

# Helios Towers

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Basis of reporting & recalculation policy

Section	Change
All	Summarised for external publication.

## Background

The reporting boundaries and methodologies outlined here relate to the non-financial data set out in our Annual Report and Financial Accounts and Reporting Supplement. Non-financial information is often referred to as environmental, social and governance (ESG) information, and we use globally recognised reporting frameworks to guide our reporting and 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.

The three targets and initiatives referenced in this document include the following datapoints:

Gender diversity	% of male and female employees in total workforce
Population coverage	Estimated potential population that falls within the network coverage footprint of our towers
Greenhouse gas emissions (GHGs)	Scope 1, 2 and 3 (category 3) emissions

GHG emissions (Scopes 1 and 2), gender diversity and population coverage currently comprise the targets included as part of our long-term incentive plan impact scorecard.

## Reporting period and frequency

Helios Towers' reporting period runs from 1<sup>st</sup> January to 31<sup>st</sup> December, with metrics tracked quarterly and reported annually.

For GHGs, we calculate emissions on a half-yearly basis, with the first half-year footprint calculation completed in September. The second half-year footprint and annual footprint are calculated between January and February.

## Gender diversity

All employee files are maintained on a human resources information system. As with all profiles, gender is a data field that can be updated on the system. We are able to extract the information in Excel format and complete a headcount to determine the total males and females across the business. Total headcount includes permanent, temporary and fixed-term employees.

## Population coverage

Population coverage is an estimate of the potential population that falls within the network coverage areas of each of our sites.

### Methodology

We use ArcGIS Pro 3.1.0 to run this process. The process also incorporates population data from WorldPop's 2020 estimate, which has a resolution of 100 metres.

The methodology includes:

- A selection of all Helios Towers 'on air' sites.
- Defining the milieu for each site as 'Urban' or 'Rural' depending on their distance to polygons of cities and towns.
- A buffer is drawn around each site with a radius set according to the milieu. A geo-statistic tool then analyses the buffer overlaid on the population raster layer. The tool provides the sum of all pixel values in the footprint of the buffer.
- The figures are exported in an excel format and distributed.

## Greenhouse gas emissions

### Reporting boundaries

Energy and carbon performance data included in the scope of our Annual Report and Reporting Supplement includes our activities in 11 countries where we had operational control in 2023, aligned with the operational control approach set out in the Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard, Revised Edition (GHG Protocol). Our footprint includes tower operations in Tanzania, DRC, Ghana, South Africa, Congo Brazzaville, Senegal, Madagascar, Malawi and Oman, as well as administrative operations in the UK and UAE.

Where an acquisition has taken place, data collection begins from the month the deal was closed, when Helios Towers assume control of the operations within that country. For divested OpCos, their footprint is included in the Group total until the sale date, with a note specifying the period covered for the OpCo. Helios Towers can then choose to rebase with the divested OpCo and its historical emissions removed from targets and previously reported Group emissions.

Data is collected for all countries named above with the exception of Dubai where operations have been informally conducted. As of August 2022, the electricity consumption of Dubai will be projected using benchmark energy consumption (kWh) per square footage (sq. ft) until actual data is received. We collect carbon data through internal systems and functions, including HR, Performance Engineering and Operations. Data is predominantly based on our remote monitoring systems, invoices and meter readings.

### Standards and guidance

Our reporting is prepared in accordance with the GHG Protocol, and aligned to an operational control approach. As a UK-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 energy and emissions data represent emissions and energy use for which Helios Towers is responsible. To calculate our emissions, we have used the main requirements of the 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<sub>2</sub>), methane (CH<sub>4</sub>) and nitrous oxide (N<sub>2</sub>O).

We align with reporting standards based upon the principles of GHG Protocol. Where available, we make use of local environmental knowledge and use local convention supported by the GHG Protocol and supplementary environmental reporting guidance as appropriate.

## Metrics

### Scope 1 emissions

These are emissions within our direct control and include those from vehicle diesel and petrol fuel consumption, tower generator diesel fuel consumption and refrigerant gas volume. Scope 1 emissions cover all stationary and mobile combustion related emissions, and fugitive 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, and refrigerant gas volume.

### 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 diesel, petrol and refrigerant consumption using the Department for Business, Energy & Industrial Strategy (BEIS) factors. EFs are updated each year. Scope 1 fuel consumption is collected in litres, and refrigerant gases are collected in kilograms. Scope 1 emissions are in tCO<sub>2</sub>e<sup>1</sup>.

The total yearly top-up volume is collected in kilograms for each OpCo by refrigerant gas type. This data does not currently account for office refrigerant gas top-up volumes. As a standardised data collection effort for refrigerants is being undertaken for the first time in 2023, any estimations or extrapolations required to ensure coverage may be revised in future following a review of the current data quality.

### Self-generated renewable electricity

Helios Towers have self-generated renewable electricity sources in the form of solar PVs at a limited number of sites. As self-generated energy is Scope 1 and the consumption has no emissions associated due to being renewable in nature, the emissions from this source are treated as zero. Furthermore, as the energy is generated onsite, there is no consequence for Scope 3, Category 3 as there are no transmission and distribution losses to be accounted for. Any upstream emissions related to the purchase of the solar PVs will have been accounted for under Scope 3, Category 2: Capital Goods.

The energy consumption and emissions from this source has not been included in the calculation as there are negligible impacts to the figures overall. This will be reviewed and revised if solar PV use increases significantly in future.

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<sup>1</sup> Carbon Dioxide equivalent (CO<sub>2</sub>e) includes the global warming potential (GWP) of greenhouse gases such as carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>) and nitrous oxide (N<sub>2</sub>O).

- Scope 1 fuel consumption is collected in litres.
- Scope 1 refrigerant gas volume is collected in kg.
- Scope 1 emissions are in tCO<sub>2</sub>e.

## 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 is collected through a data collection template that is distributed to data owners within each OpCo, and aggregated by EcoAct. Electricity consumption in kWh is requested for offices and towers separately, by month. Helios Towers distribute the template to each OpCo requesting the data and supporting evidence such as receipts & invoices. Additionally, each OpCo is requested to provide a commentary on any significant data changes and the reason for these. Data for the previous year is provided within the template for variance checks.

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 and 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 operate 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<sub>2</sub>e.

## Scope 3 emissions

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

- Category 1: Purchased goods & 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 data are currently calculated as spend-based data. Fuel and energy related activities accounts for the well-to-tank and transmission and distribution (T&D) from fuel and electricity consumption. Upstream T&D covers air, road and sea. Business travel covers emissions from air, road, rail and accommodation. Downstream leased assets accounts for the grid usage and any diesel consumption from towers in South Africa and Oman 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 and Oman only. Air business travel data is included within the data collection template and is requested from each OpCo. All other data is provided together from 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 tenant figures between January 2022 and July 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 figures divided by tenant or tower figures as necessary.

## Exclusions

### 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.

### Office refrigerant usage

Refrigerants data collection does not currently account for office refrigerant usage. This is estimated to be less than 1% of Helios Towers' overall footprint and is therefore excluded. Helios Towers will explore collecting this data in the future.

## Recalculation policy

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

Helios Towers uses 2020 as the base year for the carbon footprint and emissions recalculation policy. To accurately track progress towards the carbon reduction targets, Helios Towers 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. Helios Towers may also choose to recalculate the baseline for changes less than 5%, particularly when structural changes occur.

### Structural changes

Structural changes include acquisitions, divestures or merges of businesses or facilities that existed during the base year (currently 2020). An example of this is that Helios Towers are expanding into new markets through acquisitions such as Senegal, Ghana and Oman which have already occurred since the base year.

### Methodology changes:

These changes include any updates to:

1. Update in emissions factors from DEFRA, the International Energy Authority, CEDA, or any other relevant dataset.
2. Improved data access.
3. Updated calculation methods or guidance from the GHG Protocol.

### Other changes:

In addition to structural and methodology changes, Helios Towers will recalculate emissions for the following:

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 such as emissions associated with waste generated from operations.

### Adjusting the baseline

At the end of each financial year, Helios Towers will:

1. Update our emission factors and how these may affect the baseline if the significance threshold described above is met.
2. Identify any changes described above that have occurred in the reporting period which may require us to recalculate our base year and most recent year.
3. For 2020 and any future rebaselining, we will publicly restate our baseline, and any recalculated years, when we report the latest carbon footprint for the previous financial year. This will be accompanied by an explanation of why the rebaselining has occurred.