of our oversight and governance framework.
		AR: Health and safety p31
403-2	Hazard identification, risk assessment, and incident investigation	Helios Towers employees do not work on site and as such have comparatively low exposure to occupational health risks.
		In line with the risk assessment for our employees, we mitigate risks with initiatives such as Display Screen Equipment training. All Helios Towers colleagues have access to medical care where required.
		For our contracted partners, we have oversight of both their health needs analysis and health surveillance as part of the Helios Towers periodic scored audit. The majority of our partners carry out an annual medical examination for all personnel.

Disclosure	Description	Location of Information/Response
403-3	Occupational health services	See GRI 403-1, 403-2
403-4	Worker participation, consultation, and communication on occupational health and safety	The intent of this requirement is understood to ensure that those undertaking risk-based activities are involved with how they are managed. As mentioned Helios Towers does not directly employ frontline operational worker as per the intent of this requirement; however, we have included a few team members of our teams as 'worker representatives' in all SHEQ reviews and consultation, including management reviews, risk reviews and strategy workshops.
		Our contracted partners are required to have a plan to achieve ISO 45001 within 6 months of contract commencement and to have achieved certification within 18 months. The requirements for worker participation to align with this GRI indicator are covered in the following requirements: Ref ISO 45001 §0.3; 3.4; 3.5; 3.9; 5.2; 5.4; 6.2.1; 9.2.2; 9.3; 10.2; 10.3; A.5.4.
		Partner progress in ISO 45001 certification is reviewed and performance managed monthly as part of the SHEQ Scored Audit and Sustainable Business Strategy.
		AR: Health and safety p31
403-5	Worker training on occupational health and safety	**AR:** Health and safety p31
403-6	Promotion of worker health	To support our colleagues in balancing any personal and work-related challenges that they may be facing, the Helios Towers Wellbeing Programme (ICAS) provides colleagues and their family with a range of free and confidential services, including access to professional counselling sessions.
		Private healthcare is funded for every employee. The opportunity is also extended to cover immediate family members at the cost of the Company or a beneficial rate in certain markets.
		Initiatives are managed and coordinated locally in each market, such as 'lunch and learn sessions' on wellbeing (mental health awareness, nutrition etc).
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	**AR:** Health and safety p31

GRI Index continued

Disclosure	Description	Location of Information/Response
403-8	**Workers covered by an occupational health and safety management system**	100% of employees and contracted partner personnel are covered by an occupational health and safety system that has been internally audited. No workers are excluded. Partners who have been included under our systems of work are internally audited by Helios Towers. The Helios Towers Scored Audit focuses on two areas: SHEQ management system controls and operational management system controls. All maintenance and security partners are covered by the scored audits, including maintenance partners who are certified under ISO 45001.

403-9	**Work-related injuries**	a) Helios Towers Direct Personnel
		  i) Occupational Fatalities – 0
		  ii) High-Potential Occupational Injuries – 0
		  iii) Recordable Injuries (Jan 22–Dec 22) – Medical Treatment Cases: 2
		  iv) N/A
		  v) Worked Hours – 979,045
		b) All Workers
		  i) Occupational Fatalities – 0: Workplace Violence Fatalities – 2 (fatalities in our security workforce as a result of workplace violence)
		  ii) High-Potential Occupational Injuries – 13 with 292 days away (Lost-time Incidents)
		  iii) Recordable Injuries (Jan 22–Dec 22) – 29 (13 Lost-time Incidents; 4 Restricted Work Cases; 12 Medical Treatment Injuries)
		  Total Recordable Case Frequency Rate (Dec 22) 1.24 per one million hours worked (12-month roll)
		  iv) Line of fire and caught between objects
		  v) Worked Hours – 24,032,861

Disclosure	Description	Location of Information/Response

403-9	**Work-related injuries**	c) Hazards that pose a risk of high-consequence injury
		  i) Hazards are determined by competent and experienced personnel during the risk-review process, and supplemented by feedback from the SHEQ governance reviews.
		  ii) Driving, drops from height and caught between objects have been identified as causes of injuries during the period.
		  iii) Actions taken: Driving Performance Management Framework established across Helios Towers and all partners. At-risk Driving Behaviour Intervention Matrix rolled out to company and partner vehicles. Group-wide training on working at height, working with an external safety company to design a bespoke course. All partners received bespoke training for safe mechanical lifting, with all lifting equipment being reviewed and third party-certified as fit for use.
		d) Actions taken to eliminate other work-related hazards: Mandating two-way vehicle dashcams in all partner contracts.
		e) Rates are calculated based on 1,000,000 hours worked (12-month roll, Jan 22–Dec 22).
		f) No workers have been excluded from this disclosure.
		g) N/A. No extra contextual information is needed to understand the data.
		
		AR: Health and safety p31

403-10	**Work-related ill health**	Occupational exposure is currently seen as a very low risk under Helios Towers' system of work. Helios Towers has developed and implemented a baseline risk assessment addressing work-related hazards. Helios Towers' work activities do not currently expose employees for prolonged periods to hazards such as noise, dust, hazardous chemicals and radiation. To date, no work-related ill-health fatalities or recordable cases have been reported.

GRI Index continued

Disclosure	Description	Location of Information/Response
Training and Education		
GRI 3: Material Topics 2021		
3-3	Management of material topics	**AR:** Embedding a culture of learning and development p35 **AR:** Health and safety p31 **RS:** Our material issues p7 **RS:** Our contribution to the SDGs p10 **RS:** Governance and management of sustainable business p3
GRI 404: Training and Education		
404-1	Average hours of training per year per employee	Average hours of training per employee in 2022 was 52. Average hours of training undertaken by employees by gender: 51.5 male, 53.3 female. Our data collection system does not currently provide a breakdown by employee category.
404-2	Programs for upgrading employee skills and transition assistance programs	We do not currently have formal transition-assistance programmes to facilitate continued employability. For more details see: **AR:** Embedding a culture of learning and development p35
404-3	Percentage of employees receiving regular performance and career development reviews	100% of permanent employees receive regular performance and career-development reviews.
Diversity and Equal Opportunity		
GRI 3: Material Topics 2021		
3-3	Management of material topics	**AR:** Building a thriving workforce p33 **AR:** Governance Report > Anti-discrimination policy p140 **RS:** Our material issues p7 **RS:** Our contribution to the SDGs p10 **RS:** Governance and management of sustainable business p3 Code of Conduct p9, 16 Diversity and Inclusion

Disclosure	Description	Location of Information/Response
GRI 405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	For a breakdown of employees by gender see: GRI 405-1 table on page 36. For a breakdown of governance bodies by gender and ethnicity see: **AR:** Governance Report > Board diversity at a glance p90 **AR:** Building a thriving workforce p33
405-2	Ratio of basic salary and remuneration of women to men	We report on the difference between the average earnings of male and female colleagues across the workforce. We currently do not provide a comparative salary ratio by employee category or by market. Diversity and inclusion
Non-Discrimination		
GRI 3: Material Topics 2021		
3-3	Management of material topics	**AR:** Governance and ethics > Compliance and oversight p37 **AR:** Building a thriving workforce p33 **AR:** Governance Report > Anti-discrimination policy p140 **RS:** Governance and management of sustainable business p3 Code of Conduct p9, 16
GRI 406: Non-Discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	Nine concerns were raised during the reporting period. All incidents were reviewed at Group level and investigated, as necessary. One incident has been substantiated and two incidents have been partially substantiated. Two cases are ongoing and four have not been substantiated. Follow-up actions are subject to review as part of ongoing compliance-monitoring reviews. Employee engagement and pulse surveys will be conducted periodically.
Freedom of Association and Collective Bargaining		
GRI 3: Material Topics 2021		
3-3	Management of material topics	**AR:** Governance Report > Stakeholder engagement > Workforce p93 **RS:** Our material issues p7 **RS:** Our contribution to the SDGs p10 **RS:** Governance and management of sustainable business p3 Third Party Code of Conduct Human Rights Policy

GRI Index continued

Disclosure	Description	Location of Information/Response
GRI 407: Freedom of Association and Collective Bargaining		
407-1	**Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk**	We recognise the rights of employees to join trade unions and engage in collective bargaining in accordance with local law. Across the Group, the only union present is in DRC. During 2022, we re-entered negotiations to discuss collective bargaining agreements. Employee representatives are also being considered in Senegal, with discussions to continue in 2023.
		Our Third Party Code of Conduct clearly states that the third party must respect the right of workers to freely create or join a labour union of their choice, without suffering any kind of discrimination, intimidation or harassment, in accordance with local law.
Child Labor		
GRI 3: Material Topics 2021		
3-3	**Management of material topics**	All employees receive initial compliance training that also covers modern slavery compliance expectations. All our employees receive substantial training, including induction training upon commencing employment and periodic reminders and refresher training thereafter.
		These training sessions cover how our employees should identify and report concerns, including breaches of the law, breaches of our Codes of Conduct and other policies, and any other wrongdoing. We also provide face-to-face and remote training on our Third Party Code of Conduct to third parties, focusing on high- and medium-risk third parties. We encourage our suppliers to undertake such training with their staff and we offer to share our training materials and assist with training if requested.
		AR: Governance and ethics > Advancing labour and human rights p38
		RS: Our material issues p7
		RS: Our contribution to the SDGs p10
		RS: Governance and management of sustainable business p3
		Code of Conduct
		Modern Slavery and Human-Trafficking Statement
		Third Party Code of Conduct
		Human Rights Policy

Disclosure	Description	Location of Information/Response
GRI 408: Child Labor		
408-1	**Operations and suppliers at significant risk for incidents of child labor**	We do not tolerate forced, bonded or compulsory labour, human trafficking, child labour and other kinds of slavery and servitude within our own operations or within our supply chain.
		Child labour is considered a risk in all our operating countries given the geographies concerned. Higher-risk activities include site construction and maintenance, the provision of fuel, site security and suppliers associated with these activities.
		We reinforce our commitment to protecting and respecting human rights in our Human Rights Policy. All high-risk suppliers have been trained in our Third Party Code of Conduct, which includes a review of labour rights and standards and our expectations.
		We have regular training and discussions with our third parties and contractors to sensitise the teams to human rights risks and signs to look out for. We ask that any violations on site or operations are reported to our dedicated whistleblowing service, EthicsPoint®. During Anti-Slavery Day in 2022, we conducted additional sessions with our suppliers to discuss risks and signs to look out for.
		As well as periodic supplier performance reviews and health and safety assessments, our compliance monitoring in 2022 included visits to third-party premises, meetings with key staff and visits to Helios Towers sites.
		AR: Governance and ethics > Advancing labour and human rights p38
		Human Rights Policy
		Modern Slavery and Human-Trafficking Statement

GRI Index continued

Disclosure	Description	Location of Information/Response
Forced or Compulsory Labor		
GRI 3: Material Topics 2021		
3-3	Management of material topics	All employees receive initial compliance training that also covers modern slavery compliance expectations. All our employees receive induction training upon commencing employment and periodic reminders and refresher training thereafter.
		These training sessions cover how our employees should identify and report concerns, including breaches of the law, breaches of our Codes of Conduct and other policies, and any other wrongdoing. We also provide face-to-face and remote training on our Third Party Code of Conduct to third parties, focusing on high- and medium-risk third parties. We encourage our suppliers to undertake such training with their staff and we offer to share our training materials and assist with training if requested.
		AR: Governance Report > Anti-discrimination policy p140
		AR: Governance and ethics > Advancing labour and human rights p38
		RS: Our material issues p7
		RS: Our contribution to the SDGs p10
		RS: Governance and management of sustainable business p3
		Code of Conduct p16
		Modern Slavery and Human-Trafficking Statement
		Third Party Code of Conduct

Disclosure	Description	Location of Information/Response
GRI 409: Forced or Compulsory Labor		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	We do not tolerate forced, bonded or compulsory labour, human trafficking, child labour and other kinds of slavery and servitude within our own operations or within our supply chain.
		Forced or compulsory labour is considered a risk in all our operating countries given the geographies concerned. Higher-risk activities include site construction and maintenance, the provision of fuel, site security and suppliers associated with these activities. We reinforce our commitment to protecting and respecting human rights in our Human Rights Policy. All high-risk suppliers are trained in our Third Party Code of Conduct, which includes a review of labour rights and standards and our expectations. We promote our dedicated whistleblowing service, EthicsPoint®, as a channel for reporting any violations on site or operations. During Anti-Slavery Day 2022, we conducted additional sessions with our suppliers to discuss risks and signs to look out for.
		As well as periodic supplier performance reviews and health and safety assessments, our compliance monitoring in 2022 included visits to third-party premises, meetings with key staff and visits to Helios Towers sites.
		AR: Governance and ethics > Advancing labour and human rights p38
		Human Rights Policy
		Modern Slavery and Human-Trafficking Statement
Local Communities		
GRI 3: Material Topics 2021		
3-3	Management of material topics	We engage with communities prior to construction of sites. We ensure that any grievances from affected communities are responded to and managed appropriately. Mechanisms are in place ensuring that affected persons or communities can easily lodge grievances, and all grievances lodged will be recorded and will seek to be resolved in a transparent and traceable manner.
		Furthermore, our business and our people contribute to community-based organisations and initiatives through investments of time, funds and services. Our approach is to focus on long-term strategic projects and partnerships that align with our community investment strategy and our corporate values of Integrity, Partnership and Excellence. Read more about our approach in our Strategic Community Investment document.
		AR: Strategic community investment p23
		RS: Our material issues p7
		RS: Our contribution to the SDGs p10
		RS: Women's Empowerment Principles Index p39
		RS: Our material issues > Land use and land rights p8
		Human Rights Policy
		Code of Conduct

GRI Index continued

Disclosure	Description	Location of Information/Response
GRI 413: Local Communities 2016		
413-1	**Operations with local community engagement, impact assessments, and development programs**	We recognise the importance of community engagement, throughout our planning and construction phases, and ensure that we respond to local needs.
		Before developing any new site, we carefully consider the impacts on our communities through the following measures:
		– We consult with landowners, community leaders and municipal authorities through public consultation and community engagement.
		– In compliance with our anti-bribery policy, we never offer any form of inducement to secure a permit, a lease or access to a site.
		– In response to public concerns, we offer opportunities to discuss these at council tribunal processes and other forums.
		– We have designed sites that have minimal visual impacts on the communities in which they are located.
		– We undertake environmental assessments and consider potential impact on habitats and species.
		AR: Digital inclusion > Strategic community investment p23
		RS: Our material issues > Land use and land rights p8
413-2	**Operations with significant actual and potential negative impacts on local communities**	We are committed to ensuring that our activities pose no risks to the health and safety of the communities in which we operate. Before developing any new site, we carefully consider the impacts on our communities and minimise any potential for negative impact by engaging responsibly with relevant stakeholders. We consult with landowners, community leaders and municipal authorities through public consultation and community engagement.
Supplier Social Assessment		
GRI 3: Material Topics 2021		
3-3	**Management of material topics**	We engage closely with our suppliers and contracted partners to drive responsible and ethical practices, doing our utmost to keep everyone working across our value chain safe from harm. We expect all our third parties to respect and promote universal human rights as defined in the United Nations Universal Declaration of Human Rights, and to abide by the principles, concerning fundamental rights set out in the ILO Declaration on Fundamental Principles and Rights at Work.
		RS: Governance and management of sustainable business p3
		RS: Our material issues p7
		RS: Our contribution to the SDGs p10
		Third Party Code of Conduct
		Code of Conduct p16

Disclosure	Description	Location of Information/Response
GRI 414: Supplier Social Assessment		
414-1	**New suppliers that were screened using social criteria**	Social criteria form part of the due diligence third-party questionnaires we use with all new suppliers, and we work closely with partners to ensure this is integrated as part of our regular conversations. We require all our suppliers to sign the Third Party Code of Conduct.
		All new third-party supplier risk assessments and due diligence are now completed via our third party risk management platform, which also incorporates screening against sanctions and enforcement lists and adverse media. As well as strengthening our due diligence, the platform is enabling improved Group oversight and an audit trail.
		During 2022, we completed a pilot assessment with key suppliers on a range of sustainability criteria. The results will inform our engagement with suppliers throughout 2023.
414-2	**Negative social impacts in the supply chain and actions taken**	See GRI 414-1.
		AR: Responsible supply chain p38
Public Policy		
GRI 3: Material Topics 2021		
3-3	**Management of material topics**	Our Integrity Policy sets out the requirements, rules and responsibilities that all Company employees must comply with in respect of the following: bribery and corruption, gifts and hospitality, sponsorship and donations, engagement with public officials, lobbying and advocacy activities.
		Over the last two years, we have strengthened management and oversight of interactions with public officials. With several new markets becoming operational during 2022, and many interactions with public officials envisaged as part of the licensing, regulatory and market-launch activities, providing more detailed advice and support was a key compliance requirement. Enhanced guidelines and best practices were communicated to our teams in 2022.
		RS: Our material issues p7
		RS: Our contribution to the SDGs p10
		RS: Governance and management of sustainable business p3
		Code of Conduct p16
		Third Party Code of Conduct
GRI 415: Public Policy		
415-1	**Political contributions**	The Company did not make any donations to any political party or other political organisation during the year.
		AR: Governance Report > Other Statutory Information > Political donations and expenditure p140

GRI Index continued

Disclosure	Description	Location of Information/Response
Customer Health and Safety		
GRI 3: Material Topics 2021		
3-3	**Management of material topics**	We are committed to ensuring that our activities pose no risks to the health and safety of our colleagues, contracted partners and communities in which we operate. We follow regulations and processes. We work with government regulatory agencies and designated international bodies to ensure set standards are met and gain all required governmental permits for building, airspace safety, non-ionising radiation protection and the environment. **RS:** Governance and management of sustainable business p3
GRI 416: Customer Health and Safety 2016		
416-1	**Assessment of the health and safety impacts of product and service categories**	All of our towers are assessed using stringent health and safety criteria. Helios Towers does not own or operate any spectrum or radio equipment. The International Commission on Non-Ionizing Radiation Protection (ICNIRP), an independent advisory body working in collaboration with the World Health Organization (WHO), has confirmed that there is no evidence to convince experts that mobiles or base stations carry any risk to human health when operating within these international safety guideline limits. During 2022, we launched a site community signage initiative for members of the local community. This site signage highlights any key risks on entering a site without permission. A number of our markets have already deployed this across all sites in 2022 and we intend for this to be completed in all markets by 2023. To ensure the integrity and safety of our sites, we conduct routine structural integrity audits and analyses throughout the year.
416-2	**Incidents of non-compliance concerning the health and safety impacts of products and services**	We have had no regulatory health and safety enforcement action brought against us in any of the markets in which we operate.

Disclosure	Description	Location of Information/Response
Customer Privacy		
GRI 3: Material Topics 2021		
3-3	**Management of material topics**	**AR:** Governance and ethics p37 **RS:** Our material issues p7 **RS:** Our contribution to the SDGs p10 **RS:** Governance and management of sustainable business p3 Code of Conduct p12, 16 Third Party Code of Conduct p5, 10
GRI 418: Customer Privacy 2016		
418-1	**Substantiated complaints concerning breaches of customer privacy and losses of customer data**	Unlike mobile network operators (MNOs), we do not have direct access to end-consumers or their data. However, in our normal business operations, we need to process certain personal data such as employee compensation details, performance management and other categories of personally identifiable information. We comply with the General Data Protection Regulation (GDPR) and any equivalent legislation in other jurisdictions to protect data privacy. This governs the type of information we store, how we use it, how long we keep it and the steps we take to ensure its security. The Group has not identified any substantiated complaints during the reporting period. We have policies and procedures in place, including reporting and incident-response mechanisms, to respond to any such incidents or concerns raised.

GRI Index continued

GRI 2-7: Employees

Total number of employees by gender	Permanent	Temporary	Total
Male	405	54	459
Female	153	29	182

	Corporate	Congo Brazzaville	DRC	Ghana	Madagascar	Malawi	Oman	South Africa	Senegal	Tanzania
Total number of employees by region	141	42	110	49	29	31	39	45	51	104
Male	98	33	93	39	19	21	22	26	37	71
Female	43	9	17	10	10	10	17	19	14	33

	Corporate	Congo Brazzaville	DRC	Ghana	Madagascar	Malawi	Oman	South Africa	Senegal	Tanzania
Total number of employees by region	141	42	110	49	29	31	39	45	51	104
Permanent	120	37	88	48	26	30	33	40	40	96
Temporary	21	5	22	1	3	1	6	5	11	8

GRI Index continued

GRI 305–3: Other indirect (Scope 3) GHG emissions

Scope 3 category	Evaluation	% of Scope 3	
Category 1: Purchased goods and services	Relevant, calculated	11%	
Category 2: Capital goods	Relevant, calculated	14%	
Category 3: Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	Relevant, calculated	61%	
Category 4: Upstream transport and distribution	Relevant, calculated	3%	
Category 5: Waste generated in operations	Relevant, not yet calculated	0%	We will be calculating these emissions during our Scope 3 review. This category will be accounted for in due course.
Category 6: Business travel	Relevant, calculated	3%	
Category 7: Employee commuting	Relevant, calculated	1%	
Category 8: Upstream leased assets	Not relevant, explanation provided	0%	Helios Towers does not have any leased assets and hence this category has been excluded.
Category 9: Downstream transportation & distribution	Not relevant, explanation provided	0%	Most of our transportation takes place upstream, as most of our customers put equipment on our towers directly and therefore this category is not relevant.
Category 10: Processing of sold products	Not relevant, explanation provided	0%	Helios Towers does not produce any physical products (final or intermediate) that would undergo processing. As such, this category is not relevant for emissions reporting.
Category 11: Use of sold products	Not relevant, explanation provided	0%	Helios Towers does not produce any physical products (final or intermediate) that require energy, fuel or refrigerant usage. As such, this category is not relevant for emissions reporting.
Category 12: End-of-life treatment of sold products	Not relevant, explanation provided	0%	Helios Towers does not produce any physical products (final or intermediate) that require end-of-life treatment. As such, this category is not relevant for emissions reporting.
Category 13: Downstream leased assets	Relevant, calculated	8%	
Category 14: Franchises	Not relevant, explanation provided	0%	Helios Towers does not own or operate any franchises, and as such does not require calculating emissions related to this category.
Category 15: Investments	Not relevant, explanation provided	0%	Helios Towers does not have any investments for which emissions would need to be accounted. As such, this category is not relevant for emissions reporting.

GRI Index continued

GRI 401-1: New employee hires and employee turnover

Employees hired and turnover by age (permanent employees only)	Under 30	30–50	Over 50	Total
Number (and rate) of new employee hires during the reporting period	41 (28%)	101 (68%)	6 (4%)	148 (25%)*
Number (and rate) of employee turnover during the reporting period	17 (21%)	53 (64%)	12 (15%)	82 (14%)*

Employees hired and turnover by gender (permanent employees only)	Female	Male	Total
Number (and rate*) of new employee hires during the reporting period	60 (10%)	88 (15%)	148
Number (and rate*) of employee turnover during the reporting period	24 (4%)	58 (10%)	82

Employees hired and turnover by region (against OpCo – permanent employees only)	Corporate	Tanzania	DRC	Congo Brazzaville	Ghana	South Africa	Senegal	Madagascar	Malawi**	Oman**
Number (and rate*) of new employee hires during the reporting period	26 (17%)	13 (14%)	14 (13%)	0 (0%)	2 (4%)	12 (33%)	7 (16%)	26 (130%)	Full year data is not available	
Number (and rate*) of employee turnover during the reporting period	20 (13%)	9 (10%)	11 (10%)	6 (13%)	4 (8%)	12 (33%)	3 (7%)	8 (40%)	Full year data is not available	

* Compared to total average permanent employees in 2022.
** Malawi and Oman are new markets that were not fully operational in 2022. These figures will be reported next year when we have full year data available.

GRI 405-1: Diversity of governance bodies and employees

For more information on employees by gender and ethnicity see: GRI 2–7 **AR:** Developing a diverse, inclusive workforce p34
For more information on governance bodies by age, gender and ethnicity see: **AR:** Governance Report p90

Diversity by age	Under 30	30–50	Over 50	Not disclosed
All employees	15%	73%	11%	2%

SASB Index

The Sustainable Accounting Standards Board (SASB) is an ESG framework to guide the disclosure of financially material sustainability information by companies. As a company uniquely placed between the infrastructure and telecoms sectors, we have selected the following disclosures from a variety of SASB industry standards in order to accurately reflect the issues most material to Helios Towers.

	Code	Metric	Location of Information/Response
SASB: Managing Systemic Risks			
(From the SASB Telecommunication Services standard)	TC-TL-550a.1	(1) System average interruption frequency and (2) customer average interruption duration	Average weekly downtime per tower: Two minutes, 46 seconds **AR:** Digital inclusion p22 Power uptime and ensuring reliable mobile connectivity
(From the SASB Telecommunication Services standard)	TC-TL-550a.2	Discussion of systems to provide unimpeded service during service interruptions	**AR:** Digital inclusion p22 Power uptime and ensuring reliable mobile connectivity
SASB: Business Ethics			
(From the SASB Engineering & Construction Services standard)	IF-EN-510a.1	(1) Number of active projects and (2) backlog in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	In Democratic Republic of Congo (DRC), we have 2,233 sites and 5,215 tenancies.
(From the SASB Engineering & Construction Services standard)	IF-EN-510a.2	Total amount of monetary losses as a result of legal proceedings associated with charges of (1) bribery or corruption and (2) anti-competitive practices	We have had no monetary losses as a result of legal proceedings of this kind.
(From the SASB Engineering & Construction Services standard)	IF-EN-510a.3	Description of policies and practices for prevention of (1) bribery and corruption, and (2) anti-competitive behavior in the project bidding processes	Anti-bribery and corruption and anti-competitive behaviour are both covered under the Company's Code of Conduct, Integrity Policy and associated policies and procedures. Expectations for third parties are included within standard terms and conditions, contractual clauses and provisions of the Third Party Code of Conduct. Code of Conduct
SASB: Energy Management			
SASB Water Utilities & Services standard	TC-TL-130a.1 / IF-WU-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable (4) percentage diesel	**AR:** Energy efficiency p29

SASB Index continued

	Code	Metric	Location of Information/Response
SASB: Environmental Impacts of Project Development			
(From the SASB Engineering & Construction Services standard)	IF-EN-160a.1	Number of incidents of non-compliance with environmental permits, standards, and regulations	The Group has not been subject to any significant instances of non-compliance with environmental laws and regulations during the reporting period. The Group has in place policies and procedures including reporting and incident-response mechanisms to respond to any such incidents or concerns raised.
(From the SASB Engineering & Construction Services standard)	IF-EN-160a.2	Discussion of processes to assess and manage environmental risks associated with project design, siting, and construction	**RS:** Our material issues > Biodiversity, Land use and land rights p8
SASB: Workforce Health and Safety			
(From the SASB Wind Technology & Project Developers standard)	RR-WT-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	(1) 1.28 per million worked hours (12-month roll) (2.a) 0 occupational fatalities per million worked hours (12-month roll) (2.b) 0 occupational fatalities per million worked hours (12-month roll)
(From the SASB Waste Management standard)	IF-WM-320a.3	Number of road accidents and incidents	Total Road Traffic Accidents (RTAs): 59 (50: Motor vehicle; 9: Motorcycle)
SASB: Structural Integrity & Safety			
(From the SASB Engineering & Construction Services standard)	IF-EN-250a.1	Amount of defect- and safety-related rework costs	Our principal defect- and safety-related rework costs arise from our own quality audits and snagging visits, whereby we ensure that all work undertaken meets our quality and safety standards. We do not currently collect data on or disclose specific breakdown of costs related to this.
(From the SASB Engineering & Construction Services standard)	IF-EN-250a.2	Total amount of monetary losses as a result of legal proceedings associated with defect- and safety-related incidents	There have been no monetary losses as a result of legal proceedings associated with defect- and safety-related incidents.

Activity metrics	Data
Number of towers	13,553
Number of tenancies	24,492
Number of employees	641
Revenues 2022 (US$m)	560.7

Women's Empowerment Principles Index

In 2020, Helios Towers signed the Women's Empowerment Principles (WEPs) to help us advance gender equality in the workplace, marketplace and our communities. Below is a summary of our actions against the Principles.

In support of

WOMEN'S EMPOWERMENT PRINCIPLES

Established by UN Women and the UN Global Compact Office

2022 Activity and Achievements

Principle 1

Prerequisite for the signing of the charter: Establish high-level corporate leadership for gender equality

- Promoting gender equality is part of our Sustainable Business Strategy. The Board and Group ExCo championed and monitored progress throughout the year.
- The CEO's first meeting upon assuming office was a roundtable discussion with the Board and female colleagues on our vision and plans to drive gender equality.
- 30% increase in women in our Executive Committee in the last year.
- 40% women on our Board of Directors.

Principle 2

Treat all women and men fairly at work – respect and support human rights and non-discrimination

- Company-wide mandatory training on diversity, equity and inclusion (DEI).
- Review of HR policies with a gender lens. Read more in our Annual Report on page 34.

Principle 3

Ensure the health, safety and well-being of all women and men workers

- The Helios Towers Wellbeing Programme (ICAS) provides colleagues and their family with a range of free and confidential services, including access to professional counselling sessions.
- We train all new team members on our Code of Conduct and Anti-Discrimination Policy, which encompasses zero tolerance towards all forms of discrimination and violence at work.

2022 Activity and Achievements

Principle 4

Promote education, training and professional development for women

- We have initiated a mentoring circle, with three of our female Board members mentoring a cohort of female leaders across the business over six months.
- We are currently exploring additional development programmes for women in leadership.

Principle 5

Implement enterprise development, supply chain and marketing practices that empower women

- Promoting women in STEM through our School of Engineers programme engaging with schools and universities.
- By helping to enable connectivity and support digital inclusion for women in our markets, we can promote access to life-enhancing services offered through mobile and mobile internet. We estimate that our sites cover 141 million people – 71 million of which are women.

Principle 6

Promote equality through community initiatives and advocacy

- HT School of Engineers programme aims to achieve a target of 50% female students.
- Community initiatives such as partnering with GirlCode in South Africa to support more girls in STEM.

Read more on our efforts to empower women and girls through our community initiatives in our Annual Report on page 23.

Principle 7

Measure and publicly report on progress to achieve gender equality

- We report annually to indices such as the Workplace Disclosure Initiative as well as to international reporting frameworks such as GRI on gender-related indicators to support internal decision-making and public disclosure.
- We report our gender pay gap data annually to measure our progress and review areas for improvement in achieving equal pay across the Group.

Assurance statement

To: The Stakeholders of Helios Towers PLC

1. Introduction and Objectives of Work
Bureau Veritas UK Limited ('Bureau Veritas') has been engaged by Helios Towers PLC ('Helios Towers') to provide limited assurance over Scope 1 and Scope 2 Greenhouse Gas (GHG) emissions reported in its Annual Report 2022 (the 'Report'). The objective is to provide assurance to Helios Towers and its stakeholders over the accuracy and reliability of the reported information and data.

2. Scope of Work
The scope of our work was limited to assurance over the following information included within the Report for the period January 1 to December 31 2022 (the 'Selected Information'):
Scope 1 emissions: Includes tower diesel and company vehicle petrol/diesel
Scope 2 emissions: Includes tower grid electricity and office electricity
Emission intensity: Total emissions (Scope 1 and Scope 2) per tower and per tenant

3. Reporting Criteria
The Selected Information has been prepared in accordance with the internal definitions and procedures mentioned in *Helios Towers Basis of Reporting v1.0.*

4. Limitations and Exclusions
Excluded from the scope of our work is the verification of information relating to:
- Activities outside the defined assurance period;
- Positional statements of a descriptive or interpretative nature, or of opinion, belief, aspiration or commitment to undertake future actions;
- The appropriateness of the Reporting Criteria for the Selected Information; and
- Any calculation input data provided by third parties, together with any potential errors, discrepancies or gaps identified in this input data by Bureau Veritas raised during the course of the engagement.

The following limitations should be noted:
- This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails.

- The reliability of the reported data is dependent on the accuracy of data collection and monitoring arrangements at market/site level, and it should be noted that not all the Selected Information was sampled at site level as part of this assurance.
- This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

5. Responsibilities
This preparation and presentation of the Selected Information in the Report are the sole responsibility of the management of Helios Towers. Bureau Veritas was not involved in the drafting of the Report or of the Reporting Criteria. Our responsibilities were to:
- Obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria;
- Form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- Report our conclusions to the Stakeholders of Helios Towers.

6. Assessment Standard
We performed our work to a limited level of assurance in accordance with International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after December 15, 2015), issued by the International Auditing and Assurance Standards Board.

7. Summary of Work Performed
As part of our independent assurance, our work included:
- Conducting interviews with relevant personnel of Helios Towers;
- Reviewing the data collection and consolidation processes used to compile Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;
- Reviewing documentary evidence provided by Helios Towers;
- Agreeing a selection of the Selected Information to the corresponding source documentation;
- Reviewing Helios Towers' systems for quantitative data aggregation and analysis;

- Assessing the disclosure and presentation of the Selected Information to ensure consistency with assured information; and
- Comparing the Selected Information to the prior year amounts.

A 5% materiality threshold was applied to this assurance. It should be noted that the procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

8. Conclusion

On the basis of our methodology and the activities and limitations described above, nothing has come to our attention to indicate that the Selected Information is not fairly stated in all material respects.

Verified GHG Emissions for FY 2022		
Scope 1 GHG Emissions:	**Scope 2 GHG Emissions:**	**Emission Intensity (Scope 1 and 2 GHG Emissions from Helios Towers' five established markets*):**
• 169,776 tonnes of CO_2e	• 87,000 tonnes of CO_2e	• 26.25 tonnes of CO_2e per tower • 12.17 tonnes of CO_2e per tenant

*Includes Tanzania, DRC, Ghana, Congo Brazzaville and South Africa, the markets where Helios Towers was operational in the 2020 baseline year

9. Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 190 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified[1] Quality Management System which complies with the requirements of ISO 9001:2015, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, quality reviews and applicable legal and regulatory requirements which we consider to be equivalent to ISQM 1 & 2[2].

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)[3], across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities. We consider this to be equivalent to the requirements of the IESBA code[4]. The assurance team for this work does not have any involvement in any other Bureau Veritas projects with Helios Towers.

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London, 13 March 2023

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1 Certificate available on request
2 International Standard on Quality Management 1 (Previously International Standard on Quality Control 1) & International Standard on Quality Management 2
3 International Federation of Inspection Agencies – Compliance Code – Third Edition
4 Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants

Basis of reporting

The reporting boundaries and methodologies outlined here relate to the energy and emissions data set out in our Annual Report and Financial Accounts and this Reporting Supplement.

Reporting boundaries

Energy and carbon performance data included in the scope of this report includes our operating companies in 11 countries where we had operational control for the majority of 2022. Our 2022 footprint includes tower operations in Tanzania, DRC, Ghana, South Africa, Congo Brazzaville, Senegal, Madagascar and Malawi. Tower operations in Oman have not been included due to limited data following acquisition closure in December 2022.

Where an acquisition has taken place, data collection begins from the month the deal was closed, when Helios Towers adopts control of the operations within that country. Where a divestment has taken place, the respective OpCo's footprint would be included in the Group total up until the point of divestment. Helios Towers can then choose to rebaseline with the acquired or divested OpCo and its historical emissions removed from targets and previously reported Group emissions.

Data collection is undertaken for all countries where we operate with the exception of Dubai. As of March 2023, the electricity consumption of Dubai will be projected using benchmark energy consumption (kWh) per square foot (sq. ft.) until actual data is received. We collect carbon data through internal systems and functions, including HR, Performance Engineering and Operations teams. Data is predominantly based on our remote monitoring systems, invoices and meter readings.

Reporting frequency

Our reporting period spans the calendar year, i.e. 1 January to 31 December, and we report externally on an annual basis.

Standards and guidance

Our reporting is prepared in accordance with the WRI Greenhouse Gas Protocol (GHG Protocol): Corporate Standard, Revised Edition, and aligned to an operational control approach. As a listed company, Helios Towers is required to report its global and UK energy use and carbon emissions in accordance with the Companies (Directors' Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018. Our data on energy and emissions represents emissions and energy use for which Helios Towers is responsible. To calculate our emissions, we have used the main requirements of the WRI GHG Protocol Corporate Standard along with the UK Government GHG Conversion Factors for Company Reporting 2020, 2021 and 2022. Any estimates included in our totals are derived from actual data that has been extrapolated to cover the full reporting periods.

The principal GHGs included in all Scope calculations are carbon dioxide (CO_2), methane (CH_4) and nitrous oxide (N_2O).

Basis of reporting continued

SCOPE 1 EMISSIONS

These are emissions within our direct control and include those from vehicle diesel and petrol fuel consumption and tower generator diesel fuel consumption. Scope 1 emissions cover all stationary and mobile combustion-related emissions from Helios Towers' direct operations. This covers fuel consumption from Helios Towers' company-owned and operated vehicle fleet and fuel used for tower operations.

Methodology

Scope 1 fuel consumption data and supporting evidence is collected from each OpCo, and aggregated by EcoAct, our consultancy partner. Additionally, each OpCo is requested to provide a commentary on any significant data changes and the reason for these. Emissions calculations for all OpCos are undertaken using fuel consumption (litres) data provided from data collection and the relevant emission factors (EFs). EFs are applied for both petrol and diesel consumption using the Department for Business, Energy & Industrial Strategy (BEIS) factors. EFs are updated each year.

Scope 1 fuel consumption is collected in litres. Scope 1 emissions are in tCO_2e[1].

SCOPE 2 EMISSIONS

These are emissions from our indirect operations. This covers electricity consumption from Helios Towers' electricity consumption in offices and owned towers. We report Scope 2 using a location-based method.

Methodology

Scope 2 electricity consumption data is collected from each OpCo, and aggregated by EcoAct. Electricity consumption in kWh is requested for offices and towers separately, by month. Helios Towers distributes a data collection template to each OpCo requesting the data and supporting evidence such as receipts and invoices. Emissions calculations for all OpCos are undertaken by EcoAct using electricity consumption data (kWh) provided from the templates. EFs are applied for electricity consumption using the BEIS factors and the IEA emission factors. EFs are updated each year. A hierarchy is used to determine the most accurate EF to apply to each OpCo. Where possible, a country-specific EF is sourced. Helios Towers operates primarily in Africa, therefore, the IEA EFs are most accurate. For the UK, the EF is sourced from BEIS.

Scope 2 electricity consumption is collected in kWh. Scope 2 emissions are in tCO_2e[1].

SCOPE 3 EMISSIONS

Scope 3 emissions are defined as indirect emissions from Helios Towers' value chain. Helios Towers currently captures Scope 3 emissions from the following categories:

– Category 1: Purchased goods and services
– Category 2: Capital goods
– Category 3: Fuel- and energy-related activities (not included in Scope 1 or Scope 2)
– Category 4: Upstream transport and distribution
– Category 6: Business travel
– Category 7: Employee commuting
– Category 13: Downstream leased assets

Emissions from purchased goods and services and capital goods are currently calculated on spend-based data. Fuel- and energy-related activities accounts for the well-to-tank (WTT) and transmission and distribution (T&D) from fuel and electricity consumption. Upstream T&D covers air, road and sea freight. Business travel covers emissions from air travel and accomodation. Downstream leased assets accounts for the grid usage and any diesel consumption from towers in South Africa as they are not operated by Helios Towers.

Methodology

Data is collected from each OpCo for each category, excluding downstream leased assets, which covers South Africa only. Air business travel data is included within the data collection template and is requested from each OpCo. All other data is provided together by Helios Towers, and aggregated by EcoAct.

INTENSITY CALCULATIONS

Scope 1 and 2 intensity calculations are undertaken by EcoAct and based on tower and tenant data provided by Helios Towers. Average tower and tenant numbers over the period are used; e.g. for H1 2022, the tower and tenants figures between January 2022 and June 2022 inclusive will be averaged per OpCo. Thus, the monthly averages used for towers and tenants may be presented as a decimal figure. Intensity metrics are calculated using the total Scope 1 and 2 emissions figures divided by tenant or tower figures as necessary.

Exclusions

Refrigerants: Refrigerants have been identified as an exclusion for Helios Towers as it is estimated that emissions from refrigerants contribute ~1% of Helios Towers' footprint, based on 2021 estimations.

Office backup generators: Diesel generators used in Helios Towers office locations have been excluded from the scope of the footprint. These generators would generally not be involved in direct operations of Helios Towers, and it is expected that the materiality of related emissions would likely be very low, therefore excluded as de minimis.

1 Carbon Dioxide equivalent (CO_2e) includes the global warming potential (GWP) of greenhouse gases such as carbon dioxide (CO_2), methane (CH_4) and nitrous oxide (N_2O).

Helios Towers Recalculation Policy

This policy is drafted in line with the reporting principles and GHG reporting standards from the GHG Protocol (2004).

Helios Towers uses 2020 as the base year for our carbon footprint and emissions Recalculation Policy. To accurately track progress towards our carbon reduction targets, we will adjust the base year emissions inventory and most recent year to account for significant changes described below. A significant change is described as an increase/decrease in emissions of greater than 5% from any source. We may also choose to recalculate our baseline for changes less than 5%, particularly when structural changes occur.

Structural changes
Structural changes include acquisitions, divestures or mergers of businesses or facilities that existed during 2020. An example of this is our expansion into new markets through acquisitions of towers made after the base year (Senegal, Madagascar and Malawi in 2021 and 2022).

Methodology changes:
1. Updated emission factors from the International Energy Agency, BEIS or any other relevant data set.

2. Improved data access and inclusion into our footprint.

3. Updated calculation methods or guidance from the GHG Protocol.

Other changes:
1. Discovery of a significant error, or a number of cumulative errors.

2. Change in our organisational boundary, e.g. if Helios Towers changes from using an operational control approach to calculate our emissions to a financial control approach.

3. Changes in operational boundary, e.g. the inclusion of an additional type of Scope 3 emissions category identified to be relevant and material.

Adjusting our baselines
At the end of each financial year, we will:

1. Update our emission factors and these may affect the baseline if the significance threshold described above is met.

2. Identify any changes described above that may require us to recalculate our base year and most recent year.

As relevant, we will publicly restate our baseline within our annual reporting as part of our annual carbon footprint disclosure.

Introduction

Reporting indices

Assurance

Appendix