Statement on material topics for the TowerCo sector

EWIA ESG Working Group united **leading TowerCo** companies to develop a **shared understanding** of the **critical sustainability issues** for the sector.

Building on the **individual materiality assessments**[1] conducted by each company, this **statement seeks to harmonise** these insights into a **unified sector perspective**.

TowerCos deliver **passive telecommunications infrastructure services**, primarily telecom towers, that form the physical backbone for mobile network operators and other service providers to **enable connectivity**. Due to the nature of their operations—energy-intensive, geographically widespread, and closely integrated with local communities—**TowerCos encounter distinct sustainability challenges**.

The **material topics identified** through this joint effort **are deeply rooted** in the **sector's operational** and **strategic realities**, highlighting areas where **TowerCos can drive meaningful impact** and **strengthen long-term business resilience.**

By integrating these perspectives, the **ESG Working Group** has defined **a set of sector-wide material topics**[2] that provide a strategic framework for embedding sustainability across the industry.

This **alignment enhances** the **sector's ability to make informed**, **forward-looking decisions**, **fosters consistency** and **comparability** in ESG disclosures, and **reinforces TowerCos' role** in shaping a more **inclusive**, **low-carbon**, and **ethically governed digital infrastructure landscape**.

Brussels, December 11, 2025

1: For companies operating within the scope of European regulations, the materiality assessment has been conducted in alignment with the double materiality principle, as established by the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). Companies operating outside this regulatory framework may apply alternative approaches as appropriate to their regional context.

2: The material topics included in this statement reflect general sector-wide material topics, although specific differences may apply depending on the context or organisation.

Material topics for the TowerCo sector

E

Climate change

Tackle climate change by reducing emissions and strengthening telecom infrastructure resilience to extreme weather events, ensuring service continuity under evolving climate scenarios.

E.g. This includes tracking carbon emissions, setting reduction targets based on science, and analyse climate-related risks under scientific climate scenarios.

Biodiversity

Minimise the impact on nature of telecom infrastructure services by protecting biodiversity and preserving natural ecosystems.

E.g. This includes minimising impacts when operating the towers in protected natural areas or bird migration corridors.

Energy management

Enhance energy management by improving efficiency and advancing the transition to renewable sources in telecom infrastructure, while strengthening resilience against grid disruptions.

E.g. This includes deploying smart meters on towers, purchasing renewable energy, or installing hybrid power generators.

Circular economy

Promote resource efficiency by extending the life of telecom´s infrastructure and equipment, optimising material use, and ensuring responsible waste management.

E.g. This includes introducing eco-design when deploying towers or implementing recycling programmes for equipment such as batteries.

S

Health and safety

Ensure safe working conditions across the TowerCo value chain through strict safety standards, targeted training for high-risk activities, and contractor compliance monitoring.

E.g. This includes ensuring the safety of all workers in the value chain when carrying out work at height on the towers.

Inclusion and gender equality

Foster inclusive workplaces by promoting diversity, equal opportunities, and a culture of respect in the TowerCo sector.

E.g. This includes implementing policies on equity, diversity and inclusion.

Human rights in the value chain

Uphold human rights and fair labour practices across the TowerCo sector supply chain by ensuring ethical sourcing, compliance with international labour standards.

Employee engagement

Engage skilled professionals while fostering a supportive work environment that values employees and drives sustainable TowerCo business growth.

Bridging the Digital Divide

Deploy telecom infrastructure to underserved areas supports digital inclusion and ensures fair access to connectivity for affected communities and end-users.

G

Business ethics and transparency

Foster integrity and transparency by upholding ethical standards and promoting responsible business practices across operations and partnerships in the TowerCo sector.

E.g. This includes anti-bribery management system or sectorial fair play practices.

Innovation and digital transformation

Advance operational efficiency and service quality by leveraging digital technologies to drive innovation and enable scalable, future-ready telecom infrastructure.

E.g. This includes the development of digital twins of towers to maintain inventories, artificial intelligence.

Responsible supply chain

Embed sustainability criteria into procurement to ensure responsible supply chain management and strengthen supplier relationships.

E.g. This includes implementing a supplier code of conduct that integrates ESG criteria, such as emissions reduction for TowerCo´s sector suppliers.

Cybersecurity

Ensure robust cybersecurity by safeguarding data, mitigating risks, and maintaining business continuity across digital and physical telecom infrastructure.

E.g. This includes the implementation of information security management system or business continuity management system.