



Sustainable Business Addendum

Helios Towers plc
Annual Report and Financial Statements 2025



Tower site in Tanzania

Introduction

This document supplements our Annual Report and Financial Statements 2025 and provides additional disclosures on progress towards achieving our Sustainable Business Strategy.

Managing our material topics and reporting transparently on progress is an important part of our commitment to sustainable business. We actively track emerging environmental, social and governance (ESG) regulations and use global best practice reporting frameworks and standards to guide the rigour of our reporting and inform improvement of our approach.

Our disclosure against the recommendations of the Task Force on Climate-related Financial Disclosures and a report by our Sustainability Committee are included in our [Annual Report and Financial Statements 2025](#).

Bureau Veritas has provided limited assurance on selected non-financial data, including our 2025 carbon footprint, gender diversity and population coverage metrics. See our Independent Limited Assurance Report on [page 48](#).

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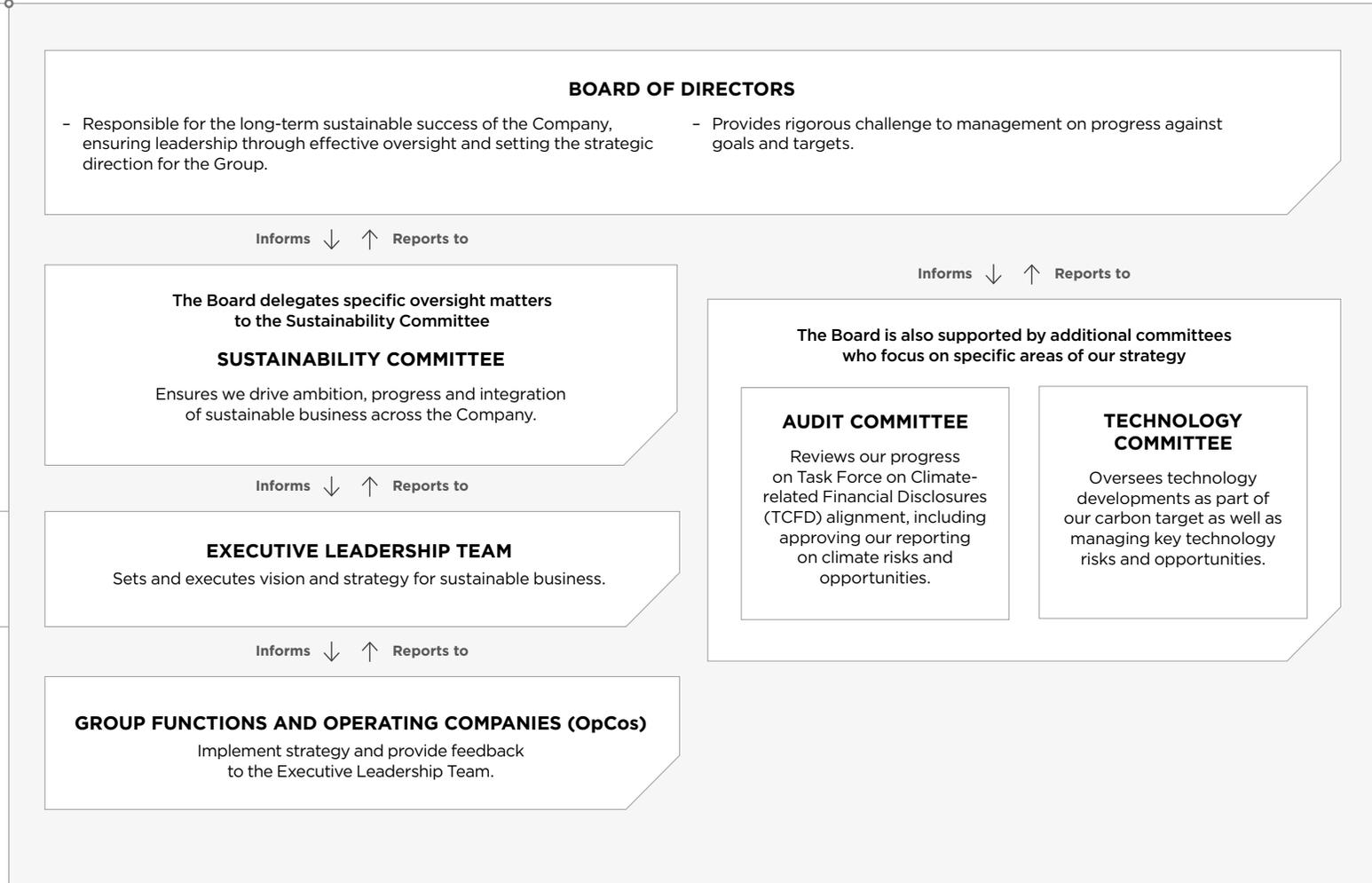
Governance and management of sustainable business

The successful implementation of our Sustainable Business Strategy depends upon the sustained efforts of people across our organisation. We foster collaboration between technical experts at Group level and country teams to more effectively deliver our programmes and to monitor our progress.

Our Board of Directors oversees all aspects of our Sustainable Business Strategy and has the ultimate responsibility and accountability for determining overall strategy and prioritisation of key focus areas. The Sustainability Committee assists the Board in overseeing the implementation of the Sustainable Business Strategy, monitoring the Group's engagement with stakeholders and providing oversight of best practice and regulatory developments in corporate sustainability.

The Sustainability Committee held meetings in July and December 2025. The Committee is responsible for providing sustainable business updates as part of all Board meetings. The Board met six times during 2025, and sustainable business was a standing agenda item at each meeting.

► [Read more about the Sustainability Committee in our Annual Report and Financial Statements 2025 page 92.](#)



UNDERPINNED BY POLICIES, PROCEDURES AND MANAGEMENT SYSTEMS

We also have robust management structures in place to ensure we successfully implement our Sustainable Business Strategy and support teams in our markets. The Chief Executive Officer (CEO), with close involvement and support from the Chief Financial Officer (CFO) and the Executive Leadership Team (ELT), has the highest level of executive responsibility for sustainable business performance. Our Group Head of External Affairs, Sustainability & Public Policy works with functions across the business to share best practice and oversee effective delivery of our strategy. While now reporting into the General Counsel, the function continues to have a dotted line into the CFO to ensure strategic alignment with the Group's broader financial and operational goals.

The CFO, Group Head of External Affairs, Sustainability & Public Policy and Heads of Function provide regular updates to the Board's Sustainability Committee and ELT on progress against key performance indicators (KPIs) and targets, achievements, challenges and plans.

In each market, our Regional CEOs and Managing Directors have frontline responsibility, supported by teams at Group level. The markets are also supported by Executive Committee members representing global functions. In this way, our Sustainable Business Strategy is embedded across the organisation.

Managing our material topics

Our establishment of effective systems and robust policies, such as the Code of Conduct, Environmental Policy and Human Rights Policy, governs the monitoring and management of the environmental and social impacts of our operations. We collaborate with major development finance institutions to align our environmental and social standards with global best practice and to continually strengthen our management systems. We operate a zero-tolerance policy and provide grievance mechanisms to remedy any instances of unethical conduct, and we ensure the highest standards covering many of our material sustainability topics.

We have established KPIs and targets to accelerate performance and monitor progress on our most material topics. Our governance framework supports and evaluates this management approach and actions, with regular sustainable business reviews at Board level. We keep our management approach under regular review to ensure it remains relevant and effective.



Strategy day in London

Our Sustainable Business KPIs

The impact we create through our Sustainable Business Strategy enables the business to deliver financial value creation over the long term, underpinned by responsible governance. Our IMPACT 2030 strategy will continue to build on these areas.

	Impact KPIs	2025 performance	2026 target
Customer Experience Excellence 	Downtime per tower per week (minutes)	1 minute and 10 seconds	<30 seconds
	Population coverage (millions)	158m	164m
People and Business Excellence 	% colleagues trained in Lean Six Sigma	63%	70%
	% female colleagues	29%	30%
	% local colleagues in our OpCos	95%	95-100%
	ISO accreditations maintained ¹ <i>Achieved</i>	100%	100%
Sustainable Value Creation 	Tenancy ratio <i>Achieved</i>	2.2x	2.2x
	Rural sites <i>Achieved</i>	6,114	6,000
	Carbon emissions per tenant (tCO ₂ e)	12.54	2030 target: 36% reduction per tenant from 2020 baseline

¹ Includes IEC standard for Information Security.

How we create impact

Delivering quality infrastructure and enabling reliable connectivity through world-class levels of power uptime helps to drive digital inclusion in our markets.

Successful collaboration with our partners is essential for the construction and maintenance of our assets and delivery of efficient solutions in order to maximise power uptime.

Our governance structures help our local teams and our partners to deliver on our strategy and conduct business in an ethical and transparent manner.

Expanding our portfolio efficiently and enabling faster expansion of mobile connectivity helps to provide universal access to mobile in our markets, thereby promoting social and economic development.

Through our infrastructure-sharing model, as well as our climate transition plan, we are investing in low-carbon solutions and reducing industry emissions.

Our impact areas:



Digital inclusion



Climate action



Local, diverse, talented teams



Responsible governance

Our contribution to the Sustainable Development Goals (SDGs)

Through enabling mobile connectivity and contributing to social and economic development in our markets, we contribute to all 17 SDGs.

Digital connectivity is instrumental in achieving the SDGs in the region, from eradicating extreme poverty to ensuring financial inclusion and supporting a just climate transition. The SDGs represent a more sustainable future for all, with African countries committed to implementing the SDG-aligned African Union Agenda 2063. Our greatest positive contribution is to SDGs 8 and 9, reflecting our business impact and the needs of the communities we serve across Africa and the Middle East.

We are members of the UN Global Compact (UNGC). As a participant, we disclose our progress on the implementation of its 10 Principles in the areas of human rights, labour, environment and anti-corruption and our activities in support of the SDGs.



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 sustained investments, tax payments, licence fees and broader economic contributions. 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 entrepreneurship and innovation essential for economic growth. Our work aligns with most SDG 8 targets:

- 8.2 Drive technological innovation
- 8.3 Promote decent job creation
- 8.5 Achieve productive employment and decent work
- 8.6 Reduce youth unemployment
- 8.7 Protect human rights
- 8.8 Promote safe working environment
- 8.10 Strengthen capacity for 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 specific 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



ICT Lab launched in Tanzania

Our double materiality assessment

We regularly review our material topics to ensure our Sustainable Business Strategy continues to reflect the most significant issues for our business and stakeholders.

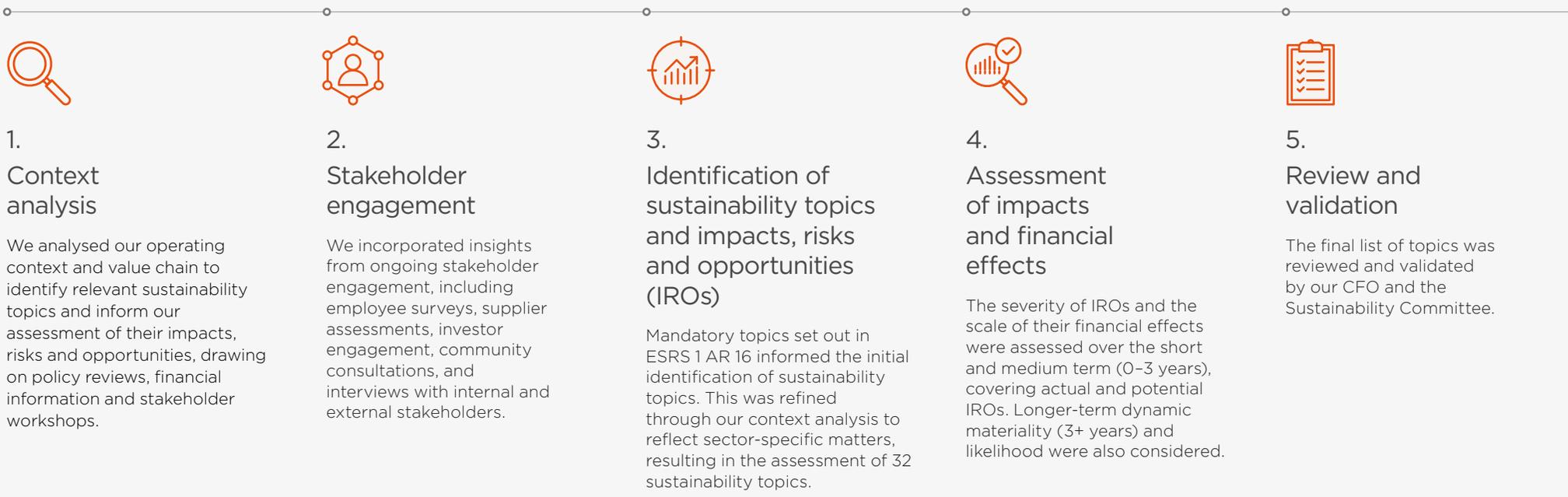
Since 2022, we have adopted a double materiality approach aligned with the European Union’s Corporate Sustainability Reporting Directive (CSRD) and its European Sustainability Reporting Standards (ESRS), reflecting evolving best practice in sustainability reporting and transparency.

Our most recent assessment, undertaken in 2024 and overseen by the Sustainability Committee, identifies the sustainability impacts most relevant to our business and the areas where our business has the greatest impact on society and the environment. The assessment is updated every two years.

Conducting a double materiality assessment (DMA) has provided us with deeper insights into the risks and opportunities associated with our business and enabled us to ensure that our objectives, policies and action plans are in alignment with our critical issues from a dual perspective:

- **Impact materiality:** Identifying the positive and negative impacts the Company has on people or the environment throughout its value chain.
- **Financial materiality:** Identifying sustainability topics that have a significant impact on our business performance, risks and opportunities.

Our 2024 DMA consisted of five key steps:



The DMA identified the following topics as material for Helios Towers, from the perspective of our impact and the topics' effects on our financial performance:

-  Digital inclusion
-  Health and safety
-  Energy
-  Climate change mitigation
-  Security-related impacts
-  Working conditions in the supply chain
-  Local employment
-  Ethical business conduct
-  Equal treatment and opportunities for all

These nine material topics are considered priority areas and are covered in detail in the Annual Report and Financial Statements 2025. These topics are fundamental to our responsibility as a corporate citizen and have a high to substantial impact on our financial value creation and on wider society.

The other sustainability topics (as below) identified in the assessment are lower in materiality but relevant for our operations. We monitor and manage these impacts and remain committed to developing our long-term business strategy in these areas.

- **Anti-bribery and corruption**
- **Cyber security**
- **Climate change adaptation**
- **Training and skills development**
- **Strategic community investment**
- **Biodiversity**
- **Pollution**
- **Working conditions for our own people**
- **Waste**
- **Tax**
- **Land-related impacts**
- **Water**

Key implications for strategy

Our 2024 DMA largely validated our existing approach while providing additional insights to further strengthen our sustainability strategy. The outcomes continue to inform the evolution of our strategy, targets and KPIs, and underpin our alignment with reporting requirements such as IFRS S1.

Health and safety, digital inclusion and climate change mitigation remain highly material from both an impact and financial perspective, reflecting their potential

to drive regulatory, operational and reputational risk. The assessment also highlighted the importance of energy, including the transition to cleaner energy sources, as a core element of our climate strategy, and security-related impacts, particularly safe interactions between security partners and local communities. Local employment, equal treatment and opportunities for employees, and fair working conditions across our supply chain remain central to our long-term success.



Tower site maintenance in South Africa

Materiality assessment: Table of impacts

Materiality level

- Low
- Medium
- High

KPIs

- Internal KPI
- Impact KPI

Material topic	Description of materiality	Impacted stakeholders	Impact materiality	Financial materiality	KPIs	Relevant SDG targets	IFC Performance Standards
MATERIAL TOPICS							
Digital inclusion	Population coverage is the Company's estimate of the number of people within the network coverage footprint of our towers. Digital inclusion brings significant economic and social benefits and is directly linked to our financial value creation.	<ul style="list-style-type: none"> Customers Communities, economies and the environment 			<ul style="list-style-type: none"> <30-second downtime per tower per week Tenancy ratio 2.2x by 2026 6,000 rural towers Population coverage under our tower footprint <p>Annual Report pages 16-18</p>	1.4 9.1 9.a 9.4 9.c	Performance Standard 1: Assessment and Management of Environmental and Social Risks and Impacts
Health and safety	Health and safety impacts can be absolute and irremediable. As a priority material topic, we strive to ensure a safe working environment, invest in preventative measures and minimise injuries to employees, contractors and workers in our supply chain.	<ul style="list-style-type: none"> Customers Communities, economies and the environment Our people and partners 			<ul style="list-style-type: none"> Maintenance partners certified to ISO 45001 Near miss reporting rate Road traffic accident frequency rate Lost-time incident frequency rate Total recordable case frequency rate <p>Annual Report pages 28-30</p>	3.6	Performance Standard 4: Community Health, Safety, and Security
Energy	Optimising our energy consumption is the key driver for reducing our environmental impact. We remain reliant on fossil fuels for power in many site locations, due to poor availability of grid power and renewable energy infrastructure. We are leveraging renewables and battery technologies to reduce both fuel and grid consumption.	<ul style="list-style-type: none"> Customers Communities, economies and the environment 			<ul style="list-style-type: none"> % of sites connected to grid % of sites connected to hybrid % of sites connected to solar % of sites with RMS installed % average RMS connectivity 	7.2 7.3	Performance Standard 3: Resource Efficiency and Pollution Prevention
Climate change mitigation	We are reducing greenhouse gas (GHG) emissions from our operations and supply chain by increasing grid connectivity and expanding installed renewable energy capacity. Furthermore, our network, connectivity and Internet of Things (IoT) solutions enable customers and society to decarbonise.	<ul style="list-style-type: none"> Customers Communities, economies and the environment Our people and partners 			<ul style="list-style-type: none"> 36% reduction in carbon emissions per tenant by 2030, against a 2020 baseline <p>Annual Report pages 19-24 TCFD disclosures in Annual Report, pages 49-55</p>	7.2 7.3 13.3	Performance Standard 3: Resource Efficiency and Pollution Prevention
Security-related impacts	Several Helios Towers sites are guarded to ensure safety of our people and assets. Our guards are not armed, although confrontation can take place between guards and individuals who are trying to gain unauthorised access to a site. Given heightened security risks in our markets, we have robust processes in place, such as our Business Continuity Plan.	<ul style="list-style-type: none"> Communities, economies and the environment Our people and partners 			Annual Report page 30	16.1	Performance Standard 4: Community Health, Safety, and Security

Our approach **Materiality assessment: Table of impacts** continued

Material topic	Description of materiality	Impacted stakeholders	Impact materiality	Financial materiality	KPIs	Relevant SDG targets	IFC Performance Standards
Working conditions in the supply chain	Many of the workers in our supply chain are manual or low-skilled workers. Any violation of labour rights in our supply chain can have severe impacts on workers as well as our reputation and trust with stakeholders. We continue to engage with our partners on our Third Party Code of Conduct and related training to ensure that the highest labour standards are upheld.	<ul style="list-style-type: none"> Communities, economies and the environment Our people and partners 			<ul style="list-style-type: none"> % spend on local suppliers % of suppliers who have signed our Third Party Code of Conduct Annual Report pages 30-31	8.2 8.7 8.8	Performance Standard 2: Labor and Working Conditions
Local employment	Providing employment opportunities to local staff in both our own operations and contractor operations has generated thousands of local jobs. 94% of our direct employees are local, and 75% of our spend is with local suppliers.	<ul style="list-style-type: none"> Communities, economies and the environment Our people and partners 			<ul style="list-style-type: none"> % local colleagues Annual Report page 26	8.3 8.5 8.6 9.2	Performance Standard 2: Labor and Working Conditions
Ethical business conduct	Unethical business conduct can have broad and far-reaching impacts, affecting employees and their wellbeing, suppliers and the wider value chain, as well as public finances. It can also lead to financial losses arising from non-compliance and weak risk management, and may significantly disrupt our operations.	<ul style="list-style-type: none"> Communities, economies and the environment Our people and partners 			<ul style="list-style-type: none"> Number of third-party organisations completing Code of Conduct training Annual Report page 31	16.3 16.6	Performance Standard 1: Assessment and Management of Environmental and Social Risks and Impacts
Equal treatment and opportunities for all	Impacts from discrimination can be severe for individuals when they are disadvantaged, e.g. opportunities for education, training, employment or career development. We work to ensure equitable opportunities for all and foster a diverse and inclusive workplace. We have programmes in place to improve gender balance across our operations.	<ul style="list-style-type: none"> Communities, economies and the environment Our people and partners 			<ul style="list-style-type: none"> 30% female colleagues by 2026 Annual Report page 26	5.5 5.5.2 10.3	Performance Standard 2: Labor and Working Conditions
OTHER TOPICS							
Anti-bribery and corruption	While many of our markets present a high inherent risk of corruption, our day-to-day operations do not rely on routine interactions with government officials. We maintain a robust anti-corruption programme, supported by local champions across our operations.	<ul style="list-style-type: none"> Communities, economies and the environment Our people and partners 			<ul style="list-style-type: none"> Maintain our ISO certifications, including our ISO 37001 anti-bribery certification Annual Report page 31	16.5	Performance Standard 1: Assessment and Management of Environmental and Social Risks and Impacts
Cyber security	Helios Towers does not hold consumer data and operates an ISO 27001-aligned cyber security management system. As operations become increasingly digitised, we will continue to assess the topic's materiality.	<ul style="list-style-type: none"> Our people and partners Communities, economies and the environment 			Annual Report page 31		Topic not specifically covered by a Performance Standard but covered in other policies and due diligence practices

Material topic	Description of materiality	Impacted stakeholders	Impact materiality	Financial materiality	KPIs	Relevant SDG targets	IFC Performance Standards
Climate change adaptation	Helios Towers has experienced climate impacts related to droughts, high winds and floods. While the near-term impacts have been isolated and related costs minimal, materiality of this topic is likely to evolve in the longer term.	<ul style="list-style-type: none"> Communities, economies and the environment 			TCFD disclosures in Annual Report pages 49-55	13.1	Performance Standard 1: Assessment and Management of Environmental and Social Risks and Impacts
Training and skills	While impacts from lack of relevant skills can have some effects on Helios Towers, the severity of the impact on employees is low. We deliver field-based training to our maintenance and build partners to promote efficient and safe operations across our network.	<ul style="list-style-type: none"> Our people and partners 			<ul style="list-style-type: none"> % colleagues trained in Lean Six Sigma Annual Report page 27	5.5 8.2 8.3	Performance Standard 2: Labor and Working Conditions
Strategic community investment	We make voluntary contributions and invest in initiatives that benefit local communities and relate to Helios Towers' core business as a connectivity enabler. Individual positive impacts from these activities can be significant, but the scale of the total impact remains low.	<ul style="list-style-type: none"> Communities, economies and the environment 			<ul style="list-style-type: none"> KPIs are tailored to each project. Examples include: the number of students benefitting from ICT equipment. Annual Report page 18	4.4 4.5 5.b 7.2 8.3 17.17	Performance Standard 4: Community Health, Safety, and Security
Biodiversity	Our potential impacts on biodiversity relate to the construction, operation and decommissioning of our sites. However, typical sites occupy a small area of 10 x 10 metres, and the majority are located in urban environments.	<ul style="list-style-type: none"> Communities, economies and the environment 			See more on page 13	15.2	Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources
Pollution	Air pollution and spills in our operations from vehicles and generators on site are minimal and contained. Our teams monitor and mitigate any potential impacts on natural resources and wildlife, as well as the subsequent impact on surrounding communities during our business operations.	<ul style="list-style-type: none"> Communities, economies and the environment 				3.9 12.4	Performance Standard 3: Resource Efficiency and Pollution Prevention

Our approach **Materiality assessment: Table of impacts** continued

Material topic	Description of materiality	Impacted stakeholders	Impact materiality	Financial materiality	KPIs	Relevant SDG targets	IFC Performance Standards
Working conditions for our own people	Helios Towers has a limited workforce (735 employees at the end of 2025), which is predominantly office based. We maintain a strong working environment, reflected in high engagement scores. No labour law-related incidents were reported through our internal or whistleblowing channels during the year.	<ul style="list-style-type: none"> Our people and partners 			Annual Report page 26-27	 8.8	Performance Standard 2: Labor and Working Conditions
Waste	The most significant waste from Helios Towers' operations is metal (iron, steel), which has a high recycling rate. Other waste streams are not significant and handled by approved suppliers and recyclers in-country, including hazardous waste recyclers.	<ul style="list-style-type: none"> Communities, economies and the environment Our people and partners 			See more on page 13	 12.5	Performance Standard 3: Resource Efficiency and Pollution Prevention
Tax	Helios Towers' tax strategy adopts a zero-tolerance approach to tax evasion and a responsible approach to tax compliance.	<ul style="list-style-type: none"> Communities, economies and the environment 			Helios Towers Tax Strategy		Performance Standard 1: Assessment and Management of Environmental and Social Risks and Impacts
Land-related impacts	Land disputes in site acquisition are rare. Before developing any new site, we carefully consider the impacts on the surrounding communities. We respond to all public concerns and offer opportunities to meet and discuss these at council tribunal processes and other forums involving all stakeholders.	<ul style="list-style-type: none"> Communities, economies and the environment 			See more on page 14	 15.5	Performance Standard 5: Land Acquisition and Involuntary Resettlement
Water	Our water use in operations is minimal – limited to offices and cleaning of solar panels, and our sites are often located far from water bodies. Therefore, water impacts have been assessed as low in materiality to our business and supply chain activities in terms of operational, regulatory or market risks. Any water-related weather conditions, such as flooding or droughts, are covered under our assessment of climate risks.	<ul style="list-style-type: none"> Communities, economies and the environment 				 6.4	Performance Standard 3: Resource Efficiency and Pollution Prevention



Our approach

Reporting indices

Assurance

Other topics

There are a number of issues that are lower in materiality 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.

These impacts are considered limited, as our sites typically occupy a small footprint (approximately 10m x 10m) and are predominantly located in urban areas. As part of our site planning process, we assess whether new sites are located in sensitive ecosystems or areas of high biodiversity significance.



Tower site in DRC

Our Site Acquisition Policy sets out our commitment to protecting and conserving biodiversity. Any material impacts on biodiversity associated with site construction or operations must be identified, with mitigation measures implemented to avoid or minimise adverse effects. Where necessary, ecosystem restoration may be undertaken following construction or decommissioning. We seek to avoid constructing sites in critical habitats and legally protected or internationally recognised areas.

To build and operate a site, we must obtain an environmental permit from the national environment agency. This requires an independent 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 reducing any negative impact on nature by cutting carbon, waste, spills and any discharges to water. Where we need to decommission sites, we look to minimise waste and restore the land.

In 2025, we undertook a biodiversity scoping exercise that provided us with a roadmap to better understand impacts and dependencies on nature at the site level. In the coming years, we plan to initiate site-level assessments that integrate nature and climate risk data to strengthen our understanding of actual dependencies on these ecosystems.

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 through certified partners, re-sell or gift them safely and responsibly.

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. Any equipment or materials that cannot be repaired or reused on site are returned to our warehouses. To avoid waste and save costs, we look to repair or refurbish generators, batteries and rectifiers to extract full value from and expand the lifespan of our equipment. When this is no longer possible, we use a certified and approved recycling partner that safely recovers valuable metals and materials.

Across the Group, returned materials and equipment are subject to a formal technical review by Operations, Projects and Engineering teams in each OpCo to determine whether items can be re-used, refurbished, redeployed or scrapped. Items proposed for disposal are compiled into a documented disposal list, supported by inventory reconciliation and (where applicable) finance validation, before being reviewed and approved by an asset disposal committee (typically comprising relevant Heads of Department). Our Safety, Health, Environment and Quality (SHEQ) function assesses and approves scrap dealers and recycling partners, and we apply additional controls for hazardous waste (including batteries and chemical

waste), using appropriately licensed parties and verifying required environmental permits and regulatory compliance. In recent years, battery refurbishment has formed part of our asset disposal procedure, supporting circularity and extending asset life.

During 2025, we have established a strengthened 'returns from site' process alongside a broader systems upgrade to improve timeliness and traceability of returns across OpCos and to better quantify the proportion of returned materials that can be repaired and redeployed. We are also exploring whether waste partner data can be incorporated into our Scope 3 reporting over time, as part of our wider carbon footprint measurement.

Warehouse refurbishments completed in 2025

Generator sets refurbished	Batteries refurbished
24%	6%
2024: 22%	2024: 16%
Rectifiers refurbished	Rectifier modules refurbished
35%	13%
2024: 26%	2024: 46%

Land-related impacts

Before developing any new site, we carefully consider the impacts on the surrounding communities.

Following our well-established public consultation and community engagement practices, we respond to all public concerns and offer 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. We consult meaningfully with potentially affected groups and relevant stakeholders, in accordance with Article 32 of the UN Declaration on the Rights of Indigenous Peoples, and Principle 18 (b) of the UN Guiding Principles on Business and Human Rights. The Principle states that businesses must *“involve meaningful consultation with potentially affected groups and other relevant stakeholders, as appropriate to the size of the business enterprise and the nature and context of the operation.”*

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.

During a site search, an Environmental and Social Impact Assessment is conducted to determine whether the site affects Indigenous settlements, in consultation with key stakeholders of the community and including authorised government officials. In the event of any chance finds (where tangible cultural heritage is encountered during project construction or operations), operations are suspended and secured to ensure there is no further disturbance to the area. In cases where Indigenous Peoples could be affected by our development activities, we engage with these communities and work closely with their representative institutions to ensure their contributions are considered before any construction begins.

We also look to design sites to have as minimal a visual impact as possible on the communities in which they are located. This can include taking advantage of existing natural screening – for example, positioning a tower within woods or behind tall trees, camouflaged monopoles or providing additional planting or screening.

Note 1: As a telecommunications infrastructure provider, we do not buy tin, tungsten, tantalum or gold as metals (or ore), manufacture or contract to manufacture products containing these metals and have limited possibilities to impact the conflict minerals ecosystem through our supply chain. We acknowledge that metals such as tin, tungsten, tantalum and gold may be present in some of our purchased electronic goods. However, we are a small purchaser of these goods compared with other organisations.



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 topics continue to be recognised externally and that in 2025 our scores improved or maintained in all indices compared to 2024.

Disclaimers: FTSE Russell (the trading name of FTSE International Limited and Frank Russell Company) confirms that Helios Towers plc has been independently assessed according to the FTSE4Good criteria, and has satisfied the requirements to become a constituent of the FTSE4Good Index Series. Created by the global index provider FTSE Russell, the FTSE4Good Index Series is designed to measure the performance of companies demonstrating strong Environmental, Social and Governance (ESG) practices. The FTSE4Good indices are used by a wide variety of market participants to create and assess responsible investment funds and other products.

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Fourth 'AAA' ESG rating from MSCI, 2025
(the highest possible score from MSCI)



FTSE4Good
Constituent of the FTSE4Good Index, 2025
(for the fourth consecutive year)



Sustainalytics: ESG Risk Rating of 16.4
(low risk), 2025



CDP: Scored B, Climate Change, 2025
(2024 rating maintained)



Workforce Disclosure Initiative: 88%, 2025
(exceeding sector (63%) and UK company average (73%))



EcoVadis: Gold rating, 2025
(top 5% of companies rated)



ISS: ESG Corporate Rating C, 2025

GRI Index

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

Disclosure	Description	Location of information/response
GENERAL DISCLOSURES		
GRI 2: General Disclosures 2021		
2-1	Organizational details	Helios Towers plc Registered office: Level 21 8 Bishopsgate London EC2N 4BQ United Kingdom AR > Robust business model p5 AR > Notes to the Financial Statements > 1. Statement of compliance and presentation of financial statements p149
2-2	Entities included in the organization's sustainability reporting	The scope of our Integrated Annual Report includes all operations-based entities under Helios Towers plc. AR > Notes to the Financial Statements > 1. Statement of compliance and presentation of financial statements p149 AR > Notes to the Financial Statements > Investments p182-183
2-3	Reporting period, frequency and contact point	Date of reporting period for the AR : 1 January 2025–31 December 2025 Date of publication: 30 March 2026 Frequency: We report every year in line with our financial reporting. Point of contact for any queries regarding the report: investorrelations@helios Towers.com .
2-4	Restatements of information	AR > Our 2025 footprint p24
2-5	External assurance	AR > Independent auditor's report to the members of Helios Towers plc p136-144 SB-A > Assurance statement p48-49
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 10,000 contracted partners who build, maintain and secure our sites (based on monthly, voluntary reported people hours from our partners). 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 as well as civil construction, tower strengthening and security arrangements. 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 over US\$500 million through work with over 1,200 suppliers worldwide to meet the needs of customers and our business; 75% 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 > Robust business model p5 AR > Group CEO's statement p10-12 AR > Responsible supply chain practices p30
2-7	Employees	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. See page 42 for more details.

Disclosure	Description	Location of information/response
2-8	Workers who are not employees	Our site operations are conducted by contracted partners (and not our direct employees). We support the employment of over 10,000 contracted partner personnel (based on monthly, voluntary reported people hours from our partners). 1. Maintenance Partners – ensure the continued integrity and power uptime of our leased towers. 2. Build Partners – build towers on greenfield sites to meet new customer requirements. 3. Security Partners – protect the integrity of assets from damage and theft.
2-9	Governance structure and composition	The Company has a governance framework that facilitates effective decision-making and oversight by the Board and its Committees. The Board is responsible for promoting the long-term success of the Company in line with our Sustainable Business Strategy. AR > Risk management p42-48 AR > Governance framework p68 AR > Nomination Committee Report p89-91 AR > Sustainability Committee Report p92 SB-A > Governance and management of sustainable business p3-4 Division of Responsibilities between the 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. For more detail: AR > Nomination Committee Report p89-91 Corporate governance The terms of reference of all Board Committees are available on our website .
2-11	Chair of the highest governance body	AR > Board leadership and Company purpose p75-77 AR > Roles and responsibilities p75-76
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. Strategy updates and review of our impacts are overseen and monitored by the Sustainability Committee. The Sustainability Committee is chaired by an Independent Non-Executive Director to align with corporate governance best practice and ensure we drive ambition and integration of the strategy across the business. The Committee ensures that the business is making socially and environmentally responsible decisions and monitors progress while proactively preparing for compliance with evolving regulations. Updates on our Sustainable Business Strategy are discussed at every Board meeting through our Sustainability Committee members and Executive Leadership Team. Our Group Head of External Affairs, Sustainability and Public Policy provides regular briefings to the Board and the Audit Committee, including on any updates to our double materiality assessment, which includes an analysis of our social and environmental impacts. During 2025, the Sustainability Committee oversaw progress on, and reporting of, the Sustainable Business Strategy KPIs, reviewed sustainability-related regulatory updates, and monitored compliance with TCFD and CFDD disclosures. Additional detail regarding the Board and Sustainability Committee's role and our governance of climate change can be found in the TCFD disclosures section of our Annual Report. AR > TCFD disclosures p49-55 AR > Sustainability Committee Report p92
2-13	Delegation of responsibility for managing impacts	Our Board of Directors is responsible for promoting the long-term success of the Company in line with our Sustainable Business Strategy. The Sustainability Committee assists the Board in overseeing the implementation of the Sustainable Business Strategy, and management of material impacts, monitoring the Group's engagement with stakeholders and providing oversight of best practice and regulatory developments in corporate sustainability. AR > Risk management p42-48 SB-A > Governance and management of sustainable business p3-4
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, and the strategy is monitored by our Sustainability Committee. Furthermore, the Board reviews the risk management process and receives updates on the results of the double materiality assessment.

Disclosure	Description	Location of information/response
2-15	Conflicts of interest	AR > Roles and responsibilities p75-76
2-16	Communication of critical concerns	All Group employees and third parties have access to a confidential reporting line. The Board, through the Audit Committee, has oversight of all incidents reported and logged. All concerns raised are brought to the attention of and discussed with the Audit Committee at its regular meetings. 34 concerns were communicated to the Audit Committee in 2025. AR > Reporting concerns p31 AR > Section 172(1) p81-83
2-17	Collective knowledge of the highest governance body	The Board has strong knowledge and experience of sustainable business and sustainable development. The Board's knowledge and skills are kept updated through engagement on sustainable business topics delivered by the Sustainability Committee, Executive Leadership Team and other subject matter experts across the business. The Sustainability Committee is chaired by an Independent Non-Executive Director to align with corporate governance best practice and ensure we drive ambition and integration of the strategy across the business. The Committee ensures that the business is making socially and environmentally responsible decisions and monitors progress while proactively preparing for compliance with evolving regulations. In 2025, the Committee met twice, and the sessions included oversight of the preparation of the Group's transition plan disclosure, monitoring compliance with TCFD and alignment with IFRS standards S1 and S2, as well as review of sustainability regulatory updates. The Board includes members with both direct and indirect experience of ESG. In accordance with the UK Corporate Governance Code, the Company is required to carry out Board evaluations on a three-year cycle to review the effectiveness of the Board and its Committees. An external review was carried out in 2025, as the third year of the current three-year cycle. A new three-year cycle will begin with an internal review in 2026. The review concluded that the Board continues to work well, with a strong strategic focus and with no specific areas of concern raised. Areas were proposed as opportunities to further enhance Board effectiveness. The Audit Committee reviews management's assessment of our principal risks, including risks associated with our economic and sustainability performance. This improves Directors' experience of risks associated with climate change and other sustainability topics. The Audit Committee of the Board is also responsible for reviewing our Annual Report, which contains important contextual and performance disclosures on our sustainable business priorities and impacts. AR > Nomination Committee Report p89-91
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 UK Corporate Governance Code. An external review was carried out in 2025, as the third year of the current three-year cycle. A new three-year cycle will begin with an internal review in 2026. 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. Any focus or action areas are also considered and implemented during the next financial year. AR > Nomination Committee Report p89-91
2-19	Remuneration policies	The annual bonus for the Executive Directors is determined by performance against Adjusted EBITDA, recurring free cash flow, free cash flow, network performance, strategic projects and international standards measures. With diesel being the largest operating cost at a tower site, reducing diesel consumption and associated emissions is directly linked to our Adjusted EBITDA, recurring free cash flow and free cash flow performance measures. Collectively, these three financial measures account for 80% of the overall bonus weighting. Introduced in 2023, our 'impact scorecard' is included as part of the Long-Term Incentive Plan (LTIP) award to supplement financial metrics. The impact scorecard includes three equally weighted metrics that align with the KPIs and targets set out in our Sustainable Business Strategy. The impact scorecard metrics are emissions per tenant (granted in 2023, 2024 and 2025), female staff and population coverage. AR > Aligning remuneration with Company strategy p115
2-20	Process to determine remuneration	The Director's Remuneration Report includes: - a summary of the Directors' Remuneration Policy; - details on independent remuneration consultants; and - details of shareholder voting on remuneration items. Remuneration Committee AR > Directors' Remuneration Report p101-130
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. With fewer than 250 UK employees, Helios Towers is not required to report or disclose our ratio of CEO to median employee pay. However, we provide our gender pay gap information in the interest of transparency. We regularly review our pay rates throughout the business and will keep our approach to disclosing a UK and/or Group-wide pay ratio, and/or gender pay gap information, under review over the coming years.

Disclosure	Description	Location of information/response
2-22	Statement on sustainable development strategy	The CEO statement outlines how we create sustainable value for our people, partners, customers, communities, environment and investors through our Sustainable Business Strategy. AR > Group CEO's statement p10-12
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 ensure these 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. Likewise, all third-party suppliers receive training on the Group's Third Party Code of Conduct. AR > Ethical business conduct p31 AR > Non-financial and sustainability information statement p41 Helios Towers: Our values Human Rights Policy Code of Conduct Third Party Code of Conduct Modern Slavery Statement Environmental Policy Health and Safety Policy Statement Quality Policy Group Tax Strategy Supply Chain Management Statement Strategic community investment
2-24	Embedding policy commitments	Our governance structures and policies help us to deliver on our Sustainable Business 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. Those assessed as high- and medium-risk third parties receive training on the Group's Third Party Code of Conduct. AR > Non-financial and sustainability information statement p41 AR > Risk management p42 SB-A > Governance and management of sustainable business p3-4
2-25	Processes to remediate negative impacts	We maintain a robust compliance culture and ensure any negative impacts are remediated in line with Group principles, through internal reporting and external audits. Employees, suppliers and stakeholders are encouraged to report practices or actions believed to be inappropriate or illegal. All complaints are investigated with impartiality, prohibiting retaliation. Anyone can raise concerns about actual or potential non-compliance through our confidential reporting line. The Group's General Counsel and Company Secretary, the Group Director – People, as well as 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 the confidential reporting line. All whistleblower reports are investigated 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. Increased reporting has continued to guide SHEQ initiatives across the Group to reduce negative impacts, such as site-based activities and driving. AR > Reporting concerns p31 AR > Safety p29-30 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 reporting line. The Board, through the Audit Committee, has oversight of all incidents reported and logged on our confidential reporting line. All concerns raised are brought to the attention of and discussed with the Audit Committee at its regular meetings. AR > Reporting concerns p31 Code of Conduct

Disclosure	Description	Location of information/response
2-27	Compliance with laws and regulations	Other than as previously disclosed, 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.
2-28	Membership associations	<p>Key memberships:</p> <ul style="list-style-type: none"> - TowerXchange; - GSMA (Global System for Mobile Communications Association) - UN Global Compact; and - British Quality Foundation. <p>Among the multistakeholder principles and initiatives we have endorsed and align with, these include:</p> <ul style="list-style-type: none"> - UN Guiding Principles on Business and Human Rights; - UN SDGs; - UN Women's Empowerment Principles; and - CFO Principles on Integrated SDG Investments and Finance.
2-29	Approach to stakeholder engagement	<p>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 and as part of strategic community investment with local schools; 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.</p> <p>To understand how the Board engages with our stakeholders, see:</p> <p>AR > Section 172(1) Statement > Stakeholder engagement p84-87</p> <p>AR > Advancing labour and human rights p31</p> <p>SB-A > Our double materiality assessment p7-8</p> <p>Strategic community investment</p>
2-30	Collective bargaining agreements	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 the Democratic Republic of the Congo (DRC), with employee representatives present in Senegal, Congo Brazzaville and Madagascar. Senegal and Congo Brazzaville have collective bargaining agreements at the national level. In addition, DRC, Congo Brazzaville, Madagascar and Senegal have established an approved 'Reglement interieur' (rules and regulations document) negotiated with employee representatives.

GRI 3: Material Topics 2021

3-1	Process to determine material topics	SB-A > Our double materiality assessment p7-8
3-2	List of material topics	SB-A > Our double materiality assessment p7-8
3-3	Management of material topics	<p>See all relevant disclosures below, by each material topic.</p> <p>SB-A > Governance and management of sustainable business p3-4</p> <p>SB-A > Our contribution to the UN SDGs p6</p> <p>SB-A > Our double materiality assessment p7-8</p>

Disclosure	Description	Location of information/response
MATERIAL TOPICS		
Economic Performance		
GRI 3: Material Topics 2021		
3-3	Management of material topics	<p>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 Annual Report explains how we manage financial performance and includes financial and non-financial KPIs. Our section on material topics in this Addendum outlines our focus on reducing risks and mitigating any potential negative impacts that our business activities might have on the realisation of the SDGs.</p> <p>AR > Our 2025 Strategic KPIs p13 AR > Market and operating review p32-37 AR > Section 172(1) Statement > Stakeholder engagement p84-87 SB-A > Our double materiality assessment p7-8 SB-A > Our contribution to the UN SDGs p6</p>
GRI 201: Economic Performance 2016		
201-1	Direct economic value generated and distributed	<p>By creating job opportunities (we support over 10,000 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.</p> <p>AR > Market and operating review p32-37 AR > Sustainable Business Report p14-31</p>
201-2	Financial implications and other risks and opportunities due to climate change	<p>We report in alignment with TCFD and CFJ recommendations to improve our understanding of the financial and operational impacts of climate-related risks and opportunities on our business.</p> <p>AR > TCFD disclosures p49-55 AR > Principal risks and uncertainties p48</p>
201-3	Defined benefit plan obligations and other retirement plans	AR > Retirement benefit costs p155
201-4	Financial assistance received from government	The business did not require or receive financial assistance from any government during 2025.
Market Presence		
GRI 3: Material Topics 2021		
3-3	Management of material topics	<p>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, as an independent mobile towerco. Each of our markets is accountable for its own performance and for driving growth.</p> <p>We assess performance against our strategy using relevant KPIs.</p> <p>AR > Our 2025 strategic KPIs p13 AR > Market and operating review p32-37 SB-A > Our contribution to the UN SDGs p6 SB-A > Our double materiality assessment p7-8</p>

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Helios Towers plc Sustainable Business Addendum 2025

Disclosure	Description	Location of information/response																				
GRI 202: Market Presence 2016																						
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	In the UK, we continue to pay all our employees above the London living wage. Our UK staff constitutes around 15% of our overall workforce. For our African and Middle East markets, we work with an external HR consultancy, which provides salary benchmarking for all markets to ensure our pay practices are in line with market practice. We voluntarily disclose further information by gender on a Group-wide basis: 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	75% of senior management in our OpCos were hired from the local community in 2025. Here, senior management is defined as Managing Directors and Heads of Department. Local is defined as the 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 advancing mobile connectivity in markets across Africa and the Middle East, we have many indirect economic impacts. 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), particularly for some of the most vulnerable communities in the countries where we operate. We support local economies and extend network coverage to reach rural locations, helping to connect the unconnected and promoting socio-economic development. Alongside the growth of the business supporting greater digital inclusion, we are also developing strategic, long-term projects and partnerships to support communities local to our towers. OpCo rural sites (%) <table border="1"> <tr> <td>Tanzania</td> <td>45</td> <td>Congo B</td> <td>34</td> <td>Madagascar</td> <td>61</td> <td>DRC</td> <td>23</td> <td>South Africa</td> <td>25</td> </tr> <tr> <td>Malawi</td> <td>63</td> <td>Ghana</td> <td>30</td> <td>Senegal</td> <td>28</td> <td>Oman</td> <td>59</td> <td></td> <td></td> </tr> </table> AR > Bridging the connectivity and infrastructure divide p17 AR > Strategic community investment p18 SB-A > Our contribution to the UN SDGs p6 SB-A > Our double materiality assessment p7-8 Human Rights Policy	Tanzania	45	Congo B	34	Madagascar	61	DRC	23	South Africa	25	Malawi	63	Ghana	30	Senegal	28	Oman	59		
Tanzania	45	Congo B	34	Madagascar	61	DRC	23	South Africa	25													
Malawi	63	Ghana	30	Senegal	28	Oman	59															
GRI 203: Indirect Economic Impacts 2016																						
203-1	Infrastructure investments and services supported	We provide resilient, quality infrastructure that supports wider, more reliable access to the services and benefits of mobile connectivity. We champion local employment and contribute to local economies through sustained investments, tax payments, licence fees and broader economic contributions. AR > Group CEO's statement p10-12 AR > Bridging the connectivity and infrastructure divide p17 AR > Strategic community investment p18 AR > Our diverse and representative workforce p26 SB-A > Our contribution to the UN SDGs p6																				
203-2	Significant indirect economic impacts	AR > Bridging the connectivity and infrastructure divide p17 AR > Strategic community investment p18																				

Disclosure	Description	Location of information/response
Anti-Corruption		
GRI 3: Material Topics 2021		
3-3	Management of material topics	<p>AR > Anti-bribery and corruption p31</p> <p>SB-A > Governance and management of sustainable business p3-4</p> <p>SB-A > Our contribution to the UN SDGs p6</p> <p>SB-A > Our double materiality assessment p7-8</p> <p>Code of Conduct p7, 16</p> <p>Modern Slavery Statement</p> <p>Third Party Code of Conduct</p>
GRI 205: Anti-Corruption 2016		
205-1	Operations assessed for risks related to corruption	<p>100% of markets are assessed for risks relating to corruption before we enter the market.</p> <p>We recognise the heightened risks of bribery and corruption in our markets and therefore assess all new third parties with relevant risk assessments and due diligence.</p> <p>Our due diligence also incorporates screening against sanctions and enforcement lists and adverse media. Group and individual OpCo fraud risk assessments are conducted annually. This links with our Group Risk Register and individual OpCo risk registers. A standalone anti-bribery and corruption risk assessment is also conducted annually to supplement Group and OpCo risk register reviews. In 2025, we conducted an independent fraud risk assessment across the business, led by Good Corporation.</p> <p>AR > Anti-bribery and corruption p31</p>
205-2	Communication and training about anti-corruption policies and procedures	<p>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. Over 270 new suppliers completed this in 2025.</p> <p>Colleagues in higher-risk functions are also provided periodic refreshers. All employees receive the Group's Code of Conduct and Integrity Policy upon joining and high- and medium-risk third parties receive the Group's Third Party Code of Conduct training.</p>
205-3	Confirmed incidents of corruption and actions taken	No public allegations of corruption were made against Helios Towers in 2025. There were zero confirmed incidents in which employees were dismissed or disciplined for corruption.
Anti-Competitive Behavior		
GRI 3: Material Topics 2021		
3-3	Management of material topics	<p>AR > Ethical business conduct p31</p> <p>SB-A > Governance and management of sustainable business p3-4</p> <p>SB-A > Our contribution to the UN SDGs p6</p> <p>SB-A > Our double materiality assessment p7-8</p> <p>Code of Conduct p8, 16</p>
GRI 206: Anti-Competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No legal actions were pending or completed during the reporting period.

Disclosure	Description	Location of information/response
Tax		
GRI 3: Material Topics 2021		
3-3	Management of material topics	<p>AR > Principal risks and uncertainties p46</p> <p>SB-A > Governance and management of sustainable business p3-4</p> <p>SB-A > Our contribution to the UN SDGs p6</p> <p>SB-A > Our double materiality assessment p7-8</p> <p>Group Tax Strategy</p>
GRI 207: Tax 2020		
207-1	Approach to tax	<p>The Board discusses, reviews and approves the Group Tax Strategy annually.</p> <p>We are committed to being a transparent and honest corporate citizen in relation to tax. We engage openly and constructively with tax authorities and government organisations to ensure that we pay the fair amount of tax where levied by local law and disclose tax matters as required.</p> <p>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.</p> <p>Our Group Tax Strategy published online outlines our tax principles and ethos. We take a zero-tolerance approach to tax evasion, and maintain robust processes and controls 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.</p> <p>AR > Audit Committee Report p96</p> <p>Group Tax Strategy</p>
207-2	Tax governance, control, and risk management	<p>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. There is a formal process for raising concerns confidentially within the organisation and concerns raised are taken seriously. Through a system of internal auditing, the controls are tested on a regular basis and evidence is maintained.</p> <p>AR > Audit Committee Report p96</p> <p>AR > Independent auditor's report to the members of Helios Towers plc p136-144</p> <p>Group Tax Strategy</p>
207-3	Stakeholder engagement and management of concerns related to tax	<p>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.</p> <p>Employee responsibility is central to ensuring best practice, and our employee onboarding training includes anti-facilitation of tax evasion and compliance, which is followed by regular refreshers. The Investor Relations team at Helios Towers collates all feedback received from investors and analysts. Any feedback relevant to our Tax Strategy is presented to the CFO and Group Head of Tax and Treasury.</p> <p>Group Tax Strategy</p>

Disclosure	Description	Location of information/response
Energy		
GRI 3: Material Topics 2021		
3-3	Management of material topics	<p>AR > Reducing our environmental impact and investing in low-carbon solutions p20</p> <p>AR > TCFD disclosures p49-55</p> <p>SB-A > Governance and management of sustainable business p3-4</p> <p>SB-A > Our contribution to the UN SDGs p6</p> <p>SB-A > Our double materiality assessment p7-8</p> <p>Environmental Policy</p>
GRI 302: Energy 2016		
302-1	Energy consumption within the organization	<p>We used 783,592,402 kWh of total fuel (diesel and petrol) and consumed 481,111,366 kWh total electricity in 2025. None of our fuel consumption is currently from renewable sources. Energy-related data is primarily collected for electricity and fuel consumption. Electricity use is recorded for both offices and grid-connected towers, while diesel consumption is tracked for generator-powered towers and Company-owned vehicles. Petrol use from vehicles is also captured.</p> <p>We did not have heating, cooling or steam consumption. No electricity, heating, cooling or steam was sold. Our total energy consumption was 1,264,703,769 kWh. Energy consumption has been calculated in line with the GHG Protocol. Defra conversion factors are used for the UK, and IEA factors are used for Africa and the Middle East electricity.</p>
302-2	Energy consumption outside of the organization	<p>During 2025, we consumed 14,598,035 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. Defra conversion factors are used for the UK, and IEA factors are used for Africa and the Middle East electricity.</p> <p>AR > Our 2025 footprint p24</p>
302-3	Energy intensity	<p>Energy intensity per tower: 89,354 kWh/tower</p> <p>Energy consumption is in kWh.</p> <p>Energy includes fuel (diesel and petrol) and electricity.</p> <p>Energy consumption is for within the organisation only.</p> <p>AR > Emissions intensity p24</p>
302-4	Reduction of energy consumption	AR > Energy efficiency p22
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 for these are deemed not relevant for reporting.

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Disclosure	Description	Location of information/response
Biodiversity		
GRI 101: Material Topics 2024		
3-3	Management of material topics	<p>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 Group Head of Property. Many of our sites are surrounded by valuable ecosystems that not only support a wide range of plant and animal species but can be vital to the livelihoods of local people. We take responsibility for the impact our business has on these ecosystems and the wider environment. In a number of our markets, environmental impact assessments are a requirement to obtain environmental permits. For more information about how we manage biodiversity around our sites, see page 13 of this Addendum.</p> <p>SB-A > Our contribution to the UN SDGs p6 SB-A > Our double materiality assessment p7-8 Environmental Policy</p>
GRI 101: Biodiversity 2024		
101-1	Policies to halt and reverse biodiversity loss	<p>In 2025, we undertook a biodiversity scoping exercise that has provided us with a roadmap to better understand impacts and dependencies on nature at site level. In the coming years, we plan to initiate site-level assessments that integrate nature and climate risk data to strengthen our understanding of actual dependencies on these ecosystem services. We look forward to evolving our reporting in this area in alignment with these disclosures in the years to come.</p> <p>This disclosure is not relevant to our operations as we do not use genetic resources to conduct research or in any aspect of our business activities.</p> <p>In 2025, we undertook a biodiversity scoping exercise that has provided us with a roadmap to better understand impacts and dependencies on nature at site level. In the coming years, we plan to initiate site-level assessments that integrate nature and climate risk data to strengthen our understanding of actual dependencies on these ecosystem services. We look forward to evolving our reporting in this area in alignment with these disclosures in the years to come.</p>
101-2	Management of biodiversity impacts	
101-3	Access and benefit-sharing	
101-4	Identification of biodiversity impacts	
101-5	Locations with biodiversity impacts	
101-6	Direct drivers of biodiversity loss	
101-7	Changes to the state of biodiversity	
101-8	Ecosystem services	

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Disclosure	Description	Location of information/response
Emissions		
GRI 3: Material Topics 2021		
3-3	Management of material topics	<p>This topic is covered by our material topic of climate change mitigation. There are GHG emissions resulting from our operations and supply chain. We focus on reducing these through connecting to the grid as well as deploying hybrid and solar solutions where appropriate. We have set a target to reduce our emissions intensity, which is embedded within our strategic business planning.</p> <p>AR > Our 2025 footprint p24 AR > TCFD disclosures p49-55 SB-A > Governance and management of sustainable business p3-4 SB-A > Our contribution to the UN SDGs p6 SB-A > Our double materiality assessment p7-8</p> <p>Environmental Policy Basis of reporting and recalculation policy</p>
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	AR > Our 2025 footprint p24
305-2	Energy indirect (Scope 2) GHG emissions	<p>We are unable to access residual factors for many of the countries we operate in to enable us to report market-based emissions. Therefore, we report Scope 2 using a location-based method.</p> <p>AR > Our 2025 footprint p24</p>
305-3	Other indirect (Scope 3) GHG emissions	AR > Our 2025 footprint p24
305-4	GHG emissions intensity	AR > Our 2025 footprint p24
305-5	Reduction of GHG emissions	<p>AR > Our 2025 footprint p24 SB-A > Scope 3 emissions p43</p>
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	Our environmental impact related to waste is considered limited because we have efficient waste management systems and practices in place. For more information on our management approach please see: SB-A > Waste p13
GRI 306: Waste 2020		
306-1	Waste generation and significant waste-related impacts	SB-A > Waste p13
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 of disposal 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. SB-A > Waste p13
306-3	Waste generated	We do not collect waste data according to this criteria. In our markets, we either reuse, refurbish or sell materials that we can no longer use to scrap dealers. During 2025, we have established a strengthened 'returns from site' process alongside a broader systems upgrade to improve timeliness and traceability of returns across OpCos and to better quantify the proportion of returned materials that can be repaired and redeployed. SB-A > Waste p13
306-4	Waste diverted from disposal	
306-5	Waste directed to disposal	
Environmental Compliance		
GRI 3: Material Topics 2021		
3-3	Management of material topics	Environmental compliance encompasses many of our material topics. We apply the highest standards of governance and comply with all applicable laws and best practice. Environmental standards are managed and monitored by our SHEQ teams, together with our Compliance teams. Our compliance programme is managed by our Group Legal function with Board oversight. Compliance reviews are included as a standing agenda item on all Board and Audit Committee meetings. We expect our colleagues and our partners to uphold our standards, as set out in our Code of Conduct and Third Party Code of Conduct respectively. These Codes cover a broad range of topics including compliance with environmental standards. SB-A > Governance and management of sustainable business p3-4 SB-A > Our contribution to the UN SDGs p6 SB-A > Our double materiality assessment p7-8 Code of Conduct p10 Environmental Policy
GRI 307: Environmental Compliance 2016		
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. We have in place policies and procedures, including reporting and incident-response mechanisms to respond to any such incidents or concerns raised.

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Disclosure	Description	Location of information/response
Supplier Environmental Assessment		
GRI 3: Material Topics 2021		
3-3	Management of material topics	<p>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.</p> <p>AR > Responsible supply chain practices p30 SB-A > Governance and management of sustainable business p3-4 SB-A > Our contribution to the UN SDGs p6 SB-A > Our double materiality assessment p7-8</p> <p>Third Party Code of Conduct p11-12 Environmental Policy statement Supply Chain Management Statement</p>
GRI 308: Supplier Environmental Assessment 2016		
308-1	New suppliers that were screened using environmental criteria	<p>100% of our new operational suppliers and strategic materials suppliers are requested to provide their Environmental Policy or ISO 14001 certification. All high- and medium-risk suppliers are required to sign the Third Party Code of Conduct.</p> <p>Environmental criteria form part of the due diligence third-party questionnaires.</p>
308-2	Negative environmental impacts in the supply chain and actions taken	<p>All high- and medium-risk suppliers are required to sign the Third Party Code of Conduct, which stipulates standards of conduct for environmental protection.</p> <p>Suppliers are screened and audited against sustainability criteria, including environmental criteria. For example, they are requested to provide evidence of environmental policies and certifications.</p> <p>Supply Chain Management Statement Environmental Policy</p>
Employment		
GRI 3: Material Topics 2021		
3-3	Management of material topics	<p>This topic relates to our material topic of local employment. We are committed to harnessing diverse talent and skills and promoting employment opportunities in our markets by hiring and empowering localised workforces.</p> <p>AR > Engaging our people p26 SB-A > Governance and management of sustainable business p3-4 SB-A > Our contribution to the UN SDGs p6 SB-A > Our double materiality assessment p7-8</p> <p>Human Rights Policy</p>

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Disclosure	Description	Location of information/response
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	See page 44 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, based on in-country guidelines and market practice. However, we do not make any differentiation in relation to access to benefits between full-time and part-time employees. We do not disclose a list of benefits across all operating companies. Benefit packages are provided based on in-country guidelines and best practices.
401-3	Parental leave	All employees are entitled to take parental leave across the Group.
Occupational Health and Safety		
GRI 3: Material Topics 2021		
3-3	Management of material topics	Our approach to occupational health and safety combines adherence to international safety standards with a culture of robust management and improvement. OpCo leadership teams undertake regular site visits as part of their SHEQ KPIs, while Executive Committee members conduct site visits during OpCo engagements. These interactions support the identification of good practice, reinforce expectations and enable learning. AR > Safety p29-30 SB-A > Governance and management of sustainable business p3-4 SB-A > Our contribution to the UN SDGs p6 SB-A > Our double materiality assessment p7-8 Code of Conduct p11, 16 Health and Safety Policy Human Rights Policy
GRI 403: Occupational Health and Safety 2018		
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 sites; site operations are conducted by contracted partners: 1. Maintenance Partners – to ensure the continued integrity and power uptime of our leased towers. 2. Build Partners – to build towers on greenfield sites to meet new customer requirements. 3. Security Partners – to protect the integrity of Helios Towers’ assets from damage and theft. All 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 p29-30
403-2	Hazard identification, risk assessment, and incident investigation	Helios Towers employees do not work on site and as such have a 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 assessment for all personnel. As part of our ongoing efforts to enhance safety measures and streamline risk reporting processes, we record all data on our SHEQ ServiceNow reporting system. Providing an improved user interface and reporting capability, the reporting system has been designed to make it easier for both colleagues and partners to report incidents and near misses.

Disclosure	Description	Location of information/response
403-3	Occupational health services	See 403-1, 403-2.
403-4	Worker participation, consultation, and communication on occupational health and safety	<p>The intent of this requirement is understood to ensure that those undertaking risk-based activities are involved with how they are managed. Helios Towers does not directly employ frontline operational workers as per the intent of this requirement; however, we have included our early career staff members 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 six 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).</p> <p>Partner progress in ISO 45001 certification is reviewed and performance managed monthly as part of the SHEQ Scored Audit and Sustainable Business Strategy.</p> <p>AR > Safety p29-30</p>
403-5	Worker training on occupational health and safety	AR > Safety p29-30
403-6	Promotion of worker health	<p>To support our colleagues in balancing any personal and work-related challenges that they may be facing, our Group-wide employee assistance programme, provided by Lyra Health, gives colleagues and their family a range of free and confidential services, including access to professional counselling sessions.</p> <p>Company-funded private healthcare is available for all employees. The opportunity to cover immediate family members is also provided, either funded by the Company or, in certain markets, at a favourable rate.</p> <p>Wellbeing and health were key areas of focus that emerged from our Employee Engagement Survey, and our teams often conduct localised initiatives throughout the year. Initiatives are coordinated locally in each market such as 'lunch and learn sessions' on wellbeing (sports and keeping active, mental health awareness, nutrition, etc).</p>
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	AR > Safety p29-30
403-8	Workers covered by an occupational health and safety management system	<p>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.</p> <p>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. We have a KPI ensuring that all maintenance partners are certified with ISO 45001 within 18 months of joining Helios Towers, with 94% of our maintenance partners certified in 2025.</p>

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Disclosure	Description	Location of information/response
403-9	Work-related injuries	<ul style="list-style-type: none"> a) Helios Towers direct personnel <ul style="list-style-type: none"> i. Occupational fatalities: 0 ii. High-potential occupational injuries: 0 iii. Recordable injuries (Jan 25-Dec 25): 3 (1 lost time incident, 2 medical treatment injuries) v. Worked hours: 1,184,502 b) All workers <ul style="list-style-type: none"> i. Occupational fatalities: 1 (wall collapse: member of the public) Road traffic accident motor vehicle fatalities: 1 (partner) 4 (members of the public) Road traffic accident motorcycle fatalities: 0 Workplace violence fatalities: 0 ii. High-potential occupational injuries: 6 with 243 days away (Lost-time incidents) 1 with 180 days away (Occupational fatality) iii. Recordable injuries (Jan 25-Dec 25): 9 (1 x fatality; 4 x lost-time incidents; 2 x restricted work cases; 2 x medical treatment injuries) Total Recordable Case Frequency Rate (Dec 25): 0.47 per 1 million people hours worked (12-month roll) Total Road Traffic Accident Frequency Rate: 1.59 per 1 million kilometres driven (12-month roll) iv. Driving, lifting, rigging and 'line of fire' on site have been identified as causes of injuries during the period. v. Worked hours: 24,596,608 12-month roll c) Hazards that pose a risk of high-consequence injury <ul style="list-style-type: none"> 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, lifting, rigging and 'line of fire' on site have been identified as causes of injuries during the period. iii. Actions taken: SHEQ requirements were added to purchase order terms and conditions. Driving Performance Management Framework established across Helios Towers and all partners. At-risk Driving Behaviour Intervention Matrix, dashcams and In-Vehicle Monitoring Systems rolled out to Company and partner vehicles. Group-wide training on working at height, working with safety company to design a bespoke course. We produced a 'Line of Fire' awareness campaign focused on risks around handling generators and electrical poles. The campaign is intended to mitigate further risks of this type. All partners received bespoke training for mechanical lifting and safe lifting, with their mechanical lifting equipment being reviewed and certified as fit for use. We are exploring the inclusion of manual handling of generators as part of our tower erection training, in particular with guidance on appropriate action when there is inadequate road access. d) Actions taken to eliminate other work-related hazards: mandating two-way vehicle dashcams in all partner contracts. e) Occupational Rates are calculated based on 1,000,000 hours worked, and Road Traffic Accident Rates are calculated based on 1,000,000 kilometres driven (12-month roll, 25 Jan-25 Dec) f) No workers have been excluded from this disclosure.
403-10	Work-related ill health	Occupational exposure is currently seen as a very low risk under Helios Towers' system of work. Helios Towers' work activities do not currently expose employees to hazards such as noise, dust, hazardous chemicals and radiation for prolonged periods of time. To date, no work-related ill-health fatalities or recordable cases have been reported. Helios Towers has developed and implemented a baseline risk assessment addressing work-related hazards.

Training and Education

GRI 3: Material Topics 2021

3-3	Management of material topics	<p>Training and skills development is one of our material topics. Upskilling colleagues and delivering field-based training to our maintenance partners to promote efficient operations is a core business imperative.</p> <p>AR > Developing talent for excellence p27</p> <p>AR > Safety p29-30</p> <p>SB-A > Governance and management of sustainable business p3-4</p> <p>SB-A > Our contribution to the UN SDGs p6</p> <p>SB-A > Our double materiality assessment p7-8</p>
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Disclosure	Description	Location of information/response
GRI 404: Training and Education		
404-1	Average hours of training per year per employee	Total training hours: 20,211 Males: 14,400 Females: 5,810
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 > Developing talent for excellence p27
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	This topic is covered under our material topic of equal treatment and opportunities for all. Our processes ensure equitable opportunities for all and foster a diverse and inclusive workplace. We also have a Diversity, Equity and Inclusion Policy in place, which was updated and approved by the Board in 2023. AR > Our diverse and representative workforce p26 AR > Other statutory information > Anti-harassment and anti-discrimination p133 SB-A > Governance and management of sustainable business p3-4 SB-A > Our contribution to the UN SDGs p6 SB-A > Our double materiality assessment p7-8 Code of Conduct p9, 16 Diversity and inclusion
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 p44 For a breakdown of governance bodies by gender and ethnicity see: AR > Board diversity p73-74 AR > Our diverse and representative workforce p26
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

Disclosure	Description	Location of information/response
Non-Discrimination		
GRI 3: Material Topics 2021		
3-3	Management of material topics	<p>This topic is covered in our material topic of equal treatment and opportunities for all. Our processes ensure equitable opportunities for all and foster a diverse and inclusive workplace. The Company's Anti-Harassment Policy applies to all employees across the Group, as well as contractors, consultants and any other workers. The Policy enforces a zero-tolerance approach to any form of unlawful discrimination, including harassment or unfair treatment based on a protected characteristic as defined under the Equality Act 2010.</p> <p>Our Code of Conduct explicitly mentions anti-discrimination and we actively encourage our workforce to report any instances of discrimination that they experience, witness or become aware of. The Policy ensures that decisions related to employment, promotion, training or any other benefits are based solely on merit, aptitude and ability.</p> <p>All employees continue to have access to established reporting mechanisms, including HR and whistleblowing channels, in line with Group policy and local labour legislations in each OpCo. Where concerns are raised, they are handled through the internal grievance and investigation process to ensure fairness and confidentiality.</p>
GRI 406: Non-Discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	No concerns on harassment and discrimination were raised during the reporting period.
Freedom of Association and Collective Bargaining		
GRI 3: Material Topics 2021		
3-3	Management of material topics	<p>This topic is covered in our material topic of working conditions for our own people. Our processes maintain the respect of labour rights of employees, including respecting employees' right to join or not join unions, freely associate and collectively bargain.</p> <p>AR > How the Board engages with stakeholders > People > p84</p> <p>SB-A > Governance and management of sustainable business p3-4</p> <p>SB-A > Our contribution to the UN SDGs p6</p> <p>SB-A > Our double materiality assessment p7-8</p> <p>Third Party Code of Conduct p10</p> <p>Human Rights Policy</p>
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	<p>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, with employee representatives present in Senegal, Congo Brazzaville and Madagascar.</p> <p>Senegal and Congo Brazzaville have collective bargaining agreements at the national level. During 2024, the agreement was negotiated with the relevant unions and approved by the Labour Administration, effective since September 2024. In addition, DRC, Congo Brazzaville, Madagascar and Senegal have established an approved 'Reglement interieur' (rules and regulations document) negotiated with employee representatives.</p> <p>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.</p>

Disclosure	Description	Location of information/response
Child Labor		
GRI 3: Material Topics 2021		
3-3	Management of material topics	<p>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 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, share training materials and assist with delivery if requested.</p> <p>AR > Advancing labour and human rights p31 SB-A > Governance and management of sustainable business p3-4 SB-A > Our contribution to the UN SDGs p6 SB-A > Our double materiality assessment p7-8</p> <p>Code of Conduct p16 Modern Slavery Statement Third Party Code of Conduct p8 Human Rights Policy</p>
GRI 408: Child Labor		
408-1	Operations and suppliers at significant risk for incidents of child labor	<p>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.</p> <p>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.</p> <p>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.</p> <p>We have regular training and discussions with our third parties and contractors to sensitise teams to human rights risks and signs to look for. We ask that any violations on site or operations are reported to our dedicated confidential reporting line. As well as periodic supplier performance reviews and health and safety assessments, our compliance monitoring in 2025 included visits to third-party premises, meetings with key staff and visits to Helios Towers sites. Two rounds of self-monitoring conducted by our teams were completed across all nine markets, alongside independent compliance reviews conducted by BDO, which also assessed the effectiveness of the OpCos' self-monitoring.</p> <p>AR > Advancing labour and human rights p31</p> <p>Modern Slavery Statement Third Party Code of Conduct p8 Human Rights Policy</p>

Disclosure	Description	Location of information/response
Forced or Compulsory Labor		
GRI 3: Material Topics 2021		
3-3	Management of material topics	<p>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 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, share training materials and assist with delivery if requested.</p> <p>AR > Advancing labour and human rights p31 AR > Other Statutory Information > Anti-Harassment and Anti-Discrimination p133 SB-A > Governance and management of sustainable business p3-4 SB-A > Our contribution to the UN SDGs p6 SB-A > Our double materiality assessment p7-8</p> <p>Code of Conduct p16 Modern Slavery Statement Third Party Code of Conduct p9</p>
GRI 409: Forced or Compulsory Labor		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<p>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.</p> <p>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.</p> <p>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 and confidential reporting line as a channel for reporting any violations on site or operations. We raise awareness throughout the year with supplier sessions and wider forums 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 2025 included visits to third-party premises, meetings with key staff and visits to Helios Towers sites.</p> <p>During 2025, we conducted pilots of our Group-wide partner evaluation process, including working conditions checks. This will be used as part of site visits to spot-check measures in place around rest days, payments and fair treatment for any employee that is engaged to work as part of Helios Towers, in addition to ongoing monitoring conducted by our Supply Chain, Operations and SHEQ teams. This will be reviewed as part of a Group-wide supplier evaluation process update in 2026.</p> <p>AR > Advancing labour and human rights p31</p> <p>Human Rights Policy Modern Slavery Statement</p>

Disclosure	Description	Location of information/response
Security Practices		
GRI 3: Material Topics 2021		
3-3	Management of material topics	During 2024, we appointed a Group Head of Security and developed a Group Security Policy and strategy. We define security solutions according to the risk profile of our sites, integrating technology such as motion sensors, CCTV, alarms, electronic access locks and guards, in addition to site monitoring tools with our Remote Monitoring System (RMS) and fuel alarms. We have conducted a Group-wide survey into the deployment of technological security solutions that will provide oversight and monitoring across our sites. Looking forward into 2026, we will combine external threat intelligence with internal site analytics to better monitor developing threats and risks towards our sites, allowing for quick response and proactive alerts. AR > Physical security p30
GRI 410: Security Practices 2016		
410-1	Security personnel trained in human rights policies or procedures	The security of our teams, partners and assets is paramount. A number of our sites are guarded and we work to minimise any risks relating to interactions between guards and local communities. We follow best practice guidance with regard to safety on site. Guards may also be recruited locally, helping to empower the community. During 2025, Helios Towers Group Security trained OpCo champions in operational resilience in order to build stronger resilience plans across our OpCos. These have been successfully tested during live electoral cycles and periods of civil unrest. Aligned to this, we have an international threat intelligence platform delivering political, security and environmental risk management and alerting capability, allowing Helios Towers to horizon scan developing threats and risks that may impact the organisation or our OpCos.
Rights of Indigenous Peoples		
GRI 3: Material Topics 2021		
3-3	Management of material topics	Our Human Rights Policy and Site Acquisition Policy governs our approach on this topic and ensures that our activities have no adverse impacts on Indigenous People or cultural heritage, as outlined in our Site Acquisition Policy.
GRI 411: Rights of Indigenous Peoples 2016		
411-1	Incidents of violations involving rights of Indigenous Peoples	No incidents relating to land ownership and/or Indigenous Peoples have occurred.

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Disclosure	Description	Location of information/response
Local Communities		
GRI 3: Material Topics 2021		
3-3	Management of material topics	<p>We engage with communities prior to construction of sites, and ensure that any grievances from affected communities are responded to and managed appropriately. Mechanisms are in place to ensure that affected persons or communities can easily lodge grievances, and all grievances lodged will be recorded and resolved in a transparent and traceable manner. Furthermore, we 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 Strategic community investment.</p> <p>AR > Strategic community investment p18 SB-A > Our contribution to the UN SDGs p6 SB-A > Our double materiality assessment p7-8 SB-A > Land-related impacts p14 SB-A > Women's Empowerment Principles Index p47</p> <p>Human Rights Policy Code of Conduct</p>
GRI 413: Local Communities 2016		
413-1	Operations with local community engagement, impact assessments, and development programs	<p>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:</p> <ul style="list-style-type: none"> - We consult with landowners, community leaders and municipal authorities through public consultation and community engagement. We consult meaningfully with potentially affected groups and relevant stakeholders in accordance with Principle 18 (b) of the UN Guiding Principles on Business and Human Rights. - In compliance with our Anti-Bribery Policy, we do not 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 undertake environmental assessments into any potential impact on habitats and species. <p>Mobile connectivity enables frontline workers and local services to assist communities and provide relief in disaster situations. We work with our customers to protect equipment as far as possible and ensure the safety of our staff and contractors by reducing any non-critical site work until it is safe to work. We ensure our assets are inspected in advance of severe weather situations where possible and backed up.</p> <p>AR > Strategic community investment p18</p>
413-2	Operations with significant actual and potential negative impacts on local communities	<p>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. We develop bespoke solutions in conjunction with mobile network operators (MNOs) for areas where there are infrastructure challenges, such as rooftops, outdoor distributed antenna systems and dual-purpose street furniture, such as lampposts and bus shelters.</p>

Disclosure	Description	Location of information/response
Supplier Social Assessment		
GRI 3: Material Topics 2021		
3-3	Management of material topics	<p>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's Declaration on Fundamental Principles and Rights at Work.</p> <p>SB-A > Governance and management of sustainable business p3-4 SB-A > Our contribution to the UN SDGs p6 SB-A > Our double materiality assessment p7-8 Third Party Code of Conduct Code of Conduct p16</p>
GRI 414: Supplier Social Assessment 2016		
414-1	New suppliers that were screened using social criteria	<p>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 agree to our Third Party Code of Conduct.</p> <p>All new third-party supplier risk assessments and due diligence are 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.</p>
414-2	Negative social impacts in the supply chain and actions taken	<p>See GRI 414-1 AR > Responsible supply chain practices p30</p>
Public Policy		
GRI 3: Material Topics 2021		
3-3	Management of material topics	<p>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 few years, we have strengthened management and oversight of interactions with public officials as part of the licensing, regulatory and market-launch activities. Guidelines and best practices were communicated to our teams during 2025.</p> <p>SB-A > Governance and management of sustainable business p3-4 SB-A > Our contribution to the UN SDGs p6 SB-A > Our double materiality assessment p7-8 Third Party Code of Conduct Code of Conduct p16</p>
GRI 415: Public Policy 2016		
415-1	Political contributions	The Company made no donations to any political party or other political organisation during the year.

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. SB-A > Governance and management of sustainable business p3-4
GRI 416: Customer Health and Safety 2016		
416-1	Assessment of the health and safety impacts of product and service categories	All 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. We have a site community signage initiative for members of the local community across all sites. This site signage highlights any key risks on entering a site without permission. 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.
Customer Privacy		
GRI 3: Material Topics 2021		
3-3	Management of material topics	Cybersecurity, which encompasses customer privacy, is one of our material topics. However, unlike MNOs, we do not have direct access to end consumers or their data. Updates on cyber security and information security – including user security, supplier cyber security, network authentication, AI solutions and business continuity management – are provided to the Audit Committee by the Group Head of IT Infrastructure and Cyber Security throughout the year. AR > Cyber security and data privacy p31 SB-A > Governance and management of sustainable business p3-4 SB-A > Our contribution to the UN SDGs p6 SB-A > Our double materiality assessment p7-8 Code of Conduct p12, 16 Third Party Code of Conduct p7-10, 14
GRI 418: Customer Privacy 2016		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	We do not have direct access to end consumers or their data. In our normal business operations, we process certain personal data such as employee compensation details, performance management and other categories of personally identifiable information. During the reporting period, the Group has not identified any substantiated complaints. We maintain robust policies and procedures, including reporting and incident-response mechanisms, to address any concerns that may arise. Our commitment to data protection is reinforced through proactive monitoring, strong security controls and regular audits.

Our approach

Reporting indices

Assurance

Helios Towers plc Sustainable Business Addendum 2025

Disclosure	Description	Location of information/response
Socioeconomic Compliance		
GRI 3: Material Topics 2021		
3-3	Management of material topics	Sustainable business is a Board-level commitment. Our Board members are responsible for overseeing all activities relating to our Sustainable Business Strategy, which covers all aspects of socioeconomic compliance, establishing effective systems and robust policies, having a zero-tolerance policy and supporting grievance mechanisms to counter unethical conduct and ensure the highest standards covering our material sustainability topics. For more on our Board Committees, please see Corporate governance AR > Ethical business conduct p31 SB-A > Governance and management of sustainable business p3-4 Code of Conduct Third Party Code of Conduct
GRI 419: Socioeconomic Compliance 2016		
419-1	Non-compliance with laws and regulations in the social and economic area	The Group has not identified any substantiated non-compliance with laws in the social and economic area during the reporting period. We have in place policies and procedures, including reporting and incident-response mechanisms, to respond to any such incidents or concerns raised.

GRI 2-7: Employees

Total number of employees by gender	Permanent	Temporary	Total
Male	453	70	523
Female	180	32	212

	Corporate	Congo Brazzaville	DRC	Ghana	Madagascar	Malawi	Oman	South Africa	Senegal	Tanzania
Total number of employees by region	182	46	142	42	46	37	59	27	49	105
Male	128	35	120	32	31	23	39	12	33	70
Female	54	11	22	10	15	14	20	15	16	35

	Corporate	Congo Brazzaville	DRC	Ghana	Madagascar	Malawi	Oman	South Africa	Senegal	Tanzania
Total number of employees by region	182	46	142	42	46	37	59	27	49	105
Permanent	140	46	129	42	37	35	50	24	48	82
Temporary	42	0	13	0	9	2	9	3	1	23

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

Scope 3 category	Evaluation	% of Scope 3
Category 1: Purchased goods and services	Relevant, calculated	10%
Category 2: Capital goods	Relevant, calculated	12%
Category 3: Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	Relevant, calculated	62%
Category 4: Upstream transport and distribution	Relevant, calculated	3%
Category 5: Waste generated in operations	Relevant, not yet calculated	0% This category will be accounted for in due course.
Category 6: Business travel	Relevant, calculated	3%
Category 7: Employee commuting	Relevant, calculated	0%
Category 8: Upstream leased assets	Not relevant, explanation provided	0% We do not have any leased assets and hence this category has been excluded.
Category 9: Downstream transportation and 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% We do 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% We do 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% We do 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	9%
Category 14: Franchises	Not relevant, explanation provided	0% We do not own or operate any franchises, and as such emissions related to this category do not require calculating.
Category 15: Investments	Not relevant, explanation provided	0% We do not have any investments for which emissions would need to be accounted. As such, this category is not relevant for emissions reporting.

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	9 (18%)	38 (78%)	2 (4%)	49
Number (and rate) of employee turnover during the reporting period	5 (6%)	55 (67%)	22 (27%)	82

Employees hired and turnover by gender (permanent employees only)

	Female	Male	Total
Number (and rate) of new employee hires during the reporting period	11 (22%)	38 (78%)	49
Number (and rate) of employee turnover during the reporting period	26 (32%)	56 (68%)	82

Employees hired and turnover by region (OpCo)

	Corporate	Tanzania	DRC	Congo Brazzaville	Ghana	South Africa	Senegal	Madagascar	Malawi	Oman
Number (and rate) ¹ of new employee hires during the reporting period	15 (10%)	1 (1%)	11 (9%)	1 (2%)	3 (7%)	0 (0%)	2 (4%)	7 (19%)	6 (17%)	3 (4%)
Number (and rate) ¹ of employee turnover during the reporting period	35 (24%)	7 (8%)	11 (9%)	4 (9%)	2 (5%)	3 (11%)	6 (12%)	7 (19%)	5 (14%)	2 (4%)

GRI 405-1: Diversity of governance bodies and employees

For more information on employees by gender and ethnicity see: GRI 2-7 **SB-A**: p42

For more information on governance bodies by age, gender and ethnicity see: **AR**: Governance Report p74

Governance body members and employees by age

	Under 30	30-50	Over 50	Not disclosed
Board members	N/A	3	7	
Management ²	0	91	32	
All other employees	115	454	43	

1 Compared to average permanent employees in 2025.

2 Management includes permanent employees with line management responsibility or those in leadership positions (defined as band 1 and 2 employees).

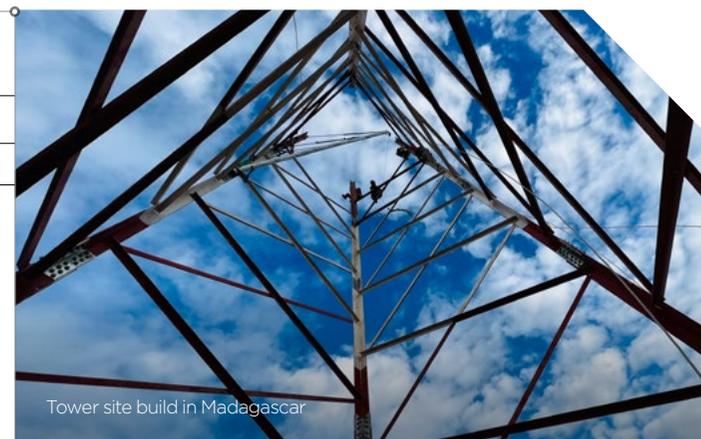
SASB Index

SASB Standards (now part of the IFRS Foundation) is an ESG framework to guide the disclosure of sustainability-related risks and opportunities that is likely to be decision-useful for investors. 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 our business.

Area/Standard	SASB indicator code	Requirement	2025 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 <i>Unit of measure: Disruptions per customer, hours per customer</i>	Average weekly downtime per tower: One minute 10 seconds AR > Power uptime for reliable mobile connectivity p20
From the SASB Telecommunication Services standard	TC-TL-550a.2	Discussion of systems to provide unimpeded service during service interruptions <i>Discussion and analysis</i>	AR > Power uptime for reliable mobile connectivity p20
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 <i>Unit of measure: Number, Reporting currency</i>	In the DRC, which falls within the 20 lowest rankings of Transparency International's Corruption Perceptions Index (CPI) for 2025, we had 2,781 sites and 7,483 tenancies, as of 2025.
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 <i>Unit of measure: Reporting currency</i>	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 <i>Discussion and analysis</i>	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 .
SASB: Energy Management			
From the SASB Telecommunication Services standard	TC-TL-130a.1	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable <i>Unit of measure: Gigajoules (GJ), Percentage (%)</i>	AR > Our 2025 footprint p24

Area/Standard	SASB indicator code	Requirement	2025 response
SASB: Environmental Impacts of Project Development			
From the SASB Wind Technology & Project Developers standard	IF-EN-0160a.1	Number of incidents of non-compliance with environmental permits, standards, and regulations <i>Unit of measure: Number</i>	SB-A > GRI 307-1 Non-compliance with environmental laws and regulations p28
From the SASB Waste Management standard	IF-EN-0160a.2	Discussion of processes to assess and manage environmental risks associated with project design, siting, and construction <i>Discussion and analysis</i>	SB-A > Other topics p13-14
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) 0.47 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 <i>Unit of measure: Number</i>	Road traffic accident (RTA) total: 36 (30: motor vehicle; 6: motorcycle). <i>Unit of measure: RTAs per one million kilometres driven on a 12-month roll.</i>
SASB: Structural Integrity & Safety			
From the SASB Engineering & Construction Services standard	IF-EN-250a.1	Amount of defect- and safety-related rework costs <i>Unit of measure: Reporting currency</i>	Our primary rework costs related to defects and safety originate from our internal quality audits and planned maintenance inspections, during which we verify that all undertaken work aligns with our quality and safety standards. Currently, we do not gather or disclose detailed data on the costs associated with these activities.
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 <i>Unit of measure: Reporting currency</i>	There have been no monetary losses as a result of legal proceedings associated with defect- and safety-related incidents.

Activity metrics				
	Number of towers	Number of tenancies	Number of employees	Revenues (US\$m)
2025 Data	14,746	31,944	735	854



Tower site build in Madagascar

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.

WOMEN'S EMPOWERMENT PRINCIPLES

Established by UN Women and the UN Global Compact Office

2025 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.
- At Board level, we have consistently exceeded the 30% female representation target set by the FTSE Women Leaders Review.
- 20% women in our Executive Committee.
- 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), Your Role in Workplace Diversity. DEI has also been incorporated as part of our bespoke leadership programmes.
- Review of recruitment processes with a focus on gender equity (as part of talent sourcing and retention strategies).

Principle 3

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

- The Helios Towers Wellbeing Programme (provided by Lyra Health) provides colleagues and their families 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 a zero-tolerance policy towards all forms of discrimination and violence at work.

Principle 4

Promote education, training and professional development for women

- We have expanded our mentoring programme to include cross-functional collaboration. The six-month programme includes mentor-mentee matches aligned to individual development goals and professional backgrounds. Our inaugural cycle launched with 50 mentor-mentee pairs across the business, with 42% female representation.

2025 activity and achievements

Principle 5

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

- Promoting women in STEM through our HT graduate programme, engaging with schools and universities.
- 50% of these placements were women, underscoring our commitment to advancing gender diversity within our workforce.
- We contribute towards Broad-Based Black Economic Empowerment (BBEE) in South Africa (level 1), which focuses on the empowerment of local businesses and youth through skills development.
- We support digital inclusion for women, which in turn supports female entrepreneurship and access to services. We cover over 79 million women in the coverage footprint of our sites.

Principle 6

Promote equality through community initiatives and advocacy

- The HT graduate programme aims to achieve a target of 50% female students and has met the target as part of the 2025 cohort.
 - Community initiatives such as partnering with Camara to develop ICT labs and supporting schools and universities as part of Girls in ICT Day.
- Read more on our efforts to empower women and girls through our community initiatives on page 18 of our Annual Report.

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 the 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.

Independent Limited Assurance Report

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, Scope 2 and Scope 3 Category 3 Greenhouse Gas emissions, Gender Diversity and Population Coverage related indicators reported in its Annual Report and Financial Statements 2025 (the 'Report') published [here](#). 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 1st January 2025 – 31st December 2025 the 'Selected Information':

- Scope 1 GHG emissions - Includes tower diesel, company vehicle petrol/diesel and refrigerants (tCO₂e)
- Scope 2 GHG emissions (Location-based) - Includes tower grid electricity and office electricity (tCO₂e)
- Scope 3 GHG emissions (tCO₂e) – Category 3: Fuel and Energy related activities not included in Scope 1 and Scope 2 GHG emissions. This includes:
 - Emissions generated from Well-To-Tank (WTT) and due to Transmissions and Distribution (T&D) of Petrol
 - Emissions generated from WTT and due to T&D of Diesel
 - Emissions generated from WTT and due to T&D of Electricity
- Emissions intensity: Total emissions (Scope 1 and Scope 2) per tower and per tenant
- Gender Diversity: % of male and female employees in total workforce
- Population coverage: an estimate of the potential population that falls within the network coverage areas of Helios Towers sites.

3. Reporting Criteria

The Selected Information needs to be read and understood together with the Helios Towers Basis of reporting and recalculation policy, as set out [here](#).

4. Limitations and Exclusions

Excluded from the scope of our work is assurance 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; and
- Other information included in the Report other than the Selected Information.

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 metering and other production measurement arrangements employed at site level, not addressed 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 Directors 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:

1. Conducting interviews with relevant personnel of Helios Towers and their consultants, Schneider Electric;
2. Reviewing the data collection and consolidation processes used to compile Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;
3. Reviewing documentary evidence provided by Helios Towers;
4. Agreeing a selection of the Selected Information to the corresponding source documentation;
5. Reviewing Helios Towers systems for quantitative data aggregation and analysis;
6. Comparing the Selected Information to the prior year amounts taking into consideration changes in business activities, acquisitions and disposals;
7. Evaluating the design of internal systems, processes and controls to collect and report the Selected Information; and
8. Assessing the disclosure and presentation of the Selected Information to ensure consistency with assured information.

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 as per the table below.

Verified Metrics for FY2025

Scope 1 GHG Emissions	211,322 tCO ₂ e
Scope 2 GHG Emissions (location based)	164,522 tCO ₂ e
Scope 3 Category 3 GHG Emissions (Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2)	107,160 tCO ₂ e
Emission Intensity* (Scope 1 and 2 GHG emissions from Helios Towers' markets)	26.55 tCO ₂ e per tower 12.54 tCO ₂ e per tenant
Gender Diversity	29% female employees in total workforce
Estimated population that falls within the network coverage footprint of each tower	158 million people

* Includes Scope 1 and 2 for the markets included in the 2030 target

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 certified¹ 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 & 2².

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 code⁴. The assurance team for this work does not have any involvement in any other Bureau Veritas projects with Helios Towers.



Bureau Veritas UK Ltd

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London, 12th March 2026

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



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