

# **Helios Towers plc (the “Company”)**

## **Terms of Reference: Sustainability Committee**

as adopted by the board of directors of the Company on 4 December 2025

References to the “**Board**” shall mean the board of directors of the Company.

References to the “**Committee**” shall mean the Sustainability Committee.

References to the “**Committee Chair**” shall mean the chair of the Committee.

References to the “**Group**” shall mean the Company together with its subsidiary undertakings.

The Sustainability Committee is vested with the authority, powers and duties set out in these Terms of Reference.

### **1 Membership**

- 1.1** Members of the Committee will be two Non-Executive Directors, one of whom shall be the Chair, the Executive Directors and members of senior management as the Committee sees fit.
- 1.2** Only members of the Committee have the right to attend Committee meetings. However, other individuals and external advisers may be invited to attend for all or part of any meeting, as and when appropriate and necessary. The Committee shall also have authority to obtain external professional advice on sustainability matters, at the Company’s expense, as it considers necessary.
- 1.3** In the absence of the Committee Chair, the remaining members present shall elect one of themselves to chair the meeting.

### **2 Secretary**

- 2.1** The Company Secretary or his or her nominee shall act as the Secretary of the Committee.

### **3 Quorum**

- 3.1** The quorum necessary for the transaction of business shall be two members, one of which must be a Non-Executive Director.
- 3.2** A duly convened meeting of the Committee, at which a quorum is present, shall be competent to exercise all or any of the authorities, powers and discretions vested in or exercisable by the Committee.

### **4 Frequency of Meetings**

- 4.1** The Committee meets as required and on a normal basis at least twice a year. Meetings are open to other directors of the Company who are non-voting. The Committee determines its own procedures for the conduct of meetings.

### **5 Notice of Meetings**

- 5.1** Meetings of the Committee shall be called by the Secretary of the Committee at the request of any of its members, if he or she considers it necessary.
- 5.2** Unless otherwise agreed, notice of each meeting confirming the venue, time and date together with an agenda of items to be discussed, shall be forwarded to each member of the Committee, and any other person required to attend, no later than five working days before

the date of the meeting. Supporting papers shall be sent to Committee members and to other attendees, as appropriate, at the same time.

## **6 Minutes of Meeting**

- 6.1** The Secretary shall minute the proceedings and resolutions of the Committee, including recording the names of those present and in attendance.
- 6.2** Minutes of Committee meetings shall be circulated promptly to all members of the Committee and, once agreed, to all members of the Board, unless in the opinion of the Committee Chair it would be inappropriate to do so (e.g. there is a conflict of interest).
- 6.3** The Committee Chair provides a report on matters not yet minuted and provides regular updates to the Board on the Committee's findings and the status of its oversight activities.

## **7 Duties**

The Committee should carry out the duties below for the Company, major subsidiary undertakings and the Group as a whole, as appropriate.

The Committee shall:

- 7.1** drive the Company's Sustainable Business Strategy and ambition across the Group, and ensure alignment of both with the overall business strategy and the Group's approach to climate-related risks and opportunities;
- 7.2** monitor the implementation of the Group's Sustainable Business Strategy, policies and standards and review the Company's performance, taking into account the Company's purpose, values, culture and applicable targets and performance metrics;
- 7.3** receive updates on the Group's engagement with its stakeholders including colleagues, customers, suppliers and investors, on sustainable business matters;
- 7.4** provide oversight of best practice and ongoing awareness of trends and regulatory developments on corporate sustainability, as may apply to the Group;
- 7.5** provide information, advice and/or recommendations on sustainable business matters, as relevant, to support the Board, Audit Committee, Nomination Committee, Remuneration Committee and Technology Committee;
- 7.6** review results of materiality assessments, which provide the Company an insight into its most significant sustainability impacts; and,
- 7.7** review the rigour of non-financial disclosures in the Company's Annual Report & Financial Statements in relation to the Company's Sustainable Business Strategy.
- 7.8** Ensure that climate-related responsibilities are explicitly reflected within the Company's policies, procedures, and governance structures, including these Terms of Reference.
- 7.9** Oversee policies, management systems, and controls underpinning the Company's climate oversight, and receive updates from management on their effectiveness.

## **8 Reporting Responsibilities**

- 8.1** The Committee shall make whatever recommendations to the Board it deems appropriate on any area within its remit where action or improvement is needed; and
- 8.2** Assess environmental and social risks and opportunities, overseeing the actions required to effectively manage and mitigate risks.
- 8.3** Ensure that climate-related risks and opportunities are discussed by the Board at least annually and that such discussions are integrated into broader strategic and risk management considerations.

## **9 Other Matters**

The Committee shall:

- 9.1** have access to sufficient resources in order to carry out its duties including access to the company secretariat for assistance as required;
- 9.2** at least annually review its constitution, performance and these Terms of Reference to ensure it is operating at maximum effectiveness.
- 9.3** report any conclusions and recommendations for change to the Board.