



# The Helios Towers Code of Conduct

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Integrity  
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# A message from Tom

At Helios Towers, we believe that it is our colleagues and our partners who build and define our reputation. As we continue to grow, we have additional responsibilities to not just meet, but to exceed expectations. Underpinning all this is our collective commitment to acting ethically and with integrity in everything, we do.

Our Code of Conduct is intended to guide you through the complex and challenging legal and regulatory environments in which we operate. Naturally, it cannot cover every possible situation you are likely to encounter; however, it includes links to additional guidance and details of who can help.

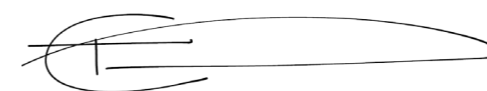
We require everyone to be familiar with our Code of Conduct and know what is expected. We expect everyone to be accountable and responsible in his or her role at Helios Towers. We rely on you to exercise good judgment and if you are in doubt about what to do, then ask questions and speak to others. Do not feel that you must make the decision alone.

Our continued success depends on each of you making good decisions and working collectively to build our organisation, our culture and future together.

Know the rules, live the rules, be responsible, be accountable and always do the right thing.

Thank you, on behalf of the Board and the Executive Leadership Team.

Tom Greenwood  
**Group Chief Executive Officer**




Know the rules  
Live the rules  
Be responsible  
Be accountable

# Who should follow these rules?

Anyone who works for or on behalf of Helios Towers:

## Directors, officers and employees

of Helios Towers plc and all its subsidiaries and controlled affiliates (including any temporary or casual workers).

## Consultants and contractors

of Helios Towers plc and all its subsidiaries and controlled affiliates.

## Subsidiaries and controlled affiliates

Any entity in which Helios Towers owns more than 50% of the voting rights or which it has the right to control.

Non-controlled entities are encouraged to adopt Helios Towers' policies.

Any third party working on behalf of Helios Towers must agree to comply with relevant aspects of Helios Towers' policies. Action will be taken, up to and including termination of a contract where Helios Towers learns that a third party has failed to abide by these policies.



# What does it mean for me?

## Know the rules:

Everyone is expected to:

- Respect the values of Helios Towers.
- Understand the basic principles in the Code of Conduct and apply them throughout the performance of their role.
- Learn the details of the rules applicable to everyone in the Integrity Policy and all other policies relevant to your individual job responsibilities.

## Live the rules:

- Be an example to your team and your peers.
- Be an example to third parties that you interact with.
- Raise promptly any concern regarding potential violations of law or Helios Towers' policies.
- Cooperate openly and honestly in any review or investigation into concerns raised.
- Be responsible, be accountable.
- Stay up to date with any developments related to your role and responsibilities that may affect Helios Towers' reputation and compliance with laws and regulations.

## What happens if I do not comply?

Anyone who does not fulfil their responsibilities may face disciplinary action up to and including termination of employment. This may happen if you:

- Fail to exercise responsibility and accountability for your conduct.
- Do not comply with applicable policies, procedures, laws and regulations.
- Do not report promptly any known or suspected violations.
- Retaliate against another for reporting a concern.
- Do not cooperate openly and honestly with any investigation into suspected policy breaches.

## If you are a leader then you have an even more important role

As a leader, you are expected to:

- Be a role model and lead by example.
- Create a culture of professionalism, respect, openness and transparency.
- Help and support your team.
- Understand your obligation to report improper behaviour or Code, policy or legal violations.
- Report all concerns raised if they concern you.
- Never retaliate and do not allow others to do so either.



## DO THE RIGHT THING SCENARIO

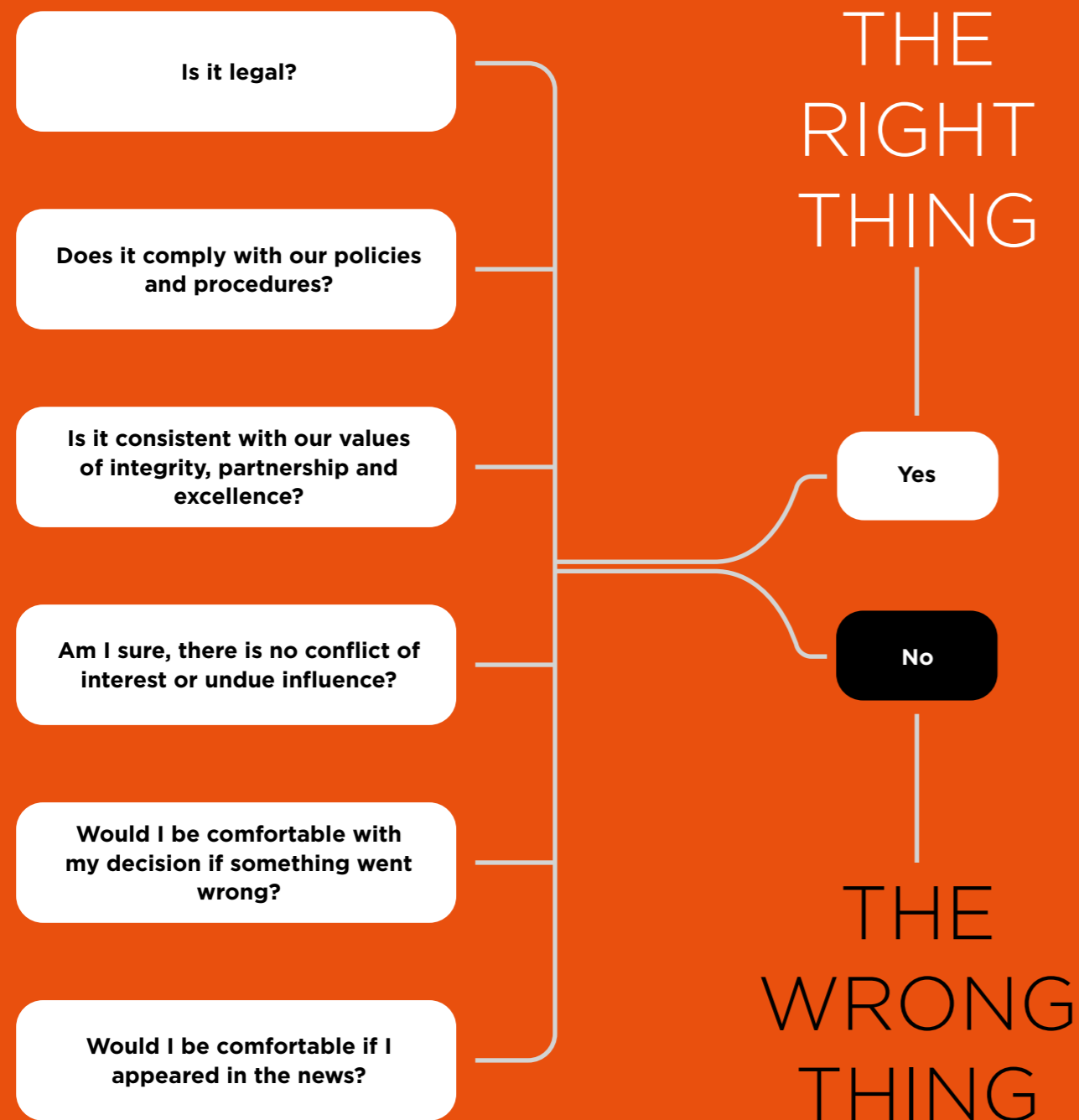
**I have a specific situation and it does not seem to be covered by Our Code of Conduct, what should I do?**

It is impossible for our Code of Conduct to cover every single situation that is likely to arise at work. If you are unsure of what to do, always check our policies. If you are still unclear, ask for help! Start with your line manager or any of the other resources or contacts identified in Our Code of Conduct. Remember, you can always come and speak to your Compliance Champion or Legal team.



# Do the right thing

When faced with a difficult situation or ethical dilemma and you are unsure what to do, consider:



# No retaliation

## Rule to remember

**We have zero tolerance for any form of retaliation**

### Where to go for guidance

[Click here](#)

### Who to go to

HR

### What you need to know

- Raising a concern is doing the right thing - any retaliation is not tolerated.
- We want you to raise any ethics or compliance concerns openly.
- Retaliation can take many forms - being unfairly dismissed, bullied, marginalised or subject to abusive or demeaning comments on social media.
- All cases of retaliation are taken seriously and investigated.
- Retaliation may lead to disciplinary action up to and including dismissal.



# Bribery and corruption

## Rule to remember

**Zero tolerance for any form of bribery and corruption, including facilitation payments**

### Where to go for guidance

[Click here](#)

### Who to go to

Compliance

### What you need to know

- Helios Towers prohibits all forms of bribery and corruption wherever we operate.
- We will not offer, pay or accept any form of bribe, kickback or improper payment.
- We do not permit facilitation payments.
- Any request for a bribe/facilitation payment must be reported immediately.
- We maintain accurate books and records.
- We maintain a system of internal controls to prevent, detect and respond to any suspected improper behaviour, activity or transaction.
- Helios Towers can also be liable for any improper activities engaged in by its third parties.

### What you need to do

- Know who you are working with - do the required due diligence and follow supply chain processes.
- Never offer, promise, receive or provide anything that could be perceived as a bribe or kickback.
- Pay only for goods and services provided and at the agreed fair market value prices.
- Avoid payments in cash.
- Only accept and approve invoices that accurately describe the goods/services, remuneration payable and applicable taxes.
- Conduct the appropriate level of due diligence on third parties.
- Educate third parties on Helios Towers' expectations and requirements.

## DO THE RIGHT THING SCENARIO

I have been asked to pay an additional \$50 in order to secure the building permit for one of our new BTS towers. I have asked to see the schedule of fees as this is not the amount we usually pay. The official has told me that it was introduced yesterday and there is no official documentation yet. I have refused to pay, especially as he also refused to provide an official receipt. I know this may delay the project. Did I do the right thing?

Yes, you did. This sounds like a facilitation payment and these are not permitted. It is Company policy that we do NOT pay facilitation payments and any such requests must be reported immediately to your Compliance or Legal representative. You were right to request an official price list and an official receipt - we must not just willingly make any such payment. Further potential strategies for dealing with similar situations may be found [here](#).

## Definitions

### Bribery and Corruption.

Bribery is the offer, giving or receipt of a financial or non-financial advantage (such as a gift) to bring about the improper performance of a person in a position of trust or where a function is expected to be performed impartially or in good faith. Corruption is the abuse of power for private benefit.

### Facilitation Payments

A payment or anything of value given to a government official (such as a customs officer or immigration official) to encourage them to speed up a legitimate government process. Helios Towers has ZERO tolerance to all bribery, including facilitation payments.



# Respect the law



## Rule to remember

**We respect the laws and regulations in all countries where we operate.**

### Where to go for guidance

[Click here](#)

### Who to go to

Legal

### What you need to know

- It is the quality of our product, our people and our service that gain us competitive advantage; we do not engage in any unethical or illegal practices.
- We do not enter into anti-competitive agreements, exchange competitively sensitive information or impose such restrictions on customers or suppliers.
- We have a zero tolerance approach to the facilitation of tax evasion in any country.
- We do not tolerate the use of any “inside information” that is not publicly available for personal gain. It may also be a criminal offence.
- Helios Towers does not support any political activities; employees may do so personally but never on behalf of Helios Towers.

### What you need to do

- Know and comply with the laws and regulations that affect your role and responsibilities.
- Coordinate with business or corporate subject matter experts when in doubt.
- Promptly escalate any potential issues that may lead to a legal or regulatory breach.
- Keep up to date on new and changing regulations.
- Do not exchange competitively sensitive information with competitors. If you are in a meeting with competitors and an inappropriate discussion begins, promptly remove yourself and inform your legal manager or the Group General Counsel.
- Never buy or sell shares or securities of any company if you have inside information. This includes providing “tips” to others.
- Do not use company funds or resources to support any political activity, party or candidate.

## DO THE RIGHT THING SCENARIO

The team has engaged a new third party to trial some new technology that may enhance the remote monitoring of sites. I shared with them details of our current cost and pricing information to assist in their analysis. I did not think there was any need for any formal documentation as this is just in an exploratory/trial phase. Did I do the right thing?

No. You should always ensure that prior to any sharing of sensitive/proprietary information that we have a non-disclosure agreement (NDA) in place with the other party. This protects the confidentiality of any information exchanged, regardless of whether we end up formally engaging and contracting with the other third party.





# Respect our people

## Rule to remember

**Always treat each other with respect, dignity and professionalism**

### Where to go for guidance

[Click here](#)

### Who to go to

HR

### What you need to know

- At Helios Towers, we expect that everyone is treated the same no matter their gender, race, ethnicity, age, sexual orientation or other protected characteristics.
- Helios Towers values diversity, equality of opportunity and inclusion.
- Discrimination, harassment and bullying have no place at Helios Towers.
- Employees are rewarded fairly for their contribution to the success of Helios Towers.
- Retaliation for any concern raised is not tolerated.

### What you need to do

- Respect each other – value difference.
- Be open to new ideas and different points of view.
- Set the standard and expectations for our third parties.
- Make employment and promotion decisions based on capability, competency, skills and achievements.
- Be professional in all business settings inside and outside the office.

# Respect our communities

## Rule to remember

**By working with communities we can create sustainable growth that benefits all**

### Where to go for guidance

[Click here](#)

### Who to go to

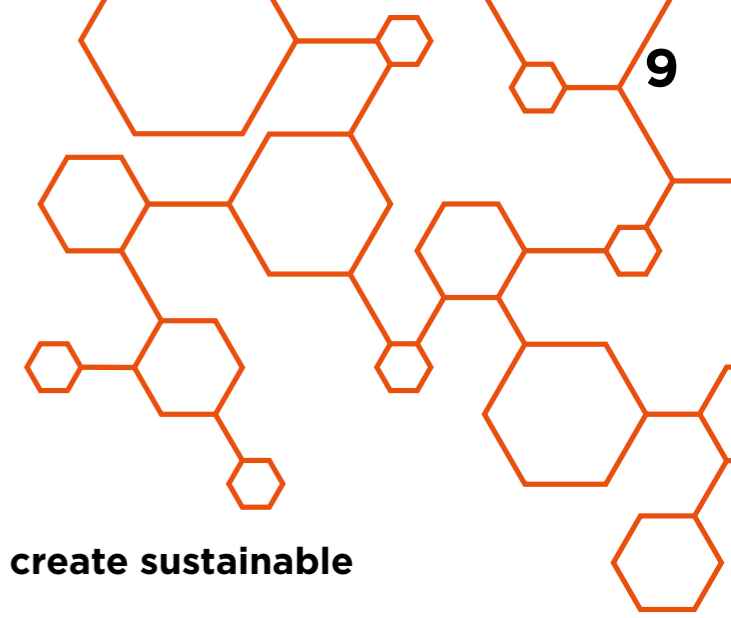
Group Sustainability

### What you need to know

- Helios Towers works with its partners to ensure sustainable growth.
- Any form of modern slavery, child labour, forced labour or abuse of human rights is not tolerated.
- We take seriously our corporate social responsibilities (CSR) and dedicate time to serving our communities.
- We work with third parties that share our standards and commitments.

### What you need to do

- Know the warning signs when it comes to modern slavery, child labour and forced labour.
- Work only with reputable third parties.
- Follow all policies in respect of any corporate social responsibility, sponsorships and donations or charitable contribution activities.



DO THE RIGHT THING  
SCENARIO

**My manager often makes side comments during meetings, which several team members think inappropriate and sometimes quite offensive. One of them has told me privately that he feels uncomfortable but is afraid to speak up as he thinks his contract may not be renewed. As his comments do not affect me I do not need to do anything, right?**

No, that is not the right thing to do. This sounds like harassment, which the Company does not tolerate. Everyone should feel comfortable in his or her workplace and we have a policy of No Retaliation if someone raises a concern in good faith. You should approach your manager and let him or her know that his or her comments are causing offence. Alternatively, you can raise this with your HR manager or another senior person in another function, so this behaviour can be investigated and action taken.

DO THE RIGHT THING  
SCENARIO

**On a recent site visit to a remote region in the east of the country, I noticed several local people assisting the Company supplier with the delivery of fuel. Some of them looked very young. I immediately called my supervisor, as I know our Company prohibits child labour and expects the same standards of our partners. The supplier said he was providing valuable employment in the area. Did I do the right thing?**

Yes, you did. This is not acceptable. Helios Towers does not tolerate any form of child labour, forced labour or modern slavery, and yes, you are right, we expect the same standards to be enforced by our third party suppliers. We respect the communities where we work and strive to ensure their rights are respected and protected and that they are not being exploited.

# Respect the environment

## Rule to remember

**We must protect the environment and avoid damage to it**

### Where to go for guidance

[Click here](#)

### Who to go to

Group Sustainability

### What you need to know

- We treat the environment wherever we operate with the same level of respect.
- We continually look for ways to reduce waste and energy.
- We follow environmental laws and regulations in constructing, maintaining and dismantling our assets.

### What you need to do

- Respect the environment and communities in which you work.
- Ensure all required permits and licences are obtained.
- Know and apply the rules relating to construction, maintenance and dismantling of tower assets and services.
- Use energy and fuel efficiently.
- Dispose of any waste carefully.

**After dismantling an old tower site in a remote region there is an old generator model left over. As the site is remote and access is difficult, I decided to leave it since it will quickly be overgrown by dense vegetation. This will save the Company money given the transportation cost to the warehouse would have been very high. Was I right to take this decision?**

No, you were not. The Company remains responsible for that piece of equipment. We do not leave what may be just junk lying around. Not only may it be a potential eyesore but if it decays and leaks into the water or soil systems, this could have a lasting effect on the local environment and communities. All equipment must be disposed of in line with Company policies to mitigate the risk of any such damage.

DO THE RIGHT THING  
SCENARIO

# Respect the company's assets

## Rule to remember

**Treat the company's assets like you would treat your own**

### Where to go for guidance

[Click here](#)

### Who to go to

Compliance

### What you need to know

- Company assets must be protected from loss, harm, theft, improper use, damage or waste.
- Property, equipment, IT systems, hardware and software, company finances, confidential information and intellectual property are all examples of company assets.
- All employees and contractors are expected to use company assets for the benefit of the company and not for any personal gain.
- IT assets and systems are for business use; personal use is discouraged.

### What you need to do

- Protect the company's assets and resources.
- Keep all your computer equipment, devices, passwords and ids safe and secure at all times.
- Do not share information with anyone who does not need to know; confidential means confidential.
- Be careful when transferring information and using usb drives, memory sticks etc. Remember also our data protection and data privacy requirements!
- Protect Helios Towers' intellectual property and respect that of third parties.
- Do not use company assets for personal purposes without first getting permission from your manager and HR.
- Remember that computer equipment and other devices belong to Helios Towers! Some limited personal use is acceptable.
- Seek reimbursement only for those costs and expenses which are properly supported authorised and approved.

**I went for dinner with an external consultant to gain some market insights. I took my wife along, as she had always wanted to go to the particular restaurant chosen. I just submitted the total expense for reimbursement. Is that ok?**

No, it is not. In this situation, the expense incurred on your wife is a personal expense and not a Company expense and so it is not eligible for reimbursement. You should have excluded this amount when you were preparing your expense report.

DO THE RIGHT THING  
SCENARIO

# Third party relationships

## Rule to remember

**It is your duty to know who you are dealing with**

**Where to go for guidance**

[Click here](#)

**Who to go to**

Supply Chain

**What you need to know**

- Helios Towers works only with reputable third parties that uphold our values and Code of Conduct.
- Helios Towers engages with third parties in compliance with applicable laws and regulations and fair business practices.
- All third parties must be risk assessed and have due diligence conducted on them prior to engagement and periodically thereafter.
- Third party activities must comply with company supply chain and financial policies and procedures.
- Third party relationships are actively managed and performance is monitored.

**What you need to do**

- Follow all required procurement policies and procedures.
- Conduct the required level of due diligence.
- Make third parties aware of our code of conduct and ethical standards.
- Conduct performance management and compliance reviews periodically.
- Report instances of possible non-compliance immediately.



DO THE RIGHT THING  
SCENARIO

You are currently running a competitive bidding process for tower strengthening services. You have provided three of the four participants with the technical requirements but as you had a personal falling out with a senior manager from the fourth entity, you have withheld the information from them. You believe that a choice among three is sufficient anyway. Did you do the right thing?

No, you did not. We treat all participants fairly and you should have provided the same requirements to all so that a decision is based on an assessment of all criteria and not on personal bias. At Helios Towers, we are committed to treating third parties fairly.

# Health and Safety

## Rule to remember

**Ensuring the health and safety of everyone is our priority**

**Where to go for guidance**

[Click here](#)

**Who to go to**

SHEQ

**What you need to know**

- Helios Towers complies with all health and safety laws that apply to its operations.
- We implement and adhere to procedures to ensure workplace safety.
- We assess the health and safety risks of all projects and any new activities.
- We apply health and safety principles to everything we do – be that working in the office, constructing towers, driving or disposing of hazardous materials.
- We provide training and protective equipment to reduce potential health and safety risks.

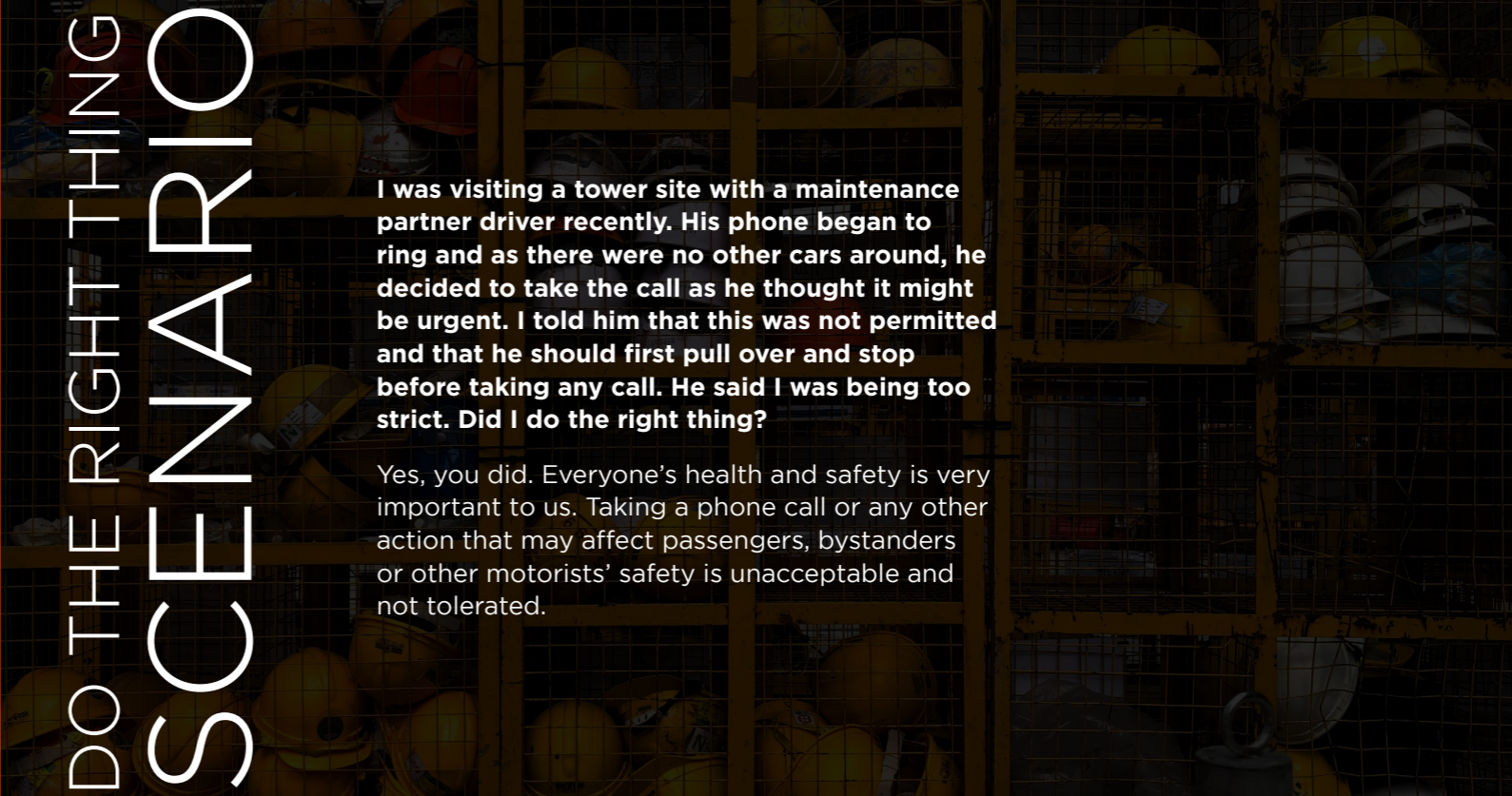
**What you need to do**

- Understand and comply with all policies and procedures relevant to your role and responsibilities.
- Follow all projects and operations policies for the safe construction, maintenance and dismantling of tower infrastructure.
- Insist on “stop work” if you believe any requirements have not been fully met.
- Require that all of our third parties sign up to and abide by our health and safety standards.

DO THE RIGHT THING  
SCENARIO

I was visiting a tower site with a maintenance partner driver recently. His phone began to ring and as there were no other cars around, he decided to take the call as he thought it might be urgent. I told him that this was not permitted and that he should first pull over and stop before taking any call. He said I was being too strict. Did I do the right thing?

Yes, you did. Everyone’s health and safety is very important to us. Taking a phone call or any other action that may affect passengers, bystanders or other motorists’ safety is unacceptable and not tolerated.



# Information security

## Rule to remember

**Protect company information, networks and devices from cyber threats and attacks and respect the privacy rights of our people and third parties**

### Where to go for guidance

[Click here](#)

### Who to go to

IT

### What you need to know

- Everyone is responsible for the operational security of Helios Towers data and systems that they use. The IT team is responsible for the security and integrity of Helios Towers IT systems and network.
- Report all doubts about information security including both breaches and near misses to the IT Service Desk.
- Helios Towers conforms to all local data protection laws and regulations as well as the UK Data Protection Act 2018.



### What you need to do

- Keep the information of the company, our people and our third parties safe and secure.
- Know and follow all IT and compliance policies related to data privacy, protection and security.
- Use and retain any personal information only for the legitimate purpose for which it was collected and only for as long as necessary. Delete when no longer needed.
- Maintain the confidentiality of information. Store and dispose of it securely. Remember to secure physical copies and storage areas.
- Take care when sharing information, internally and externally, and provide only to those who need to know for as long as is necessary.
- Know the signs of phishing social engineering; people trying to get access to your computer and login details, and, recognise any efforts to improperly gain access to Helios Towers information.
- Make sure your password is strong and kept securely at all times. Do not write down or share any of your logon details with anyone.
- Be careful when accessing unknown or potentially unsecure websites or when downloading anything from an unknown source such as an unknown email address. If in doubt contact the service desk to request assistance beforehand.
- Only use encrypted removable media (cdfs/ usbs etc.) to transfer information.
- Don't try and dispose of anything that's been used to store Helios Towers information, any IT assets or a storage device such as a dvd or usb could still have information on them. Please speak to IT to make sure this is disposed of properly.

DO THE RIGHT THING  
SOONER

**I recently received a phone call from someone who said they were from the Microsoft IT support team. They asked me to help them access my computer as they could see there were some issues with it, I wasn't expecting their call but helped them access my laptop and let them work on it. Did I do the right thing?**

No, you should never provide access to your computer to someone you are unsure of. If in any doubt please hang up and contact the Helios Towers Service Desk yourself.

**I took my Helios Towers laptop home and my friend wanted to use it as his computer is broken. I let him use the computer whilst he was at my house and let him have the password so he would be able to logon and off whilst using it. Is this OK?**

No, you should not share your Helios Towers password or computer with anyone else

# Conflicts of interest

## Rule to remember

**Make business decisions and use company resources for the benefit of the company and not you personally**

### Where to go for guidance

[Click here](#)

### Who to go to

HR

### What you need to know

- You have a duty to ensure that nothing interferes with your ability to make decisions on behalf of the company that are objective, unbiased and free of any undue influence.
- Disclose any personal or financial interests that have the potential to be seen as interfering with your duty to Helios Towers.
- Consider always how your activities at work or outside may affect the reputation of Helios Towers.
- It is ok to refer a recruitment candidate to HR but you must declare any personal relationship and remove yourself from the hiring process.

### What you need to do

- Declare any actual or perceived conflict of interest to HR so it can be managed.
- Never assume a position where you are supervising someone closely connected to you, such as a partner, dependent or sibling.
- Obtain prior approval for any external engagement or role that has the potential to conflict with your duty to Helios Towers.
- Report any interest in a third party that conducts or may conduct business with Helios Towers.
- Never utilise company time or resources for your own personal gain.

**My sister and I own a small vehicle maintenance and repair business and we have decided to tender for Helios Towers' business. I did not mention this when I was hired last year as I did not want to jeopardise any potential business opportunity. Did I do the right thing?**

No, you must always declare any actual or potential conflict of interest so that it can be managed. You should have declared this to HR so that they are aware and can ensure proper safeguards are in place to manage the procurement process.



**I believe that one of my colleagues has recently started a side business and is providing materials and support to one of our tower strengthening partners. As it is not a direct third party of Helios Towers, he believes this is ok. I think he needs to declare this as a conflict of interest and have informed my Compliance Champion. Did I do the right thing?**

Yes, you did. This is clearly a conflict of interest and must be reported to HR. The conflict does not have to be a direct relationship with Helios Towers – it may also be via subcontracting arrangements or other indirect links to the Company such as being a senior administrator of a not-for-profit agency that may interact with the Company's business partners or employees. Remember, if in doubt, you must declare.

DO THE RIGHT THING  
SCENARIO

DO THE RIGHT THING  
SCENARIO



# Gifts and hospitality

## Rule to remember

**We do not provide gifts and we do not receive gifts. Any hospitality must be legitimate, reasonable and not lavish**

### Where to go for guidance

[Click here](#)

### Who to go to

HR

### What you need to know

- At Helios Towers we do not accept or provide any gifts other than low-value branded merchandise for promotional or marketing purposes.
- Hospitality accepted or provided must be business related, reasonable, infrequent and not perceived as lavish.
- The nature and location of any hospitality accepted or provided may affect the reputation of Helios Towers.
- Hospitality around contract and tender negotiations should be avoided.
- Procurement employees are not permitted to accept or provide hospitality.
- Reasonable branded marketing and promotional expenditure is permitted.
- Additional approvals are required for any hospitality above a nominal value or if it concerns interactions with public officials.
- Helios Towers does not generally permit third parties to pay for Helios Towers' employees travel or accommodation expenses.

### What you need to do

- Do not accept or provide gifts unless it is reasonable branded marketing and promotional material. Politely acknowledge and decline if a gift is provided to you.
- Treat Helios Towers' funds like you would your own; lavish expenditure is unacceptable.
- Record all hospitality provided accurately in your expense report, list all attendees and provide complete supporting documentation.
- Obtain additional approvals in the circumstances outlined in the Integrity Policy. Do not accept or provide hospitality around tender or contract negotiations.
- Ensure any promotional or marketing expenditure is appropriately branded and of nominal value.



## DO THE RIGHT THING SCENARIOS

**I received an invite from one of our suppliers to an IT conference in Portugal. It will be a great learning opportunity and they have offered to take care of travel and accommodation also; I will just have to cover any additional meals. This sounds great and I will be saving the Company money. Can I accept?**

We do not permit suppliers to pay for any travel or accommodation on our behalf. You may attend the conference if it is relevant to your role and part of your developmental plan but always inform suppliers that we pay for our own travel and accommodation expenses. We must avoid any perception of undue influence or conflict of interest.

**A supplier has just presented me with an expensive vintage bottle of champagne. I politely and graciously thanked her for the kind gesture but told her that I was not able to accept as this is against our Company's "No gifts" policy? Did I do the right thing?**

Yes you did! Well done! We do not provide to or accept gifts from any third parties at Helios Towers.



# Representing the company

## Rule to remember

**Only authorised individuals may represent the company externally**

### Where to go for guidance

[Click here](#)

### Who to go to

Head of Strategic Finance and Investor Relations

### What you need to know

- Only a Helios Towers' authorised representative is permitted to speak on behalf of the Company. Please contact the Head of Strategic Finance and Investor Relations.
- The reputation of Helios Towers may be adversely affected by your comments including those made on social media platforms.
- Any insider or confidential information must be handled sensitively and shared only with those who need to know.

### What you need to do

- Do not speak on behalf of the Company unless you are authorised to do so.
- Report any requests for information or comment to your external media contact or if you do not know who that is, to the local MD.
- Follow the social media guidelines before you make any post related to Helios Towers or its business.
- Never disclose any confidential information or someone's personal information.
- Do not use or share any material non-public information for any financial or personal benefit.

# Accurate records and financial reporting

## Rule to remember

**Record all transactions and activities accurately and retain sufficient evidence to support them**

### Where to go for guidance

[Click here](#)

### Who to go to

Finance

### What you need to know

- Helios Towers maintains records that accurately and faithfully reflect the economic substance of its activities and transactions.
- Helios Towers adopts and applies all applicable accounting principles and standards in the recording and reporting of its financial activities.
- The company provides accurate, complete and timely reporting information to its management, investors and other interested third parties.
- Helios Towers retains all necessary documentation for the length of time required by applicable laws and regulators.

### What you need to do

- Accurately record the substance and nature of all company activities and transactions in line with generally accepted accounting principles and reporting standards.
- Comply with all internal policies and procedures related to the initiation, approval, processing and recording of all transactions and activities in which you are involved or have responsibility.
- Retain all required documentation safely and for the required length of time.

DO THE RIGHT THING  
SCENARIO

**I received a voicemail from a local business magazine asking for comments about a potential partnership with another local company that would make the Company the second biggest player in the market. I did not respond and contacted my boss immediately. Did I do the right thing?**

Yes you did. Only authorised company representatives may speak on behalf of the Company. If you receive any such requests for information, do not respond and always refer them to your authorised representative immediately.

DO THE RIGHT THING  
SCENARIO

**One of the company's external advisors has requested that I accept an invoice describing the lobbying services provided as an "Environmental survey conducted". Can I do that?**

No, you cannot. Falsely recording any services provided is not permitted and could expose you and the Company to regulatory problems not just in terms of accurate financial reporting but also Anti-Corruption, tax evasion laws etc. You must only accept invoices that accurately describe the services provided and are consistent with underlying reports of work performed.

# Raising a concern

## Rule to remember

### If you have a concern , report it

#### Where to go for guidance

[Click here](#)

UK - 0808 234 7287

Intl - +1 855 229 9304

[www.heliostowers.ethicspoint.com](http://www.heliostowers.ethicspoint.com)

#### Who to go to

Compliance

You may report your concern to your line manager, HR manager, compliance champion or anybody to whom you feel comfortable reporting it. You always have the option of using the ethics point helpline to raise any concern or doubt you may have.

When you raise a concern on ethics point, you receive a unique user name and are asked to choose a password. You can return to the system and access the information, add more detail or answer any questions or requests from the Group General Counsel and Company Secretary, Director of HR or the Group Head of Compliance. Further information may be required to help resolve any open issues.

All communication is via the system so the same standards of confidentiality and anonymity can be maintained.

#### Can I use the Ethics Point helpline on my own computer or mobile phone?

Yes. All you need is the website address to be able to access and raise your concern.

To access Ethic Point, you can scan this QR code with your mobile phone camera to get started.



## How the system works

#### How do i know that Ethics Point is a confidential system

The ethics point system is not a Helios Towers system. It is run by a third party, which provides similar platforms for many international companies. Ethics point does not generate or maintain any internal connection logs with IP addresses so no information linking your computer or mobile device to ethics point is available.

#### Who within Helios Towers receives notification of concerns raised on the system?

The Group General Counsel and Company Secretary, Director of HR or the Group Head of Compliance are the only Helios Towers employees who receive notifications of any concerns raised on ethics point.

#### How does the system work?

If you want to raise a concern using the ethics point helpline then you can use the link provided above, which can also be found on the intranet portal and in various other policies. Follow the instructions on the screen when you access and provide the required information.

If you wish to remain anonymous, then do not provide any personally identifying information. While the Company takes every reasonable precaution to protect your anonymity, naturally, this cannot be guaranteed if you provide information allowing yourself to be identified.





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