Driving the growth of communications in Africa

Sustainable Business Report 2020

helios towers

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Welcome

This is our first sustainable business report. It sits as an addendum to our annual financial report and accounts and forms part of our 2020 reporting suite.
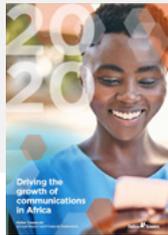
Annual Report and Accounts
Detailed financial report and accounts

Sustainable Business Report*
Aligned to the material environmental, social and economic issues identified by our stakeholders

*Our Sustainable Business Report covers all Helios Towers plc operations during the 2020 calendar year, including activities undertaken as part of our joint ventures. Performance data is for our operating companies in our five markets (Tanzania, Democratic Republic of Congo, Ghana, Congo Brazzaville and South Africa) and for Group operations. Operations in Senegal are not included in the scope of this report as the deal will close after the reporting year. Any exceptions or exclusions are noted as relevant in the text.

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About us

We are a leading independent telecoms tower company serving Africa's major mobile network operators in six high-growth markets. We play a pivotal role in enabling connectivity and contributing to social and economic development.

Mobile usage in Africa is expanding rapidly, driven by young, urbanising populations on a continent with minimal fixed line telephony. Helios Towers is central to this expansion by working with mobile network operators (MNOs) to improve and further develop mobile infrastructure to better serve individuals and communities on the continent. We provide tower site space, power and related services to MNOs using a shared infrastructure model that allows faster rollout and lower prices. The tower company model is inherently sustainable through allowing multiple tenants to utilise a single tower, reducing the requirement for duplicate infrastructure. This subsequently reduces carbon emissions through lower fuel utilisation on sites and reduces maintenance visits and thousands of kilometres of driving each month. Read more on page 15.

The mobile industry is uniquely placed to contribute to all 17 Sustainable Development Goals and delivering connectivity to areas that need it most means sustainability has always been central to our work and culture. We set clear sustainability targets towards which we demonstrate tangible, transparent progress, to the benefit of all our stakeholders.

Read more about what we do and our solutions at www.heliostowers.com/solutions

Our purpose is to drive the growth of communications in Africa

What we do

1. Build and acquire towers
2. MNO (anchor tenant) places its active equipment on the tower
3. Additional tenants add active equipment to the tower
4. Tenants modify or add equipment to the tower
5. We provide power solutions to meet tenants' needs

Our Values

INTEGRITY   **PARTNERSHIP**   **EXCELLENCE**

Our customers include

airtel   vodacom   tigo   MTN   Orange

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Our business landscape

Mobile helps to connect individuals and communities, improve healthcare and education, reduce poverty and drive economic growth[1]. Mobile will play a leading role in supporting social and economic development in Africa, driven by the fact that there is minimal existing fixed line telephone infrastructure, and forecast population growth of 300% by 2100[2].

The growing mobile economy in Sub-Saharan Africa[3]
We see a major opportunity for growth in this region for years to come. The population is set to double by 2050 and will require infrastructure expansion to meet the greater demands this implies.

Our footprint in Africa

Sites
7,356
2019: 6,974

Tenancies
15,656
2019: 14,591

Tenancy ratio
2.13x
2019: 2.09x

45%
of the population were unique mobile subscribers (477m people)

26%
of the population were mobile internet users (272m people)

469m
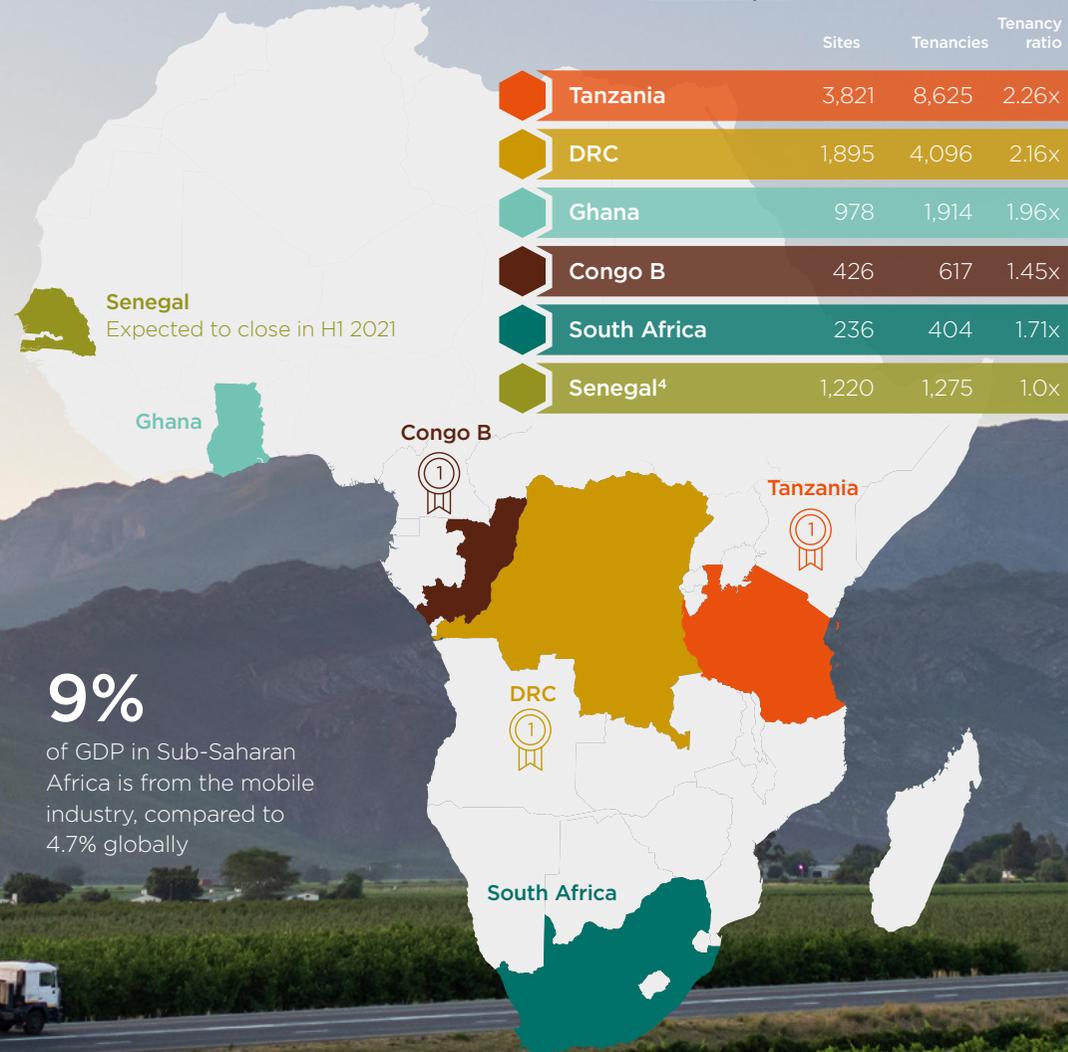mobile money accounts providing access to financial services

9%
of GDP in Sub-Saharan Africa is from the mobile industry, compared to 4.7% globally

Read more about our business and operating context in our Annual Report.

	Sites	Tenancies	Tenancy ratio
Tanzania	3,821	8,625	2.26x
DRC	1,895	4,096	2.16x
Ghana	978	1,914	1.96x
Congo B	426	617	1.45x
South Africa	236	404	1.71x
Senegal[4]	1,220	1,275	1.0x

Senegal
Expected to close in H1 2021

Ghana

Congo B

Tanzania

DRC

South Africa

Market leader

1 GSMA 2019 Mobile Industry Impact Report: Sustainable Development Goals
2 World Population Prospects 2019
3 GSMA The Mobile Economy Sub-Saharan Africa 2020
4 In August 2020, we announced the acquisition of a 1,220-tower portfolio in Senegal. The deal is expected to close in H1 2021. Senegal operations, therefore, do not fall within the scope of this report. See our Annual Report for more information.

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Creating value for our stakeholders

Through our business model we work to create sustainable value for all our stakeholders. Through tower-sharing, we're helping to reduce our environmental footprint and we are working to drive positive impact by creating jobs and opportunities for local people and developing skills in our partner network.

See our full value creation model in the ESG Appendix on page 36; and read A more sustainable Africa: Helios Towers and the SDGs.

For our partners and suppliers

Business growth, skill-building and development of industry standards

87%

of spend used with local suppliers

For our people

Local employment and equal opportunity to advance

100%

African employees in our operating companies

98%

of the workforce in operating companies are local employees

37%

of employees trained in Lean Six Sigma (orange and black belt)

For our customers

Full suite of tower-related space, power and operational services

99.98%

tower uptime achieved

2.13x

tenancy ratio

For our communities

Social and economic development supported by mobile telecoms

7,356

sites

>109m

people under the coverage footprint of our sites

For our investors

Sustainable return on investment and value generation

54.7%

adjusted EBITDA margin

$2.84bn

of future contracted revenue with blue chip MNOs with a 7.2 years average remaining contract life

For our environment

Environmental improvement and operational efficiencies

>40%

reduced average diesel emissions per tenant on a tower with two tenants compared to one[5]

2,253

31% of our sites use hybrid solutions, of which 481 (7%) use solar power

5 See page 15 for more information.

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Message from our Chair Samuel Jonah, KBE, OSG

After my first year as Chair and our first as a public company, there is much to reflect on with pride.

Firstly, I am proud that the Group has worked so hard and adapted to the testing time of the COVID-19 pandemic so well and been able to maintain its operational excellence and service to our customers. And moreover, that we have also been able to expand our tower network in existing locations and secured entry into a new market, Senegal. I very much look forward to the Group having a role in the development of its vibrant economy.

It is very clear for me that being a sustainable business and operating sustainably is part of the Company DNA. The sustainable business strategy that we recently launched is a very positive evolution for Helios Towers. Underpinned by our strong governance and values, it is our framework for driving meaningful contributions on material issues that are key to the UN Sustainable Development Goals (SDGs).

We must work together to create a more equitable world, and mobile telecommunications has a significant enabling role. We need look no further than the surging demand for voice and data this year to see that, pandemic or not, it is mobile that Africans look to in order to stay connected and informed, to keep their businesses running, and to gain access to educational, healthcare, financial and a host of other services.

As a proud African, these matters are close to my heart. I'm very excited to see the Company, driven by exceptional local talent, continue to drive forward our sustainable business strategy and continue to positively contribute to the continent's future development.

Samuel Jonah, KBE, OSG | Chair

Our markets' leadership teams

Marlene Kinnifo-Zounon
CEO Central Africa

Philippe Loridon
CEO East & West Africa

Sainesh Vallabh
CEO Southern Africa

Colard Nkole
Managing Director
Congo Brazzaville

Fritz Dzeklo
Managing Director
Ghana

Ramsey Koola
Managing Director
Tanzania

Marinus Gieselbach
Managing Director
South Africa

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Q&A with our CEO and COO

Q

What makes your business strategy sustainable?

A

Kash: As an enabler of connectivity, our work can contribute to all 17 Sustainable Development Goals, and our shared infrastructure model is inherently sustainable because it avoids duplication and reduces emissions. Importantly, we are building on this platform and our strategy sets out ways we can go further, for example by ensuring our workforce more closely resembles the communities we serve.

Tom: Thinking sustainably and incorporating community and environmental perspectives into our strategy is not only morally the right thing to do but also sound business sense. And it means that we, as responsible leaders, are positioned to thrive for decades into the future.

Q

Has COVID-19 affected your sustainable business strategy and plans?

A

Kash: While on a personal level, I believe we've all felt the effects of reduced contact with our colleagues, and we've had to adapt virtually all communication to go

online, overall, COVID-19 has had minimal impact on the Group. Indeed, many MNOs have posted record turnover. Helios Towers delivered a strong performance and has not had to consider any reduction, retrenchment or furloughing of its workforce. Quite the opposite, we've expanded our team and grown the business both organically, with 1,065 tenancy additions in the year, and inorganically through the announced acquisition of Free Senegal's tower portfolio, representing 1,220 sites.

We have started out by setting a few key targets related to our most material areas. But there is more to be done and we will likely evolve and add to these targets in the coming years in formalising our sustainable business strategy. Metrics and reporting is pivotal, but only part of the picture. We must continue to embed sustainable practices across the Group and engage our employees in the behaviours needed to take us to the next level.

Q

What is the outlook for the Group, the sector and sustainable development in Africa?

A

Tom: I remain excited about the Group's role in driving equitable economic, social and environmental progress.

A strong reminder of mobile's potential as an engine of sustainable development has come in the year of COVID-19. Voice and data usage in our African markets

has surged, driven by increasing numbers of mobile subscribers, new broadband connections, working from home and the take-up of online services. As commentators have noted, this could accelerate universal coverage, 5G adoption and infrastructure improvements. In a difficult year for all, this is good news that chimes with our sustainable business strategy.

Q

How do you intend to start actioning your sustainable business strategy?

A

Kash: Everything of course begins with our people. By creating work environments where our employees can excel, by

maintaining our unrelenting focus on health and safety, and by continuing to advance in diversity, we will build an even stronger and better business with our talented team.

I thank our employees and indeed all our stakeholders, including customers, investors and partners, whose support and insights are helping us to deliver our purpose, sustainable growth plans and socio-economic development in Africa.

Read more detailed reviews of our performance in our Annual Report.

**Kash Pandya, Chief Executive Officer (left)
and Tom Greenwood, Chief Operating Officer (right)**

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Building on our foundations

Review of sustainability milestones with Nick Summers, Director of Sustainability and Organisational Development and Sima Varsani, Group Sustainability Manager

> "Our business model is intrinsically sustainable. That said, we must never stop looking for ways to improve our impact. From our beginnings, sustainability has framed our approach. Now, we're really building on our foundations, with ambitions to be leading the way."

Nick Summers,
Director of Sustainability
and Organisational
Development

Unrelenting focus on health and safety

Sima: Health and safety has always been a business fundamental. It is the first item we address in every Board meeting, and we've made it our business to align with the highest international standards. Our operating companies' certifications are very important to us and have provided a benchmark in our markets, where such international management systems did not always exist.

2010: Health and safety policies and procedures established

2013–2014 & 2018: OHSAS 18001, ISO 14001 and ISO 9001 opco certifications

2019: New Group Head of HSE and Quality role created, filled by Will Richardson-White

Robust compliance programme

Nick: Working in challenging markets, we have always been very aware of our obligations in regard to anti-bribery and corruption legislation. Our Code of Conduct is backed up with induction and follow-up training, which I have personally delivered over the years, as well as routine compliance auditing and monitoring.

2012: First Code of Conduct launched

2018: New Group Head of Compliance role created, filled by Brendan Haverty

2019: ISO 37001 Anti-Bribery certification achieved

Developing our people

Nick: I took on responsibility for Group Human Resources (HR) in 2015, the same year that Kash joined as CEO and introduced Lean Six Sigma training which transformed our business operations, culture and people development. Other initiatives included developing a new HR information system, grading and salary banding systems, plus role-specific training. A number of people in senior positions have been promoted 'through the ranks' (myself included), and we employ 100% African employees in our markets.

2015–2017: Development of HR IT systems

2015–2020: Launch of Group-wide HR initiatives and programmes

Significant investment in Lean Six Sigma training

2020: Learning & Development manager role created, filled by Simon Parris

First Employee Engagement and Culture Survey

Articulating our sustainability ambitions through an integrated strategy

Sima: Sustainability is not just about reducing CO_2 and supporting our communities – it also encompasses all the areas above that Nick has been overseeing since 2010. We are well placed to build on our foundations and drive our integrated business strategy forward.

2020: Development of sustainable business strategy and targets. New Group Sustainability Manager role created, filled by Sima Varsani

> "The natural synergy between our business activity and sustainable development is clear and inspiring. However, to drive change at the speed and scale needed, we'll need greater collaboration – with our partners, customers, communities and others. I'm confident – and excited – that our strategy provides the foundation for partnering and innovating with all our stakeholders for shared value."

Sima Varsani,
Group Sustainability Manager

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Sustainable business strategy

Enabling connectivity and contributing to social and economic development are at the heart of our sustainable business strategy. This strategy supports business growth, in turn supporting prosperity and wellbeing in the countries where we operate.

In 2020, we refined our business strategy to better reflect our social and environmental impacts and the value we create for all our stakeholders. The three interdependent pillars are underpinned by our values of Integrity, Partnership and Excellence, our strong culture and our robust governance framework. Together, these guide us in our purpose of driving the growth of communications in Africa.

See videos of our strategy in action
www.heliostowers.com/videos/.

Foundation of robust governance and culture

Business excellence and efficiency
Resilience, continuity and innovation for long-term business performance and growth

Network access and sustainable development
Increasing connectivity to improve livelihoods and strengthen economies

OUR PURPOSE
Drive the growth of communications in Africa

Partnership

Excellence

Integrity

Empowered people and partnerships
Building a network for shared success, with safety as a priority for all

"Our strategy aligns our sustainability goals with our commercial and financial goals. It is my mission to continue integrating sustainability and to develop our understanding of the financial impacts of environmental and social risks on our business and value chain."

Manjit Dhillon,
Chief Financial Officer

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Materiality

Our strategy reflects the issues that matter most to our stakeholders and where we can have the greatest impact.

Our materiality assessment included benchmarking, reviewing reporting frameworks and standards, a materiality survey in line with the GRI-recommended approach, and interviews and workshops with both internal and external stakeholders.
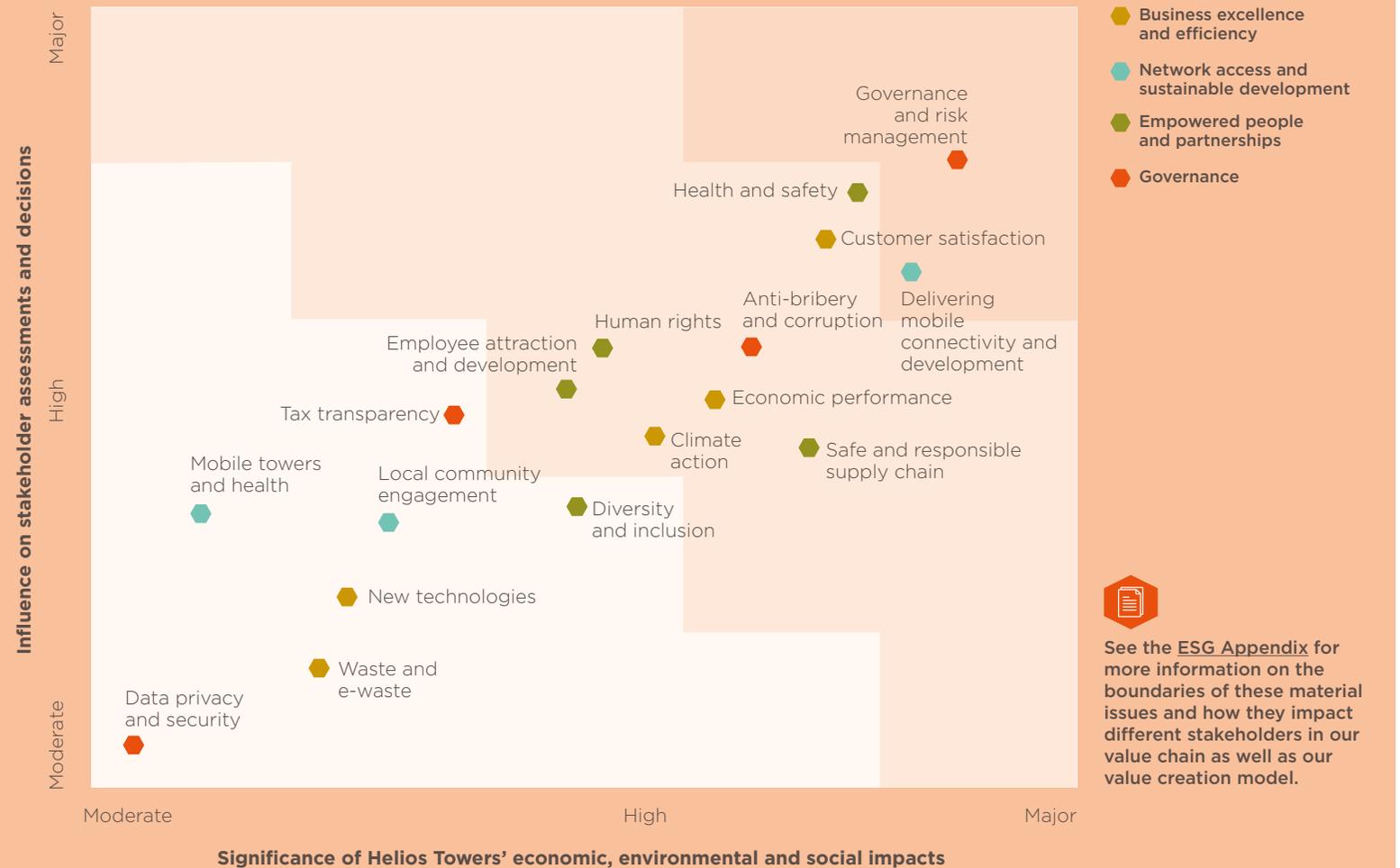
External viewpoint

"It's been a pleasure to see Helios Towers' sustainable business strategy develop over the last year and we were encouraged to see and participate in the materiality review.

Understanding the Company's approach to mitigating material social and environmental issues is critical in determining eligibility for our Sustainable Future funds. We encourage Helios Towers to continue to raise its ambitions, increase its impact and demonstrate leadership in the sector in the coming years."

**Harriet Parker,
Investment Manager, Liontrust**

Materiality matrix

Legend:
- Business excellence and efficiency
- Network access and sustainable development
- Empowered people and partnerships
- Governance

Matrix items:
- Governance and risk management
- Health and safety
- Customer satisfaction
- Delivering mobile connectivity and development
- Anti-bribery and corruption
- Human rights
- Employee attraction and development
- Economic performance
- Tax transparency
- Climate action
- Safe and responsible supply chain
- Mobile towers and health
- Local community engagement
- Diversity and inclusion
- New technologies
- Waste and e-waste
- Data privacy and security

Y-axis: **Influence on stakeholder assessments and decisions** (Moderate, High, Major)
X-axis: **Significance of Helios Towers' economic, environmental and social impacts** (Moderate, High, Major)

See the ESG Appendix for more information on the boundaries of these material issues and how they impact different stakeholders in our value chain as well as our value creation model.

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Contributing to the SDGs

The mobile industry is unique in that it makes a contribution to all 17 SDGs. According to GSMA, the industry association, mobile technology remains at the centre of how we address our most significant global challenges[6]. At Helios Towers, we believe we make the greatest positive contribution to SDGs 8 and 9 while also supporting a number of other Goals.
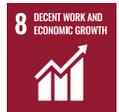
SDG 8 Decent work and economic growth

We champion local employment in safe and secure work environments; protect human rights; improve responsible business practices; and invest in training and development. Key SDG targets: 8.2, 8.3, 8.8. See examples of our actions on pages 20, 21 and 28.

SDG 9 Industry, innovation and infrastructure

We provide resilient, quality infrastructure that supports wider, reliable access to the services and benefits of mobile connectivity. Key SDG targets: 9.1, 9.4, 9.a, 9.c. See examples of our actions on pages 14, 19 and 20.

See also A more sustainable Africa: Helios Towers and the SDGs.

Other SDGs directly align with our sustainable business strategy and priorities, key examples include:

Good health and well-being
Improving road safety – page 25

Responsible consumption and production
Waste – page 17

Quality education and Gender equality
Skills development and youth employment opportunities – pages 21, 26 and 27

Peace, justice and strong institutions
Zero tolerance on bribery and corruption – page 33

Affordable and clean energy and Climate action
Co-location and power management – pages 15-17

Partnerships for the Goals
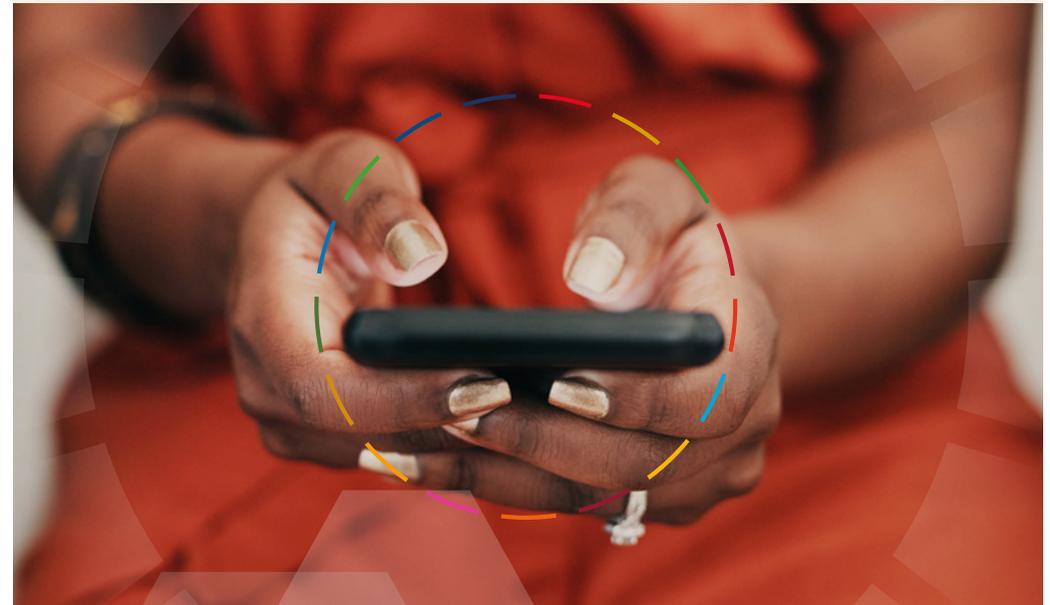Partnering on digital inclusion and access to energy – pages 20-21

External viewpoint

"As part of Helios Towers' growth agenda, we support its integrated sustainable business strategy, which we believe can make a positive impact in Africa. As a key enabler for social and economic prosperity, we consider its initiatives to be a force for good that benefits all stakeholders.

We expect its KPIs and ESG targets to evolve over time as it continues to prioritise responsible investment decisions that will improve lives and contribute to long-term growth. We also welcome its decision to focus on the two UN SDGs where it believes it can help make the most significant positive contribution towards Africa's sustainable development."

Matthew Courtnell, Responsible Investment Analyst, LGIM

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Spotlight on…

Our values in action

The COVID-19 crisis highlighted that in an emergency, dependable mobile communications are critical for keeping information flowing, businesses running, and communities and families together.

Being classified as an essential service in all of our markets meant that – with appropriate safety measures in place – we could continue delivering high levels of customer service and operational excellence.

Supporting our teams and growing our business

From day one, our priority was to safeguard our people and partners. We supported our employees to work from home, including providing power kits with rechargeable batteries for those without reliable access to electricity. We worked closely with suppliers and maintenance partners, ensuring they were safe and able to continue travelling to our sites, and keeping them connected.

"The COVID-19 pandemic has profoundly impacted the digital landscape in Sub-Saharan Africa and beyond. Connectivity has become even more important."

GSMA The Mobile Economy Report:
Sub-Saharan Africa 2020

Maintaining our supplies and service

Throughout the pandemic, one thing was certain: we would need to work closely as a team and with our customers and suppliers to maintain a resilient service and execute our growth plans. By mobilising our supply chain and securing fuel and materials early, we were able not only to maintain our towers, but also to facilitate the construction of new towers for our customers.

"Since the beginning of the pandemic, we introduced formal status updates and had weekly calls with Helios Towers to manage any delivery risks and minimise disruptions. This also helped us to adjust schedules when our factories in China were closed or had reduced capacity as a result of lockdown."

Elias Asimakopoulos, Project Manager,
LEOCH (Helios Towers Battery Supplier)

Achievements

382
new sites built

99.98%
tower uptime maintained

Upgraded
customers' equipment due to increased traffic

Senegal
acquisition and expansion deal agreed and a team mobilised there (deal expected to close in H1 21)

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Business excellence and efficiency

OBJECTIVE Resilience, continuity and innovation for long-term business performance and growth

PRIORITIES
- Innovating for our customers' needs
- Maximising delivery of a continuous network service while minimising our environmental impact

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Quality, efficient infrastructure solutions

By maintaining organic market growth and consistently delivering business excellence to our customers, we are ensuring we are the trusted partner for MNOs. This, in turn, enables us to expand and grow.

Increasing tenancy ratio

In 2020, despite the challenges of COVID-19, we maintained our track record of profitable EBITDA growth and continued expansion.

During the year, we achieved a record 54.7% adjusted EBITDA margin and increased our tenancy ratio to 2.13x. A growing tenancy ratio (the total number of tenancies divided by the total number of our towers) tells us that our sites are in the right locations. Business excellence is an important contributor to high levels of customer satisfaction, in turn driving increased customer demand for our services.

KPI Tenancy ratio

Year	Value
2020	2.13x
2019	2.09x
2018	2.01x

KPI Adjusted EBITDA margin (%)

Year	Value
2020	54.7
2019	52.9
2018	49.9

7   This target excludes special projects and smaller, unique build-to-suit projects.
8   The Group has five years to achieve this milestone for any new network acquisition.

In addition, we have set ourselves a target to have on average two tenants per tower for every tower that we build – within five years of construction. Built sites that went on air in 2015 have a tenancy ratio of 1.68x; built sites that went on air in 2020 have an average tenancy ratio of 1.16x.

Target

All new towers to have an average of two tenants per tower, within five years of construction[7]

Progress

Average tenancy ratio for sites built in 2020

Year	Value
2020	1.16x

Driving uptime and service continuity

Our key role is to maintain reliable power and service, even in the most remote locations or challenging conditions. This enables our customers to deliver network uptime and connectivity to consumers.

We measure our service levels to customers through 'downtime per tower per week'. As a Group, we saw our best-ever performance in June 2020, with an average weekly downtime of 1 minute 3 seconds, as a result of operational efficiency initiatives. Our annual average downtime for 2020 was 1 minute 32 seconds, and we will continue optimising our sites and operational efficiency to achieve our ambitious 2025 target of a sustained one minute weekly downtime per tower.

To drive excellence and ensure our sites are ready for future growth, we have continued to roll out Lean Six Sigma processes. During 2020, we provided customers with an average of 99.98% power uptime across our markets. On average, 93% of towers each month performed to Lean Six Sigma standards, which is less than two seconds downtime per week.

Target

Achieve an average one minute weekly downtime per tower by the end of 2025[8]

Progress (minutes)

Year	Value
2020	1.32
2019	1.42
2018	1.49

Awarded

a Silver rating for sustainability by independent platform EcoVadis, scoring in the 91st percentile of companies. EcoVadis is a supply-chain assessment framework, scoring companies on environmental, social and ethics-related criteria.

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Reducing environmental impact: Energy, climate and waste

Our colocation business model reduces environmental impact compared to the traditional operator-owned model. It enables infrastructure sharing, meaning only one generator or power supply is needed to cater for multiple tenants, minimising maintenance visits and saving thousands of kilometres driven a month.

Our environmental policy states our commitment to reduce environmental impact, to become industry leaders in our countries of operation for maintaining high environmental standards, and to encourage our partners and supply chain to maintain these standards also.

Our most material environmental impact is carbon emissions arising from tower energy consumption. The colocation model helps to address this as a tower with two tenants reduces diesel emissions per tenant by more than 40%. Looked at another way, adding a second tenant per tower represents an 81% reduction in diesel emissions compared to that tenant occupying its own separate tower. On reviewing emissions intensity per tenant, it is clear that within Helios Towers, the more tenants per tower, the lower emissions per tenant (see graphs below right). We are also taking further steps to significantly reduce the carbon intensity of the power we generate, and we are sourcing low-carbon solutions where possible.
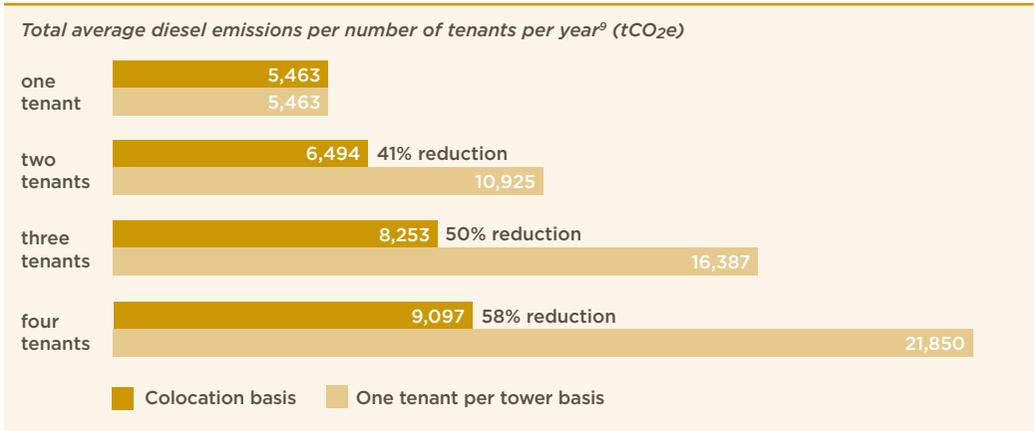
Reducing reliance on diesel

A significant proportion of our portfolio is in areas where access to mains electricity is non-existent, limited or unreliable. Diesel is critical for mobile towers in Africa, and we currently rely on diesel generators to guarantee power for our customers' equipment on most of our sites. Diesel also represents the largest operating cost at a tower site. We are committed to reducing dependence on diesel and always look to use the cleaner solution of mains grid power wherever possible and reliable.

In the Democratic Republic of Congo (DRC), we have also worked with private electricity generation companies to connect sites that were previously off grid. This has saved us an average of 736 litres of fuel per site per month. As at end December 2020, 74 sites had been connected through this initiative.

81%

reduced average diesel emissions when adding a second tenant to a tower compared to that tenant being a sole tenant on a tower[9]

>40%

reduced average diesel emissions per tenant (on a tower with two tenants compared to one)[9]

Total average diesel emissions per number of tenants per year[9] (tCO$_2$e)

	Colocation basis	One tenant per tower basis
one tenant	5,463	5,463
two tenants	6,494 (41% reduction)	10,925
three tenants	8,253 (50% reduction)	16,387
four tenants	9,097 (58% reduction)	21,850

9 Calculated from actual diesel consumption figures for whole Group, comparing average figures for towers with 1, 2, 3 and 4 MNO tenants.

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Pursuing alternative energy sources

We use hybrid solutions wherever they meet site design requirements. For example, by pairing diesel generators with advanced longer-life lithium-ion batteries (which were successfully trialled in 2020), we have reduced diesel consumption at off-grid and limited-grid tower sites.

We also develop on-site renewable sources when commercially and technically feasible. Solar solutions are used wherever possible at off-grid and limited-grid tower sites, depending on factors such as location, space and site performance needs.

2,253
31% of our sites use hybrid solutions[10]

481
7% of our sites use solar power

2.4%
reduction in per-site fuel consumption across the Group

80%
of our sites are connected to the grid

10 A hybrid site is a solution in which batteries are cycled in order to reduce the generator run-time on site.

Improving energy efficiency and reducing fuel consumption

Our site performance analysis (SPA) function has optimised a number of sites by reviewing operational data taken from rectifiers, generators and grid meters every five minutes. For example, in 2020, we achieved:

Tanzania

17%
fuel reduction per site by restoring or improving grid connectivity and optimising hybrid and solar sites

Ghana

24%
reduction in fuel consumption through optimisation of power applications

DRC

736 litres
average fuel saving per site per month as part of private electricity grid initiative

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Energy, emissions and waste performance

We are certified to ISO 14001, the international standard for environmental management systems, which helps us mitigate our material impacts of energy, carbon and waste, ensure we are always compliant with environmental laws and regulations, and manage our resources as efficiently as possible.

Energy

Tower-related energy accounted for approximately 99% of the Group's total

Energy use for 2020 (kWh)

Tower grid electricity	172,861,906
Office grid electricity	628,307
Vehicle diesel	4,383,181
Vehicle petrol	1,484,438
Generator diesel	483,391,912
Total energy	662,749,744

Emissions

Total emissions per year (tCO$_2$e)

Scope 1, 2 and 3 emissions

Year	Scope 1	Scope 2	Scope 3	Total
2020	117,688	48,779	74,717	241,184
2019	117,886	42,116	71,822	231,824
2018	123,646	43,056	N/A[11]	166,702

■ **Scope 1** includes generator diesel and vehicle petrol/diesel

■ **Scope 2** includes tower grid electricity and office electricity

■ **Scope 3** includes business travel, freight, well-to-tank and transport and distribution, purchased goods and services

11 Data collection of scope 3 emissions began in 2019.

energy usage: 26% via grid-supplied electricity and 73% via diesel-driven generators.

Total gross emissions (Scope 1 and 2) per tower and per tenant (tCO$_2$e)

	2018	2019	2020
Tower	24.48	23.44	23.43
Tenant	12.74	11.45	11.17

We will also use the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) to inform our approach. Our key mechanisms for addressing climate impacts include:

- **Strategy and governance**
  Our executive management team is accountable for our sustainable business strategy, which includes climate change and energy efficiency, and provides updates to the Board on our KPIs and targets.

- **Risk management**
  We will undertake an assessment to identify the risks and opportunities that climate change poses for our business, including physical risks (such as increasing extreme weather events affecting our towers, operations and supply chain) as well as transition risks (such as economic, technology or potential regulatory changes affecting our operations).

- **Metrics and targets**
  Building on our energy and emissions reporting, we will be setting a carbon reduction target in 2021.

Waste

Our ultimate aim is to eliminate waste. Where waste generation is unavoidable, our first priority is to reuse materials, and if this is not possible, to recycle them safely and responsibly. Our key waste streams include tower materials, generators, batteries and rectifiers.

In general, waste is returned to our warehouse and an internal Disposal Committee agrees the best method of disposal. This can include refurbishing, recycling through certified partners and selling materials at auction where the local government specifies which companies can participate.

Our Safety, Health, Environment and Quality (SHEQ) department assesses and approves all other authorised local companies that we use for disposal and recycling, which is particularly important for disposal of hazardous materials; predominantly batteries.

We are reviewing our waste data-collection processes and intend to report more detailed waste disclosures in 2022.

Maximising battery life cycle

We are committed to extracting full value from materials and often repair or refurbish batteries to add months to their lifespan. When this is no longer possible, we use a certified recycling partner that safely recovers valuable metals and materials. We are also trialling longer-life lithium battery technology.

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Network access and sustainable development

OBJECTIVE **Increasing connectivity to improve livelihoods and strengthen economies**

PRIORITIES
- Growing our business to enable more individuals and communities to connect to a mobile network, in turn providing access to life-enhancing services

- Supporting economic growth in Africa by delivering the infrastructure and services that mobile connectivity depends upon

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Driving business growth and sustainable development

Africa's fast-growing population and its lack of fixed line telephony makes mobile infrastructure increasingly critical to its societies and economies, with demand expected to grow further.

Delivering mobile connectivity and development[12]

Mobile technologies and services generated 9% of GDP in Sub-Saharan Africa in 2019 – more than US$155 billion of economic value added – compared to 4.7% of GDP globally.

People are increasingly using mobile to access life-enhancing services that contribute to the achievement of the UN SDGs. However there are many more people yet to benefit from these.

Of the 1.04 billion population in Sub-Saharan Africa:

25%
are not covered by mobile internet

49%
are covered but do not use mobile internet services

26%
of users are mobile internet subscribers

Growing our business and expanding our reach

Our ambition is to expand our infrastructure across more markets in Africa. Providing more people with access to network coverage will, in turn, support greater social and economic development.

⬡ Targets[13]
Expand to 12,000+ towers in 8+ markets by 2025

Progress
7,356 towers in five markets

Increase the number of sites in rural[14] and underserved regions by 1,500 by the end of 2025

2020 baseline
2,471 towers

KPI
Population coverage within the Helios Towers tower footprint[15]

Total	>109m

We target markets with large and fast-growing populations, underpenetrated mobile services, multiple MNOs (our customer base) and significant opportunities in the tower outsourcing sector. Our business model is, and will be, instrumental in helping MNOs to both densify and expand, without the distraction and the capex needed by an MNO that operates and improves its own towers.

As we focus on a sustainable growth trajectory, we made a significant step towards our 2025 target with the expansion in Senegal. This will be our sixth market, with a portfolio of 1,220 towers on day one and 400 committed build-to-suit sites over the next five years.

In 2020, once again the Group achieved strong growth and also delivered new financial records. Following our bond refinancing and US$225 million bond tap in 2020 we have significantly reduced our cost of capital and have significant capital available to support our growth objectives.

📄

For full analysis of our business performance, see our Annual Report.

12 GSMA The Mobile Economy Sub-Saharan Africa 2020

13 By the end of 2025

14 There is no standardised definition of rural and urban. We have defined rural as milieu with population density per square kilometre of up to 1,000. These are generally greenfield sites or small villages and towns with a series of small settlement structures.

15 We calculate the population coverage potential by calculating the people that come under the coverage footprint of each of our towers using Worldpop source data.

Investing in infrastructure to provide network access

Since entering DRC in 2011, we have become the leading independent tower company with 1,895 towers and a market share of 62%.

In 2018, we rolled out a 1,800km (equivalent to the distance from London to Rome) microwave backbone tower network to bring mobile network coverage to an estimated six million people in the country. Since then, we have supported the continued improvement and expansion of the network by MNOs, connecting major towns and cities in DRC to voice and data technologies.

See how 4G has helped Patricia Nzolantima, founder of Ubiz Cabs, build her female cab driving business in Kinshasa, DRC, and support her people and communities throughout COVID-19 in our Annual Report.

"Mobile has changed daily life for many Congolese. Without this new technology, we would not have been able to create a transport company that meets the needs of our people."

Patricia Nzolantima, Founder of Ubiz Cabs

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Expanding rural coverage and providing access to mobile broadband services

Enabled by our customers' access to grants from the Tanzania Government's Universal Communications Service Access Fund (UCSAF), we have built over 300 sites since 2015. In 2020, a further 62 sites were built, bringing first-time coverage to a number of rural communities.

Digital inclusion: rural rollout

There is a persistent rural–urban gap in mobile internet access. Rural populations in Sub-Saharan African are 60% less likely to use mobile internet than people in towns and cities. However, there are economic challenges to providing infrastructure for rural coverage. New base stations cost up to twice as much to establish compared to those in urban areas and are three times more expensive to run. On average, revenue can be a tenth of an urban deployment[16].

To support MNOs looking to expand into rural territories, we are working on lower-cost, more sustainable solutions that are more appropriate for rural coverage. These include new, upgradeable, lighter-weight tower designs, with lower environmental impact, and power solutions to increase potential penetration into more marginal and inaccessible rural areas that do not have access to the grid.

Supporting our communities

We are committed to creating local employment: both directly through the construction, maintenance and security of towers, and indirectly through providing network access.

Building on this, we want to maximise the positive impact of our towers and network access for the communities where we live and work. We have developed a community strategy to focus our support on two key areas:

• **Education and digital inclusion**: Championing education and skills development opportunities with a focus on supporting women and rural communities.

• **Access to power and amenities**: Enabling access to electricity and mobile broadband based on local community needs.

We will be reviewing the most appropriate projects and partnerships in 2021, building on our current activity, learning and partnerships in our markets.

⬡ Target
Start bespoke community needs-based partnerships in 2021

• Pilot phone-charging points for free community use on selected sites in 2021[17]

Progress
• Community strategy developed
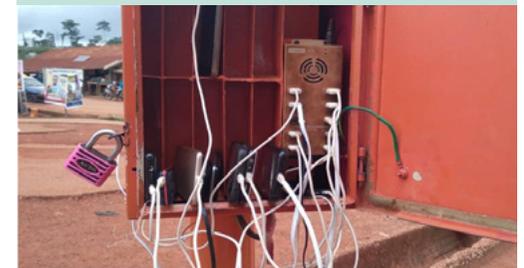• Projects and partnerships planned for 2021

Free community phone-charging points

In 2019, Helios Towers started installing mobile-phone-charging points for community use at sites in DRC, Tanzania and Ghana. These charging points contribute to addressing energy gaps and help people stay connected despite power outages.

In Ghana, for example, two rural communities without access to grid electricity have benefited from four solar lamp posts with ten phone-charging points each. This has helped the populations of these two villages who otherwise might have had to make long journeys to charge their phones.

In Tanzania, Helios Towers provides free phone-charging stations that have benefited five villages not connected to the grid. Villagers would previously have had to pay generator owners to charge their phones.

Going forward, we will be taking account of learning points from our implementations, such as the importance of communication and training in the community.


16 GSMA State of Mobile Internet Connectivity Report

17 Where grid power is not readily available, we will add charging points on community-accessible sites to increase access to technology.

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Spotlight on…

Developing skills

"We are committed to providing work experience placements and training opportunities for young people, as well as advancing gender equality in the workplace, marketplace and the communities in which we operate."

**Ramsey Koola
Managing Director
Tanzania**
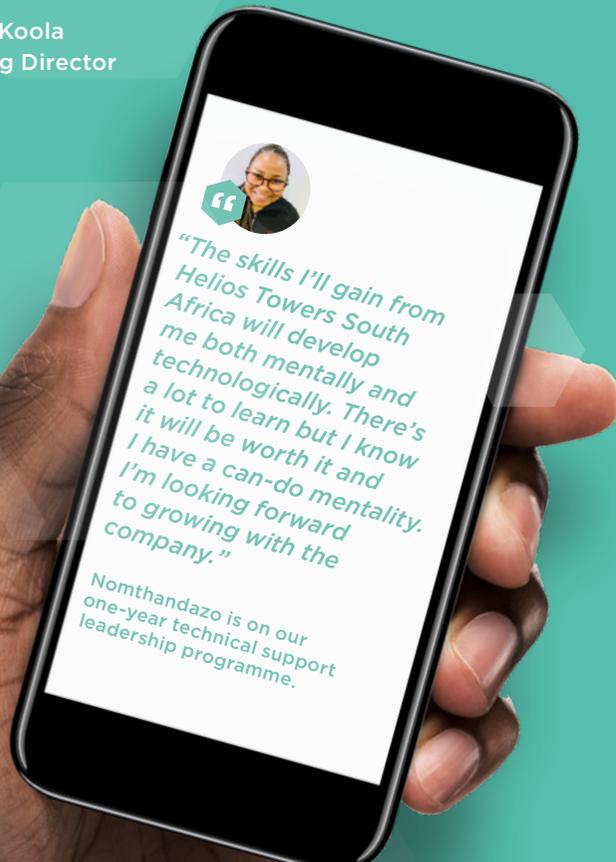
"The skills I'll gain from Helios Towers South Africa will develop me both mentally and technologically. There's a lot to learn but I know it will be worth it and I have a can-do mentality. I'm looking forward to growing with the company."

Nomthandazo is on our one-year technical support leadership programme.

Opening pathways and building a diverse talent pipeline

In South Africa, the unemployment rate for youth aged 15–34 increased to 43% in the third quarter of 2020, with an unemployment rate of 56%[18].

We are making a difference by offering graduate internships and learnerships (a structured programme for gaining theoretical knowledge and practical workplace skills leading to a qualification registered on the National Qualifications Framework).

Education and black economic empowerment are vital for the country's development – and for individuals and organisations alike. To achieve sustainable growth, overcome the skills gap and increase our talent pipeline, education is at the heart of our approach. In 2020, we employed six young people as interns or learners – three women and three men.

We also trained our people through several short courses, provided two female employees with the opportunity to participate in a learnership programme and offered bursaries to two others for further university education.

Supporting skills development and training

We have partnered with our recruitment and training supplier Empower Ltd on a graduate programme, in conjunction with the University of Dar es Salaam in Tanzania. We have sponsored 15 students for a one-year programme while they are still in their final year of university, to increase their employability and boost entrepreneurial skills to secure employment.

The students receive classroom training, placements for field work and an invitation by Helios Towers in Tanzania to visit our sites to learn about our business and hear from our management team. To support our diversity and inclusion strategy, we are sponsoring girls and students with disabilities.

"800,000 to 1,000,000 students graduate each year and the labour market can only absorb 150,000 of them."

CEO, Tanzania Employment Service Agency

empower

18 Page 14 of http://www.statssa.gov.za/publications/P0211/P02113rdQuarter2020.pdf

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Community consultation during site planning

We carefully consider the impacts on our communities when planning our sites. 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 policies provide a framework for identifying, leasing/purchasing and permitting land suitable for the construction of a new tower. 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.

We aim to design sites to have as minimal a visual impact as possible on the communities in which they are located.

We undertake environmental assessments into any potential impact on habitats and species from the construction and maintenance of our towers (see page 28).

Mobile towers and health

We are committed to ensuring that our activities pose no risks to the health and safety of the communities in which we operate and to our employees and partners. To own, build and operate telecommunications towers, permits are required in connection with building, airspace safety, non-ionising radiation protection and the environment. We work with government regulating agencies as well as designated international bodies to ensure set standards are met.

Unlike mobile network operators, Helios Towers does not own or operate any spectrum or radio equipment. The International Commission on Non-Ionizing 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.

For more information, see our website www.heliostowers.com/sustainability.

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Empowered people and partnerships

OBJECTIVE   Building a network for shared success, with safety as a priority for all

PRIORITIES   • Keeping our people and partners safe, and supporting them to reach their full potential
• Working to the highest ethical, social and environmental standards

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Engaging all our stakeholders for shared success

More than ever, 2020 highlighted that Helios Towers works as part of a value chain – from our suppliers and partners, through to our network customers and the mobile end-users. Collaboration with all of our stakeholders is central to cultivating a long-term sustainable business.

Safety as a priority for all

We are committed to strong compliance against international safety standards, such as ISO 45001, while also working to address the comparatively low levels of regulation and enforcement in our markets. For this reason, we developed a bespoke framework to drive safe behaviours, focusing on our key risks including driving, contractor management and working at height. In 2020, our key focus areas comprised:

- Promotion of an open HSE reporting culture

- Overhaul of HSE reporting and governance framework

- New controls to performance-manage driving behaviours and SHEQ compliance and engagement

- Introduction of strong and consistent intervention and incentivisation for HSE

"Our fundamental responsibility is to keep the people who work for us safe. Helios Towers fosters a culture of positive engagement with our programme for safety and wellbeing – across all levels of our business and with our contracted partners."

Fritz Dzeklo
Managing Director
Ghana
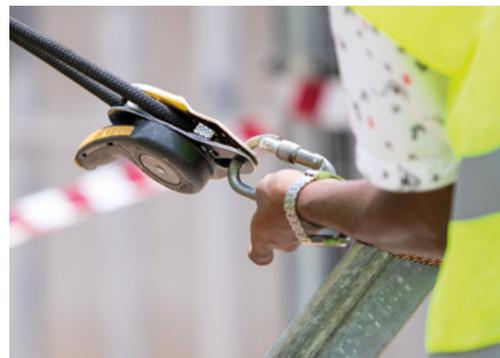
Operating under a common safety culture with our contractors

Using our quantitative benchmarking tool, we measure the levels of compliance in our partners' management systems, as well as the levels of effectiveness from their operational controls. This allows us to rapidly identify areas for improvement, systemic trends, best practice and innovation. Partners under-performing and over-performing are recognised during the monthly SHEQ governance reviews at both Group and operating company level.

Culturally, we are embodying a healthy degree of competition for safety engagement throughout our partner community, driven by the accountable managers in each organisation from the top down.

To operate under a shared, mature safety culture with our contractors, we have set a target for all our maintenance partners to consistently achieve 100% of the Helios Towers expectation for safety and wellbeing by the end of 2025.

The expectation is based on a scored audit which consists of 127 SHEQ criteria within our quantitative benchmarking tool. We are also working with our partners to help them achieve ISO 45001 certification, the new international standard for occupational health and safety, to improve standards across the industry.

Target

All maintenance partners to achieve ISO 45001 certification and 100% in the Helios Towers SHEQ assessment by the end of 2025[19]

Progress

3 (out of 10)
maintenance partners with ISO 45001 certification

92.5%
average score achieved by maintenance partners in the Helios Towers SHEQ assessment

19 In 2020 we had 10 maintenance partners. New maintenance partners have three years to achieve ISO 45001 from the start of their contract with Helios Towers. The OHSAS 18001 certification has been withdrawn and will be replaced by ISO 45001 in 2021.

Lifting Safety to New Heights (LSNH)

Our LSNH programme, in partnership with Nokia, Delmec and Gravity Training, is now in its third year. It is focused on driving safety standards across the whole industry and brings regulators, MNOs, infrastructure and support services together in each of our markets to address shared challenges.

In 2020, LSNH conferences were unfortunately postponed due to restrictions relating to the COVID-19 pandemic. A conference in Egypt is planned for June/July 2021 and the possibility of hosting virtual forums is being explored.

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Road safety

Driving is without exception the greatest physical risk to both Helios Towers' and our partners' workforce. Due to the dispersed nature of our operations, the distances driven are considerable; around 15 million km per year.

Traditionally, fleet management relies on training, journey management and oversight, and intervention on poor performance such as speeding and road traffic incidents. Beyond these, we are now using the full potential of in-vehicle monitoring system (IVMS) technology to profile behaviours and statistically identify drivers who are at risk of causing, or being unable to avoid, an accident.

We have rolled out IVMS in all our vehicles and have also implemented the technology with our partner community.

Driving behaviour league tables are a key feature of all monthly SHEQ reviews. Where we have rolled out our IVMS initiative fully, we have seen the most at-risk drivers improve by approximately 80%, and there have been no significant[20] road traffic accidents among drivers who have met or remained below the 'at risk' behaviours threshold over a three-month period.
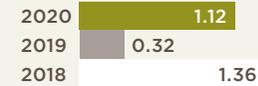
Safety performance[21]

Lost-time incident frequency rate

2020	0.20
2019	0.23
2018	0.91

Total recordable case frequency rate

2020	1.12
2019	0.32
2018	1.36
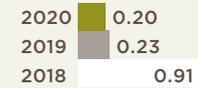
Road traffic accident frequency rate

2020	2.67
2019	2.63
2018	1.92

Developing an open reporting culture

10x

Ten-fold increase in observation reporting rates since 2019

4x

Four-fold increase in near miss reporting rates since 2019

Fatalities

The safety of our employees and the communities we serve is of utmost importance. That is why SHEQ is always the first agenda item at every Board meeting. However, incidents do occasionally occur.

It is with deep regret that we report six fatalities from road incidents occurring within our sub-contractor businesses during 2020.

Thorough investigations followed all incidents and the following actions were taken in order to mitigate and prevent future incidents:

• Helios Towers executive management team reviewed the incident and took the decision to terminate the contract with one of our partners, while ensuring all critical lessons learned were incorporated into our management system to help offset possible similar incidents from occurring in the future.

• Helios Towers has published a fitness for duty policy and framework, which sets out the minimum expectations for all personnel working under our safe system of work in regard to drugs and alcohol.
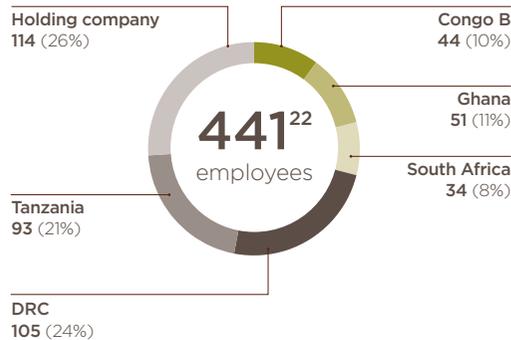
20 Requiring in-patient hospital treatment.

21 All incident frequency rates are the number of incidents per million worked hours on a 12-month roll.

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Attracting and developing the best talent

Our employees are the driving force of our business. We invest in giving them the tools to be effective and the opportunities to grow. Doing this ensures an engaged, happy and productive workforce that can deliver on our purpose and our business strategy. We also believe our operating companies should be run and populated by local people.

Employees by region

Holding company
114 (26%)

Congo B
44 (10%)

Ghana
51 (11%)

South Africa
34 (8%)

441[22]
employees

Tanzania
93 (21%)

DRC
105 (24%)

KPI
Percentage of local employees in our operating companies

2020	98%
2019	97%
2018	96%

100%
African employees in our operating companies

98%
of the workforce in operating companies are local employees

22 Includes permanent, fixed-term and temporary employees
23 Surveyed in the last two years by People Insight

Training and development

We want all our people to reach their full potential and are reviewing our performance management processes to ensure a focus on continuous development. By the end of 2020, 56% of our staff had been trained in Lean Six Sigma, which provides essential skills and techniques to eliminate waste and drive efficiencies. The number of people trained this year has increased with the introduction of 'white belt training', which is a shorter virtual training we promoted because of COVID-19. We are also proud to have 37% of employees trained in the orange and black belt.

At the start of 2020, our Director of Special Projects trained our zonal managers and heads of department in Tanzania to build their capability in maximising operational performance.

We prioritise offering development opportunities to our internal team. In moving into Senegal, we redeployed three key team members previously working in DRC to lead the set-up of our operations and our stakeholder engagement on the ground.

KPI
Percentage of employees trained in Lean Six Sigma

2020	37%
2019	45%
2018	35%

37%
of employees trained in Lean Six Sigma (orange and black belt)

9%
employee turnover

An engaged workforce

In 2020, we commissioned an external company to undertake our very first Employee Engagement and Culture Survey. We had a 93% response rate and achieved an overall engagement score of 90%. This score places us in the upper quartile when comparing us to other organisations[23].

We have taken note of where our employees have highlighted we could do more, such as striking the right balance between work and home life, ensuring that staff can feel at ease communicating openly, and regarding the rewards we offer. The executive management team has been reviewing and implementing localised action plans in these areas, against which progress will be reported on to the Board.

Read more from the Q&A with Sally in our Annual Report.

Employee Engagement and Culture Survey

93%
response rate

90%
engagement score

99%
agreed that "I know how the work I do helps HeliosTowers to achieve its objectives"

97%
agreed that "I care about the future of Helios Towers"

"It is very clear Helios Towers has a lot of passionate people who are committed to the success of the business... It's really quite rare to see such high levels of engagement so consistently expressed across distinct divisions and opcos."

Sally Ashford, Non-Executive Director for Workforce Engagement

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Equality, diversity and inclusion

We strive to create a diverse, inclusive and open work environment in which all employees are equally supported to embody our corporate values of Integrity, Partnership and Excellence. We acknowledge that building a gender-diverse workforce is a challenge – in the sector, in the markets we operate in and also in relation to the personal security of female workers in operational and field roles.

We signed the UN Women's Empowerment Principles to advance gender equality in the workplace, marketplace and our communities. Inspired by these principles, we rolled out unconscious bias training to 99% of managers in 2020. We have also introduced a strategic KPI for diversity in management positions, in both gender and ethnicity, which will be regularly reviewed by the Board.

This year, we continued to strengthen the Board's composition by welcoming Sally Ashford and Carole Wamuyu to the team. The current Board gives us a stronger and more diverse mix of genders and ethnicities.

We promote employee-led women's networks in our operating companies to offer women at all levels a supportive and informative environment in which to network, share and learn. For example, the informal women's group in Tanzania held an open discussion on gender-related challenges that can affect both women and men at work. Ten women employees from the group, of which, three were engineers, also visited a local primary school to share their work and experiences with girls and highlight career options in engineering and STEM (science, technology, engineering and maths).

As part of our community strategy, we will be exploring projects and partnerships that support girls and women with education and training opportunities. See an example of sponsoring internships in Tanzania on page 21.

Looking forward, we will be reviewing our diversity and inclusion policy, and engaging with our customers and suppliers on improving diversity throughout our industry.

📄 For more on our Board composition, see our Annual Report.

📄 For more information on our approach to diversity and inclusion and gender pay see the Diversity and inclusion page on our website.

Broad-Based Black Economic Empowerment

Broad-Based Black Economic Empowerment (BBBEE) is an integration programme launched by the South African Government. Its aims are to ensure that the economy is structured and transformed to enable the meaningful participation of the majority of its citizens and to further create capacity within the broader economic landscape at all levels. A key focus area for the programme is the development of skills. Helios Towers South Africa (HTSA) achieved a Level 4 BBBEE Certificate in its first verification, and has integrated minority groups in all levels of the organisation. HTSA remains committed to BBBEE objectives and continues to invest in its strategy.

KPI
Diversity of gender and ethnicity

Diversity by gender

	Male	Female
Board members	30%	70%
Management[24]	20%	80%
All other employees	24%	76%

Diversity by ethnicity

	BAME[25]	Non-BAME	Not disclosed
Board members	60%	40%	
Management	14%	62%	24%
All other employees	7%	83%	10%

Key
◼ Male ◼ Female

Key
◼ BAME[25] ◼ Non-BAME ◻ Not disclosed

24 Management includes permanent employees with line management responsibility or those in leadership positions (defined as band 2 employees)
25 Black, Asian and Minority Ethnic (BAME).

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Advancing human rights

Building and maintaining communications infrastructure in Africa enables connectivity that can positively promote a number of fundamental human rights and freedoms. These include facilitating access to life-enhancing services and information in education and healthcare.

We strive to conduct our business in a way that is respectful and protective of the rights of all our stakeholders. We do not tolerate any form of discrimination and pay particular attention to concerns related to age, gender, disability, gender identity, sexual orientation, cultural background and belief. We base relationships with employees on respect for individuals and their human rights.

Human rights focus areas for Helios Towers include safeguarding health and safety (see pages 24-25), upholding labour rights and mitigating community impacts in the management of our infrastructure.

Our Codes of Conduct prohibit any form of modern slavery or child labour. We apply the same requirements to our contractors, suppliers and partners. We reserve the right to check and inspect our partners' records and processes, and provide compliance training periodically. Any concerns regarding potential violations of our standards and expectations are promptly and fully investigated.

Materiality assessment

The 2020 materiality assessment (see page 10) identified a number of important areas relating to human rights, including a safe and responsible supply chain and local community engagement. In 2021, we aim to strengthen our approach by identifying the most salient human rights impacts and risks, reviewing how these are being managed and focusing on opportunities for future improvement and action.

Labour rights and standards

We work with our suppliers, partners and peers to drive responsible and ethical behaviour and high standards across our supply chain, doing our utmost to keep everyone working in our operations safe from harm.

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. All partners are required to adhere to the Helios Towers Third Party Code of Conduct principles, which outlines our policy around human rights including workers' rights.

We expect all our third parties to respect and promote universal human rights as stated in the United Nations Universal Declaration of Human Rights, and to abide by the conventions of the International Labour Organization, UNICEF and other applicable laws prohibiting slavery and human trafficking. Our Modern Slavery and Human-Trafficking Statement provides an overview of the measures we take to address the risk of modern slavery in our business and our supply chain.

Community impacts

We are committed to transparent consultation and active engagement with landowners, community leaders and municipal authorities. This is undertaken in compliance with our anti-bribery policy, which makes it clear that we never offer any form of inducement to secure a permit, lease or access to a site.

All operating companies follow open and timely consultation and community engagement practices in line with our procedures, before any new site is built. For more detail, see Community consultation (page 22) during site planning.

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Safe and responsible supply chain

Helios Towers supports local economies by supporting the employment of almost 9,000 contractors and partner staff who build, maintain and secure our sites.

We work with suppliers around the world to meet the needs of our business and customers. Our product procurement typically comprises generators, rectifiers, solar and hybrid power units, telecom towers and fuel. In terms of services, we engage contractors in site and tower maintenance, civil construction, power management and security arrangements.

87%
of spend used with local suppliers[26]

"We work with partners, contractors and suppliers that share our commitment to safety, responsible business practices and sustainability. Through our collaborative partnership approach, we are helping to build capacity within our supply chain by creating employment opportunities, developing skills, exchanging knowledge and raising standards."

**Sainesh Vallabh
CEO Southern Africa**

26   Local is in-country.
27   This will incorporate Group-level strategic suppliers, maintenance partners and security partners.

'One team, one business' approach

We streamline our supplier base so that we can focus on, and invest in, a select few, developing true partnerships that create value. This has included supporting partner workers to develop Lean Six Sigma skills, colocating into shared workspaces with our supplier partners, and introducing daily debriefing and planning routines (we also include our customers in these meetings). Even with virtual meetings throughout COVID-19, we have seen significant service performance improvement.

In 2020, we appointed a dedicated Learning and Development Manager to identify training opportunities and build technical capability of our maintenance partners. We developed a clear set of standardised KPIs for our maintenance partners to drive excellence. These cover, for example, time to repair, compliance with our processes and fuel consumption – which in turn translate into improved environmental performance.

Supply chain compliance and engagement

Compliance is a key element of our supply chain. Our Code of Conduct and Third Party Code of Conduct promote safety, labour, ethical and environmental standards across our supply chain. Safety compliance is a critical priority, and we work closely with our partners to continuously improve practices and performance. See Health and safety.

When choosing a new supplier, or continuing to work with a current supplier, we assess their compliance with our rules on health, safety and responsible behaviour, just as we assess commercial factors such as quality, cost and their ability to deliver on time.

100%
of our Group-level strategic suppliers have an environmental policy / 73% of our strategic suppliers are certified to ISO 14001

As well as periodic supplier performance reviews and health and safety assessments, our compliance monitoring includes visits to third-party premises, meetings with key staff and visits to Helios Towers sites. In 2020, due to COVID-19, we were unable to conduct any supplier assessments. However, we have adapted our due diligence processes to incorporate virtual assessments, and continue to reinforce with local teams the importance of alertness to compliance issues and the need to escalate accordingly.

⬡ Target
Assess all key suppliers[27] against sustainability criteria by the end of 2022

Progress
We are seeking to implement a third-party risk management platform that can support due diligence and monitoring of supplier sustainability performance and compliance.

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Governance and culture

Our governance structures and policies help us to deliver on our strategy, manage our performance and ultimately support the value we create for all of our stakeholders.

The combination of strong governance and workplace culture underpins the way we work and sets the foundation for our sustainable business strategy.

For more information on our corporate governance and Board of Directors, see our Annual Report and Accounts.

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Our culture

The way we work, the way we collaborate with our customers, partners and suppliers, and the way we enact our values are key to how we define culture.

It is why we are focused on aligning our values with our strategy and developing an inclusive and welcoming workplace, encouraging collaboration to drive continuous improvement and agility, and maximising the positive impact our business can have in our markets.

During 2020, we conducted an employee engagement and culture survey to assess how we are doing and to identify additional opportunities to become better connected and to build an even stronger culture; see page 26.

Perspectives from our HR leads in Ghana and Tanzania on culture, values, change and aspirations

"A lot has changed since I joined the company in 2010. For example, cutting-edge training has played a pivotal role and it has been remarkable how our localised workforce has embraced opportunities to lead. I'm particularly proud that 75% of employees are promoted from within, and that half of these promotions are women. I want to continue to see Helios Towers Ghana employees grow and be fully engaged in delivering our sustainable business strategy."

Eugenia Boafo,
Head of Human Resources, HT Ghana

"Since I joined in 2018, the people and culture agenda has become more and more of a priority. One of my proudest moments has been to see the employee engagement results and that people are happy and engaged. While it will be a challenge to incorporate our culture into new geographies and markets against a backdrop of rapid expansion and COVID-19 limiting physical engagement, one of my ambitions is to see more learning and collaboration across our markets."

Jean Milliken,
Head of Human Resources, HT Tanzania

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Managing sustainable business

Governance and risk management
Sustainable business is a Board-level commitment.

PLC BOARD

Has ultimate accountability for sustainable business strategy

EXECUTIVE TEAM

Sets and executes vision and strategy for sustainable business

GROUP FUNCTIONS AND LOCAL MARKETS

Implement strategy and provide feedback to executive team

UNDERPINNED BY POLICIES, PROCEDURES AND MANAGEMENT SYSTEMS

The Director of Sustainability and Organisational Development (member of the executive team) and the Group Sustainability Manager provide regular updates to the Board on progress against targets, achievements, challenges and plans. They also work with the Group functions and local markets to share best practice and support the effective delivery of our strategy.

Learn more about our corporate governance and how we manage risk in our Annual Report.

Target
Maintain our accreditations in four management systems:
• ISO 9001 (Quality)
• ISO 14001 (Environmental Management)
• ISO 45001 (Health & Safety Management)[28]
• ISO 37001 (Anti-Bribery)

Progress
We have maintained our accreditations in all four systems that cover Group-wide operations.

Leading engagement on ESG

In October 2020, our Group Sustainability Manager hosted the industry association's first ESG strategy roundtable at the TowerXchange Meetup Africa conference. The session, which had 15 companies attending, introduced the growing importance of ESG in the tower industry and the need to collaborate on shared challenges.

28 In 2021, we migrated from OHSAS 18001 to ISO 45001.

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Anti-bribery and corruption

Helios Towers has zero tolerance for any form of bribery and corruption. We operate in countries where there is an elevated risk of bribery and corruption, and in the course of our business, we work with a range of third parties and interact with government officials to obtain construction and operational permits. With this in mind, we have developed robust policies and procedures to ensure compliance with all relevant laws and regulations.

Our policy is set out in our Code of Conduct, our internal Integrity Policy and our Third Party Code of Conduct. Compliance programme monitoring activities are conducted in each of our operating companies at least twice a year. This has identified improvements required in respect of conflict of interest management, third-party due diligence and site acquisition activities, among other areas.

We expect each of our employees to uphold our standards and we provide compliance training to all new starters, including an online anti-bribery training module. Periodic refresher courses are given to those in higher-risk functions, including commercial, finance and supply chain. We operate a confidential and, if desired, anonymous, reporting hotline – EthicsPoint® – where anyone can raise concerns about actual or potential non-compliance.

The Group's Director of Sustainability and Organisational Development and the Group Head of Compliance receive the details of all incidents reported via the hotline. The Audit Committee has oversight of all cases that are logged on EthicsPoint®.

Any whistleblower reports are investigated thoroughly using internal and external resources in line with the Group's policies, which include its non-retaliation provisions. A mobile web-intake portal has been launched that will further simplify the reporting of any potential concerns.

In 2019, we achieved ISO 37001 accreditation for our anti-bribery measures, making us the first, if not the only, enterprise in Africa to have achieved ISO accreditation for anti-bribery, quality, safety and environmental efforts. Maintaining these ISO certifications forms part of the performance measures for our bonus scheme.

Strengthening understanding of the Code of Conduct

To encourage active consideration of our Code of Conduct, the Congo B team regularly discusses our values and examples of compliance in action. During lockdown, there was particular focus on potential conflicts of interest, and example scenarios were discussed and debated to improve understanding.

"During 2020, we strengthened our programme further by recruiting a dedicated compliance manager focused on our DRC and Congo B markets. As part of our ongoing improvement, we continue to identify opportunities for investment in systems and technology to improve third-party relationship management, and we are also aiming to benchmark our programme externally in 2021."

**Marlene Kiniffo-Zounon
CEO Central Africa**

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Tax transparency

We are committed to complying with all relevant tax rules and requirements in all jurisdictions in which we operate. Helios Towers takes its responsibility to pay tax seriously, taking a fair and reasonable approach to tax and operating to a standard consistent with FTSE 250 groups, in pursuit of generating sustainable shareholder value. Our Tax strategy outlines our tax principles.

We are committed to acting in a responsible manner and with integrity in respect of all our regulatory obligations, including tax.

The Group maintains robust processes and procedures in order to ensure best practice compliance with applicable tax legislation and requirements in all jurisdictions in which we operate. We recognise our role as a significant contributor to the local economies in which our operating businesses are located, including Congo B, DRC, Ghana, South Africa and Tanzania.

We aim to communicate in a transparent and constructive way with tax authorities and governmental organisations, taking a fair and reasonable approach to tax compliance. One major factor is through the form of payment of taxes, levies and other charges, which are acknowledged to form part of our corporate and social responsibility.

Our Tax strategy published online outlines our tax principles. Further information around our approach to tax transparency is contained in our Annual Report.

Helios Towers provides detailed on-boarding training for employees and regular refreshers in respect of anti-facilitation of tax evasion and compliance. The highest standards of employee responsibility are maintained in the way our business is conducted across Africa. Tax controls and risk management policies ensure best practice is maintained in respect of tax obligations.

Data privacy and cybersecurity

Unlike MNOs, we do not have direct access to end consumers or their data.

In the course of our normal business operations, we need to process certain personal data such as employee compensation details, performance management and other categories of personally identifiable information. We comply with the General Data Protection Regulation and any equivalent legislation in other jurisdictions. This governs the type of material we store, how we use it, how long we keep it and the steps we take to ensure its security.

Maintaining the security and integrity of our systems is of paramount importance for the business and its stakeholders. Our cybersecurity strategy is focused on prevention and recoverability and includes:
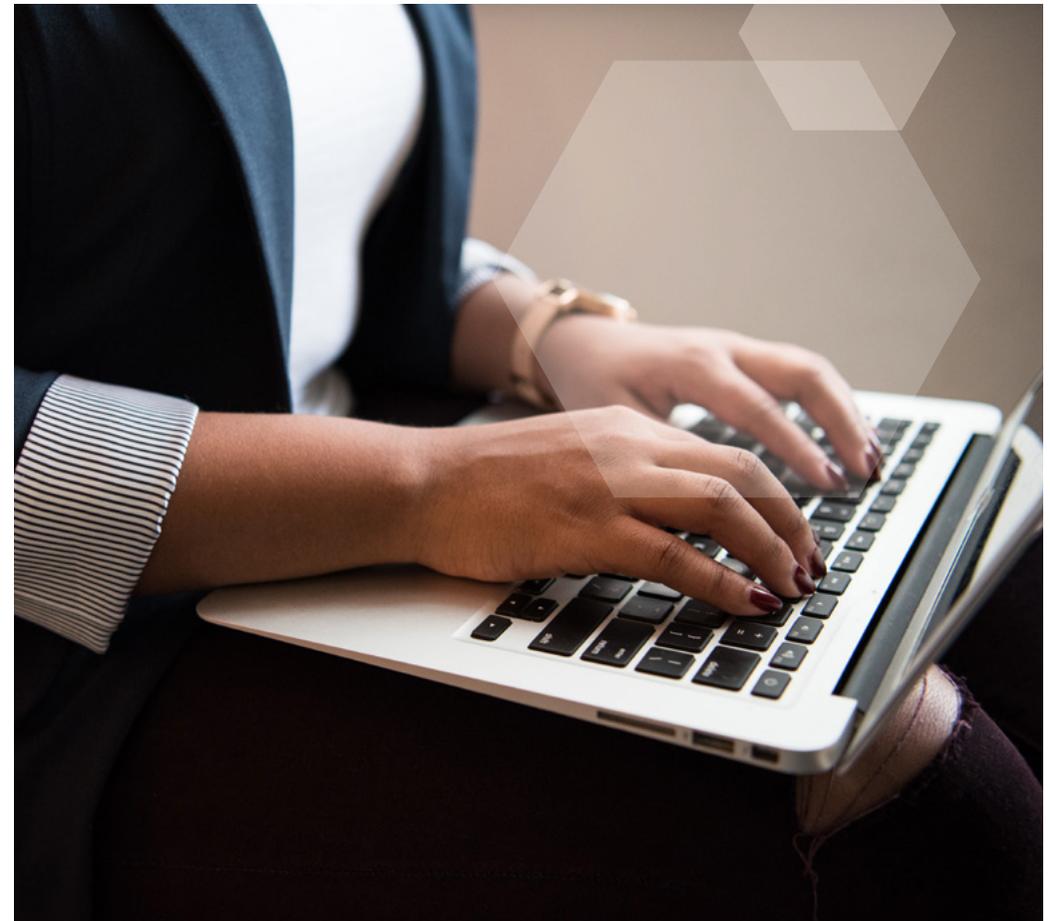
- **Regular operational testing validated by external third-party security partners**
- **Comprehensive measures based on industry best practice and the National Cyber Security Centre guidance – www.ncsc.gov.uk**
- **Annual staff training as a key element of risk reduction**

Due to the COVID-19 pandemic and remote working, our measures now also consider personal computing home network risks, data protection and user identity verification challenges. Our incident management and response processes are aligned to the Information Technology Infrastructure Library (ITIL®) framework of identification, containment, eradication, recovery and lessons learned.

100%
of staff received our annual cybersecurity training in 2020.

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A sustainable value model

Our core business of tower sharing is inherently sustainable, helping us create economic value and high-quality local employment, minimising wasteful duplication and reducing environmental impact.

How we create value

Financial strength, robust business model and governance
Business expansion true to our values, and social and economic prospects for our markets.

Quality infrastructure for reliable connectivity
Efficient operations and well-maintained towers and sites.

Localised, diverse, skilled and engaged workforce
Inclusive, respectful, safe workplaces.

Strong and unified network of local partners and suppliers
Resilient, safe and responsible supply chain.

Society
Transformative potential of mobile connectivity.

A healthy planet and natural resources
Responsible growth while decreasing environmental impact.

What we do

Our purpose:
to drive the growth of communications in Africa

What we do

1. Build and acquire towers
2. MNO (anchor tenant) places its active equipment on the tower
3. Additional MNOs (additional tenants) add active equipment to the tower
4. Tenants modify or add equipment to the tower
5. We provide power solutions to meet tenant needs
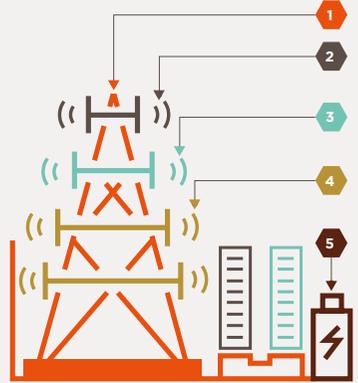
Value created for our stakeholders

Our shareholders
Sustainable return on investment and value generation.
54.7% adjusted EBITDA margin
US$2.8 billion of future contracted revenue with **6.8** years average remaining contract life

Our customers
Full suite of tower-related space, power and operational services.
99.98% tower uptime achieved
2.13x tenancy ratio

Our people
Local employment and equal opportunity to advance.
100% African employees in our operating companies
98% of the workforce in operating companies are local employees
37% of employees trained in Lean Six Sigma (orange and black belt)

Our partners and suppliers
Business growth, skill-building and development of industry standards.
87% of spend on local suppliers

Our communities
Social and economic development supported by mobile telecoms.
7,356 sites
>109 million people under the coverage footprint of our sites

Our environment
Environmental improvement and operational efficiencies.
>40% reduced average diesel emissions per tenant on a tower with two tenants compared to one[1]
2,253 (31%) of our sites use hybrid solutions, of which **481** (7%) use solar power

1   See page 15 for more information

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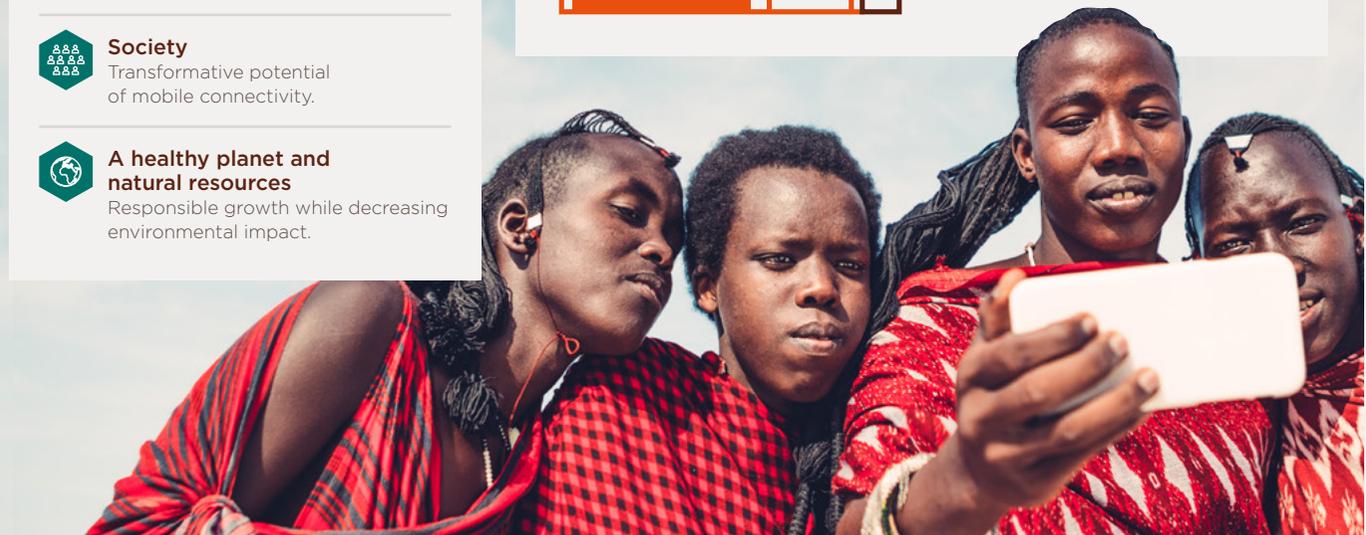
Our management approach

We are committed to conducting our business to the highest ethical and responsible standards and remain focused on continually improving our approach.

We have developed a sustainable business strategy very much rooted in our business model, corporate purpose and values. This provides the basis for further integrating sustainability into the core of the company and its culture.

The strategy is built on three pillars, all underpinned by strong governance and corporate culture:

- **Business excellence and efficiency**
- **Network access and sustainable development**
- **Empowered people and partnerships**

Helios Towers manages the sustainability topics within each strategic pillar by:

- Identifying those matters most material to our business and stakeholders and ensuring that engagement with our stakeholders is embedded into every level of our approach. See Materiality on page 10.

- Identifying the boundary of each material issue

- Being guided by best practice recommendations, international sustainability frameworks (including GRI and SASB) and peer benchmarking

- Establishing effective systems and robust policies, and supporting grievance mechanisms to counter unethical conduct and ensure the highest standards covering many of the material sustainability topics we focus on. See examples of our policies and read about our grievance mechanisms here.

- Establishing priorities, commitments, KPIs and clear targets to monitor progress and accelerate performance on our most material issues. See details in the relevant sections of the Sustainable Business Report.

- Ensuring our material issues, KPIs and targets are reflected and captured in our Group Risk Register.

- Ensuring a strong governance framework to support and evaluate this management approach and actions, with regular quarterly sustainable business reviews at Board level and bonus schemes linked to maintaining all of our ISO certifications. Read more about our Governance and culture.

As this is the first year we have set KPIs and targets for our sustainable business strategy, we will keep our management approach under regular review to ensure it remains relevant and effective.

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Our KPIs and targets

Business excellence and efficiency

Material topics	KPI/target	
Customer satisfaction and economic performance	KPI	Tenancy ratio
	KPI	Adjusted EBITDA margin
	Target	All new towers to have an average of two tenants per tower within five years of construction[2]
	Target	Achieve an average one-minute weekly downtime per tower by the end of 2025[3]
Climate action	Target	Analyse carbon footprint and climate risk across our value chain and set an emissions-reduction target in 2021

Relevant
SDGs

Network access and sustainable development

Material topics	KPI/target	
Delivering mobile connectivity and development	KPI	Population coverage within the HT tower footprint[4]
	Target	Expand to 12,000+ towers in 8+ markets by the end of 2025
	Target	Increase the number of sites in rural and underserved regions by 1,500 by the end of 2025
Local community engagement	Target	Start bespoke community needs-based partnerships in 2021
	Target	Pilot phone-charging points for free community use on selected sites in 2021[5]

Relevant
SDGs
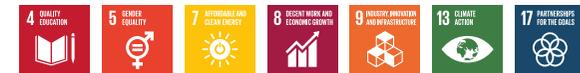
Empowered people and partnerships

Material topics	KPI/target	
Health and safety	Target	All maintenance partners to achieve ISO 45001 certification and 100% in the Helios Towers SHEQ assessment by the end of 2025[6]
Safe and responsible supply chain	Target	Assess all key suppliers[7] against sustainability criteria by the end of 2022
Employee attraction and development	KPI	Percentage of local employees in our operating companies
	KPI	Diversity of gender and ethnicity
	KPI	Percentage of employees trained in Lean Six Sigma

Relevant
SDGs

Governance and culture

Material topics	KPI/target	
Anti-bribery and corruption	Target	Maintain our accreditations in four management systems: - ISO 9001 (Quality) - ISO 14001 (Environmental management) - ISO 45001 (Health & Safety Management) - ISO 37001 (Anti-Bribery)

Relevant
SDG

2 This target excludes special projects and smaller, unique build-to-suit projects.

3 The Group has five years to achieve this milestone for any new network acquisition.

4 We calculate the population coverage potential by calculating the people that come under the coverage footprint of each of our towers using WorldPop source data.

5 Where grid power is not readily available, we will add charging points on community-accessible sites to increase access to technology.

6 New maintenance partners have three years to achieve ISO 45001 from start of contract with Helios Towers.

7 This will incorporate Group-level strategic suppliers, maintenance partners and security partners.

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Stakeholder material issue mapping

Partners and suppliers

Employees

Customers

Communities

Shareholders

Environment

Governments and regulators

Business excellence and efficiency

Material issue	Stakeholders who influence the issue	Stakeholders impacted by the issue
Customer satisfaction	Partners and suppliers Employees	Customers
Economic performance	Employees Shareholders Partners and suppliers	Employees Shareholders Communities
Climate action	Employees	HT operations and employees Environment Communities
Data privacy and security	Employees	Employees
New technologies	Employees Customers Shareholders	Customers Communities Shareholders
Waste and e-waste	Partners and suppliers Employees	Environment

Network access and sustainable development

Material issue	Value chain players who influence the issue	Value chain players impacted by the issue
Delivering mobile connectivity and development	Employees Customers	Customers Communities
Human rights	Partners and suppliers Employees	Partners and suppliers Employees Communities
Local community engagement	Employees	Communities
Mobile towers and health	Employees	Communities

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Material issue	Stakeholders who influence the issue	Stakeholders impacted by the issue
Health and safety	Partners and suppliers Employees	Partners and suppliers Employees Communities
Safe and responsible supply chain	Partners and suppliers Employees	Partners and suppliers Employees
Employee attraction and development	Employees	Employees Customers Communities
Diversity and inclusion	Employees	Partners and suppliers Employees Communities

Governance and culture

Material issue	Stakeholders who influence the issue	Stakeholders impacted by the issue
Governance and risk management	Partners and suppliers Employees	Partners and suppliers Employees Shareholders
Anti-bribery and corruption	Partners and suppliers Employees	Partners and suppliers Employees Shareholders Governments and regulators
Tax transparency	Employees	Employees Shareholders Governments and regulators

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Global Reporting Initiative (GRI) Index

Disclosure	Description	Location of Information/Response
Organization profile		
102-1	Name of the organization	Helios Towers plc
102-2	Activities, brands, products, and services	2020 Annual Report > At a glance p2
102-3	Location of headquarters	Helios Towers plc Registered office: 10th Floor, 5 Merchant Square West, London W2 1AS
102-4	Location of operations	2020 Annual Report > At a glance p3
102-5	Ownership and legal form	2020 Annual Report > Notes to the Financial Statements > 1. Statement of compliance and presentation of financial statements p127 2020 Annual Report > Financial Statements > Notes to the Financial Statements > 13. Investments p144-145
102-6	Markets served	2020 Annual Report > At a glance > Our assets p2
102-7	Scale of the organization	For total number of employees, see table below (102-8) Sustainable Business Report 2020 > Empowered people and partnerships > Attracting and developing the best talent p26 2020 Annual Report > At a glance p2-3 2020 Annual Report > Strategic Report > Detailed financial review p52-56 2020 Annual Report > Consolidated statement of financial position p124
102-8	Information on employees and other workers	See table below.

	Male	Female	Other	Total
Total number of employees by gender	340	101	N/A	441*
Permanent	281	82	N/A	363
Temporary	59	19	N/A	78

	Holding Co	Tanzania	Democratic Republic of Congo	Congo Brazzaville	Ghana	South Africa
Total number of employees by region	114	93	105	44	51	34
Permanent	93	75	80	35	51	29
Temporary	21	18	25	9	0	5

* Includes permanent, fixed-term and temporary employees

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Disclosure	Description	Location of Information/Response
102-9	Supply chain	Sustainable Business Report 2020 > Empowered people and partnerships > Safe and responsible supply chain p29
102-10	Significant changes to the organization and its supply chain	2020 Annual Report > Overview > 2020 Highlights p1 2020 Annual Report > Strategic Report > Chief Executive Officer's statement p10-12 2020 Annual Report > Strategic Report > Section 172 Statement > Engaging with our stakeholders p57-59 Helios Towers terminated its contract with one supplier.
102-11	Precautionary Principle or approach	While we have not formally adopted the Precautionary Principle, we systematically assess and manage environmental, safety, supply chain, operational and other risks and take appropriate action to mitigate these and prevent any potential harm or adverse impact. This is an extract from our Third Party Code of Conduct: In line with the UN's Rio de Janeiro Declaration, the Third Party should acknowledge that "in order to achieve sustainable development, environmental protection shall constitute an integral part of the development process and cannot be considered in isolation from it." Therefore, the Third Party should strive to minimise the adverse environmental impact of its products and services during the whole product life cycle: production, transport, use and disposal or recycling. The Third Party shall comply with all laws and regulatory requirements relating to environmental matters at all times.
102-12	External initiatives	Some external initiatives we support and refer to in our Sustainable Business Report include: • The UN Sustainable Development Goals • TCFD • UN Guiding Principles on Business and Human Rights • UN Women's Empowerment Principles • Broad-Based Black Economic Empowerment (BBBEE) Sustainable Business Report 2020 > Contributing to the SDGs p11 Sustainable Business Report 2020 > Business excellence and efficiency > Energy, emissions and waste performance p17 Sustainable Business Report 2020 > Network access and sustainable development > Community consultation during site planning p22 Sustainable Business Report 2020 > Empowered people and partnerships > Equality, diversity and inclusion p27 Sustainable Business Report 2020 > Empowered people and partnerships > Advancing human rights p28
102-13	Membership of associations	TowerXchange IDIA (International Digital Infrastructure Alliance)
Strategy		
102-14	Statement from senior decision-maker	2020 Annual Report > Overview > Chair's statement p8-9 2020 Annual Report > Strategic Report > Chief Executive Officer's statement p10-12 Sustainable Business Report 2020 > Message from our Chair Samuel Jonah, KBE, OSG p6 Sustainable Business Report 2020 > Q&A with our CEO and COO p7
Ethics and integrity		
102-16	Values, principles, standards, and norms of behavior	2020 Annual Report > Who we are > Inside front cover Sustainable Business Report 2020 > About us p3 Our values and approach

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Disclosure	Description	Location of Information/Response
102-17	Mechanisms for advice and concerns about ethics	2020 Annual Report > Strategic Report > Strategic progress > Governance and culture p34 Sustainable Business Report 2020 > Governance and culture > Anti-bribery and corruption p33 All staff receive 'classroom' initial compliance training which is interactive and participative. Regular refreshers and topic-specific training sessions are provided, where advice and concerns may also be raised. All staff are actively encouraged to raise concerns to their line managers, HR or compliance and legal representatives. A compliance intranet portal includes sections with training materials, frequently asked questions (FAQs), risk alerts and compliance-related policies. The EthicsPoint® helpline is a confidential and anonymous, if desired, reporting hotline where anyone, internal or external, may report a concern. A mobile-web intake portal has also been launched and will be communicated to third parties during Q1 2021. Links to the EthicsPoint® helpline are included in relevant policies and on the company's internet pages. The Audit Committee has oversight of all cases that are logged on EthicsPoint®.
Governance		
102-18	Governance structure	2020 Annual Report > Strategic Report > Risk management > Governance structure p62 Governance Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32
Stakeholder engagement		
102-40	List of stakeholder groups	Partners webpage 'Engaging with our stakeholders' 2020 Annual Report > Strategic Report > Section 172 Statement > Engaging with our stakeholders p57-59 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39
102-41	Collective bargaining agreements	We do not have any collective bargaining agreements in place with any of our employees. We recognise the rights of employees to join trade unions and engage in collective bargaining in accordance with local law. Across the Group, there is only a union present in DRC. The Group is in negotiations in relation to defining and implementing a collective bargaining agreement but nothing was agreed in 2020.
102-42	Identifying and selecting stakeholders	Partners webpage 'Engaging with our stakeholders' 2020 Annual Report > Strategic Report > Section 172 Statement > Engaging with our stakeholders p57-59 Sustainable Business Report 2020 > ESG Appendix 2020 > A sustainable value model p36
102-43	Approach to stakeholder engagement	2020 Annual Report > Strategic Report > Section 172 Statement > Engaging with our stakeholders p57-59 Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Partners webpage 'Engaging with our stakeholders' We make stakeholder engagement a priority and part of what we do every day. It is therefore not possible to quantify the frequency of stakeholder engagement. Examples include: engaging with communities during new site consultation processes; working with 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, town hall meetings and other forums for two-way communication; engaging with investors through regular events and one-on-one meetings.
102-44	Key topics and concerns raised	Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Partners webpage 'Engaging with our stakeholders' 2020 Annual Report > Strategic Report > Section 172 Statement > Engaging with our stakeholders p57-59 2020 Annual Report > Strategic Report > Chief Executive Officer's statement p10-12

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Disclosure	Description	Location of Information/Response
Reporting practice		
102-45	**Entities included in the consolidated financial statements**	2020 Annual Report > Notes to the Financial Statements > 1. Statement of compliance and presentation of financial statements p127 2020 Annual Report > Financial Statements > Notes to the Financial Statements > 13. Investments p144-145
102-46	**Defining report content and topic Boundaries**	Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39-40
102-47	**List of material topics**	Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39-40 Sustainable Business Report 2020 > Overview and strategy > Materiality p10
102-48	**Restatements of information**	Due to redefinitions of boundaries and methodologies, 2019 GHG emissions figures have been restated. Total scope 1 and 2 tCO_2e were stated in the 2019 annual report as 168,000. This figure is now being restated as 165,798.
102-49	**Changes in reporting**	Alongside the Annual Report we have also published our first Sustainable Business Report, providing more detail on our approach and our material issues. In 2020 we undertook a materiality assessment and the new list of issues are included on page 10.
102-50	**Reporting period**	01/01/2020–31/12/2020
102-51	**Date of most recent report**	2019 Annual Report was released on 14/05/2020
102-52	**Reporting cycle**	Annual
102-53	**Contact point for questions regarding the report**	sustainablebusiness@heliostowers.com
102-54	**Claims of reporting in accordance with the GRI Standards**	This report has been prepared in accordance with the GRI Standards: Core option
102-55	**GRI content index**	Sustainable Business Report 2020 > ESG Appendix 2020 > Global Reporting Initiative (GRI) Index p41
102-56	**External assurance**	We do not currently seek external assurance for the content and disclosures in the Sustainable Business Report. For the Annual Report and Accounts see: 2020 Annual Report > Independent auditor's report to the members of Helios Towers plc p112

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Disclosure	Description	Location of Information/Response
Economic		
201 Economic performance (2016)		
103-1	**Explanation of the material topic and its Boundaries**	Sustainable Business Report 2020 > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39 2020 Annual Report > Strategic Report > Chief Financial Officer's statement p46-48
103-2	**The management approach and its components**	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 2020 Annual Report > Overview > Investment proposition p6-7 2020 Annual Report > Strategic Report > Chief Financial Officer's statement p46-48 2020 Annual Report > Strategic Report > Detailed financial review p52-56 Code of Conduct p16
103-3	**Evaluation of the management approach**	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79
201-1	**Direct economic value generated and distributed**	2020 Annual Report > Overview > 2020 Highlights p1 2020 Annual Report > Financial Statements p122-126 2020 Annual Report > Strategic Report > Detailed financial review p52-56
201-2	**Financial implications and other risks and opportunities due to climate change**	2020 Annual Report > Strategic Report > Risk management p62 Sustainable Business Report 2020 > Business excellence and efficiency > Quality, efficient infrastructure solutions p14
202 Market presence (2016)		
103-1	**Explanation of the material topic and its Boundaries**	2020 Annual Report > Strategic Report > Section 172 Statement > Sustainability in our communities and environments p58 2020 Annual Report > Strategic Report > Operating review > Our markets and performance p36-42 Sustainable Business Report 2020 > ESG Appendix 2020 > A sustainable value model p36
103-2	**The management approach and its components**	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 2020 Annual Report > Strategic Report > Business Model p18-19 Code of Conduct
103-3	**Evaluation of the management approach**	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79
202-1	**Ratios of standard entry level wage by gender compared to local minimum wage**	We use a specialist international human resources consultancy to provide benchmarking and pay band guidance to ensure we are paying market rate or above market rate. This is particularly important because in some of our markets, there is no established minimum wage. More information on wages broken down by pay quartile and gender can be found here: Diversity and inclusion Significant locations are defined as our countries of operation. Third Party Code of Conduct

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Disclosure	Description	Location of Information/Response
202-2	**Proportion of senior management hired from the local community**	91% of senior management in our opcos are hired from the local community. Here, senior management is defined as Managing Directors and Heads of Department. Local is defined as operating market country. Significant locations are defined as our countries of operation.
203 Indirect economic impacts (2016)		
103-1	**Explanation of the material topic and its Boundaries**	Sustainable Business Report 2020 > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39 Sustainable Business Report 2020 > Overview and strategy > Our business landscape p4 Sustainable Business Report 2020 > Overview and strategy > Contributing to the SDGs p11 Sustainable Business Report 2020 > Network access and sustainable development p18-22 A more sustainable Africa – How Helios Towers supports the SDGs Third Party Code of Conduct
103-2	**The management approach and its components**	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 2020 Annual Report > Strategic Report > Section 172 Statement > Engaging with our stakeholders p57-59 Sustainable Business Report 2020 > Network access and sustainable development p18-22 Code of Conduct
103-3	**Evaluation of the management approach**	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79
203-1	**Infrastructure investments and services supported**	2020 Annual Report > Strategic Report > Chief Executive Officer's statement p10-12 Sustainable Business Report 2020 > Network access and sustainable development p18-22 Sustainable Business Report 2020 > Business excellence and efficiency > Quality, efficient infrastructure solutions p14
203-2	**Significant indirect economic impacts**	Sustainable Business Report 2020 > Network access and sustainable development p18-22 Third Party Code of Conduct
204 Procurement practices (2016)		
103-1	**Explanation of the material topic and its Boundaries**	2020 Annual Report > Strategic Report > Section 172 Statement > Engaging with our stakeholders p57-59 Sustainable Business Report 2020 > Empowered people and partnerships > Safe and responsible supply chain p29 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39
103-2	**The management approach and its components**	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 Code of Conduct Third Party Code of Conduct Sustainable Business Report 2020 > Empowered people and partnerships > Safe and responsible supply chain p29 2020 Annual Report > Strategic Report > Section 172 Statement > Engaging with our stakeholders p57-59
103-3	**Evaluation of the management approach**	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79

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Disclosure	Description	Location of Information/Response
204-1	Proportion of spending on local suppliers	87% of procurement spend is used with local suppliers. Local is in-country. Significant locations of operations are our operating markets. Sustainable Business Report 2020 > Empowered people and partnerships > Safe and responsible supply chain p29
205 Anti-corruption (2016)		
103-1	Explanation of the material topic and its Boundaries	Code of Conduct p7 2020 Annual Report > Strategic Report > Strategic progress > Governance and culture p34 Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39
103-2	The management approach and its components	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 Code of Conduct p7 Case Study: Anti-Bribery: 37001 Certification Modern Slavery and Human-Trafficking Statement Third Party Code of Conduct 2020 Annual Report > Strategic Report > Strategic progress > Governance and culture p34
103-3	Evaluation of the management approach	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79
205-1	Operations assessed for risks related to corruption	Sustainable Business Report 2020 > Governance and culture > Anti-bribery and corruption p33 Individual third-party types and activities assessed via the Third Party Engagement and Due Diligence Policy risk assessment. This inter-links with the Group Risk Register and individual opco risk registers.
205-2	Communication and training about anti-corruption policies and procedures	Sustainable Business Report 2020 > Governance and culture > Anti-bribery and corruption p33 All employees are invited to initial compliance training shortly after joining the Company. All new starters also receive a link to an online anti-bribery and corruption training module (iHASCO). All employees receive the Group's Code of Conduct and Integrity policies upon joining and all third-party suppliers receive the Group's Third Party Code of Conduct The board receives periodic refresher training. Training was provided by an external speaker to all attendees at the November 2020 Board meeting.
206 Anti-competitive behavior (2016)		
103-1	Explanation of the material topic and its Boundaries	Code of Conduct p7 2020 Annual Report > Strategic Report > Strategic progress > Governance and culture p34 Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39
103-2	The management approach and its components	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 Code of Conduct p8, 16 2020 Annual Report > Strategic Report > Strategic progress > Governance and culture p34

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Disclosure	Description	Location of Information/Response
103-3	Evaluation of the management approach	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Code of Conduct p8, 16 2020 Annual Report > Strategic Report > Strategic progress > Governance and culture p34
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No legal actions pending or completed during the reporting period
207 Tax (2019)		
103-1	Explanation of the material topic and its Boundaries	Tax Strategy > Our vision for tax p1 2020 Annual Report > Strategic Report > Principal risks and uncertainties p63, 65 Sustainable Business Report 2020 > Governance and culture > Tax transparency p34 Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39
103-2	The management approach and its components	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 Tax Strategy Code of Conduct p16 2020 Annual Report > Governance Report > Corporate governance report > Tax strategy p79
103-3	Evaluation of the management approach	2020 Annual Report > Governance Report > Corporate governance report p75-79 2020 Annual Report > Governance Report > Audit Committee report continued > Taxation p88 Tax Strategy Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32
207-1	Approach to tax	2020 Annual Report > Governance Report > Corporate governance report p75-79 Tax Strategy The Board discusses, reviews and approves the Tax Strategy annually. We are committed to being a transparent and honest corporate citizen in relation to tax. We engage in open communication with tax authorities and ensure that we pay the fair amount of tax where levied by local law and disclose tax matters as required. Sustainable Business Report 2020 > Governance and culture > Tax transparency p34
207-2	Tax governance, control, and risk management	Sustainable Business Report 2020 > Governance and culture > Tax transparency p34 2020 Annual Report > Governance Report > Corporate governance report p75-79 2020 Annual Report > Financial Statements > Independent auditor's report to the members of Helios Towers plc p112 Tax Strategy Tax governance is overseen by the Board, led by the CFO and regularly reviewed by the Group Tax Manager. The organisation adopts a cautious approach to risk, seeking to maximise compliance by following robust and coherent controls for all taxes. Tax matters are a central part of the decision-making process to evaluate potential risks associated with potential projects and transactions. Through a system of internal auditing, the controls are tested on a regular basis and evidence maintained.

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Disclosure	Description	Location of Information/Response
207-3	Stakeholder engagement and management of concerns related to tax	Tax Strategy The Group adopts an open relationship with tax authorities in all jurisdictions in which we operate. We adopt an approach to engage 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. The Investor Relations team at Helios Towers collate all feedback received from investors and analysts. Any feedback relevant to our Tax strategy is presented to the CFO and Group Tax Manager.
207-4	Country-by-country reporting	2020 Annual Report > Governance Report > Corporate governance report continued > Tax strategy p79 Information unavailable: We do not currently report tax disclosures by country. Tax Strategy
Environmental		
302 Energy (2016)		
103-1	Explanation of the material topic and its Boundaries	Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39 Sustainable Business Report 2020 > Business excellence and efficiency > Reducing environmental impact: Energy, climate and waste p15-17
103-2	The management approach and its components	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 2020 Annual Report > Strategic Report > Section 172 Statement p57-59 Code of Conduct p10, 16 Environmental policy statement
103-3	Evaluation of the management approach	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79
302-1	Energy consumption within the organization	Sustainable Business Report 2020 > Business excellence and efficiency > Energy, emissions and waste performance > Energy use in kWh p17
302-2	Energy consumption outside of the organization	Sustainable Business Report 2020 > Business excellence and efficiency > Energy, emissions and waste performance > Energy use in kWh p17
302-3	Energy intensity	Sustainable Business Report 2020 > Business excellence and efficiency > Energy, emissions and waste performance > Energy use in kWh p17
305 Emissions (2016)		
103-1	Explanation of the material topic and its Boundaries	Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39 Sustainable Business Report 2020 > Business excellence and efficiency > Energy, emissions and waste performance p17

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Disclosure	Description	Location of Information/Response
103-2	The management approach and its components	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 2020 Annual Report > Strategic Report > Section 172 Statement p57-59 2020 Annual Report > Strategic Report > Non-financial information statement p61 Sustainable Business Report 2020 > Business excellence and efficiency > Reducing environmental impact: Energy, climate and waste p15-17 Code of Conduct > p10, 16 Environmental policy statement
103-3	Evaluation of the management approach	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79
305-1	Direct (Scope 1) GHG emissions	Sustainable Business Report 2020 > Business excellence and efficiency > Energy, emissions and waste performance p17
305-2	Energy indirect (Scope 2) GHG emissions	Sustainable Business Report 2020 > Business excellence and efficiency > Energy, emissions and waste performance p17
305-3	Other indirect (Scope 3) GHG emissions	Sustainable Business Report 2020 > Business excellence and efficiency > Energy, emissions and waste performance p17
305-4	GHG emissions intensity	Sustainable Business Report 2020 > Business excellence and efficiency > Energy, emissions and waste performance p17
305-5	Reduction of GHG emissions	Sustainable Business Report 2020 > Business excellence and efficiency > Energy, emissions and waste performance p15-17
306 Waste (2020)		
103-1	Explanation of the material topic and its Boundaries	Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39 Sustainable Business Report 2020 > Business excellence and efficiency > Waste p17
103-2	The management approach and its components	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 2020 Annual Report > Strategic Report > Section 172 Statement p57-59 2020 Annual Report > Strategic Report > Non-financial information statement p61 Sustainable Business Report 2020 > Business excellence and efficiency > Reducing environmental impact: Energy, climate and waste p15-17 Code of Conduct > pp10, 16 Environmental policy statement
103-3	Evaluation of the management approach	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79
306-1	Waste generation and significant waste-related impacts	Sustainable Business Report 2020 > Business excellence and efficiency > Waste p17
306-2	Management of significant waste-related impacts	Sustainable Business Report 2020 > Business excellence and efficiency > Waste p17

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Disclosure	Description	Location of Information/Response
306-3	Waste generated	We do not currently measure waste broken down by composition. In 2021 we are collecting more waste data with a view to disclosing broken-down figures in 2022.
307 Environmental compliance (2016)		
103-1	Explanation of the material topic and its Boundaries	Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39 Sustainable Business Report 2020 > Business excellence and efficiency > Reducing environmental impact: Energy, climate and waste p15
103-2	The management approach and its components	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 2020 Annual Report > Strategic Report > Section 172 Statement p57-59 2020 Annual Report > Strategic Report > Non-financial information statement p61 Sustainable Business Report 2020 > Business excellence and efficiency > Reducing environmental impact: Energy, climate and waste p15 Code of Conduct > p10, 16 Environmental policy statement
103-3	Evaluation of the management approach	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79
307-1	Non-compliance with environmental laws and regulations	There have been no cases of non-compliance with environmental laws and regulations.
308 Supplier environmental assessment (2016)		
103-1	Explanation of the material topic and its Boundaries	Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39 Sustainable Business Report 2020 > Empowered people and partnerships > Safe and responsible supply chain p29
103-2	The management approach and its components	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 Sustainable Business Report 2020 > Business excellence and efficiency > Reducing environmental impact: Energy, climate and waste p15 Sustainable Business Report 2020 > Empowered people and partnerships > Safe and responsible supply chain p29 Third Party Code of Conduct Code of Conduct > p10, 16 Environmental policy statement
103-3	Evaluation of the management approach	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79
308-1	New suppliers that were screened using environmental criteria	100% of our new operational and strategic materials suppliers are requested to provide their environmental policy or ISO 14001. All high- and medium-risk suppliers are required to sign the Third Party Code of Conduct. Environmental criteria related to environmental accreditation, materials sourcing, waste-reduction strategies, CO_2 emissions, water policies and environmental training of staff form part of the due diligence third-party questionnaires.

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Disclosure	Description	Location of Information/Response
Social		
401 Employment (2016)		
103-1	**Explanation of the material topic and its Boundaries**	Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39 Sustainable Business Report 2020 > Empowered people and partnerships > Attracting and developing the best talent p26
103-2	**The management approach and its components**	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 Code of Conduct 2020 Annual Report > Strategic Report > Strategic progress > Empowered people and partnerships p30–33
103-3	**Evaluation of the management approach**	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79

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Disclosure	Description	Location of Information/Response				
401-1	New employee hires and employee turnover	See tables below				

Employees hired and turnover by age	Under 30	30–50	Over 50	Total
New employee hires	8	49	2	59 (18%)*
Employee turnover	3	24	2	29 (9%)

Employees hired and turnover by gender	Female	Male	Total
New employee hires	17	42	59 (18%)
Employee turnover	10	19	29 (9%)

Employees hired and turnover by region (opco)	United Kingdom	Tanzania	Democratic Republic of Congo	Congo Brazzaville	Ghana	South Africa
New employee hires	25	3	12	11	5	3
Employee turnover	9	1	4	0	7	8

Permanent employees only (average in 2020)	
London/Group	83
DRC	75
Tanzania	64
Ghana	50
South Africa	32
Congo Brazzaville	24
Total Permanent Employees	328

* Rates as percentage of average total permanent employees in 2020.

403 Occupational health and safety (2018)		
103-1	Explanation of the material topic and its Boundaries	Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39 Sustainable Business Report 2020 > Empowered people and partnerships > Engaging all our stakeholders for shared success p24 2020 Annual Report > Strategic Report > Strategic progress > Empowered people and partnerships p30-33

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Disclosure	Description	Location of Information/Response
103-2	The management approach and its components	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 2020 Annual Report > Strategic Report > Strategic Report > Strategic progress > Empowered people and partnerships p30–33 2020 Annual Report > COVID-19: A resilient response > Keeping our people safe and communities connected p44-45 Code of Conduct p11, 16 Health and Safety policy statement
103-3	Evaluation of the management approach	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79
403-1	Occupational health and safety management system	Sustainable Business Report 2020 > Empowered people and partnerships > Safety as a priority for all p24-25 Helios Towers' Health and Safety (H&S) Management System has been implemented on a moral, legal and financial basis. Helios Towers operates in multiple markets including the UK and across Africa. Each market has its own legislative requirements for H&S, which are considered in a set of legal registers applicable to each market. Their implementation and effectivity have been certified as part of Helios Towers ISO 45001 approval by British Standards. Helios Towers does not directly engage workers for any of its front line operations. All operations are managed by a framework of contracted partners in each of our markets in the following three main functions: 1. Maintenance Partners – to ensure the continued integrity and power uptime of our leased towers 2. Construction Partners – to build towers on green field sites to meet new customer requirements 3. Security Partners – to protect the integrity of Helios Towers assets from damage and theft All of these contracted partner personnel fall under Helios Towers' safe system of work and are reported on as part of our oversight and governance framework.

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Disclosure	Description	Location of Information/Response
403-2	Hazard identification, risk assessment, and incident investigation	Sustainable Business Report 2020 > Empowered people and partnerships > Safety as a priority for all p24–25
		As detailed in 403-1, Helios Towers does not directly engage in front line operations. From a corporate standpoint, Helios Towers has implemented a Group-wide risk and opportunity register to ensure that the key risks and impacts to its Sustainable Business Plan are identified and effectively mitigated, including the management of its contracted partners. This is reviewed annually as a minimum, but more often should there be significant change identified such as a new market entry or global pandemic.
		All contracted partners have their H&S management system reviewed and prequalified prior to being engaged by Helios Towers. This includes their risk management procedure. Once engaged contracted partners are expected to ensure that their risk assessments for activities undertaken on behalf of Helios Towers meet, as a minimum, the criteria defined in the Helios Towers baseline risk assessment. To ensure that this is being complied with, Helios Towers undertakes a quantitative audit of all partners bi-annually which includes a review of their risk and impact assessments to ensure that they meet Helios Towers' minimum criteria.
		Helios Towers provides all contracted partners with a copy of their Document Management System, which includes procedures for effectively undertaking risk and impact assessments. All contracted partners are contractually obliged to ensure that both they and any subcontracted parties are familiarised with and follow Helios Towers' Document Management System while working on behalf of Helios Towers.
		Helios Towers proactively encourages the reporting of observations, near misses and incidents as part of its campaign for a 'just' reporting and learning culture. All personnel working for and on behalf of Helios Towers can access the HT reporting app from any smart device to report all H&S-related issues, including the uploading of photos. All incidents are reviewed in conjunction with the Helios Towers culpability matrix to ensure that all actions taken in response to an incident are consistent, objective and just.
		Helios Towers carries out SHEQ management and incident reviews each month, both at Group level and within our operating companies. This provides feedback from audits, incidents and systemic trends identified as part of our reporting framework. Outputs from this meeting are fed back into the Helios Towers H&S Management System to ensure that it continually evolves and improves.
		A core part of Helios Towers' H&S Management System ensuring that workers remove themselves from any situations that they believe could cause injury or ill health is the adoption of the OGP Life Saving Rules, which are accompanied by our key H&S Standards. All are infographics to ensure maximum uptake in a multilingual environment, and included as part of the Helios induction training.
403-3	Occupational health services	All direct Helios Towers personnel are non-operational and as such have a comparatively low exposure to occupational health risks. Those risks that are present are considered in the baseline risk assessment, and mitigated by initiatives such as online DSE training. All Helios Towers personnel 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 for all personnel. It should be noted that overall Helios Towers operations only present low to moderate health risks to those working on our behalf.
403-4	Worker participation, consultation and communication on occupational health and safety	The intent of this requirement is understood to ensure that those undertaking risk-based activities are involved with how they are managed. As mentioned, Helios Towers does not directly employ front line operational workers as per the intent of this requirement, however we have included our most junior members of staff as 'workers representatives' in all SHEQ reviews and consultation, including management reviews, risk reviews, and strategy workshops.
		Our Maintenance Partners are required to have a plan to achieve ISO 45001 within one month 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.
		Maintenance Partner progress in ISO 45001 certification is reviewed and performance managed monthly as part of the SHEQ Scored Audit and Sustainable Business Strategy.
		Sustainable Business Report 2020 > Empowered people and partnerships > Safety as a priority for all p24–25

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Disclosure	Description	Location of Information/Response
403-5	Worker training on occupational health and safety	Sustainable Business Report 2020 > Empowered people and partnerships > Safety as a priority for all p24–25 2020 Annual Report > Strategic Report > Principal risks and uncertainties p64
403-6	Promotion of worker health	Private healthcare is funded for every employee. The opportunity is also extended to cover immediate family members at the cost of the company, or at a beneficial rate in certain markets. Initiatives are managed and coordinated locally in each market. In the UK, for example, 'lunch and learn sessions' have been delivered on employee wellbeing (mental health awareness, nutrition etc.). In our African markets, talks and workshops have been run on a variety of health and wellbeing-related issues.
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainable Business Report 2020 > Empowered people and partnerships > Safety as a priority for all p24–25

403-9	Work-related injuries	a) Helios Direct Personnel
		   i. Occupational Fatalities – 0
		   ii. HiPo (High Potential Incident) Occupational Injuries – 0
		   iii. Recordable Injuries (Nov 19–Oct 20) – 0
		   iv. NA
		   v. Worked Hours – 911,432
		
		b) All Workers
		   i. Occupational Fatalities – 0; RTAs – 7 (Nov 19–Oct 20)
		   ii. HiPo Occupational Injuries – 1
		   iii. Recordable Injuries (Nov 19–Oct 20) – 48; TRCFR (Total Recordable Case Frequency Rate) (Oct 2020) 1.03 per 1m worked hours (12-month roll)
		   iv. Line of Fire Entrapment – Fractured limbs
		   v. Worked Hours – 20,558,019.67
		
		c) Hazards that pose a risk of high-consequence injury
		   i. Hazards are determined by competent and experienced personnel during the risk review process, and supplemented by feedback from the SHEQ governance reviews.
		   ii. Driving (non-occupational) and personnel positioning themselves in the line of fire have been identified as causes of injuries during the period.
		   iii. Actions taken: Driving Performance Management Framework established across Helios Towers and all partners. At-risk driving behaviour intervention matrix established. Group-wide campaign on line-of-fire hazards in the workplace and inclusion in Helios Life Saving Rules.
		
		d) Actions taken to eliminate other work-related hazards: reduction in the number of kilometres driven by harmonising site activities so that multiple tasks can be carried out in the same trip.
		
		e) Rates are calculated based on 1,000,000 worked hours worked (12-month roll, January to December 2020).
		
		f) No workers have been excluded from this disclosure.
		
		g) N/A. No extra contextual information is needed to understand the data.
		
		Sustainable Business Report 2020 > Empowered people and partnerships > Safety as a priority for all p24–25

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Disclosure	Description	Location of Information/Response
404 Training and education (2016)		
103-1	**Explanation of the material topic and its Boundaries**	Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39 Sustainable Business Report 2020 > Empowered people and partnerships > Engaging all our stakeholders for shared success p24 Sustainable Business Report 2020 > Empowered people and partnerships > Attracting and developing the best talent p26 2020 Annual Report > Strategic Report > Strategic progress > Empowered people and partnerships p30-33
103-2	**The management approach and its components**	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 2020 Annual Report > Strategic Report > Strategic progress > Governance and culture p34 2020 Annual Report > Strategic Report > Section 172 Statement > Engaging with our stakeholders p57-59 2020 Annual Report > Strategic Report > Strategic progress > Empowered people and partnerships p30–33 Sustainable Business Report 2020 > Governance and culture > Anti-bribery and corruption p33 Code of Conduct p16 Health and Safety policy statement Third Party Code of Conduct
103-3	**Evaluation of the management approach**	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79
404-1	**Average hours of training per year per employee**	We do not currently record training by hours, but all permanent employees are required to undertake training. In 2021 we are implementing a new Learning Management System which will allow reporting of average hours training per employee in the future.
404-2	**Programs for upgrading employee skills and transition assistance programs**	2020 Annual Report > Strategic Report > Strategic progress > Empowered people and partnerships p30–33 Sustainable Business Report 2020 > Empowered people and partnerships > Attracting and developing the best talent p26 We do not have formal transition assistance programmes to facilitate continued employability.
404-3	**Percentage of employees receiving regular performance and career development reviews**	100% of permanent employees receive regular performance and career development reviews.
405 Diversity and equal opportunity (2016)		
103-1	**Explanation of the material topic and its Boundaries**	Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39 Sustainable Business Report 2020 > Empowered people and partnerships > Equality, diversity and inclusion p27 2020 Annual Report > Strategic Report > Strategic progress > Empowered people and partnerships p30-33 Partners
103-2	**The management approach and its components**	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 Code of Conduct p9, 16 2020 Annual Report > Governance Report > Nomination Committee report > Chair's introduction p82-83 2020 Annual Report > Governance Report > Corporate governance report p75-79

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Disclosure	Description	Location of Information/Response
103-3	Evaluation of the management approach	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79
405-1	Diversity of governance bodies and employees	For breakdown of governance bodies and employees by gender and ethnicity see: Sustainable Business Report 2020 > Empowered people and partnerships p27 2020 Annual Report > Governance Report > Nomination Committee report > Chair's introduction p82-83 2020 Annual Report > Governance Report > Corporate governance report p75-79

Governance body members and employees by age	Under 30	30–50	Over 50	Not disclosed
Board members	0%	50%	50%	
Management	3%	83%	13%	1%
All other employees	17%	74%	7%	2%

Disclosure	Description	Location of Information/Response
405-2	Ratio of basic salary and remuneration of women to men	Diversity and inclusion
406 Non-discrimination (2016)		
103-1	Explanation of the material topic and its Boundaries	Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39 Sustainable Business Report 2020 > Empowered people and partnerships > Advancing human rights p28 2020 Annual Report > Strategic Report > Strategic progress > Governance and culture p34 Partners
103-2	The management approach and its components	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 Code of Conduct p9, 16 2020 Annual Report > Strategic Report > Governance Report > Directors' report > Anti-discrimination policy p106 Modern Slavery and Human-Trafficking Statement
103-3	Evaluation of the management approach	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79
406-1	Incidents of discrimination and corrective actions taken	Five concerns were raised during the period. All incidents reported were reviewed at Group level and investigated, as necessary. All matters have now been closed. Responses to the concerns raised included improved communications, conduct of an organisational culture and employee engagement survey, additional training and, in one instance, appropriate disciplinary action. Follow-up actions are subject to review as part of ongoing compliance-monitoring reviews, and employee engagement and pulse surveys will be conducted periodically.

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Disclosure	Description	Location of Information/Response
407 Freedom of association and collective bargaining (2016)		
103-1	Explanation of the material topic and its Boundaries	Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39 Third Party Code of Conduct See point 7.10
103-2	The management approach and its components	2020 Annual Report > Governance Report > Corporate governance report > Workforce engagement p78 Third Party Code of Conduct Code of Conduct p16
103-3	Evaluation of the management approach	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	We recognise the rights of employees to join trade unions and engage in collective bargaining in accordance with local law. Across the Group, there is only a union present in DRC. We have not carried out any detailed risk assessments within our supply chain to identify where the right to freedom of association and collective bargaining may be at risk.
408 Child labor (2016)		
103-1	Explanation of the material topic and its Boundaries	Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39 Sustainable Business Report 2020 > Empowered people and partnerships > Advancing human rights p28
103-2	The management approach and its components	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 2020 Annual Report > Strategic Report > Strategic progress > Governance and culture p37 Sustainable Business Report 2020 > Empowered people and partnerships > Advancing human rights p28 Code of Conduct p9, 16 Modern Slavery and Human-Trafficking Statement
103-3	Evaluation of the management approach	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79 Modern Slavery and Human-Trafficking Statement
408-1	Operations and suppliers at significant risk for incidents of child labor	Child labour is considered a risk in all 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. Modern Slavery and Human-Trafficking Statement

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Disclosure	Description	Location of Information/Response
409 Forced or compulsory labor (2016)		
103-1	Explanation of the material topic and its Boundaries	Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39 2020 Annual Report > Strategic Report > Strategic progress > Governance and culture p34
103-2	The management approach and its components	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 2020 Annual Report > Strategic Report > Strategic progress > Governance and culture p34 Sustainable Business Report 2020 > Empowered people and partnerships > Advancing human rights p28 Code of Conduct p9, 16 Modern Slavery and Human-Trafficking Statement
103-3	Evaluation of the management approach	Modern Slavery and Human-Trafficking Statement Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Forced or compulsory labour is considered a risk in all 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. Modern Slavery and Human-Trafficking Statement In 2021 we will be undertaking detailed analysis of our value chain to identify key risks and further steps to address them.
410 Security practices (2016)		
103-1	Explanation of the material topic and its Boundaries	Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39
103-2	The management approach and its components	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 2020 Annual Report > Strategic Report > Principal risks and uncertainties p63-65 2020 Annual Report > Corporate governance > Corporate governance report > Workforce engagement p78 Code of Conduct p16 Third Party Code of Conduct
103-3	Evaluation of the management approach	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79 2020 Annual Report > Corporate governance > Corporate governance report > Workforce engagement p78
410-1	Security personnel trained in human rights policies or procedures	All internal employees receive training as part of the Group's initial compliance training. Opco employees also receive training on modern slavery via a training presentation. Third-party supplier representatives providing security are provided with training on the Company's Third Party Code of Conduct. Third Party Code of Conduct

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Disclosure	Description	Location of Information/Response
412 Human rights assessment (2016)		
103-1	**Explanation of the material topic and its Boundaries**	Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39 Sustainable Business Report 2020 > Empowered people and partnerships > Advancing human rights p28 In 2021 we will be undertaking detailed analysis of our value chain to identify key human rights risks and further steps to address them.
103-2	**The management approach and its components**	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 2020 Annual Report > Strategic Report > Section 172 Statement > Engaging with our stakeholders p57-59 2020 Annual Report > Strategic Report > Strategic progress > Network access and sustainable development p28 Sustainable Business Report 2020 > Empowered people and partnerships > Advancing human rights p28 Code of Conduct Modern Slavery and Human-Trafficking Statement
103-3	**Evaluation of the management approach**	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79
412-2	**Employee training on human rights policies or procedures**	All employees receive initial compliance training which also covers modern slavery compliance expectations. The total number of hours in the reporting period devoted to training on human rights policies or procedures concerning aspects of human rights that are relevant to operations is currently unavailable. We plan to measure compliance training hours in the future.
412-3	**Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening**	The percentage of significant investment agreements and contracts that include human rights clauses is not specifically tracked, however the majority of 'significant investment agreements' include warranties and/or obligations to comply with our Third Party Code of Conduct. Our Third Party Code of Conduct specifically requires compliance with human and workers' rights legislation. Our precedent agreements also include a specific clause on modern slavery compliance. The definition of significant investment agreements means supply or services contracts Helios Towers enters into with third parties.
413 Local communities (2016)		
103-1	**Explanation of the material topic and its Boundaries**	Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39 Sustainable Business Report 2020 > Empowered people and partnerships > Advancing human rights > Community impacts p28
103-2	**The management approach and its components**	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 2020 Annual Report > Strategic Report > Section 172 Statement > Engaging with our stakeholders p57-59 2020 Annual Report > Strategic Report > Strategic progress > Network access and sustainable development p28 Code of Conduct pp9, 16 Third Party Code of Conduct Helios Towers: Modern Slavery and Human-Trafficking Statement
103-3	**Evaluation of the management approach**	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79

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Disclosure	Description	Location of Information/Response
413-1	Operations with local community engagement, impact assessments, and development programs	Sustainable Business Report 2020 > Network access and sustainable development > Community consultation during site planning p22 Community consultation is applied to 100% of site-planning projects. We will look to further measure and disclose more detailed information on types of assessments, projects and engagements undertaken for future reporting. See the Sustainable Business Report 2020 > Network access and sustainable development p18–22 for some examples.
414 Supplier social assessment (2016)		
103-1	Explanation of the material topic and its Boundaries	Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39 Third Party Code of Conduct
103-2	The management approach and its components	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 2020 Annual Report > Strategic Report > Strategic progress > Empowered people and partnerships p30 Code of Conduct pp11, 16 Third Party Code of Conduct
103-3	Evaluation of the management approach	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79
414-1	New suppliers that were screened using social criteria	Social criteria form part of our due diligence third-party questionnaires we use with all new suppliers. All high- and medium-risk suppliers sign the Third Party Code of Conduct. We use the platform ethiXbase to screen all new high- and medium-risk suppliers against a set of ethical criteria. High- and medium-risk suppliers are periodically required to complete a third-party desktop compliance review questionnaire. We have set ourselves a target of assessing key suppliers on a range of sustainability criteria by the end of 2022. See Sustainable Business Report 2020 > Empowered people and partnerships > Safe and responsible supply chain p29
415 Public policy (2016)		
103-1	Explanation of the material topic and its Boundaries	Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39 Third Party Code of Conduct Code of Conduct p16
103-2	The management approach and its components	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 Third Party Code of Conduct Code of Conduct p16 2020 Annual Report > Strategic Report > Strategic progress > Governance and culture p34
103-3	Evaluation of the management approach	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79
415-1	Political contributions	2020 Annual Report > Governance Report > Directors' report > Political contributions p107 The Company did not make any donations to any political party or other political organisation during the year.

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Disclosure	Description	Location of Information/Response
416 Customer health and safety (2016)		
103-1	**Explanation of the material topic and its Boundaries**	Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39 Health and Safety policy statement Network access and sustainable development > Mobile towers and health
103-2	**The management approach and its components**	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 Code of Conduct p16 Health and Safety policy statement
103-3	**Evaluation of the management approach**	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79
416-1	**Assessment of the health and safety impacts of product and service categories**	All of our towers are assessed using stringent health and safety criteria. Sustainable Business Report 2020 > Network access and sustainable development > Mobile towers and health p22 Sustainable Business Report 2020 > Empowered people and partnerships > Safety as a priority for all p24 Network access and sustainable development > Mobile towers and health
418 Customer privacy (2016)		
103-1	**Explanation of the material topic and its Boundaries**	Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39 Sustainable Business Report 2020 > Governance and culture > Data privacy and cybersecurity p34
103-2	**The management approach and its components**	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 Sustainable Business Report 2020 > Governance and culture > Data privacy and cybersecurity p34 Code of Conduct pp12, 16 Third Party Code of Conduct
103-3	**Evaluation of the management approach**	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79
418-1	**Substantiated complaints concerning breaches of customer privacy and losses of customer data**	The Group has not identified any substantiated complaints 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.

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Disclosure	Description	Location of Information/Response
419 Socioeconomic compliance (2016)		
103-1	**Explanation of the material topic and its Boundaries**	Sustainable Business Report 2020 > Overview and strategy > Materiality p10 Sustainable Business Report 2020 > ESG Appendix 2020 > Stakeholder material issue mapping p39
103-2	**The management approach and its components**	Sustainable Business Report 2020 > ESG Appendix 2020 > Our management approach p37 2020 Annual Report > Strategic Report > Risk management > Principal risks and uncertainties p63-64 Code of Conduct 2020 Annual Report > Notes to the Financial Statements p127
103-3	**Evaluation of the management approach**	Sustainable Business Report 2020 > Governance and culture > Managing sustainable business p32 Governance 2020 Annual Report > Governance Report > Corporate governance report p75-79
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. The Group has in place policies and procedures including reporting and incident response mechanisms to respond to any such incidents or concerns raised.

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Sustainable Accounting Standards Board (SASB) Index

At Helios Towers we are committed to robust and transparent reporting of our most material ESG issues to support better-informed stakeholder decision-making, using international frameworks such as SASB. 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 more accurately reflect those ESG issues most material to Helios Towers.

SASB: Managing Systemic Risks	Code	Metric	Location of information/Response
(From the SASB Telecommunication Services standard)	TC-TL-550a.1	(1) System average interruption frequency and (2) customer average interruption duration *Unit of measure:* *Disruptions per customer* *Hours per customer*	Average weekly downtime per tower: 1.32 minutes Average weekly uptime per tower: 99.98% Sustainable Business Report 2020 > Business excellence and efficiency > Quality, efficient infrastructure solutions p14
(From the SASB Telecommunication Services standard)	TC-TL-550a.2	Discussion of systems to provide unimpeded service during service interruptions *Discussion and analysis*	Sustainable Business Report 2020 > Business excellence and efficiency > Quality, efficient infrastructure solutions p14

SASB: Business Ethics	Code	Metric	Location of information/Response
(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 Perceptions Index *Unit of measure:* *Number* *Reporting currency*	In Democratic Republic of Congo (DRC) we have 1,895 towers and 4,096 tenancies. In Congo Brazzaville (Congo B) we have 426 towers and 617 tenancies.
(From the SASB Engineering & Construction Services standard)	IF-EN-510a.2	Total amount of monetary losses as a result of legal proceedings associated with charges of (1) bribery or corruption and (2) anti-competitive practices *Unit of measure:* *Reporting currency*	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 *Discussion and analysis*	Anti-bribery and corruption and anti-competitive behaviour are both covered under the Company's Code of Conduct, Integrity policy and associated policies and procedures. Expectations for third parties are included within standard terms and conditions, contractual clauses and provisions of the Third Party Code of Conduct. Code of Conduct Third Party Code of Conduct

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SASB: Energy Management	Code	Metric	Location of information/Response
(From the SASB Water Utilities & Services standard)	IF-WU-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable (4) percentage diesel *Unit of measure:* *Gigajoules (GJ),* *Percentage (%)*	Sustainable Business Report 2020 > Business excellence and efficiency > Energy, emissions and waste performance p17

SASB: Fleet Fuel Management	Code	Metric	Location of information/Response
(From the SASB Waste Management standard)	IF-WM-110b.1	(1) Fleet fuel consumed, (2) percentage natural gas, (3) percentage renewable *Unit of measure:* *Gigajoules (GJ),* *Percentage (%)*	Sustainable Business Report 2020 > Business excellence and efficiency > Energy, emissions and waste performance p17 No natural gas or renewable fuel used in fleet
(From the SASB Waste Management standard)	IF-WM-110b.2	Percentage of alternative fuels in fleet *Unit of measure:* *Percentage (%)*	0% alternative fuels used in fleet

SASB: Environmental Impacts of Project Development	Code	Metric	Location of information/Response
(From the SASB Engineering & Construction Services standard)	IF-EN-160a.1	Number of incidents of non-compliance with environmental permits, standards, and regulations *Unit of measure:* *Number*	There have been no incidents of non-compliance with environmental permits, standards or regulations.
(From the SASB Engineering & Construction Services standard)	IF-EN-160a.2	Discussion of processes to assess and manage environmental risks associated with project design, siting, and construction *Discussion and analysis*	Sustainable Business Report 2020 > Network access and sustainable development > Community consultation during site planning p22

SASB: Workforce Health and Safety	Code	Metric	Location of information/Response
(From the SASB Wind Technology & Project Developers standard)	RR-WT-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	(1) 1.12 Per 1m worked hours (12-month roll) (2.a) 0 Occupational Fatalities Per 1m worked hours (12-month roll) (2.b) 0 Occupational Fatalities Per 1m worked hours (12-month roll)
(From the SASB Waste Management standard)	IF-WM-320a.3	Number of road accidents and incidents *Unit of measure:* *Number*	41 RTAs (2020)

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SASB: Affordability and Access	Code	Metric	Location of information/Response
(From the SASB Water Utilities & Services standard)	Adapted from IF-WU-240a	Percentage of residents living in proximity to Helios Towers site towers who have regular access to mobile phone networks *Unit of measurement: Percentage*	Sustainable Business Report 2020 > Network access and sustainable development > Driving business growth and sustainable development p19
(From the SASB Water Utilities & Services standard)	Adapted from IF-WU-240a.4	Discussion of impact of external factors on customer affordability of mobile network access, including the economic conditions of the service territory *Discussion and analysis*	As an infrastructure provider, we do not have influence over the affordability of network access. Sustainable Business Report 2020 > Network access and sustainable development > Driving business growth and sustainable development p19

SASB: Structural Integrity and Safety	Code	Metric	Location of information/Response
(From the SASB Engineering & Construction Services standard)	IF-EN-250a.1	Amount of defect- and safety-related rework costs *Unit of measurement: Reporting currency*	Our principal defect- and safety-related rework costs arise from our own quality audits and snagging visits whereby we ensure that all work undertaken meets our quality and safety standards. The specific breakdown of costs related to this is not something we currently collect or disclose.
(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 *Unit of measurement: Reporting currency*	There have been no monetary losses as a result of legal proceedings associated with defect- and safety-related incidents.

Activity metrics	
Number of towers	7,356
Number of tenancies	15,656
Number of employees	441
Revenues 2020 (US$m)	414.0

helios towers