



Cellnex Telecom SA

2024 CDP Corporate Questionnaire 2024

Word version

Important: this export excludes unanswered questions

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

Terms of disclosure for corporate questionnaire 2024 - CDP

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C1. Introduction

(1.1) In which language are you submitting your response?

Select from:

English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

✓ EUR

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

☑ Publicly traded organization

(1.3.3) Description of organization

Cellnex is Europe's leading operator of wireless telecommunications infrastructure, born in 2015 as a result of a spin-off from the telecommunications division of Abertis Group. Subsequently, Cellnex went public as an independent company. With the escalating volume and complexity of mobile communication services and the development of wireless technology in the digital era, there has been a parallel rise in the demand across Europe for robust and efficient network infrastructure. Since the IPO in 2015, Cellnex has experienced significant growth in Europe, having a portfolio of 113,175 sites which rises to 127,489 if the sites are included in the process of completion or with planned roll-outs up to 2030. Throughout this journey Cellnex has stayed true to fundamental principles that make the company both unique and successful: (i) a capability to execute value-creating transactions, (ii) being an independent operator that offers attractive MSAs to multiple anchor tenants, (iii) long-term, strong and stable revenue visibility, (iv) developing an industrial model with a basis for the integrated management of telecommunications infrastructure, (v) country diversification coupled with local adaptation, and (vi) guaranteeing market credibility and following an investment criterion of financial prudence. This has led Cellnex not only to extend its footprint to new geographical markets, but also to explore new opportunities beyond the tower, particularly in collaboration with clients. Cellnex provides services in Austria, Denmark, Spain, France, Ireland, Italy, the Netherlands, Poland, Portugal, the United Kingdom, Sweden and Switzerland. The company achieves this by making the majority of its assets and services more attractive to current and new customers by responding to their needs while simultaneously leveraging the company's current capabilities. The company is listed on the Spanish stock exchange's continuous market and is part of the selective IBEX 35 and EuroStoxx 100 indices. It is also present on the main su

Sustainalytics, FTSE4Good, and MSCI. The Company's business model focuses on the neutral and shared management of telecommunications infrastructures, strengthening our commitment to sustainability. Cellnex's range of services are aimed at ensuring the necessary conditions for reliable and high-quality transmission for both fibre and wireless telecommunications. The services provided by Cellnex are: • Telecom Infrastructure Service (TIS): Co-location, Built to Suit, and Distributed Antenna System (DAS), Fibre to the tower (FTTT), and Small Cells. • Broadcast: Terrestrial Network Operator for TV Broadcasters (DTT, Digital Terrestrial Television) and Radio Broadcasters (FM and digital DAB/DAB technologies). • Other network services: Mission Critical Private Networks, Connectivity services, Infrastructure management, Smart Cities and Internet of Things (IoT) solutions. Although the main service is Telecom Infrastructure Services (90.9%), Cellnex offers other types of services in the various countries where it is present. Cellnex Telecom's key objective is to generate sustained value in the short, medium and long term, through responsible management of the business, based on ethical principles, respect for people and the environment and the incorporation of the interests and expectations of the company's stakeholders. In this sense, in 2021, the Board of Directors approved the Group's Environmental, Social and Governance (ESG) Policy and the Environment and Climate Change Policy. It is the Group's policy to pay maximum attention to environmental protection and conservation, and it seeks to adopt the necessary measures to minimize the environmental impact of the infrastructure and the telecommunications networks that it manages and ensure the maximum degree of integration into the surrounding area. Furthermore, in 2022 Cellnex developed a Climate Change Adaptation Plan, through a vulnerability analysis of the infrastructures to climate change. In addition, following Cellnex's net-zero and carbon commitments in 2022, in 2023 the Net-Zero strategy has been published. Moreover, it is essential to adapt to climate change to ensure the long-term resilience and conservation of Cellnex assets. To that end, in 2022 and 2023 Cellnex developed a Climate Change Adaptation Plan (CCAP). The Plan's main objective is to prevent or reduce present and future damage from climate change. For the last five years, Cellnex was rated the "A" score, the highest score allocated by the CDP, becoming part of the "A-list", as a recognition of its implementation of best practices in the fight against climate change. Furthermore, CDP designated Cellnex as a global "Supplier Engagement Leader" in 2019, 2021, 2022 and 2023. [Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

(1.4.1) End date of reporting year

12/30/2023

(1.4.2) Alignment of this reporting period with your financial reporting period

Select from:

Yes

(1.4.3) Indicate if you are providing emissions data for past reporting years

Select from:

✓ Yes

Select from: ✓ 1 year	
(1.4.5) Number of past reporting years you will be providing	Scope 2 emissions data for
Select from: ✓ 1 year	
(1.4.6) Number of past reporting years you will be providing	Scope 3 emissions data for
Select from: ✓ 1 year [Fixed row]	
(1.4.1) What is your organization's annual revenue for the re	eporting period?
4053000000	
(1.5) Provide details on your reporting boundary.	
	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ✓ Yes
[Fixed row] (1.6) Does your organization have an ISIN code or another u	unique identifier (e.g., Ticker, CUSIP, etc.)?

(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

ISIN code - bond

ISIN code - boild
(1.6.1) Does your organization use this unique identifier?
Select from: ✓ No
ISIN code - equity
(1.6.1) Does your organization use this unique identifier?
Select from: ✓ Yes
(1.6.2) Provide your unique identifier
ES0105066007
CUSIP number
(1.6.1) Does your organization use this unique identifier?
Select from: ☑ No
Ticker symbol
(1.6.1) Does your organization use this unique identifier?
Select from: ☑ Yes
(1.6.2) Provide your unique identifier

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

✓ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

✓ No

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

✓ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

✓ No

[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

✓ Italy			
✓ Spain			

✓ France

✓ Poland✓ Ireland✓ Sweden✓ Portugal

✓ Netherlands

✓ Switzerland

✓ United Kingdom of Great Britain and Northern Ireland

(1.8) Are you able to provide geolocation data for your facilities?

Are you able to provide geolocation data for your facilities?	Comment
Select from: ☑ No, this is confidential data	This information is not publicly available.

AustriaDenmark

Finland

[Fixed row]

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

✓ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

✓ Upstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

✓ Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

✓ All supplier tiers known have been mapped

(1.24.7) Description of mapping process and coverage

Cellnex strengthens its commitment to the supply chain year after year, participating in various projects and programs that help us work together to achieve common goals for society and our company. In order to achieve Cellnex's goals it is crucial to establish strong and lasting relationships with our suppliers, whom we regard as our partners, building the telecom solutions of the present and the future hand-in-hand. Cellnex suppliers must share our values and commitment to society and the environment. We periodically evaluate the degree of sustainability in our suppliers, as well as their impact on climate change through our sustainable procurement, which integrates ESG aspects. Additionally, we periodically assess our critical suppliers together with Ecovadis and we are also members of the CDP Supply Chain Program. In 2023 we continued the CDP supplier support program that began in 2022, achieving in the reporting year 78% of suppliers having answered the CDP questionnaire about their environmental impact. This allows Cellnex to improve our measurement and knowledge of the impact of our supply chain, specifically emission reductions by suppliers.

[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

(1.24.1.1) Plastics mapping

Select from:

✓ No, and we do not plan to within the next two years

(1.24.1.5) Primary reason for not mapping plastics in your value chain

Select from:

✓ Judged to be unimportant or not relevant

(1.24.1.6) Explain why your organization has not mapped plastics in your value chain

In 2022, Cellnex carried out a double materiality analysis in which 29 Specific ESG Topics were identified, based on the Group's 2020 materiality matrix and taking into account both, impact materiality and financial materiality. These Specific ESG Topics represent the main impacts generated by Cellnex. After analysis, in 2023 the aspects identified in 2022 were considered to be still valid. However, at the end of 2023, a new double materiality assessment was started, to be completed in 2024 and also following the requirements of the CSRD and the EFRAG guidelines to carry it out. The double materiality analysis was validated by the Nominations, Remunerations, and Sustainability Committee, and was presented to the Executive and ESG Committees. Based on the materiality analysis, plastic consumption is not a material issue for Cellnex Telecom, and that's why Cellnex does not set plastics-related targets and there is no plan for future targets. Cellnex Telecom primarily operates in the telecommunications infrastructure sector, where key environmental impacts are related to energy management, climate change and environmental strategy and positioning. Energy efficiency and greenhouse gas emission reduction are significantly more relevant to the company's operations and stakeholder concerns. Compared to these factors, plastic consumption has a minimal environmental impact. The company will continue to focus on more significant environmental and social aspects that matter to stakeholders. Nonetheless, Cellnex Telecom remains committed to responsible environmental practices, including minimizing plastic use and managing all waste responsibly. [Fixed row]

- C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities
- (2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

5

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Following the TCFD recommendations and the methodology used over the last few years, Cellnex has carried out an analysis of the possible effects of climate change in the short, medium, and long term based on different climate scenarios obtained from reference sources. The first step in the identification of risks and opportunities was defining what the Group considers to be the short, medium and long term time horizons. Both risks and opportunities have been classified in four different time horizon categories: short term (0-5 years), medium term (6-10 years), long term (11-20 years) and unknown (there is no certainty).

Medium-term

(2.1.1) From (years)

6

(2.1.3) To (years)

10

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Following the TCFD recommendations and the methodology used over the last few years, Cellnex has carried out an analysis of the possible effects of climate change in the short, medium, and long term based on different climate scenarios obtained from reference sources. The first step in the identification of risks and opportunities was defining what the Group considers to be the short, medium and long term time horizons. Both risks and opportunities have been classified in four different time horizon categories: short term (0-5 years), medium term (6-10 years), long term (11-20 years) and unknown (there is no certainty)

Long-term

(2.1.1) From (years)

11

(2.1.2) Is your long-term time horizon open ended?

Select from:

✓ No

(2.1.3) To (years)

20

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Following the TCFD recommendations and the methodology used over the last few years, Cellnex has carried out an analysis of the possible effects of climate change in the short, medium, and long term based on different climate scenarios obtained from reference sources. The first step in the identification of risks and opportunities was defining what the Group considers to be the short, medium and long term time horizons. Both risks and opportunities have been classified in four different time horizon categories: short term (0-5 years), medium term (6-10 years), long term (11-20 years) and unknown (there is no certainty) [Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

Process in place	Dependencies and/or impacts evaluated in this process
Select from: ✓ Yes	Select from: ☑ Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
Select from: ✓ Yes	Select from: ✓ Both risks and opportunities	Select from: ✓ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

✓ Climate change

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

- Dependencies
- ✓ Impacts
- ✓ Risks
- Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

- ✓ Direct operations
- ✓ Upstream value chain
- ✓ Downstream value chain

(2.2.2.4) Coverage

Select from:

✓ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

✓ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

✓ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

✓ More than once a year

(2.2.2.9) Time horizons covered

Select all that apply

- ✓ Short-term
- ✓ Medium-term
- ✓ Long-term

(2.2.2.10) Integration of risk management process

Select from:

✓ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

- EcoVadis
- ☑ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD
- ✓ TNFD Taskforce on Nature-related Financial Disclosures
- ☑ Other commercially/publicly available tools, please specify: Task Force on Climate-Related Financial Disclosures (TCFD)

Enterprise Risk Management

- ☑ COSO Enterprise Risk Management Framework
- ☑ ISO 31000 Risk Management Standard

International methodologies and standards

☑ ISO 14001 Environmental Management Standard

- ☑ ISO 14046 Environmental Management Water Footprint
- ✓ Other international methodologies and standards, please specify: EFRAG

Other

- ✓ Materiality assessment
- ✓ Partner and stakeholder consultation/analysis
- ✓ Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

- ✓ Landslide
- ✓ Wildfires
- ✓ Heat waves
- ✓ Cold wave/frost
- ✓ Heavy precipitation (rain, hail, snow/ice)

Chronic physical

- ☑ Changing temperature (air, freshwater, marine water)
- ☑ Changing wind patterns
- ✓ Sea level rise

Policy

☑ Changes to international law and bilateral agreements

Market

☑ Other market, please specify :Increase in energy prices

Reputation

☑ Other reputation, please specify: Visual impact of assets on the landscape Litigation over the impact of electromagnetism on biodiversity and/or public health

- ✓ Flood (coastal, fluvial, pluvial, ground water)
- ☑ Storm (including blizzards, dust, and sandstorms)

Technology

✓ Transition to lower emissions technology and products

Liability

✓ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

- Customers
- Employees
- ✓ Investors
- Suppliers

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

Yes

(2.2.2.16) Further details of process

The analysis of Cellnex Telecom's climate risks and opportunities is part of the risk management process, following a top-down methodology from Senior Management to all business units. To ensure the successful and real integration of climate change into the Group's strategy, Cellnex has a Global Risk Management policy through which a framework is defined to implement, evaluate and improve risk management in all Cellnex Telecom processes and activities. Cellnex Telecom has classified risks into strategic, operational, financial & reporting and legal & compliance. It has also established a classification according to the functional area of their main impact. Once the risks are identified, there is a Global Risk Management Structure responsible for improving and guaranteeing proactive and efficient risk management, consisting of three lines: 1st Line: Corporate & Counties: Identify, assess, monitor and mitigate risks, in addition to maintaining effective controls. 2nd Line: Corporate: Facilitates and monitors the implementation of effective risk management practices and the global committee- ensures adequate coverage. 3rd Line: Corporate: Provides information to the Board of Directors, Audit & Risk Management Committee and Senior Management on the efficiency with which risks are assessed and managed. The objective of climate risk management is to understand how and to what extent the effects of climate change can affect business, strategy and financial planning. Following the TCFD recommendations and the methodology used over the last few years, Cellnex has carried out the identification of risks and opportunities defining what the Group considers to be the short, medium and long term time horizons, as well as selecting sources of information and references for the modelling and prediction of climate scenarios. Cellnex has decided to use multiple scenarios: one for physical risk and three for transition risk, namely a low-carbon emission scenario (NZ 2050), a business-as-usual scenario (current policies) and the l

process. The management department is responsible for determining actions to reduce the level of risk until the risk is controlled. The second line intervenes in validating the effectiveness of the action plan. Any possible answers should be framed in the following options: Avoid, transfer, accept and reduce. On the other hand, At Cellnex Telecom we are committed to mapping, evaluating and managing our natural capital and biodiversity-related impacts, risks, dependencies and opportunities. Our goal is to increase the resilience of the organisation to potential impacts related to natural capital in various future scenarios, both short-term and long-term, using the TNFD reporting framework for the first time. This framework is based on the LEAP approach. As on TCFD, the analysis of Cellnex Telecom's nature of risks and opportunities is part of the risk management process, following a top-down methodology from Senior Management to all business units. The assessment of opportunities is based on the findings from the analysis of dependencies and impacts, as well as the identified risks. These opportunities aim to effectively reduce dependencies on nature, minimize impacts on the environment, and mitigate associated risks.

[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

Yes

(2.2.7.2) Description of how interconnections are assessed

Cellnex Telecom is committed to mapping, evaluating and managing its natural capital and biodiversity-related impacts, risks, dependencies and opportunities. Cellnex's goal is to increase the resilience of the organisation to potential impacts related to natural capital in various future scenarios, both short-term and long-term, using the TNFD reporting framework for the first time. This framework is based on the LEAP approach: — Locate the company's interface with nature — Evaluate the company's dependencies and impacts on nature — Assess the company's nature-related risks and opportunities — Prepare to respond to nature-related risks and opportunities and to report on the company's material nature-related issues This analysis is part of the risk management process, following a top-down methodology from Senior Management to all business units. To ensure the successful and real integration of climate change into the Group's strategy, Cellnex has a Global Risk Management policy through which a framework is defined to implement, evaluate and improve risk management in all Cellnex Telecom processes and activities. Governance around climate-related risks and opportunities and the risk management life cycle ensures comprehensive and appropriate management of risks in the organisation.

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

[Fixed row]

✓ Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

✓ Direct operations

(2.3.3) Types of priority locations identified

Sensitive locations

✓ Areas important for biodiversity

(2.3.4) Description of process to identify priority locations

The location of assets is of crucial importance to identify, assess, prevent, mitigate and manage nature-related risks, as nature dependencies and impacts on nature, along with sources of risks to business continuity and profits, tend to be location-specific. The methodology used to prioritise locations is based on the collection of geographic information taking into account criteria such as ecosystem integrity, biodiversity importance, water stress and dependencies and impacts on nature, considering the various countries where the organisation's assets interact with nature (Spain, Poland, Portugal, Ireland, France, Italy, Switzerland, Denmark, the Netherlands, Austria and the United Kingdom). As a result of an assessment of the various locations and a valuation, a heat map was obtained which presents the ecosystem value of the geographical environment in which the organisation operates. As a result of the priority locations analysis, it is concluded that most of Cellnex's assets are situated in areas that are of relatively low importance for biodiversity.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

✓ No, we have a list/geospatial map of priority locations, but we will not be disclosing it [Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

Qualitative

Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ EBITDA

(2.4.3) Change to indicator

Select from:

✓ % decrease

(2.4.4) % change to indicator

Select from:

✓ 11-20

(2.4.6) Metrics considered in definition

Select all that apply

☑ Other, please specify: Economic, operational and reputational impact

(2.4.7) Application of definition

Cellnex Telecom considers a substantial effect through ranges from 1 (low), 2 (medium), 3 (important) to 4 (critical) based on the following areas: • Economic (1 to 4): measured by the decrease in annual revenue (considering operational investments and organic growth). • Operational (1 to 4): measured by the level of impact on internal/external processes, depending on the time of interruption and their impact on our stakeholders. • Reputational (1 to 4): measured by the media impact and potential liability actions. The indicators used to define the substantial strategic impacts are, for example, the percentage variation of EBITDA, loss of income / EBITDA, number of processes, sub-processes and activities affected / total, the significant deviation of important projects through the quantification of new deployments, new infrastructure acquisitions, the implementation of environmental technical improvements, etc. The quantification is made in terms of time and cost, and in this way defines the risk of not reaching the estimated levels of profitability. As an example, considering the previously mentioned economic impact on the income statement and/or investments greater than 20% of the country revenues, we would consider a substantive threshold an impact of around 64,400,000, calculated as the 20% of the adjusted EBITDA of 2023 in Spain. In 2023 Cellnex worked in its climate and environmental scenario analysis and in updating the risks

and opportunities arising from climate change, following the recommendations of the "Task Force on Climate-related Financial Disclosures (TCFD) and the Taskforce on Nature related Financial Disclosures (TNFD), which includes all countries of the Group.

Opportunities

(2.4.1) Type of definition

Select all that apply

- Oualitative
- Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ EBITDA

(2.4.3) Change to indicator

Select from:

✓ % decrease

(2.4.4) % change to indicator

Select from:

☑ 11-20

(2.4.6) Metrics considered in definition

Select all that apply

☑ Other, please specify: Economic, operational and reputational impact

(2.4.7) Application of definition

Cellnex Telecom considers a substantial effect through ranges from 1 (low), 2 (medium), 3 (important) to 4 (critical) based on the following areas: • Economic (1 to 4): measured by the decrease in annual revenue (considering operational investments and organic growth). • Operational (1 to 4): measured by the level of impact on

internal/external processes, depending on the time of interruption and their impact on our stakeholders. • Reputational (1 to 4): measured by the media impact and potential liability actions. The indicators used to define the substantial strategic impacts are, for example, the percentage variation of EBITDA, loss of income / EBITDA, number of processes, sub-processes and activities affected / total, the significant deviation of important projects through the quantification of new deployments, new infrastructure acquisitions, the implementation of environmental technical improvements, etc. The quantification is made in terms of time and cost, and in this way defines the risk of not reaching the estimated levels of profitability. As an example, considering the previously mentioned economic impact on the income statement and/or investments greater than 20% of the country revenues, we would consider a substantive threshold an impact of around 64,400,000, calculated as the 20% of the adjusted EBITDA of 2023 in Spain. In 2023 Cellnex worked in its climate and environmental scenario analysis and in updating the risks and opportunities arising from climate change, following the recommendations of the "Task Force on Climate-related Financial Disclosures (TCFD) and the Taskforce on Nature related Financial Disclosures (TNFD), which includes all countries of the Group.

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

✓ No, we do not identify and classify our potential water pollutants

(2.5.3) Please explain

Cellnex Telecom is a company that operates telecommunications services, and, specifically, our core business is based on hosting our customers on our sites and providing them with space, and sometimes also power, so that they can distribute their telecommunication signals through their own equipment to end customers and society. In the course of our main activities, water consumption is non-existent. Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

[Fixed row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

✓ Yes, both in direct operations and upstream/downstream value chain

Water

(3.1.1) Environmental risks identified

Select from:

✓ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☑ Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

Cellnex Telecom is a company that operates telecommunications services, and, specifically, our core business is based on hosting our customers on our sites and providing them with space, and sometimes also power, so that they can distribute their telecommunication signals through their own equipment to end customers and society. In the course of our main activities, water consumption is non-existent. Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use. For this reason, water is considered a non-material topic. This is supported by the various materiality studies the company has conducted, whereby water use has never been a material issue. However, at Cellnex we are aware of the increasing resource scarcity problem and recognise the need for a better understanding of the impacts related to water to improve its management. That is why we assess the impact of Cellnex's activity on the availability of water resources

by yearly calculating and verifying the water footprint. Most of our water footprint is related to indirect impacts: inputs and outputs that are consequences of an organisation's activities but arise from processes that are not owned or controlled by Cellnex; while only 0,018% comes from direct activities of Cellnex. Moreover, Cellnex has also calculated its Freshwater Eutrophication and Freshwater Acidification, with very low results. This means that Cellnex does not contribute to the eutrophication and acidification of freshwater.

Plastics

(3.1.1) Environmental risks identified

Select from:

✓ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☑ Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

Cellnex Telecom is a company that operates telecommunications services, and, specifically, our core business is based on hosting our customers on our sites and providing them with space, and sometimes also power, so that they can distribute their telecommunication signals through their own equipment to end customers and society. In the course of our main activities, plastic consumption is not relevant.

[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:

✓ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☑ Changing temperature (air, freshwater, marine water)

(3.1.1.4) Value chain stage where the risk occurs

Select from:

✓ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

✓ Italy
✓ Austria

✓ Spain
✓ Denmark

✓ France
✓ Ireland

✓ Poland
✓ Portugal

✓ Sweden
✓ Netherlands

Switzerland

✓ United Kingdom of Great Britain and Northern Ireland

(3.1.1.9) Organization-specific description of risk

From a chronical risks perspectives, two climate risks have been identified: - The temperature rise would represent an increase in the energy consumption of the refrigeration systems and would affect the optimal operating conditions. - The rise in sea level together with storm surge events could lead to the relocation and decommissioning of assets affected by the retreat of the coastline. According to IPCC predictions, average temperatures will increase worldwide, and the impacts of the global increase in temperatures in Europe will be greater in the Mediterranean area, where Spain, Italy, France, the Netherlands, Poland and Denmark are located, countries with exposure to refrigeration needs. There is a risk that the increase in temperature in our facilities implies higher operating costs as a result of the higher electricity consumption of the cooling systems of our telecommunications centers to avoid interruptions in our telecommunications services. Currently, cooling consumption represents around 6.5% (on average) of the total energy consumption of our centers. The rise in sea level associated with global warming puts at risk those activities located in coastal areas with low elevation and proximity to the sea. We have determined that approximately 7% of our assets are in danger due to coastal phenomena in the medium-long term. This risk has a financial impact given the expected costs for decommissioning and relocation of assets potentially affected by this risk.

(3.1.1.11) Primary financial effect of the risk

Select from:

✓ Increased indirect [operating] costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

✓ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

✓ Very likely

(3.1.1.14) Magnitude

Select from:

✓ Medium-high

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the long-term time horizon is 1,296,598. The financial impact performance has been calculated considering a decrease in revenues and an increase in OPEX. The potential annualized economic impact has been estimated between 907.619 and 1.685.578 considering OpEx and revenues, which has been calculated assuming an increase in our electricity consumption for cooling needs of around 85,626 MWh in 2030 and the three electricity price scenarios. The value provided in this column corresponds to the average. More details can be found in the "Explanation of financial effect figure" column.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

✓ Yes

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

1685578

(3.1.1.25) Explanation of financial effect figure

The main financial impact of this risk is associated with the increase in the cooling needs of our equipment in our network of telecommunications centers, as a result of the increase in temperatures and, therefore, of the associated indirect costs. Related to the increase in the sea level, the financial impact is based on the costs of reconstruction and relocation of the assets potentially affected by these coastal phenomena. Thanks to the data collected from our energy management system and the expected growth forecast in electricity consumption, it has been possible to estimate the percentage of the average demand associated with cooling in the centers (6.5%) and, therefore, the consumption planned for this purpose in 2050, which according to what we have calculated within our Energy Transition Plan would be 85,626 MWh (assuming a total electricity consumption of 2,567,662,736.04 KWh in 2030). Likewise, thanks to the Cellnex Telecom (DANA) geolocation system, the average increase in maximum temperature in each center due to its location in the RCP 8.5 scenario has been obtained. Finally, reference studies indicate that for each degree of increase in the average temperature (1°C), the demand for refrigeration increases by 6.7%. The annual impact on the increase in electricity consumption has been estimated between two different electricity price scenarios and an increase in temperature by 2040 with the RCP 8.5 scenario, in which an increase in temperature is expected, average in all countries where Cellnex operates. Cellnex is hedged against most of the energy price inflation given the Pass though figure that enables the company to translate 84 % of the electricity cost to the client. Cellnex has determined that approximately 4% of our assets are at high risk due to sea level rise and storm surge events under the RCP8.5 scenario, where is it exceptic sea level rise of approximately 0.4 m. In this case, for those chronic climate risks, Cellnex has calculated the potential financial impact position as the loss of value of those assets that will be affected by the sea level rise. The potential annualized economic impact has been estimated between 907.619 and 1.685.578 considering OpEx and revenues, which has been calculated assuming an increase in our electricity consumption for cooling needs of around 85,626 MWh in 2030 and the three electricity price scenarios. The annualized impact on assets value loss it is estimated around 14,902,034-27,675,205

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Implementation of environmental best practices in direct operations

(3.1.1.27) Cost of response to risk

25310599

(3.1.1.28) Explanation of cost calculation

The annualized maintenance impact of these actions has been estimated of around 17.717.420-32.903.779 (average of 25,310,599) based on relocation and dismantling original site costs due to chronic risk derived from the sea level rise (estimated values considering a margin of 30% lower and upper).

(3.1.1.29) Description of response

The approach used in the assessment of this risk to mitigate, control, transfer or accept the risk is as follows: - Situation: As global mean temperatures rise, an increase in the energy consumption of the refrigeration systems would affect the optimal operating conditions, resulting in higher consumption of energy and refrigerant gases, and therefore an increase in operating costs. The rise in sea level together with storm surge events could lead to the relocation and decommissioning of assets affected by the retreat of the coastline. - Task: A transition time is required to meet more sustainable requirements proposed in a timescale (2022-2050) during which work will be done moving towards renewable energies that allow a reduction in emissions as well as in the associated operating costs. - Action: We are already managing this risk by reducing our cooling consumption in our centres, through several actions: 1) Telemanagement of consumption with Enertika to prevent and act in those centres that present a greater risk. The ENERTIKA Project focuses on managing the energy consumption of Cellnex Telecom's communication centres and towers, by placing temperature sensors in the centres and detailed monitoring of weather, temperature and other information on consumption levels. of each tower. 2) Energy efficiency measures associated with free-cooling, such as the installation of free-cooling in centres 3) Implementation of the ISO 50001 standard, which will increase the efficiency of the centres and their resilience to temperature changes. 4) Installation of photovoltaic solar panels, since in self-consumption centres the impact of overconsumption in refrigeration will not represent an extra cost. - Result: After some years since its implementation, the ENERTIKA project continues to improve the Free-Cooling systems and the W-Manager monitoring platform. To mention some of the results, monthly energy savings between 17.4% and 24.7% were achieved in 2018, 2019 and 2020.

Climate change

(3.1.1.1) Risk identifier

Select from:

✓ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Liability

☑ Exposure to sanctions and litigation

(3.1.1.4) Value chain stage where the risk occurs

Select from:

✓ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

✓ Italy

✓ Spain

✓ France

Poland

Sweden

Austria

Denmark

Netherlands

(3.1.1.9) Organization-specific description of risk

This risk is associated with Cellnex Telecom's compliance with EU Regulation 573/2024 of the European Parliament and of the Council of 7 February 2024 on fluorinated greenhouse gases, which establishes that by 2030 emissions of fluorinated greenhouse gases will be reduced by 88% in the EU compared to 2015 levels; and a total reduction by 2050. In the case of Spanish legislation, it has not been updated in line with this new EU regulation. Therefore, the regulation still in force in Spain is Royal Decree RD 115/2017, of 17 February, which regulates the equipment, marketing and handling of fluorinated gases, as well as the technical requirements for installations emitting fluorinated gases. However, this European update is relevant for Cellnex the cooling consumption that the company presents. During 2023, such consumption represented around 6.5% of electricity consumption (on average). Failure by Cellnex Telecom to comply with the obligations to replace refrigerant gases could result in financial penalties under these regulations. Since 2015, Cellnex Telecom has been replacing its refrigeration equipment: Spain and Italy, it has replaced more than 900 refrigeration equipment that used fluorinated gases with higher GWP, avoiding more than 1,816 tonnes of CO2e emissions.

(3.1.1.11) Primary financial effect of the risk

Select from:

✓ Increased indirect [operating] costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

✓ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

✓ About as likely as not

(3.1.1.14) Magnitude

Select from:

Medium-low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the medium-term time horizon is 15,644,005. The financial impact position has been calculated considering the sanctions that could affect a future potential liability. The cost based on the financial impact position of this risk is estimated between 10.950.803-20.337.206 based on sanctions that could be considered a future potential liability in TIS and Data Centers (assuming a margin of the lower and upper 30% of the obtained value). The value provided in this column corresponds to the average. More details can be found in the "Explanation of financial effect figure" column.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

10950803

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

20337206

(3.1.1.25) Explanation of financial effect figure

Failure by Cellnex Telecom to comply with some of these obligations could imply economic sanctions, which differ depending on the seriousness of the breached obligation. In Spain, these sanctions are defined in Spanish Law 34/2007, of November 15, and Royal Decree RD 115/2017, of 17 February, and are classified as very severe, severe and mild. These 3 types of sanctions range from

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

✓ Other infrastructure, technology and spending, please specify: New refrigeration equipment

(3.1.1.27) Cost of response to risk

4291831

(3.1.1.28) Explanation of cost calculation

The management costs of these actions are estimated between 3.004.282-5.579.381 (average of 4,291,831. This cost has been calculated based on CapEx plans linked to new air conditioning equipment or free cooling (assuming a margin of the lower and upper 30% of the obtained value). The described risk has been assessed in a timescale between 2023-2050 and will be analysed annually according to the results obtained in the reporting year with the objective of achieving the net-zero emissions by 2050 defined in the Net-zero Strategy.

(3.1.1.29) Description of response

The approach used in the assessment of this risk to mitigate, control, transfer or accept the risk is as follows: - Situation: To reach the target defined on the Fourth Assessment Report of the Intergovernmental Panel on Climate Change the Commission adopted a Roadmap for moving to a competitive low carbon economy in 2050. That roadmap establishes among others reducing emissions of fluorinated greenhouse gases by two-thirds by 2030 compared with 2014 levels. - Task: To achieve this, Cellnex Telecom's must comply with international EU regulation 517/2014 of the European Parliament and of the Council of April 16 and national derived regulations in each of the countries where we operate. This is relevant to Cellnex Telecom since cooling consumption represents around 6.4% (on average) and a failure by Cellnex Telecom to comply with some of these obligations will imply economic sanctions deriving from said regulations. - Action: Cellnex Telecom is implementing measures to manage this risk: 1-Implementation of efficiency plans in Spain and Italy to reduce electricity consumption and refrigerant gas emissions, which include pilot projects related to free cooling and refrigeration. 2- Cellnex is also working on the integration of criteria for the purchase of refrigeration equipment with gases with lower global warming potential. In this sense, the company has already replaced refrigeration equipment in Spain and Italy and we plan to continue doing so. 3- Establishment of remote-control systems for normalized setpoint temperatures. - Result: In 2023, approximately 2M has been invested to replace this refrigeration equipment that used fluorinated gases with a higher GWP and thus achieve reductions in electricity consumption and reduction in refrigerant gas emissions. In this sense, since 2015 Cellnex Telecom has replaced in Spain and Italy more than 900 refrigeration equipment that used fluorinated gases with a higher GWP, avoiding emissions of more than 1,82 tons of CO2.

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:

Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

✓ Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

1296598

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

✓ Less than 1%

(3.1.2.7) Explanation of financial figures

The main financial impact of this risk is associated with the increase in the cooling needs of our equipment in our network of telecommunications centers, as a result of the increase in temperatures and, therefore, of the associated indirect costs. Related to the increase in the sea level, the financial impact has been estimated based on the costs of reconstruction and relocation of the assets potentially affected by these coastal phenomena. Thanks to the data collected from our energy management system and the expected growth forecast in electricity consumption, it has been possible to estimate the percentage of the average demand associated with cooling in the centers (6.5%) and, therefore, the consumption planned for this purpose in 2050, which according to what we have calculated within our Energy Transition Plan would be 85,626 MWh (assuming a total electricity consumption of 2,567,662,736.04 KWh in 2030). Likewise, thanks to the Cellnex Telecom (DANA) geolocation system, the average increase in maximum temperature in each center due to its location in the RCP 8.5 scenario has been obtained. Finally, reference studies indicate that for each degree of increase in the average temperature (1°C), the demand for refrigeration increases by 6.7%. With all this information, the

annual impact on the increase in electricity consumption has been estimated between two different electricity price scenarios and an increase in temperature by 2040 with the RCP 8.5 climate change scenario, in which an increase in temperature is expected. average in all countries where Cellnex operates. Cellnex is hedged against most of the energy price inflation given the Pass though figure that enables the company to translate 84 % of the electricity cost to the client. Cellnex has determined that approximately 4% of our assets are at high risk due to sea level rise and storm surge events under the RCP8.5 emissions scenario, where is it exceptec sea level rise of approximately 0.4 m. In this case, for those chronic climate risks, Cellnex has calculated the potential financial impact position as the loss of value of those assets that will be affected by the sea level rise.

Climate change

(3.1.2.1) Financial metric

Select from:

✓ OPEX

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

15644005

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☑ 1-10%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

0

 $(3.1.2.5)\,$ % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

✓ Less than 1%

(3.1.2.7) Explanation of financial figures

The financial impact has been calculated annually based on the potential total impact that non-compliance sanctions could have on the company (Number of sites with non-refrigerant gas compliance * Maximum fine). An annualized liability has been calculated from now to 2030 and from now to 2050 considering the actual impact as zero.

[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

(3.3.1) Water-related regulatory violations

Select from:

✓ No

(3.3.3) Comment

Cellnex Telecom is a company that operates telecommunications services, and, specifically, our core business is based on hosting our customers on our sites and providing them with space, and sometimes also power, so that they can distribute their telecommunication signals through their own equipment to end customers and society. In the course of our main activities, water consumption is non-existent. Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use. Cellnex identifies, understands, applies and complies with the legal requirements associated with its water use. A legislation tool is updated monthly with European, national and local legislation related to environmental management. The tool is fully implemented in all business units and regular audits are performed.

[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

- ☑ No, and we do not anticipate being regulated in the next three years
- (3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.6.1) Environmental opportunities identified

Select from:

✓ Yes, we have identified opportunities, and some/all are being realized

Water

(3.6.1) Environmental opportunities identified

Select from:

✓ No

(3.6.2) Primary reason why your organization does not consider itself to have environmental opportunities

Select from:

✓ Judged to be unimportant or not relevant

(3.6.3) Please explain

Cellnex Telecom is a company that operates telecommunications services, and, specifically, our core business is based on hosting our customers on our sites and providing them with space, and sometimes also power, so that they can distribute their telecommunication signals through their own equipment to end customers and society. In the course of our main activities, water consumption is non-existent. Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use. For this reason, water is considered a non-material topic. This is supported by the various materiality studies the company has conducted, whereby water use has never been a material issue. However, at Cellnex we are aware of the increasing resource scarcity problem and recognise the need for a better understanding of the impacts related to water to improve its management. That is why we assess the impact of Cellnex's activity on the availability of water resources by yearly calculating and verifying the water footprint. Most of our water footprint is related to indirect impacts: inputs and outputs that are consequences of an organisation's activities but arise from processes that are not owned or controlled by Cellnex; while only 0,018% comes from direct activities of Cellnex. Moreover, Cellnex has also calculated its Freshwater Eutrophication and Freshwater Acidification, with very low results. This means that Cellnex does not contribute to the eutrophication and acidification of freshwater.

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

✓ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

✓ Move to more energy/resource efficient buildings

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

✓ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

✓ Italy

✓ Spain
✓ Denmark

✓ France
✓ Ireland

✓ Poland
✓ Portugal

✓ Sweden
✓ Netherlands

Switzerland

✓ United Kingdom of Great Britain and Northern Ireland

(3.6.1.8) Organization specific description

Cellnex Telecom is highly dependent on energy consumption, especially in its networks. In 2023, our fuel consumption was 410,235 L (in addition to 4,998 kWh of natural gas) and our total electricity consumption in Spain, Italy, France, the Netherlands, Switzerland, the United Kingdom, Ireland, Portugal, Finland, Denmark, Sweden, Austria, Poland and Corporate was 1.379.489.917 kWh. Reducing the energy demand from Cellnex Network is an opportunity to reduce the OpEx dedicated to utilities and ensure a higher resilience than other peers. This is especially important as Cellnex Telecom continues to expand its network. In the 2015-2019 period, despite the 40% increase in installed power at our plants in Spain, Cellnex achieved an increase in its energy efficiency in KW installed as a result of the various

energy efficiency measures implemented. In addition, our strategic plan proposes 40% of electric vehicles by 2030 and the electrification of 100% of our fleet by 2050, as well as the elimination of 100% of natural gas and gasoline consumption by 2100, as part of our SBTi objectives.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced indirect (operating) costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

✓ Short-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

✓ Virtually certain (99–100%)

(3.6.1.12) Magnitude

Select from:

Medium

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons is 299,168. The financial impact performance has been calculated considering a reduced OPEX, presented as the annualized difference of OPEX. The financial implications are associated with the potential economic savings derived from energy reduction measures (electricity and fuel) associated with the company's strategic plan. Based on the projections in fuel and electricity prices of the NGFS scenarios, the potential savings derived from the reduction in energy consumption have been analyzed on an annual basis. These savings vary depending on the scenario contemplated between 307,869 for the Net Zero 2050 scenario, 290,467 for the current policies scenario and 295,651 for the delayed transition scenario. The value provided in this column corresponds to the average. More details can be found in the "Explanation of financial effect figure" column.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

✓ Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

290467

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

307869

(3.6.1.23) Explanation of financial effect figures

The financial implications are associated with the potential economic savings derived from energy reduction measures (electricity and fuel) associated with the company's strategic plan. The implementation of these actions would lead (already has generated) energy savings and therefore cost savings in our electricity and fuel consumption. In order to estimate the possible financial implications in the future, the reduction measures contemplated in the strategic transition plan for saving fuel and electricity consumption have been applied. Based on the projections in fuel and electricity prices of the NGFS scenarios, the potential savings derived from the reduction in energy consumption have been analyzed on an annual basis. These savings vary depending on the scenario contemplated between 307,869 for the Net Zero 2050 scenario, 290,467 for the current policies scenario and 295,651 for the delayed transition scenario. These costs are the result of the sum of fuel savings that would occur between 2023 and 2050 annualised to the reporting year.

(3.6.1.24) Cost to realize opportunity

1565975

(3.6.1.25) Explanation of cost calculation

The estimated annualized cost of this opportunity is estimated based on the CapEx linked to energy efficiency and renewable is 1,565,975. This figure is the sum of the annualised impact of the savings measures associated with energy efficiency (2,632,447) and the expenditure associated with Capex related to renewable energy (1,066,472). The annualized management cost of this opportunity is based on the transition plan up to 2050, considering a timescale between 2023-2050.

(3.6.1.26) Strategy to realize opportunity

To exploit the opportunity and maximize its potential realization it has been used the STAR approach: - Situation: Energy efficiency has a central role in tackling climate change, a task made even more urgent by the recent rise in emissions and the limited time to achieve mitigation targets, as outlined by the recent IPCC special report on Global Warming of 1.5°C. Energy efficiency is one of the key ways Cellnex Telecom can meet energy service demand with lower energy use. - Task: As Cellnex Telecom is highly dependent on electricity consumption, especially in its networks, there is an opportunity to improve our energy management, be

more efficient and reduce our consumption in our centres, offices and transport in which countries where we operate, which would lead to a reduction in our operating costs. - Action: We are already implementing actions to take advantage of this opportunity: In 2020, an Energy Transition Plan was drawn up at the Group level and we have also developed two SBT objectives during 2020, committing to reduce absolute GHG emissions of Scope 1 and 2 and activities related to fuel and energy by 45% to 2025 and 70% by 2030 starting from 2020 as the base year. The annual supply of renewable electricity will increase from 0% in 2020 to 100% by 2025. In 2022, 79 % of electricity consumption comes from renewable sources. To achieve these objectives, Cellnex continues to implement various energy efficiency and renewable self-consumption projects, among others. - Result In addition, the actions implemented in Retevisión, Tradia and Collserola derived from the 2018 energy audits include replacing the current lighting system (fluorescent) with LED lighting, reducing electricity consumption by around 70,000 kWh; the replacement of old Uninterruptible Power Supply (UPS) batteries with new technology, achieving around a 10% increase in efficiency, and the replacement of existing separator transformers with overvoltage protections with lower energy consumption, eliminating energy losses of the transformer from 7% -10% and reducing electricity consumption by about 35,000 kWh. In addition, our strategic plan proposes 40% of electric vehicles by 2030 and the electrification of 100% of our fleet by 2050, as well as the elimination of 100% of natural gas and gasoline consumption by 2100, as part of our SBTi objectives.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

✓ Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☑ Development of new products or services through R&D and innovation

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

✓ Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

✓ Italy

✓ Spain
✓ Denmark

- ▼ Poland
- ✓ Sweden
- Switzerland
- ✓ United Kingdom of Great Britain and Northern Ireland

Portugal

✓ Netherlands

(3.6.1.8) Organization specific description

This opportunity is related to certain services offered by the company that have key energy efficiency and climate mitigation effects for clients. First, being a neutral operator of telecom infrastructure helps clients use shared infrastructure, reducing redundant assets. Thus, this model is characterized by its reduced impact and presence in the urban landscape and therefore improves the efficient use of resources such as energy, materials and transport which in turn reduces the carbon footprint of the sector. Additionally, as identified in our EU Taxonomy (2020/825/UE) assessment, IoT services are key in enabling public and private clients improve their energy managment, water consumptions, waste management, lighting, etc. This opportunity is then associated with increased Group revenue as a result of increased demand for shared infrastructure from TIS, and tailor-made projects of our IoT & Smart Services business lines.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

✓ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

✓ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

✓ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

✓ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons is 3,468,290,007. The financial impact performance has been calculated considering an increase in revenues due to the potential positive impact of increased revenues from TIS, IoT and Smart Services is evaluated The financial impact annualized for this opportunity associated with the company's income statement could be 3,468 million increase in revenue each year (associated with TIS 3,456,323,707, Smart Services 4,494,499 and IoT 7,471,872). In order to consider the variability of the impact, a range of 30% of the 3,468 million has been considered, resulting in a minimum and maximum of 2,428-4,509. The value provided in this column corresponds to the average. More details can be found in the "Explanation of financial effect figure" column.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

2427803054

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

4508777101

(3.6.1.23) Explanation of financial effect figures

The financial impact is associated with the increase in revenue from demand of our shared infrastructure service, which in 2023 yielded revenues of around 3.698 million. This is a 16,5% increase in revenue compared to last year, where the business of TIS, Smart Services and IoT activities generated 522M. We estimate that there will be a higher demand for all climate-aligned services and, therefore, our income will also increase. We assume an annual increase like the historical one of 5.8% and we assume that this increase remains constant over time until 2050. The financial impact annualized for this opportunity associated with the company's income statement could be 3,468 million increase in revenue each year (associated with TIS 3,456,323,707, Smart Services 4,494,499 and IoT 7,471,872). In order to consider the variability of the impact, a range of 30% of the 3,468 million has been considered, resulting in a minimum and maximum of 2,428-4,509.

(3.6.1.24) Cost to realize opportunity

57645139

(3.6.1.25) Explanation of cost calculation

The cost of taking advantage of this opportunity is mainly associated with maintenance costs awarded to TIS. We assume that TIS maintenance costs correspond to the same ratio as the total revenue associated with this activity. Thus, the annualized management cost of this opportunity is estimated at 57,645,139 associated with maintenance CapEx between the considered timescale 2023-2050 in accordance with Cellnex's transition plan.

(3.6.1.26) Strategy to realize opportunity

To exploit the opportunity and maximize its potential realization it has been used the STAR approach: - Situation: European MNOs are apparently moving towards a less infrastructural-based business model, thus the sharing trends in the telecommunications sector are increasing, especially given the upcoming 5G technological cycle. In this context, Cellnex may need to reinforce its services' offer in order to meet the needs of its customers, increasingly investing in adjacent businesses to telecommunication towers. - Task: As a result of this trend, Cellnex Telecom facilitates the exchange between the main telephone operators, which allows the maximum and efficient use of the capacity of the installed network, minimizing redundancy and duplication. Thus, this model is characterized by its reduced impact and presence in the urban fabric and therefore improves the efficient use of resources such as energy, which in turn reduces the carbon footprint. - Action: Cellnex is already managing this opportunity: one of Cellnex's strategic lines of innovation focuses on intensifying the exchange of infrastructures at all levels (mast, antenna, radio signal, etc.) and diversifying the offer of services, guaranteeing a response to the requirements related to 5G and new network architectures. As previously mentioned, the sharing between the main operators allows the maximum and efficient use of the installed capacity of the network, minimizing redundancy and duplication and for this reason this model is characterized by its reduced impact and presence in the urban fabric and by it both improves the efficient use of resources and energy, which in turn reduces the carbon footprint. - Result: In this sense, the Group has carried out studies in order to assess the feasibility of various facilities that could be likely to be shared between different companies, and the Group has also carried out commercial actions and commitment to customers in order to increase the number of clients per site, which has translated into an increase in

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:

OPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

✓ Less than 1%

(3.6.2.4) Explanation of financial figures

The financial implications are associated with the potential economic savings derived from energy reduction measures (electricity and fuel) associated with the company's strategic plan. The implementation of these actions would lead (already has generated) energy savings and therefore cost savings in our electricity and fuel consumption. In order to estimate the possible financial implications in the future, the reduction measures contemplated in the strategic transition plan for saving fuel and electricity consumption have been applied. Based on the projections in fuel and electricity prices of the NGFS scenarios, the potential savings derived from the reduction in energy consumption have been analyzed on an annual basis. These savings vary depending on the scenario contemplated between 307.869 for the Net Zero 2050 scenario, 290.467 for the current policies scenario and 295.651 for the delayed transition scenario. The impact on CapEx linked to energy efficiency and renewables are between 1.096.182-2.035.767 (30% upper and lower of the obtained value).

Climate change

(3.6.2.1) Financial metric

Select from:

Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

3468290007

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

▽ 91-99%

(3.6.2.4) Explanation of financial figures

The financial impact is associated with the increase in revenue from demand of our shared infrastructure service, which in 2023 yielded revenues of around 3.698 million. This is a 16,5% increase in revenue compared to last year, where the business of TIS, Smart Services and IoT activities generated 522M. We estimate that there will be a higher demand for all climate-aligned services and, therefore, our income will also increase. We assume an annual increase like the historical one of 5.8% and we assume that this increase remains constant over time until 2050. The financial impact annualized for this opportunity associated with the company's income statement could be between 2,427 and 4,508 millions increase in revenue each year (it has been considered and 30% upper and lower of the final value). [Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

- ☑ Executive directors or equivalent
- ✓ Non-executive directors or equivalent
- ✓ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

✓ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

The Board of Directors of Cellnex Telecom, S.A, has the responsibility of approving the Equity, Diversity and Inclusion Policy for all the companies of the Cellnex Group. In the exercise of these functions, the Board of Directors approves this policy and sets out the strategy for Equity, Diversity and Inclusion and its commitment to the application of best practices in the countries in which the Company operates and based on international reference standards. This policy establishes the guidelines and lines of action in the areas of Equity, Diversity and Inclusion that allow the materialization and consolidation of the concept of Diversity within the framework of Cellnex Telecom, as well as its communication to stakeholders and implementation in all the companies. This policy focuses on creating a climate which

allows diversity and, at the same time, rejecting any type of discrimination for said reasons which may prevent the growth of the Company or that affects selection, retention, development and well-being of its employees. The Company is committed to Equity, Diversity and Inclusion through the socially responsible, integrating, inclusive and transversal management of its human team.

(4.1.6) Attach the policy (optional)

Equity-Diversity-and-Inclusion-Policy_Cellnex.pdf [Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

Climate change

(4.1.1.1) Board-level oversight of this environmental issue

Select from:

Yes

Water

(4.1.1.1) Board-level oversight of this environmental issue

Select from:

☑ No, and we do not plan to within the next two years

(4.1.1.2) Primary reason for no board-level oversight of this environmental issue

Select from:

✓ Judged to be unimportant or not relevant

(4.1.1.3) Explain why your organization does not have board-level oversight of this environmental issue

Cellnex Telecom is a company that operates telecommunications services, and, specifically, our core business is based on hosting our customers on our sites and providing them with space, and sometimes also power, so that they can distribute their telecommunication signals through their own equipment to end customers and society. In the course of our main activities, water consumption is non-existent. Water is only consumed in our offices, by our employees, for what can be assimilated

to domestic use. For this reason, water is considered a non-material topic. This is supported by the various materiality studies the company has conducted, whereby water use has never been a material issue. However, at Cellnex we are aware of the increasing resource scarcity problem and recognise the need for a better understanding of the impacts related to water to improve its management. That is why we assess the impact of Cellnex's activity on the availability of water resources by yearly calculating and verifying the water footprint. Most of our water footprint is related to indirect impacts: inputs and outputs that are consequences of an organisation's activities but arise from processes that are not owned or controlled by Cellnex; while only 0,018% comes from direct activities of Cellnex. Moreover, Cellnex has also calculated its Freshwater Eutrophication and Freshwater Acidification, with very low results. This means that Cellnex does not contribute to the eutrophication and acidification of freshwater.

Biodiversity

(4.1.1.1) Board-level oversight of this environmental issue

Select from:

✓ No, but we plan to within the next two years

(4.1.1.2) Primary reason for no board-level oversight of this environmental issue

Select from:

✓ Not an immediate strategic priority

(4.1.1.3) Explain why your organization does not have board-level oversight of this environmental issue

Cellnex is fully sensitive to the new risks and the demands arising from the environmental and social awareness prevailing in the international context. Nature and biodiversity are an important topic within the environmental strategy and policies. That is why the publication of an annual TNFD report following the LEAP approach (locating, evaluating, assessing, and preparing for and reporting nature-related risks) is a crucial part of our biodiversity strategy. Cellnex started disclosing nature-related risks and opportunities in 2022 and published its 2023 TNFD report as part of its 2023 Environment and Climate Change Report. Moreover, Cellnex became a TNFD Early Adopter in 2023, with the aim of keep making disclosures aligned with the TNFD Recommendations in our corporate reporting. Next steps are the quantification of the biodiversity footprint and the further establishment of science-based targets for nature.

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- ☑ Chief Executive Officer (CEO)
- ☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

✓ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board Terms of Reference

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

✓ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- ☑ Reviewing and guiding annual budgets
- ✓ Overseeing and guiding scenario analysis
- ✓ Overseeing the setting of corporate targets
- ☑ Monitoring progress towards corporate targets
- ☑ Approving corporate policies and/or commitments
- ✓ Overseeing reporting, audit, and verification processes
- ✓ Monitoring the implementation of a climate transition plan
- ✓ Overseeing and guiding the development of a business strategy
- ✓ Overseeing and guiding acquisitions, mergers, and divestitures

- ✓ Overseeing and guiding public policy engagement
- ✓ Overseeing and guiding public policy engagement
- ✓ Approving and/or overseeing employee incentives
- ✓ Overseeing and guiding major capital expenditures
- ✓ Monitoring the implementation of the business strategy

- ☑ Monitoring supplier compliance with organizational requirements
- ✓ Monitoring compliance with corporate policies and/or commitments
- ✓ Overseeing and guiding the development of a climate transition plan
- ✓ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

The person with the highest level of responsibility in this regard is our CEO, the company's top-ranking executive. Climate change and environmental issues are among his responsibilities as C-level executive. For instance, this position is responsible for the supervision and approval of the new ESG Master Plan 2021-2025, which includes climate change issues such as emission reduction projects and targets as well as efficiency actions. In addition, in 2023 some of the decisions and actions carried out by our CEO included the supervision of the Group's Climate Change Adaptation Plan (CCAP) and the supervision of the new Net-zero strategy published in this reporting year. Furthermore, the NRSC (Nominations, Remunerations and Sustainability Committee) supervised our Energy Transition Plan, which aims to achieve emission reduction targets of 50% by 2030 and 100% by 2050. Also, the NRSC supervised the progress of our Environment and Climate Change Strategy (2023-2025) and our ESG Master Plan 2021-2025, a project that aims to raise the level of the company's responsibility in the field of sustainability, including climate change, to work towards becoming a leader in environmental management and which includes the definition of our three SBT targets and the development of the analysis of climate scenarios and an updated analysis of the climate-related R&O following the TCFD recommendations. Overall, the CEO has direct responsibility and oversight of climate change-related issues as it carries out the final supervision and approval of these issues, such as the ones mentioned before, as well as others that are mainly under the responsibility of our Global Operations Director and Corporate and Public Affairs Director (which includes Climate-related and ESG responsibilities). Climate change-related issues are discussed in the meetings carried out by the current Nominations, Remunerations and Sustainability Committee (previously Nominations and Remunerations Committee), which has as one of its functions the monitoring of the Environment, Social and Governance (ESG) strategy and practices, and thus the ESG Master Plan, and to assess the degree of compliance therewith. These are the ESG Master Plan's monitoring & reviewing meetings which the CEO attends to carry out the final supervision and approval of several issues (projects, policies, KPIs, targets, actions, etc.) including climate change issues. In this regard, by way of example, below is a detail of the most relevant meetings held by the Nomination, Remuneration and Sustainability Committee in 2023. On February 2023, the main milestones of the 2022 Integrated Annual Report were presented to the Committee, the key performance indicators (KPIs) were updated, and the results of the double bottom-line analysis were included. On May 2023, changes were explained in the Environment and Climate Change Policy review exercise, based on the biodiversity recommendations of the DJSI and the CDP questionnaire. [Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- ✓ Consulting regularly with an internal, permanent, subject-expert working group
- ☑ Engaging regularly with external stakeholders and experts on environmental issues
- ✓ Integrating knowledge of environmental issues into board nominating process
- ☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- ☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

☑ Executive-level experience in a role focused on environmental issues

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

✓ No, and we do not plan to within the next two years

(4.2.4) Primary reason for no board-level competency on this environmental issue

Select from:

✓ Judged to be unimportant or not relevant

(4.2.5) Explain why your organization does not have a board with competence on this environmental issue

Cellnex Telecom is a company that operates telecommunications services, and, specifically, our core business is based on hosting our customers on our sites and providing them with space, and sometimes also power, so that they can distribute their telecommunication signals through their own equipment to end customers and society. In the course of our main activities, water consumption is non-existent. Water is only consumed in our offices, by our employees, for what can be assimilated

to domestic use. For this reason, water is considered a non-material topic. This is supported by the various materiality studies the company has conducted, whereby water use has never been a material issue. However, at Cellnex we are aware of the increasing resource scarcity problem and recognise the need for a better understanding of the impacts related to water to improve its management. That is why we assess the impact of Cellnex's activity on the availability of water resources by yearly calculating and verifying the water footprint. Most of our water footprint is related to indirect impacts: inputs and outputs that are consequences of an organisation's activities but arise from processes that are not owned or controlled by Cellnex; while only 0,018% comes from direct activities of Cellnex. Moreover, Cellnex has also calculated its Freshwater Eutrophication and Freshwater Acidification, with very low results. This means that Cellnex does not contribute to the eutrophication and acidification of freshwater.

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

Climate change

(4.3.1) Management-level responsibility for this environmental issue

Select from:

Yes

Water

(4.3.1) Management-level responsibility for this environmental issue

Select from:

☑ No, and we do not plan to within the next two years

(4.3.2) Primary reason for no management-level responsibility for environmental issues

Select from:

✓ Judged to be unimportant or not relevant

(4.3.3) Explain why your organization does not have management-level responsibility for environmental issues

Cellnex Telecom is a company that operates telecommunications services, and, specifically, our core business is based on hosting our customers on our sites and providing them with space, and sometimes also power, so that they can distribute their telecommunication signals through their own equipment to end customers and society. In the course of our main activities, water consumption is non-existent. Water is only consumed in our offices, by our employees, for what can be assimilated

to domestic use. For this reason, water is considered a non-material topic. This is supported by the various materiality studies the company has conducted, whereby water use has never been a material issue. However, at Cellnex we are aware of the increasing resource scarcity problem and recognise the need for a better understanding of the impacts related to water to improve its management. That is why we assess the impact of Cellnex's activity on the availability of water resources by yearly calculating and verifying the water footprint. Most of our water footprint is related to indirect impacts: inputs and outputs that are consequences of an organisation's activities but arise from processes that are not owned or controlled by Cellnex; while only 0,018% comes from direct activities of Cellnex. Moreover, Cellnex has also calculated its Freshwater Eutrophication and Freshwater Acidification, with very low results. This means that Cellnex does not contribute to the eutrophication and acidification of freshwater.

Biodiversity

(4.3.1) Management-level responsibility for this environmental issue

Select from:

✓ No, but we plan to within the next two years

(4.3.2) Primary reason for no management-level responsibility for environmental issues

Select from:

✓ Not an immediate strategic priority

(4.3.3) Explain why your organization does not have management-level responsibility for environmental issues

Cellnex is fully sensitive to the new risks and the demands arising from the environmental and social awareness prevailing in the international context. Nature and biodiversity are an important topic within the environmental strategy and policies. That is why the publication of an annual TNFD report following the LEAP approach (locating, evaluating, assessing, and preparing for and reporting nature-related risks) is a crucial part of our biodiversity strategy. Cellnex started disclosing nature-related risks and opportunities in 2022 and published its 2023 TNFD report as part of its 2023 Environment and Climate Change Report. Moreover, Cellnex became a TNFD Early Adopter in 2023, with the aim of keep making disclosures aligned with the TNFD Recommendations in our corporate reporting. The next steps are the establishment of a corporate nature and biodiversity strategy in the coming years, overseen by the BoD, including the quantification of the biodiversity footprint and the further establishment of science-based targets for nature.

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

✓ Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ✓ Assessing environmental dependencies, impacts, risks, and opportunities
- ☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- ☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- ☑ Managing public policy engagement related to environmental issues
- ☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- ✓ Monitoring compliance with corporate environmental policies and/or commitments
- ☑ Measuring progress towards environmental corporate targets
- ☑ Measuring progress towards environmental science-based targets
- ✓ Setting corporate environmental policies and/or commitments
- ☑ Setting corporate environmental targets

Strategy and financial planning

- ✓ Developing a climate transition plan
- ✓ Implementing a climate transition plan
- ✓ Conducting environmental scenario analysis issues
- ✓ Managing annual budgets related to environmental issues environmental issues
- ✓ Implementing the business strategy related to environmental issues

- ☑ Developing a business strategy which considers environmental issues
- ☑ Managing environmental reporting, audit, and verification processes
- ☑ Managing acquisitions, mergers, and divestitures related to environmental
- ☑ Managing major capital and/or operational expenditures relating to

Other

✓ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

Quarterly

(4.3.1.6) Please explain

The position of Sustainability Director of Cellnex lies under the position of the Corporate and Public Affairs Director and includes the Sustainability Unit, which reports directly to the CEO. The specific responsibilities of this position, related to climate and carbon management in Cellnex are: • To compile, calculate, control, review and report Cellnex Telecom's carbon footprint (CO2) and verify it according to ISO 14064 and GHG Protocol standards; • To report Cellnex Telecom's environmental behaviour in the national and international sustainability indexes (CDP, DJSI, GRI, etc.); • To propose, monitor and review the Strategic Plan for Sustainability and Climate Change, the Environmental Objectives and other Plans to be developed. An example in 2023 was the monitoring of the progress of the Environment and Climate Change Strategy (2023-2025). The Environment and Climate Change Strategy has been drawn up within the framework of the current ESG Master Plan (2021-2025). • To identify, evaluate, manage, monitor and periodically review the environmental and climate-related aspects, impacts, and R&O of the organization. • To propose, monitor and review the management of corporate sustainability (ESG, supply chain, UN Global Compact, etc.). As an example, in 2023 continued working on its value chain with CDP Supply Chain suppliers, increasing the number of responses from 224 in 2022 to 279 in 2023 (78% of response rate). Considering the above-mentioned tasks, the highest level of responsibility regarding climate-related issues management lies within this position (and from the Environment and Climate Change Unit included in the position) as support is given from this position to the Cellnex Group regarding climate management and sustainability. All climate-related management tasks are carried out by this position and the unit of sustainability, as explained before and as described in the above-mentioned tasks.

[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

15

(4.5.3) Please explain

Cellnex Telecom has in place several monetary incentives for the management of climate-related issues. Since fiscal year 2022, ESG (Environment, Social and Governance) indicators is one of the factors that make up the variable remuneration of the CEO. More specifically, ESG indicators accounted for 15% of the total short-term variable remuneration of the CEO in 2023

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

✓ No, and we do not plan to introduce them in the next two years

(4.5.3) Please explain

Cellnex Telecom is a company that operates telecommunications services, and, specifically, our core business is based on hosting our customers on our sites and providing them with space, and sometimes also power, so that they can distribute their telecommunication signals through their own equipment to end customers and society. In the course of our main activities, water consumption is non-existent. Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use. For this reason, water is considered a non-material topic and monetary incentives related to this topic are not provided. This is supported by the various materiality studies the company has conducted, whereby water use has never been a material issue.

[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Executive Officer (CEO)

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

- ✓ Progress towards environmental targets
- ✓ Organization performance against an environmental sustainability index

Strategy and financial planning

☑ Achievement of climate transition plan

Emission reduction

✓ Increased share of renewable energy in total energy consumption

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

Since fiscal year 2022, ESG (Environment, Social and Governance) indicators is one of the factors that make up the variable remuneration of the CEO. More specifically, ESG indicators accounted for 15% of the total short-term variable remuneration of the CEO in 2023 based on two indicators: Environmental; Carbon footprint reduction vs. 2023 (scope 123) and Social: Female representation in management positions. In addition, one of the metrics of the LTIP (Long term incentive plan) 2023-2025 is linked to the Environment, with a weighting of 10%. Specifically: reaching an specific percentage of sourcing of renewable electricity of the Group

Additionally, in 2023 all employees with MBO or LTIP applicable will integrate a component of ESG-linked metrics into group and/or country targets, which complement individual ones.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Variable remuneration combines financial and business targets with the achievement of environmental, social and governance (ESG) goals in line with the Cellnex 2021-2025 ESG Master plan. The Board of Directors will assess the results achieved based on the preliminary assessment made by the Nominations, Remuneration and Sustainability Committee drawing on the information provided by the ESG Department. The data on the results achieved will be taken from the Integrated Annual Report and, if need be, supplemented by specific reports on the subject. Regarding the environment, these objectives reflect the Company's commitment to improving our positive impact on the value chain by on reducing our carbon footprint and promoting green energy consumption.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Other C-Suite Officer, please specify: Corporate & Public Affairs Director

(4.5.1.2) Incentives

Select all that apply

✓ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

✓ Progress towards environmental targets

Emission reduction

☑ Increased share of renewable energy in total energy consumption

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

The Corporate & Public Affairs Director is the position with the highest responsibility for sustainability and climate-related issues, is appointed by the CEO and reports back to the Nominations, Remunerations and Sustainability Committee (NRSC). This economic incentive is granted to the Director of Corporate and Public Affairs and all the employees within its department deployment and implementation of the new ESG Master Plan (2021-2025), which includes Cellnex's Environment and Climate Change Strategy (2023-2025) and the accountability and consecution of the Science-Based targets (SBT). Additionally to the performance on Sustainability indexes and ratings. Additionally, in 2023 all employees with MBO or LTIP applicable will integrate a component of ESG-linked metrics into group and/or country targets, which complement individual ones.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Variable remuneration combines financial and business targets with the achievement of environmental, social and governance (ESG) goals in line with the Cellnex 2021-2025 ESG Master plan. The Board of Directors will assess the results achieved based on the preliminary assessment made by the Nominations, Remuneration and Sustainability Committee drawing on the information provided by the ESG Committee. The data on the results achieved will be taken from the Integrated Annual Report and, if need be, supplemented by specific reports on the subject. Regarding the environment, these objectives reflect the Company's commitment to improving our positive impact on the value chain by on reducing our carbon footprint and promoting green energy consumption. The weighting of these ESG targets for each variable pay element is also maintained at 20%, in line with market practice.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Senior-mid management

Energy manager

(4.5.1.2) Incentives

Select all that apply

✓ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

✓ Progress towards environmental targets

Emission reduction

✓ Increased share of renewable energy in total energy consumption

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

This incentive is granted to the Energy Manager and the employees of the energy efficiency department for the achievement of specific energy reduction targets as a result of the implementation of energy efficiency projects related to reduction of energy consumption. Specifically, the objectives of the energy manager in this sense are: - To ensure the implementation of the energy procurement and purchasing model as well as the Relational and Organizational Model within the energy management area. - To ensure the implementation of the energy control model, including processes (and documentation) and EMS implementation, considering the agreed schedule, of the support and quality of the result. In addition, this incentive is linked to the achievement of the SBT emission reduction targets (70% reduction of 2020 scope 12 category 3.3 emissions by 2030) and the SBT target of increasing renewable consumption to 100% in 2025 with the implementation of an Energy Transition Plan. Additionally, in 2023 all employees with MBO or LTIP applicable will integrate a component of ESG-linked metrics into group and/or country targets, which complement individual ones.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Variable remuneration combines financial and business targets with the achievement of environmental, social and governance (ESG) goals in line with the Cellnex 2021-2025 ESG Master plan. The Board of Directors will assess the results achieved based on the preliminary assessment made by the Nominations, Remuneration and Sustainability Committee drawing on the information provided by the ESG Committee. The data on the results achieved will be taken from the Integrated Annual Report and, if need be, supplemented by specific reports on the subject. Regarding the environment, these objectives reflect the Company's commitment to improving our positive impact on the value chain by on reducing our carbon footprint and promoting green energy consumption. The weighting of these ESG targets for each variable pay element is also maintained at 20%, in line with market practice.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Senior-mid management

✓ Procurement manager

(4.5.1.2) Incentives

Select all that apply

✓ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

✓ Progress towards environmental targets

Emission reduction

✓ Implementation of an emissions reduction initiative

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

This incentive is granted to the Global Operations Excellence Director who is the person with ultimate responsibility for the Purchasing Directorate and is therefore the person in charge of implementing the defined objectives. The incentive is to qualify all critical suppliers under ESG criteria considering volume and business continuity criteria. The objective of this analysis is to standardise suppliers under ESG criteria in all countries where Cellnex Telecom is located. Based on the volume of annual purchase that each supplier represents for the group, three tiers have been defined: 1) Tier C - Minimum conditions: for all suppliers working on a regular basis with Cellnex. Suppliers classified in this tier must accept the Code of Conduct, Purchasing Policy, Code of Ethics, Data Protection, General Conditions and no sanctions by the EU. 2) Tier B - ISO and other standards: for all Cellnex suppliers whose annual purchase is 500,000. Suppliers classified within this tier must have ISO 14001 and ISO 9001 certifications as mandatory and SA8000, ISO 22301, ISO 27001, ISO 50001 and iso45001 as optional. 3) Tier A (Critical) - Scoring and ECOVADIS: All Cellnex suppliers whose annual purchase is 5,000,000. Suppliers classified within this tier will be required to perform a Financial scoring as well as an ECOVADIS assessment. This emission reduction is aligned with the defined SBT target of 21% reduction of scope 3 greenhouse gas emissions (purchased goods and services and capital goods) in the year 2025 compared to the base year 2020. Additionally, in 2023 all Cellnex employees have had a percentage of their evaluation by

objectives (MBO) linked to ESG objectives and in 2023 all employees with MBO or LTIP applicable will integrate a component of ESG-linked metrics into group and/or country targets, which complement individual ones.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

ESG objectives reflect the Company's commitment to improving our positive impact on the value chain by on reducing our carbon footprint and promoting more sustainable consumption through the selection of our suppliers and guiding them in their decarbonisation process by defining action plans aligned with ESG criteria. Thus, variable remuneration regarding ESG requirements for supplier qualification combines business targets with the achievement of environmental, social and governance (ESG) goals in line with the Cellnex 2021-2025 ESG Master plan. Moreover, the Long-Term Incentive Plan 2022-2024 includes a combination of metrics that are focused on value creation and ESG aspects, as compared to the use of a single metric (share price) as in previous plans. The beneficiaries include the CEO, the Deputy CEO, the Senior Management and other key employees (approximately 263 employees) with a weighting of 20% in ESG metrics, like the management of climate-related issues. The Company uses multi-annual incentives, having a minimum duration of three years, and with the objective of associating and integrating the managers of the Group and, especially, the CEO, with the Company's Strategic Plan which is aligned with the guidelines presented to the market.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Senior-mid management

✓ Buyers/purchasers

(4.5.1.2) Incentives

Select all that apply

✓ Bonus - % of salary

(4.5.1.3) Performance metrics

Engagement

- ✓ Increased engagement with suppliers on environmental issues
- ✓ Increased value chain visibility (traceability, mapping)

(4.5.1.4) Incentive plan the incentives are linked to

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

The main goal of the Remuneration Policy is to attract, retain and motivate talent so that the Company can meet its strategic objectives within the increasingly competitive and internationalised framework in which it conducts its activity, establishing the most appropriate measures and practices. For this purpose, 2022 has been the first year in which all Cellnex employees have had a percentage of their evaluation by objectives (MBO) linked to ESG objectives through the long-term incentive plan integrating a component of ESG-linked metrics into group and/or country targets, which complement individual ones. Additionally, Cellnex Telecom short term incentive plan rewards achievement of ESG annual business objectives for all employees of the group based on the percentage by weight of the carbon footprint reduction achieved in the reporting year. Thus, in 2022, this percentage has been defined as 22% reduction of the carbon footprint in scopes 1,2 and 3. Additionally, in 2023 all employees with MBO or LTIP applicable will integrate a component of ESG-linked metrics into group and/or country targets, which complement individual ones. The remuneration strategy applicable to the Company's employees in general has been considered specifically for buyers and purchasers.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Variable remuneration combines financial and business targets with the achievement of environmental, social and governance (ESG) goals in line with the Cellnex ESG Master plan. As such, in 2023 all employees will integrate a component of ESG-linked metrics into group and/or country targets, which complement individual ones. Regarding the environment, these objectives reflect the Company's commitment to improving our positive impact on the value chain by on reducing our carbon footprint and promoting green energy consumption. The weighting of these ESG targets for each variable pay element is also maintained at 20%, in line with market practice.

[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

Does your organization have any environmental policies?
Select from: ✓ Yes

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

✓ Climate change

(4.6.1.2) Level of coverage

Select from:

✓ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

- ✓ Direct operations
- ✓ Upstream value chain
- ✓ Downstream value chain

(4.6.1.4) Explain the coverage

The Board of Directors of Cellnex Telecom, S.A. is responsible for determining the general policies and strategies of the Company and has approved the following policies: the Environment and Climate Change Policy, the Energy Policy and the Net-Zero Strategy. The Environment and Climate Change Policy emphasises the efforts made by the Company in the area of sustainability to ensure that each of its projects and actions considers the balance between making a profit and social and environmental development, and also promotes the generation of sustained value for all stakeholders. The principles and commitments must be considered in each of the projects, businesses and activities carried out by the Company. The Energy Policy establishes a clear framework for the Cellnex Group, its suppliers, and customers that governs the Group's energy management activities. The basic principles of this Policy are global integration with Cellnex policies, a commitment to green energy supply, the efficient use of energy, the avoidance of energy supply risks, the integration of ISO 50001 in the Integrated Global Management System, etc. Finally, Cellnex Net Zero Strategy outlines the company's comprehensive approach to achieving carbon neutrality. It focuses on reducing greenhouse gas emissions across its operations and supply chain. The strategy includes clear targets and milestones to progressively minimize environmental impact while integrating sustainability into its core business practices.

(4.6.1.5) Environmental policy content

Environmental commitments

- ☑ Commitment to a circular economy strategy
- ☑ Commitment to comply with regulations and mandatory standards
- ☑ Commitment to stakeholder engagement and capacity building on environmental issues

Climate-specific commitments

- ☑ Commitment to 100% renewable energy
- ☑ Commitment to net-zero emissions

Additional references/Descriptions

- ✓ Description of dependencies on natural resources and ecosystems
- ✓ Description of impacts on natural resources and ecosystems

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- ✓ Yes, in line with the Paris Agreement
- ☑ Yes, in line with the Kunming-Montreal Global Biodiversity Framework
- ☑ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation
- ✓ Yes, in line with another global environmental treaty or policy goal, please specify: The 10 Principles of the United Nations Global Compact

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

CLL policies ECC E NZ.pdf

Row 3

(4.6.1.1) Environmental issues covered

Select all that apply

- ✓ Climate change
- Water
- ✓ Biodiversity

(4.6.1.2) Level of coverage

Select from:

✓ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

- ✓ Direct operations
- ✓ Upstream value chain

(4.6.1.4) Explain the coverage

Sustainability and combating climate change are a strategic priority and a commitment across the board that must be present in each of the actions and activities carried out by all companies in the Cellnex Group. The Environment and Climate Change Policy emphasises the efforts made by the Company in the area of sustainability to ensure that each of its projects and actions considers the balance between making a profit and social and environmental development, and also promotes the generation of sustained value in the short, medium and long term for all the Company's stakeholders, whilst demonstrating its commitment to reducing the effects of its activity on climate change. Specifically, the Company undertakes to improve the responsible management of natural resources and protect natural areas and biodiversity, as well as to comply with due diligence and ensure compliance with environmental legislation. Regarding nature and biodiversity, the company commits to protect the biodiversity and prevent habitat degradation, integrate its infrastructures within the environment, ensure compliance in protected areas, identify nature-related risks and opportunities and apply the no net loss principle. Regarding water, the company commits to a responsible and efficient use of natural resources, promoting the adoption of best practices to minimise the impact in the water resources, among other natural resources, and ensuring a circular management of the resources.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to a circular economy strategy

- ✓ Commitment to avoidance of negative impacts on threatened and protected species
- ☑ Commitment to comply with regulations and mandatory standards
- ☑ Commitment to No Net Loss
- ✓ Commitment to stakeholder engagement and capacity building on environmental issues

Water-specific commitments

✓ Other water-related commitment, please specify: Responsible and circular use of natural resources.

Additional references/Descriptions

- ✓ Description of dependencies on natural resources and ecosystems
- ✓ Description of impacts on natural resources and ecosystems

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- ✓ Yes, in line with the Paris Agreement
- ✓ Yes, in line with the Kunming-Montreal Global Biodiversity Framework
- ☑ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation
- ☑ Yes, in line with another global environmental treaty or policy goal, please specify: The 10 Principles of the United Nations Global Compact

(4.6.1.7) Public availability

Select from:

✓ Publicly available

(4.6.1.8) Attach the policy

Environment and Climate Change policy_Cellnex.pdf [Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

- ✓ Task Force on Climate-related Financial Disclosures (TCFD)
- UN Global Compact
- ✓ We Mean Business
- ☑ Other, please specify :Business Ambition for 1.5C

(4.10.3) Describe your organization's role within each framework or initiative

In 2021 Cellnex established three specific objectives for the reduction of emissions which have been validated by the Science-Based Targets initiative (SBTi) and are aligned with the Global Pact "Business Ambition for 1.5°C". These reduction targets are the first essential step in defining Cellnex's Net-zero Strategy. Cellnex is a participant of the United Nations Global Compact since November 2015. In this regard, annually Cellnex publishes its Communication of Progress on the Global Compact website and it is committed to the corporate responsibility initiative of the United Nations Global Compact and its principles in the areas of human rights, labour, environment and anti-corruption". Cellnex has been a TCFD supporter since 2021, reaffirming its commitment to Climate Change transparency and disclosure. As such, in 2022 Cellnex worked on updating the management and evaluation of risks and opportunities arising from climate change. Cellnex signed in 2021 its adhesion to the We Mean Business initiative. Regarding this initiative, Cellnex Telecom is committed to establishing coherent policies and implementing measures to support sustainable development aligned with the 1.5C objective. [Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

✓ Yes, we engaged directly with policy makers

✓ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

✓ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

✓ Paris Agreement

(4.11.4) Attach commitment or position statement

1.5_Business ambition.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

✓ Yes

(4.11.6) Types of transparency register your organization is registered on

Select all that apply

✓ Voluntary government register

(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

EU Transparency Register. REG Number 412366615831-33.

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

Cellnex Group is committed to the comprehensive management of sustainability and combating climate change and it presents the Company's commitments and general principles of action in these areas through the Environment and Climate Change Policy. In this regard, one of the strategic lines of the Environment and Climate Change Policy is based on the mitigation and adaptation of climate change, for which the Company is taking a step forward to implement measures that contribute to its mitigation and to achieve the objectives established in the Paris Agreements and to adopt an active and proactive position in combating climate change through the following initiatives: carbon management, active and proactive culture, emission reduction and footprint measurement. To achieve this Commitment, Cellnex Telecom has recently signed its adhesion to the We Mean Business initiative to limit global warming to 1.5C These initiatives were included in the ESG Master Plan, where one of the actions planned was implementing the corresponding initiatives to minimise and mitigate the company's impact on climate change, including monitoring and controlling fossil fuel and electricity consumption, calculating the carbon footprint (scopes 1, 2 and 3), establishing reduction targets in this regard aligned with the Science Based Targets initiative (SBTi), and implementing the relevant actions to achieve them. Also adhesion to official emissions registries in Spain (Registro Huella, Programa d'Acords Voluntaris de la GENCAT) for more transparency and policy and commitments alignment. Cellnex Sustainability Department manages and centralizes these initiatives around climate change across the countries and companies to ensure that the company has a common approach that is also consistent with its own strategy on climate change.

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

In 2023, the Draft Royal Decree was published regulating the content of the reports on the estimation of the financial impact of risks associated with climate change for financial institutions, listed companies and other large companies, which implements article 32.5 of Law 7/2021, of 20 May, on climate change and energy transition. Cellnex joined the Spanish Issuers working group for this matter.

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

✓ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

✓ Sustainable finance

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

Spain

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

Neutral

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

✓ Participation in working groups organized by policy makers

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

3500

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

It is important for Cellnex to be able to participate in the working group for the definition of this Spanish Royal Decree, as Cellnex has been actively working on the identification and quantification of climate change risks and their financial impacts for some years now. That is why the contribution of Cellnex as a listed company is essential to this draft law.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

✓ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

✓ Paris Agreement [Add row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

✓ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☑ Other trade association in Europe, please specify :Forética

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

✓ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

✓ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Forética is the leading organization in sustainability and corporate social responsibility in Spain. Its mission is to integrate social, environmental and good governance aspects into the strategy and management of companies and organizations. Forética is the representative of the World Business Council for Sustainable Development (WBCSD) in Spain and leads the Spanish Business Council for Sustainable Development (Consejo Empresarial Español para Desarrollo Sostenible). Spanish Business Council for Sustainable Development composed of the Presidents and CEOs of large Spanish companies, which recently launched the 'Vision 2050. In Europe, Forética is also a national partner of CSR Europe, and is a member of the Spanish CSR State Council. At Cellnex as Forética members, we reinforce our sustainability performance on three fundamental pillars: 1) Increasing ambition: Forética supports us in raising the tone of sustainability in the governance and management bodies, as well as our commitments in terms of climate neutrality, circular economy or social impact, among others. 2) Accelerate action: to translate the latest global trends in environmental, social and governance sustainability to the business context and develop their link with risks and opportunities in organizations. 3) Expanding alliances: to ensure maximum impact and visibility in our sustainability policies and strategy, fostering collaboration between partners to create alliances.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

6220

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Being a member of Forética means being part of the reference network in Spain in sustainability matters. As a result of this ambition, the aim of the funding provided by Cellnex Telecom is to share the purpose to lead the sustainability discourse and action in our respective sector. Thus, participation through different platforms allows us to access the latest trends and collaborate on different roadmaps for transformation. Furthermore we are members of the Climate Change Cluster of Forética: The Climate Change Cluster is the business platform of reference in Spain on climate change. This meeting point seeks to boost business ambition towards zero net emissions, accelerate action on climate change, facilitate networking between companies and promote alliances and dialogue with key public administrations.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

✓ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

✓ Paris Agreement

Row 2

(4.11.2.1) Type of indirect engagement

Select from:

✓ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☑ Other trade association in Europe, please specify :European Wireless Infrastructure Association

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

✓ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

✓ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

The European Wireless Infrastructure Association, along with its members and many other organizations across the economy and society, recognizes that sustainability is everybody's business and that the industry should embrace innovative business models and new technology to reduce wastage, reduce energy consumption and reduce emissions. During 2022 Cellnex contributed to and promoted the elaboration of the Report by EY Parthenon on the role of independent wholesale wireless infrastructure providers (independent TowerCos) in the green transition: EY-Parthenon Study: The sustainability contribution of the European independent TowerCos sector. This report explores the beneficial impact of the independent TowerCo sector contributing to the carbon savings needed to achieve European targets of reducing emissions by 55% by 2030 and achieving net zero by 2050. The analysis shows how greater levels of network sharing achieved by independent TowerCos will reduce the carbon emissions associated with the creation of new sites and lower the carbon emissions through the more efficient operation of those sites.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

17500

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

EWIA promotes the interests of the independent wireless infrastructure industry in Europe by advocating a public policy agenda that encourages investment and rapid deployment of wireless broadband networks and the next-generation broadband applications they make possible—ultimately spurring the European economy,

innovation and job growth. Cellnex Telecom, as member of EWIA seeks to make and manage long term investments in independent wireless infrastructure and represent the industry's interests in matters of public policy within the European Union. Additionally, EWIA members benefit from representation on issues affecting growth of the industry before policymakers.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

✓ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

✓ Paris Agreement

Row 3

(4.11.2.1) Type of indirect engagement

Select from:

✓ Indirect engagement via other intermediary organization or individual

(4.11.2.2) Type of organization or individual

Select from:

✓ University or other educational institution

(4.11.2.3) State the organization or position of individual

Ambientech is a non-profit association born on June 29, 2001, to investigate the influence of new Information and Communication Ambientech Technologies in education. In order to achieve this great objective, we have created an educational program that uses ICTs as a basic tool for learning in Primary and Secondary Education since these are formed as the basic language of the current technological culture of young people.

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

✓ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

✓ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Collaborating with Ambientech has multiple benefits, not only for students or schools but also for society and the environment: boosting environmental awareness, fostering learning with ICTs and, lastly, promoting universal, inclusive and free education. As environmental commitment is a fundamental pillar for both Ambientech and Cellnex, both are aligned with the following objectives: • Promote and facilitate the knowledge of science, health, technology, and the environment. • Promote and encourage innovative and quality education. • Promote and develop educational activities related to science, health and the environment. • Relate science and the environment to raise awareness among children and young people about the need to be respectful of our surroundings. • Relate science and health to promote a healthy lifestyle. • Increase the attention paid in class to reduce school failure. • Reach all groups of the population, especially those in need. To sustain its commitment to society and the environment, Cellnex will be continuing its collaboration with Ambientech in 2024.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

8100

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

In 2023 Cellnex continued with its collaboration project with the education provider Ambientech to introduce sustainability and telecommunications training content in lower and higher secondary schools. The educational pathway is publicly available free of charge and covers three subjects: telecommunications in a sustainable world, exploring climate change and the circular economyThe three modules have received a total of 914,605 views. During the 2022-2023 academic year, Cellnex also participated in the third edition of a collaborative project called "The Smart Green Planet", which aims to make the planet more sustainable. A third project involving Cellnex during the 2021-2022 academic year was a school event called "Series of debated: The energy crisis", organised by Ambientech where two different experts in energy and environmental science examined the nature of the energy crisis, its origins and implications.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

✓ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

✓ Paris Agreement [Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:

Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

☑ In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

- ✓ GRI
- **✓** ESRS
- ✓ IFRS
- ✓ TCFD
- **✓** TNFD

☑ Other, please specify: UN Global Compact-SDG

(4.12.1.3) Environmental issues covered in publication

Select all that apply

- ✓ Climate change
- ✓ Water
- Biodiversity

(4.12.1.4) Status of the publication

Select from:

Complete

(4.12.1.5) Content elements

Select all that apply

- ✓ Strategy
- **✓** Governance
- Emission targets
- Emissions figures
- ✓ Risks & Opportunities

- ✓ Value chain engagement
- ✓ Dependencies & Impacts
- ✓ Public policy engagement
- ✓ Content of environmental policies

(4.12.1.6) Page/section reference

88-152, 221-267

(4.12.1.7) Attach the relevant publication

Integrated_Annual_Report_2023_Cellnex.pdf

(4.12.1.8) Comment

Integrated Annual Report 2023 (https://annualreport.cellnex.com/2023/assets/documentos/2023-integrated-annual-report.pdf)

Row 2

(4.12.1.1) **Publication**

Select from:

✓ In voluntary sustainability reports

(4.12.1.3) Environmental issues covered in publication

Select all that apply

- ✓ Climate change
- Water
- ✓ Biodiversity

(4.12.1.4) Status of the publication

Select from:

Complete

(4.12.1.5) Content elements

Select all that apply

Strategy

✓ Value chain engagement

- ✓ Governance
- Emission targets
- ☑ Risks & Opportunities

- ✓ Dependencies & Impacts
- ✓ Public policy engagement
- ✓ Content of environmental policies

(4.12.1.6) Page/section reference

All document

(4.12.1.7) Attach the relevant publication

ECC_Report_2023_Cellnex.pdf

(4.12.1.8) Comment

Environment and Climate Change Report 2023 (https://www.cellnex.com/doc/ECC_Report_2023_English.pdf) [Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:

Yes

(5.1.2) Frequency of analysis

Select from:

Annually

Water

(5.1.1) Use of scenario analysis

Select from:

✓ No, and we do not plan to within the next two years

(5.1.3) Primary reason why your organization has not used scenario analysis

Select from:

✓ Judged to be unimportant or not relevant

(5.1.4) Explain why your organization has not used scenario analysis

Cellnex Telecom is a company that operates telecommunications services, and, specifically, our core business is based on hosting our customers on our sites and providing them with space, and sometimes also power, so that they can distribute their telecommunication signals through their own equipment to end customers and society. In the course of our main activities, water consumption is non-existent. Water is only consumed in our offices, by our employees, for what can be assimilated

to domestic use. For this reason, water is considered a non-material topic. This is supported by the various materiality studies the company has conducted, whereby water use has never been a material issue. However, at Cellnex we are aware of the increasing resource scarcity problem and recognise the need for a better understanding of the impacts related to water to improve its management. That is why we assess the impact of Cellnex's activity on the availability of water resources by yearly calculating and verifying the water footprint. Most of our water footprint is related to indirect impacts: inputs and outputs that are consequences of an organisation's activities but arise from processes that are not owned or controlled by Cellnex; while only 0,018% comes from direct activities of Cellnex. Moreover, Cellnex has also calculated its Freshwater Eutrophication and Freshwater Acidification, with very low results. This means that Cellnex does not contribute to the eutrophication and acidification of freshwater.

[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

✓ SSP5

(5.1.1.3) Approach to scenario

Select from:

✓ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

✓ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- ☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

✓ 4.0°C and above

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

- **✓** 2040
- **2**070
- **☑** 2100

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☑ Changes to the state of nature
- ✓ Number of ecosystems impacted
- ☑ Changes in ecosystem services provision
- ✓ Climate change (one of five drivers of nature change)

Finance and insurance

- ✓ Cost of capital
- ☑ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

✓ Consumer sentiment

- ✓ Consumer attention to impact
- ✓ Impact of nature footprint on reputation
- ☑ Other stakeholder and customer demands driving forces, please specify :Obligations we undertake with clients, such as participation in their CDP questionnaire.

Regulators, legal and policy regimes

- Global regulation
- ✓ Level of action (from local to global)
- ☑ Global targets
- ☑ Methodologies and expectations for science-based targets

Relevant technology and science

- ☑ Granularity of available data (from aggregated to local)
- ✓ Data regime (from closed to open)

Direct interaction with climate

- ✓ On asset values, on the corporate
- ✓ Perception of efficacy of climate regime

Macro and microeconomy

- ✓ Domestic growth
- ✓ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

In 2023 Cellnex began carrying out a climate-related scenario analysis according to the TCFD methodology which was completed during 2024. In this analysis two physical and a transition scenario were selected to assess the possible future impacts for the Group according to the scenarios published by the NGFS. Here we focus on the physical scenarios as risks derived from increasing temperatures can potentially be very relevant for us. Providing infrastructure services to mobile operators continues to be one of Cellnex Telecom's main activities (around 90%), and thus we are very dependent on electricity consumption. In relation to the assumptions, a growth in the company's activity has been considered based on the forecast increase in revenues The analysis has been carried out quantitatively and qualitatively, since for its evaluation both the narrative approach and data sets provided by the definition of the scenario itself have been considered as well as numerical information analysed such as the increase in the price of carbon. We considered the countries where we operated in 2023 as well as the areas of the Group. The time horizons considered cover the short (2020-2040), medium (2040-2070) and long term (2070-2010) for each country. These scenarios allow the assessment of future climate projections in the countries in which Cellnex carries out its business and are key to anticipate potential impacts. It has been considered

that is more relevant for decision-making to consider both a realistic and a worst-case scenario when analysing physical climate risks. The update works with the SSP2-RCP4.5 (2.5-3 warming) and SSP5-RCP8.5 (4.5-6 warming) scenarios developed by the Intergovernmental Panel on Climate Change (IPCC). Both scenarios present quite similar estimates for different climate variables in the short-term projections. Nevertheless, considering that Cellnex assets' life cycle is approximately 50 years, using two different scenarios can help determine the worst impact and the most probable impact of physical climate risk. SSP5-RCP8.5 scenario represents the highest baseline emissions scenario, in which emissions continue to rise at the current rate throughout the twenty-first century. This scenario is often referred to as "business as usual" (BaU), suggesting that it is a likely outcome if society does not make concerted efforts to cut greenhouse gas emissions.

(5.1.1.11) Rationale for choice of scenario

SSP5-RCP8.5 scenario is important because it projects the highest amount of CO2 emissions throughout this century. Consequently, SSP5-RCP8.5, which represents a world of extreme climate change, is widely used in the climate modelling community and makes up most of the scenarios assessed in working groups I and II of the IPCC's Sixth Assessment Report (AR6). To work on the modelling, Cellnex has relied on the CMIP6. The Coupled Model Intercomparison Project Phase 6 (CIMP6) coordinates intercomparison activities of somewhat independent models and their experiments that have adopted a common infrastructure to collect, organise and distribute the results of models performing common sets of experiments is a project coordinated by the Working Group on Coupled Modelling (WGCM) as part of the World Climate Research Programme (WCRP). Phase 6 builds on previous phases executed under the leadership of the Program for Climate Model Diagnosis and Intercomparison (PCMDI) and relies on the Earth System Grid Federation (ESGF) and the Centre for Environmental Data Analysis (CEDA) along with numerous related activities for implementation. This Project includes simulations from about 120 global climate models and around 45 institutions and organizations worldwide. The original raw climate data used for this assessment was extracted from the CNRM-CM6-1-HR (numerical global climate model from CMIP6 run). CNRM-CM6-1 is the climate model developed by the French CNRM/CERFACS modelling group for CMIP6. It is the successor of the CNRM-CM5.1 climate model that participated in the CMIP5 initiative. This model is considered to have increased reliability on the results for Europe as it has been developed in the continent and has been trained mostly with European datasets. An important improvement implemented in this update is the resolution increase of the climate data used for the assessment. This will help us achieve increased granularity and regionalized data that will present more representative results. To obtain regionalized data at t

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

✓ SSP2

(5.1.1.3) Approach to scenario

Select from:

✓ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

✓ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- ☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

✓ 1.5°C or lower

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

- **2**040
- **☑** 2070
- **☑** 2100

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☑ Changes to the state of nature
- ✓ Number of ecosystems impacted
- ☑ Changes in ecosystem services provision
- ✓ Climate change (one of five drivers of nature change)

Finance and insurance

- ✓ Cost of capital
- ✓ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

- ☑ Consumer sentiment
- ☑ Consumer attention to impact
- ☑ Other stakeholder and customer demands driving forces, please specify :Obligations we undertake with clients, such as participation in their CDP questionnaire.

Regulators, legal and policy regimes

- ☑ Global regulation
- ✓ Level of action (from local to global)
- ☑ Global targets
- ☑ Methodologies and expectations for science-based targets

Relevant technology and science

- ☑ Granularity of available data (from aggregated to local)
- ✓ Data regime (from closed to open)

Direct interaction with climate

- ✓ On asset values, on the corporate
- ✓ Perception of efficacy of climate regime

Macro and microeconomy

- ✓ Domestic growth
- ✓ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

In 2023 Cellnex began carrying out a climate-related scenario analysis according to the TCFD methodology which was completed during 2024. In this analysis two physical and a transition scenario were selected to assess the possible future impacts for the Group according to the scenarios published by the NGFS. Here we focus on the physical scenarios as risks derived from increasing temperatures can potentially be very relevant for us. Providing infrastructure services to mobile operators continues to be one of Cellnex Telecom's main activities (around 90%), and thus we are very dependent on electricity consumption. In relation to the assumptions, a growth in the company's activity has been considered based on the forecast increase in revenues The analysis has been carried out quantitatively and qualitatively, since for its evaluation both the narrative approach and data sets provided by the definition of the scenario itself have been considered as well as numerical information analysed such as the increase in the price of carbon. We considered the countries where we operated in 2023 as well as the areas of the Group. The time horizons considered cover the short (2020-2040), medium (2040-2070) and long term (2070-2010) for each country. These scenarios allow the assessment of future climate projections in the countries in which Cellnex carries out its business and are key to anticipate potential impacts. It has been considered that is more relevant for decision-making to consider both a realistic and a worst-case scenario when analysing physical climate risks. The update works with the SSP2-RCP4.5 (2.5-3 warming) and SSP5-RCP8.5 (4.5-6 warming) scenarios developed by the Intergovernmental Panel on Climate Change (IPCC). Both scenarios present quite similar estimates for different climate variables in the short-term projections. Nevertheless, considering that Cellnex assets' life cycle is approximately 50 years, using two different scenarios can help determine the worst impact and the most probable impact of physic

(5.1.1.11) Rationale for choice of scenario

The SSP2-RCP4.5 scenario is important because it projects with intermediate GHG emissions where global and national institutions work to achieve sustainable development goals but do so slowly. Environmental systems are experiencing degradation, although there are some improvements, and overall, resource and energy use intensity is declining. World population growth is moderate and stabilises in the second half of the century. Income inequality persists or improves slowly, and challenges remain to reduce vulnerability to social and environmental changes. This has been selected as a more likely and realistic view, bringing the study closer to a highly plausible scenario. To work on the modelling, Cellnex has relied on the CMIP6. The CIMP6 coordinates intercomparison activities of somewhat independent models and their experiments that have adopted a common infrastructure to collect, organise and distribute the results of models performing common sets of experiments is a project coordinated by the WGCM as part of the WCRP. Phase 6 builds on previous phases executed under the leadership of the PCMDI and relies on the Earth System Grid Federation (ESGF) and the Centre for Environmental Data Analysis (CEDA) along with numerous related activities for implementation. This Project includes simulations from about 120 global climate models and around 45 institutions and organizations worldwide. The original raw climate data used for this assessment was extracted from the CNRM-CM6-1-HR (numerical global climate model from CMIP6 run). CNRM-CM6-1 is the climate model developed by the French CNRM/CERFACS modelling group for CMIP6. It is the successor of the CNRM-CM5.1 climate model that participated in the CMIP5 initiative. This model is considered to have increased reliability on the results for Europe as it has been developed in the continent and has been trained mostly with European datasets. An important improvement implemented in this update is the resolution increase of the climate data used for the assessment. This will help us achieve increased granularity and regionalized data that will present more representative results. To obtain regionalized data at this level of resolution is extremely important to differentiate between assets and obtain more accurate risk assessments. By obtaining such a high resolution, the bias in the information and results obtained will be limited, thus making this updated study a better approximation of future climate outcomes.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ NGFS scenarios framework, please specify: Net Zero 2050

(5.1.1.3) Approach to scenario

Select from:

✓ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

✓ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Policy
- Market
- Reputation
- Liability

(5.1.1.6) Temperature alignment of scenario

Select from:

✓ 1.5°C or lower

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☑ Changes to the state of nature
- ✓ Number of ecosystems impacted
- ☑ Changes in ecosystem services provision
- ☑ Climate change (one of five drivers of nature change)

Finance and insurance

- ✓ Cost of capital
- ✓ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

✓ Impact of nature footprint on reputation

Regulators, legal and policy regimes

- ☑ Global regulation
- ☑ Global targets
- ☑ Methodologies and expectations for science-based targets

Relevant technology and science

- ☑ Granularity of available data (from aggregated to local)
- ✓ Data regime (from closed to open)

Direct interaction with climate

✓ On asset values, on the corporate

Macro and microeconomy

- ✓ Domestic growth
- Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

During the reporting year Cellnex has carried out a climate-related scenario analysis according to the TCFD methodology, where a physical and three transition climate scenarios were selected to assess the possible future impacts according to the scenarios published by the NGFs. The analysis has been carried out quantitatively and qualitatively, since for its evaluation both the narrative approach and data sets of the scenario have been considered as well as the increase in temperatures. According to the best practices, it has been decided to use three NGFs scenarios (Current policies, Delayed transition and Net Zero 2050). Of these, the latter is the most ambitious one as it limits global warming to 1.5 C through stringent climate policies and innovation, reaching net zero CO₂ emissions around 2050. Those scenarios cover the requirement of climate risk analysis of five main groups and are the core input into assessing the macrofinancial impacts of climate change. According to the scenario, to achieve decarbonisation it would be necessary to carry out an energy transformation through energy efficiency and conservation measures, decarbonisation of electricity and fuels, and a switch to low-carbon supplies. Providing infrastructure services to mobile operators continues to be one of Cellnex Telecom's main activities (around 91%), and thus we are very dependent on electricity consumption. We have identified a risk associated with the increased operating costs associated with an increase in the price of GHG emissions in all countries where we operate and the areas of the Group. The time horizons considered cover short, medium and long term, from 2020 to 2070, compared to a reference year. These time horizons are relevant to us as our climate R&O assessment covers these horizons and as the Group has consolidated its infrastructure network and long-term strategic relationships with its main customers. Considering this scenario, it is to be assumed that the emission reduction commitments will be greater, and the diff

(5.1.1.11) Rationale for choice of scenario

Cellnex has decided to use the scenarios published by the members of the Network for Greening the Financial System (NGFS). The NGFS Climate Scenarios bring together a global, harmonized set of transition pathways, physical climate change impacts and economic indicators. The strength of the NGFS suite of models is in their global coverage and integrated assessment of risks (IAMs). In this sense, NGFS scenarios explore a set of six scenarios; Cellnex, following the recommendations, has chosen three out of six available, one from each dimension. In this question we are only reporting the Net zero 2050. This orderly scenario assume climate policies are introduced early and become gradually more stringent. In this dimension, Cellnex has decided to use de Net Zero 2050 scenario to avoid a risk of temporarily "overshooting," or exceeding 1.5 C. This scenario will require an ambitious transition across all sectors of the economy, so, it tend to emphasize the importance of decarbonizing the electricity supply, increasing electricity use, increasing energy efficiency, and developing new technologies to tackle hard-to-abate emissions. Transition risks to the economy could result from higher emissions costs and changes in business and consumer preferences. Scenarios are relevant to identify different possible futures and thus better judge where work may need to be done to improve the company's resilience to the consequences and impacts of climate change; to be in line with financial market regulations requiring information on climate impacts; to understand strategic business resilience; to understand how the business could align itself to a certain goal such as to a 1.5C pathway, to inform business decisions; to understand the business case for certain strategic decisions; to conduct sensitivity analysis to changing conditions over time and to manage risks and opportunities to feed into Enterprise Risk Management (ERM) frameworks.

(5.1.2) Provide details of the outcomes of your organization's scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- ☑ Risk and opportunities identification, assessment and management
- ✓ Strategy and financial planning
- ☑ Resilience of business model and strategy
- Capacity building
- ☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

The analysis of Cellnex Telecom's climate risks and opportunities is part of the risk management process, following a top-down methodology from Senior Management to all business units. Governance around climate-related risks and opportunities and the risk management life cycle ensures comprehensive and appropriate management of risks in the organisation. The objective of climate risk management is to understand how and to what extent the effects of climate change can affect business, strategy and financial planning. Following the TCFD recommendations and the methodology used over the last few years, Cellnex has analysed the possible effects of climate change in the short, medium, and long term based on different climate scenarios obtained from reference sources. Accordingly, in 2023 Cellnex worked on updating the management and evaluation of risks and opportunities arising from climate change. For this assessment, the risks and opportunities are prioritised as high, medium and low, taking account of two aspects: impact and probability. As a result of this process, in 2023 Cellnex identified and evaluated seven climate risks and six climate opportunities. As a result of the climate-related risk assessments performed, some climate risks have been identified in relation to potential future regulation, reputation, acute physical (floods, storms, fires), among others. Furthermore, in 2022 Cellnex developed a Climate Change Adaptation Plan, through a vulnerability analysis of the infrastructures to climate change. The main objective of the Cellnex Climate Change Adaptation Plan is to prevent or reduce present and future damage from climate change. Two periods were analysed under a RCP 8.5 scenario: 2011-2040 and 2041-2070. The variables analysed were: temperature, precipitation, wind, storm surge, sea level rise, flooding, fires and landslides. The climatic variable that primarily affects all assets at both horizons is temperature, affecting only 2% of Cellnex's assets in the period 2011-2040. The main financial impa

increase in the cooling needs of site equipment, as a result of the increase in temperatures and, therefore, of the associated indirect costs. On the other hand, the financial impact of the risk related to the increase in the sea level, has been estimated based on the costs of reconstruction and relocation of the assets potentially affected by these coastal phenomena. The potential annualized economic impact has been estimated between EUR 11 thousand in OpEx and EUR 1,285 thousand for revenues, which has been calculated assuming an increase in our electricity consumption for cooling needs of around 85.626 MWh in 2030 and the three electricity price scenarios. The annualized impact on assets value loss it is estimated around EUR 27,675 thousand. Additionally, in 2024 Cellnex is updating the methodology for the physical climate scenario analysis. So, the climate risk analysis considers the time horizon analysis (short/medium/long term), the financial magnitude and management costs and the analysis of SSP2-RCP4.5 (2.5-3 warming) and SSP5-RCP8.5 (4.5-6 warming) scenarios for physical risks and Network for Greening the Financial System (NGFS)scenario for transitional risks: Net zero 2050 (orderly scenario), delayed transition (disorderly scenario) and current policies (Hot House World).

[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

✓ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:

Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

☑ No, but we plan to add an explicit commitment within the next two years

(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

Cellnex does not invest in any relevant capital or operational expenditure linked to fossil fuel expansion, only residually in the operation of some buildings that use fossil fuels or combustion engine vehicles. On the other hand, Cellnex revenue is not generated from activities that directly support fossil fuel expansion. For these reasons, Cellnex has not explicitly committed to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion.

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☑ We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

Cellnex receives feedback from our shareholders during our engagement shareholders investors meetings carried out during the year. Additionally, during the General Annual Investor Meetings it is approved the non-financial information reported in the Integrated Annual Report, which includes topics related to our transition plan and climate strategy.

(5.2.9) Frequency of feedback collection

Select from:

Annually

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

At Cellnex we have been working for years to limit the effects of climate change and contribute to the decarbonisation of the economy. Mindful of this, we have put our climate commitment into action in an ambitious corporate strategy to reduce and neutralise our emissions; a strategy with specific objectives in the medium and long term that will help us become a NZ company by 2050. Three types of measures have been defined: • Reduction of direct and indirect CO2 emissions. •

Neutralisation of unavoidable emissions, when emissions have been reduced to a level close to zero, through absorption projects to remove carbon from the atmosphere. • As a prior step to neutralisation, Cellnex will offset its residual emissions by funding projects to avoid the generation of new emissions outside the scope of Cellnex's own activity. The NZ Strategy is framed in seven fundamental pillars that will make it possible to structure the various initiatives: 1. SBT reduction 2. Energy transition 3. Value chain 4. Circular economy 5. Sustainable mobility 6. Neutralisation of residual emissions 7. Transparency and governance Cellnex faces a strategic fight against climate change externally, where the global public agenda give rise to greater requirements in this regard taking into account projections about climate risks for ecosystems in line with the Paris Agreement; and internally, where it has been determined that a significant percentage of the damage suffered by the Group's infrastructure over the last five years was due to climate-related causes. In 2022, Cellnex carried out a study of its assets' vulnerability to climate change - specified in the Climate Change Adaptation Plan which main objective is to prevent or reduce present and future damage from climate change by limiting the availability of resources. During 2023 and 2024, work continued on identifying and quantifying the various adaptation actions incorporating the most upto-date climate information available.

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

The targets set by Cellnex Telecom show its stakeholders that it is committed to reducing environmental impact while cutting carbon price exposure. The commitment through the Science-based Targets and the longer term net-zero target involve a combination of approaches including reducing greenhouse gas (GHG) emissions, migrating energy procurement in favour of renewable and clean energy, and engaging with the supply chain. Cellnex will continue to measure and disclose its performance in relation to these objectives. Below is an overview of the most relevant climate-related metrics and targets achieved in the reporting year: - 77% sourcing of renewable electricity in 2023 and a target of 100% by 2025 - -51% In 2023 Cellnex reduced its total emissions compared to 2020 by 51% - 78% of suppliers have answered the questionnaire about their environmental impact. This allows Cellnex to improve measurement and knowledge of the impact of our supply chain. - We have evaluated our impact on biodiversity through a TNFD study (Taskforce on Nature-related Financial Disclosure) Following the net-zero and carbon neutral commitments in 2022, in 2023 we published our Net-zero strategy.

(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

Net Zero Strategy.pdf,ECC_Report_2023_Cellnex.pdf,Integrated_Annual_Report_2023_Cellnex.pdf

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

☑ Biodiversity

(5.2.14) Explain how the other environmental issues are considered in your climate transition plan

The commitment to the climate is strategically relevant for Cellnex and is reflected in our policies and in the action plans that implement them. The Environment and Climate Change Strategic Plan 2023-2025 establishes the principles to preserve natural spaces and biodiversity, among others. Linked to that, Cellnex's approach to biodiversity focuses on preserving natural capital and minimizing environmental impact. Recognizing the crucial role of biodiversity in providing essential services such as food, clean water, and climate regulation, Cellnex has integrated a strategic line called "Biodiversity and Land Use" into its operations. This strategy aims to identify and mitigate the impacts of its activities on biodiversity and implements measures to protect and improve bird habitats. A Global Biodiversity Management procedure is in place to guide all business units in biodiversity preservation efforts. Cellnex also adopts an interdisciplinary Natural Capital Approach to manage biodiversity, considering the impacts, dependencies, risks, and opportunities related to natural capital. These efforts reflect Cellnex's commitment to biodiversity conservation and integrating sustainable practices into its business strategy.

[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

✓ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

Products and services

✓ Upstream/downstream value chain

✓ Investment in R&D

Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

✓ Risks

Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

✓ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

We have identified that this area of our business has already been impacted by climate change and we estimate it will keep being impacted in the short to long term. It has posed an opportunity to develop more low-emissions products and services, e.g. those related to infrastructure sharing/co-location: we facilitate the sharing between the major telephone operators, which allows for the maximum and efficient use of the installed network capacity, therefore improving resources efficiency such as energy, which in turn reduces emissions. In 2023, 91% of the Group's profit came from this Telecommunication Infrastructure Service. Increasing the sharing ratio of its infrastructure is one of our Strategic lines, and this line has had and will keep having an impact on the Group's strategy and revenues. In addition, increasing efficiency and developing solutions to tackle environmental issues through research on Smart Cities and the Internet of Things (IoT) have also been integrated into our business model: We have developed innovative technological solutions around the concept of Smart Cities that specifically aim at allowing cities to make more efficient use of resources thanks to information and communication technologies (ICT). At Cellnex, the "smart" concept means sharing, efficiency,

security, resilience and ubiquitous connectivity. That is why we set up our Innovation Department, a decision that reflects the awareness that innovation is a critical activity that will be key in the future to achieve sustainability and increase efficiency in the sector, and thus reduce carbon emissions. Another substantial decision made to date is the development in 2018 of our Strategic Sustainability Plan (2019-2023), including the strategic line: Development of sustainable products and services, to launch products differentiated by environmental/sustainable aspects, among others. In 2023, 0.93% of the company's profit came from Low Carbon services, which include economic activities aligned with the EU Taxonomy. In this regard, the supplier must be aware of Cellnex Group's Management System Policies, guarantee that it will comply with each of its guidelines, as well as the specific requirements regarding the performance of its work, and make the established standards known to all its contracted and subcontracted personnel.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

Risks

Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

✓ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

We have identified that this area has already been impacted by climate change and will keep being impacted in the short to long term (as defined in question C2.1). We are very dependent on electricity consumption, especially in our networks. In 2023 our total electricity consumption was of 1,379,489,917.431 MWh and thus an increase in energy prices might have a big impact on our annual electricity expenses. We predict that the cooling of our network equipment in the telecommunication centres (113,175 centres in 2023) will increase as a result of increasing temperatures, and thus we predict an increase in our electricity expenses. As providing infrastructure services to mobile operators continues to be one of our main activities (91% of contribution in income as of 31 December 2023), it is a risk that we consider and are already mitigating. Specifically, we are already managing this in the countries where we operate by implementing several actions to reduce electricity consumption, especially in its networks, such as free cooling energy projects, implementation of projects related to weather information tracking, etc. In 2023, our total energy spends represented around 35% of our total operation spend, and thus it is important for us to manage this risk as it can represent a big impact on our expenses. In this sense, one of the most substantial decisions made so far is the definition of our Energy Transition Plan, aiming to achieve Net Zero target by 2050 through Energy 4.0 principles, purchase of renewable energy, increase in energy efficiency and renewable energy self-generation. One of the basic pillars of the new ESG Master Plan (2021-2025) at the Group level, is extending our commitment to the value chain, to incorporate suppliers into the global objectives (carbon footprint), among others. In this sense, a substantial decision taken was to become a CDP Supply Chain Member in 2017 and 2020 we established a supplier SBT target, which has been officially approved by SBT in 2021, in line with the 1.5C pathway,

goods GHG emissions 21% by 2025 from a 2020 base year. In addition, in 2022 Cellnex updated the Environment & Climate Change Strategy 2023-25 on which includes the strategic line energy promoting energy efficiency.,

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

Risks

Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

✓ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Related to the first row of this guestion (Products and services), we have identified that Investment in R&D has been impacted by climate change and we estimate it will keep being impacted in the short to long term (as defined in question C2.1). It has posed an opportunity to research more into Smart Cities and to develop new products and services, for example, those related to infrastructure sharing/co-location as well as participating in research projects such as the R&Di Retevisión (Spain) project that focuses on the provision of security of supply at the lowest environmental impact through a hybrid power generation system combining solar PV power, backup generator set and power storage. Cellnex Telecom formally set up its Innovation Department in 2016, probably one of the most substantial decisions made in this area to date, a decision that reflects the awareness that innovation is a critical activity that will be key in the future to achieve sustainability and increase efficiency in the sector, and thus reduce carbon emissions. The Innovation Department has established an R&Di management model based on two types: 1-Technological surveillance, based on an evaluation of the current technological context to identify potential opportunities for the company. 2-R&Di activities, consisting mainly of research, development and the creation of new solutions. The innovation model focuses not only on developing new business and/or products, but also on developing incremental improvements to current services and products. Cellnex dedicates annually a budget to R&D in this sense. Cellnex Telecom has been participating in climate-related R&D projects for several years now, including: CRETA project (2023-25) which is a European project funded by the UNICO-5G Sectorial program, from the NextGenerationEU Funds, which proposes an active and dynamic management solution for transport and mobility based on the control of the real emissions of each vehicle. Synergy of three disruptive technologies: 5G/cv2x, the remote traffic emissions measurement technology and Artificial Intelligence. Additionally, Cellnex participated in the new CAPTACO2 Project in collaboration with the Rovira i Virgili University, which is focused on the development and industrialisation of a carbon dioxide collector to reduce this greenhouse gas in the atmosphere as a solution in the fight against climate change. It consists of a membrane that simulates the functions of a leaf to capture CO2 and store it in the form of carbonate. Another example is the GRAFECO2 Project where Cellnex engages with Greennova Foundation. This project, which received a financial contribution from Cellnex to foster its development, consists of studying different Graphene structures and their application for CO2 capture.

Operations

(5.3.1.1) Effect type

Select all that apply

Risks

Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

✓ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

We are very dependent on electricity consumption and climate change has posed an opportunity to improve our energy management, become more energy efficient and reduce our electricity consumption. We estimate this area will keep being impacted in the short to long term (as defined in question C2.1), by reducing our operating costs through the implementation of mitigation activities to reduce energy consumption such as control and establishment of setpoint temperature, implementation of free cooling projects, among others, in Spain and Italy (that account for more than 74% of our total electricity consumption) and the rest of the countries where we operate. These actions allow for a reduction of emissions and at the same time reduce our operating costs. In this sense, one of the basic pillars of our ESG Master Plan (2021-2025) at Group level is promoting energy efficiency. Among some of the actions to manage these opportunities we have established several emission reduction goals in order to reduce GHG emissions for scopes 1 and 2 and are already investing in energy efficiency projects and reduction emission projects as well as developing new ones. Most substantial decisions made to date include: 1) Definition of an Energy Transition Plan approved in 2021, to achieve emission reduction targets of 50% by 2030 and 100% by 2050; 2) Establishing two SBT targets in 2020 related to the reduction of emissions derived from energy consumption; 3) Joining in 2019 the Global Compact initiative "Business ambition for 1.5°C; 4) Updated in 2022 the Environment & Climate Change Strategythat includes the strategic line: Energy management, to incorporate renewable energies to cover 100% of the electricity consumption in all the countries where it operates. To achieve these goals, Cellnex has implemented in 2023 new energy efficiency projects with an estimated reduction of 2,4GWh /year. Moreover, progress has been made in the approval of high-efficiency power stations, and in the evaluation of various energy storage technologies. A pivotal highlight of Cellnex's endeavours in 2023 involves a robust campaign aimed at replacing diesel generator-powered sites with an innovative solution featuring solar panels and compact generators. In addition, Cellnex is working on different electricity saving projects as the development of a pilot with hydrogen batteries or the replacement of current lighting in media gateway by for LED, achieving an estimated saving in electricity consumption of 5,8GWh/year. [Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

- Revenues
- ✓ Direct costs
- ✓ Indirect costs
- Access to capital
- ✓ Assets

(5.3.2.2) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

✓ Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Inputs to Financial Planning Cellnex (CLL) incorporates environmental risks and opportunities into its financial planning through a structured climate risk management process. This allows CLL to anticipate how different R&O might affect their financial performance. Resource Allocation CLL's investment, plans and funding strategies are influenced by their commitment to CC. CLL has established targets for reducing greenhouse gas emissions and increasing the use of renewable energy (SBTi). In 2021, CLL approved the Energy Transition Plan with a budged in purchase of renewable energy, increase in energy efficiency and renewable energy self-generation. In 2023 we have developed a Climate Change Adaptation Plan (CCAP) to identify the potential impacts of CC and take advantage of opportunities. Case 1: S: the analysis under the RCP 8.5 scenario identified increased cooling needs and potential sea-level rise impacts as significant risks. T: development of the CCAP. A: Resources were allocated to enhance asset resilience. R: Proactive management of environmental risks and financial impact minimization were achieved. Case 2: S: an opportunity related with reduction of indirect operating costs by implementing energy consumption mitigation activities has detected. T: CLL needed to promote energy efficiency and self-generation measures to achieve this goal. A: CLL deployed photovoltaic panels, piloted hydrogen batteries, upgraded cooling equipment, etc. In 2023, CLL replaced diesel generator-powered sites with solar panels and compact generators. R: reduction in energy consumption and operating costs. Time

Horizons CLL considers short, medium and long-term horizons in their financial planning for environmental R&O. This multi-horizon approach allows them to prepare for the short-term focus involving immediate mitigation measures, whereas long-term planning could include transitioning to low-carbon technologies and enhancing infrastructure resilience. Funding Strategies To fund their environmental strategies and meet their commitments, CLL has established a Sustainable Financing Framework. This framework includes Sustainability-Linked Bonds and Loans, which vary in financial and structural characteristics based on the achievement of specific sustainability targets. On the other hand, the Product Strategy and Innovation Department has established an R&Di management model and has dedicated a budget of 5.9 million in 2023. [Add row]

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
Select from: ✓ Yes	Select all that apply ✓ A sustainable finance taxonomy	Select from: ✓ At both the organization and activity level

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from: ☑ EU Taxonomy for Sustainable Activities
(5.4.1.3) Objective under which alignment is being reported
Select from: ☑ Climate change mitigation
(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective
Select from: ✓ Yes
(5.4.1.5) Financial metric
Select from: ☑ Revenue/Turnover
(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)
1546.12
(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)
0.04
(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)
0.04
(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)
0.04
(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

99.88

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

This exercise builds on the taxonomy project conducted since 2021 in preparation for disclosing information on the indicators linked to the taxonomy in the Integrated Annual Report for 2021, 2022, and 2023. The process followed to obtain the degree of alignment based on Taxonomy Regulation 852/2020/UE has followed the following steps (in each of the phases, the data and the appropriate quantitative and qualitative evidence have been compiled for subsequent external verification): 1.Identification of business units: Telecommunications Infrastructure Service (TIS), audiovisual broadcasting networks and infrastructures, network services and others, and investment in RDi. 2.Classification of activities based on one or several NACE codes; based on the identification of the different economic activities and their respective description, the NACE code was assigned according to each of them. This code, together with the definition of each activity, was used as a basis for the eligibility analysis. 3. Analysis of Cellnex activities incorporated directly or indirectly in the Taxonomy. 4. Assessment of eligibility by activity: the activities have been differentiated and classified according to the KPIs analyzed (operating income, Capex and Opex) since some activities only appear in one of the defined items. The Opex KPI is not shown in the following sections because it has been considered as a non-material indicator. 5. Assessment of alignment by activity. This phase comprises: i.Comply with the Technical Screening Criteria (TSC) established for each activity. ii.Do Not Significant Harm (DNSH) to any of the other environmental objectives. iii. Be carried out in accordance with the minimum guarantees established. To analyze the degree of alignment of each activity, an eligibility screening was first carried out and then a verification of compliance with the criteria for Do Not Significant Harm (DNSH), minimum guarantees and Technical Selection Criteria (TSC). To ensure a correct alignment analysis, Cellnex has exhaustively examined these criteria. 6. Obtaining evidence. 7. Extraction of financial indicators according to the Delegated Disclosure Act methodology: the Taxonomy requires the reporting, in 2023, of the percentage of income, CapEx and OpEx eligible and aligned based on the economic activities published in the Climate Delegated Act, which covers both adaptation and mitigation to climate change. The financial information used for this analysis was subject to an external audit when the annual accounts for the year were closed. These were subject to joint analysis and control by the local and central teams to ensure consistency with the consolidated revenue for the year. To avoid double counting, the calculations of the different indicators have differentiated between activities incorporated in the mitigation or adaptation objective, accounting only based on the objective where the contribution is considered more substantial. In terms of alignment with Cellnex's climate transition plan, it must be noted that to assess the environmental sustainability of Cellnex's economic activity, during the reporting year a study was conducted on the services that Cellnex offers. Regulation (EU) 2020/852 established a phased implementation of the regulation, starting with simpler regulatory requirements in 2022 and expanding them from January 2023. From January 1, 2024, all obligations come into force of disclosure of the Taxonomy for the objectives of Mitigation and Adaptation, requiring reporting based on Annexes I and II of the Delegated Act of Article 8 (2021/4987/UE), the latter updated with the Environmental Delegated Act and the Supplementary Delegated Act to the Climate Delegated Act. Alignment will then be reported in addition to the eligibility of economic activities, with all that entails quantitative and qualitative checks on the activities outlined in the Climate Delegated Act.

Row 2

(5.4.1.1) Methodology or framework used to assess alignment

201	lact	from:	
OUI	eci	HOIII.	

✓ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

✓ Climate change adaptation

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

Yes

(5.4.1.5) Financial metric

Select from:

✓ Revenue/Turnover

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

238672133

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

5.9

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

5.9

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

5.9

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

6.86

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

93.14

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

This exercise builds on the taxonomy project conducted since 2021 in preparation for disclosing information on the indicators linked to the taxonomy in the Integrated Annual Report for 2021, 2022, and 2023. The process followed to obtain the degree of alignment based on Taxonomy Regulation 852/2020/UE has followed the following steps (in each of the phases, the data and the appropriate quantitative and qualitative evidence have been compiled for subsequent external verification): 1.Identification of business units: Telecommunications Infrastructure Service (TIS), audiovisual broadcasting networks and infrastructures, network services and others, and investment in RDi. 2. Classification of activities based on one or several NACE codes: based on the identification of the different economic activities and their respective description, the NACE code was assigned according to each of them. This code, together with the definition of each activity, was used as a basis for the eligibility analysis. 3. Analysis of Cellnex activities incorporated directly or indirectly in the Taxonomy. 4. Assessment of eligibility by activity: the activities have been differentiated and classified according to the KPIs analyzed (operating income, Capex and Opex) since some activities only appear in one of the defined items. The Opex KPI is not shown in the following sections because it has been considered as a non-material indicator. 5. Assessment of alignment by activity. This phase comprises: i.Comply with the Technical Screening Criteria (TSC) established for each activity. ii.Do Not Significant Harm (DNSH) to any of the other environmental objectives. iii. Be carried out in accordance with the minimum guarantees established. To analyze the degree of alignment of each activity, an eligibility screening was first carried out and then a verification of compliance with the criteria for Do Not Significant Harm (DNSH), minimum guarantees and Technical Selection Criteria (TSC). To ensure a correct alignment analysis, Cellnex has exhaustively examined these criteria. 6. Obtaining evidence. 7. Extraction of financial indicators according to the Delegated Disclosure Act methodology: the Taxonomy requires the reporting, in 2023, of the percentage of income, CapEx and OpEx eligible and aligned based on the economic activities published in the Climate Delegated Act, which covers both adaptation and mitigation to climate change. The financial information used for this analysis was subject to an external audit when the annual accounts for the year were closed. These were subject to joint analysis and control by the local and central teams to ensure consistency with the consolidated revenue for the year. To avoid double counting, the calculations of the different indicators have differentiated between activities incorporated in the mitigation or adaptation objective, accounting only based on the objective where the contribution is considered more substantial. In terms of alignment with Cellnex's climate transition plan, it must be noted that to assess the environmental sustainability of Cellnex's economic activity, during the reporting year a study was conducted on the services that Cellnex offers. Regulation (EU) 2020/852 established a phased implementation of the regulation, starting with simpler regulatory requirements in 2022 and expanding them from January 2023. From January 1, 2024, all obligations come into force of disclosure of the Taxonomy for the objectives of Mitigation and Adaptation, requiring reporting based on Annexes I and II of the Delegated Act of Article 8 (2021/4987/UE), the latter updated with the Environmental Delegated Act and the Supplementary Delegated Act to the Climate Delegated Act. Alignment will then be

reported in addition to the eligibility of economic activities, with all that entails quantitative and qualitative checks on the activities outlined in the Climate Delegated Act.

Row 3

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

✓ Climate change mitigation

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

Yes

(5.4.1.5) Financial metric

Select from:

✓ CAPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

3103923

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

0.13

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

0.13

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

0.05

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

99.95

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

This exercise builds on the taxonomy project conducted since 2021 in preparation for disclosing information on the indicators linked to the taxonomy in the Integrated Annual Report for 2021, 2022, and 2023. The process followed to obtain the degree of alignment based on Taxonomy Regulation 852/2020/UE has followed the following steps (in each of the phases, the data and the appropriate quantitative and qualitative evidence have been compiled for subsequent external verification): 1.Identification of business units: Telecommunications Infrastructure Service (TIS), audiovisual broadcasting networks and infrastructures, network services and others, and investment in RDi. 2. Classification of activities based on one or several NACE codes: based on the identification of the different economic activities and their respective description, the NACE code was assigned according to each of them. This code, together with the definition of each activity, was used as a basis for the eligibility analysis. 3. Analysis of Cellnex activities incorporated directly or indirectly in the Taxonomy. 4. Assessment of eligibility by activity: the activities have been differentiated and classified according to the KPIs analyzed (operating income, Capex and Opex) since some activities only appear in one of the defined items. The Opex KPI is not shown in the following sections because it has been considered as a non-material indicator. 5. Assessment of alignment by activity. This phase comprises: i.Comply with the Technical Screening Criteria (TSC) established for each activity. ii.Do Not Significant Harm (DNSH) to any of the other environmental objectives. iii.Be carried out in accordance with the minimum guarantees established. To analyze the degree of alignment of each activity, an eligibility screening was first carried out and then a verification of compliance with the criteria for Do Not Significant Harm (DNSH), minimum guarantees and Technical Selection Criteria (TSC). To ensure a correct alignment analysis, Cellnex has exhaustively examined these criteria. 6. Obtaining evidence. 7. Extraction of financial indicators according to the Delegated Disclosure Act methodology: the Taxonomy requires the reporting, in 2023, of the percentage of income, CapEx and OpEx eligible and aligned based on the economic activities published in the Climate Delegated Act, which covers both adaptation and mitigation to climate change. The financial information used for this analysis was subject to an external audit when the annual accounts for the year were closed. These were subject to joint analysis and control by the local and central teams to ensure consistency with the consolidated revenue for the year. To avoid double counting, the calculations of the different indicators have differentiated between activities incorporated in the mitigation or adaptation objective, accounting only based on the objective where the contribution is considered

more substantial. In terms of alignment with Cellnex's climate transition plan, it must be noted that to assess the environmental sustainability of Cellnex's economic activity, during the reporting year a study was conducted on the services that Cellnex offers. Regulation (EU) 2020/852 established a phased implementation of the regulation, starting with simpler regulatory requirements in 2022 and expanding them from January 2023. From January 1, 2024, all obligations come into force of disclosure of the Taxonomy for the objectives of Mitigation and Adaptation, requiring reporting based on Annexes I and II of the Delegated Act of Article 8 (2021/4987/UE), the latter updated with the Environmental Delegated Act and the Supplementary Delegated Act to the Climate Delegated Act. Alignment will then be reported in addition to the eligibility of economic activities, with all that entails quantitative and qualitative checks on the activities outlined in the Climate Delegated Act.

Row 4

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

✓ Climate change adaptation

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

Yes

(5.4.1.5) Financial metric

Select from:

✓ CAPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

4886034

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

0.21

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

0.21

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

0.21

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

0.1

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

99.9

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

This exercise builds on the taxonomy project conducted since 2021 in preparation for disclosing information on the indicators linked to the taxonomy in the Integrated Annual Report for 2021, 2022, and 2023. The process followed to obtain the degree of alignment based on Taxonomy Regulation 852/2020/UE has followed the following steps (in each of the phases, the data and the appropriate quantitative and qualitative evidence have been compiled for subsequent external verification): 1. Identification of business units: Telecommunications Infrastructure Service (TIS), audiovisual broadcasting networks and infrastructures, network services and others, and investment in RDi. 2. Classification of activities based on one or several NACE codes: based on the identification of the different economic activities and their respective description, the NACE code was assigned according to each of them. This code, together with the definition of each activity, was used as a basis for the eligibility analysis. 3. Analysis of Cellnex activities incorporated directly or indirectly in the Taxonomy. 4. Assessment of eligibility by activity: the activities have been differentiated and classified according to the KPIs analyzed (operating income, Capex and Opex) since some activities only appear in one of the defined items. The Opex KPI is not shown in the following sections because it has been considered as a non-material indicator. 5. Assessment of alignment by activity. This phase comprises: i.Comply with the Technical Screening Criteria (TSC) established for each activity. ii. Do Not Significant Harm (DNSH) to any of the other environmental objectives. iii. Be carried out in accordance with the minimum guarantees established. To analyze the degree of alignment of each activity, an eligibility screening was

first carried out and then a verification of compliance with the criteria for Do Not Significant Harm (DNSH), minimum guarantees and Technical Selection Criteria (TSC). To ensure a correct alignment analysis, Cellnex has exhaustively examined these criteria. 6. Obtaining evidence. 7. Extraction of financial indicators according to the Delegated Disclosure Act methodology: the Taxonomy requires the reporting, in 2023, of the percentage of income, CapEx and OpEx eligible and aligned based on the economic activities published in the Climate Delegated Act, which covers both adaptation and mitigation to climate change. The financial information used for this analysis was subject to an external audit when the annual accounts for the year were closed. These were subject to joint analysis and control by the local and central teams to ensure consistency with the consolidated revenue for the year. To avoid double counting, the calculations of the different indicators have differentiated between activities incorporated in the mitigation or adaptation objective, accounting only based on the objective where the contribution is considered more substantial. In terms of alignment with Cellnex's climate transition plan, it must be noted that to assess the environmental sustainability of Cellnex's economic activity, during the reporting year a study was conducted on the services that Cellnex offers. Regulation (EU) 2020/852 established a phased implementation of the regulation, starting with simpler regulatory requirements in 2022 and expanding them from January 2023. From January 1, 2024, all obligations come into force of disclosure of the Taxonomy for the objectives of Mitigation and Adaptation, requiring reporting based on Annexes I and II of the Delegated Act of Article 8 (2021/4987/UE), the latter updated with the Environmental Delegated Act and the Supplementary Delegated Act to the Climate Delegated Act. Alignment will then be reported in addition to the eligibility of economic activities, with all that entails quantitat

[Add row]

(5.4.2) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.

Row 1

(5.4.2.1) Economic activity

Select from:

✓ Data-driven solutions for GHG emissions reductions

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

▼ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

- Turnover
- **✓** CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

- ✓ Transitional activity
- ☑ Activity enabling mitigation
- Activity enabling adaptation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

725054

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.02

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.02

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0.02

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

755136

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.03

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0.03

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0.03

(5.4.2.27) Calculation methodology and supporting information

The process followed to obtain the degree of alignment based on Taxonomy Regulation 852/2020/UE has followed the following steps: 1.Identification of business units: Telecommunications Infrastructure Service (TIS), audiovisual broadcasting networks and infrastructures, network services and others, and investment in RDi. 2.Classification of activities based on one or several NACE codes: based on the identification of the different economic activities and their respective description, the NACE code was assigned according to each of them. This code, together with the definition of each activity, was used as a basis for the eligibility analysis. 3.Analysis of Cellnex activities incorporated directly or indirectly in the Taxonomy. 4.Detailed assessment of eligibility by activity: in the eligibility and alignment analysis, the activities have been differentiated and classified according to the KPIs analyzed (operating income, Capex and Opex) since some activities only appear in one of the defined items. The Opex KPI is not shown in the following sections because it has been considered as a non-material indicator. 5.Assessment of alignment by activity. This phase comprises: i.Comply with the Technical Screening Criteria (TSC) established for each activity. ii.Do Not Significant Harm (DNSH) to any of the other environmental objectives. iii.Be carried out in accordance with the minimum guarantees established. To analyze the degree of alignment of each activity, an eligibility screening was first carried out and then a verification of compliance with the criteria for Do Not Significant Harm (DNSH), minimum guarantees and Technical Selection Criteria (TSC). To ensure a correct alignment analysis, Cellnex has exhaustively examined these criteria and points, working in parallel to meet each of the points that the alignment process marks. 6. Obtaining evidence. 7. Extraction of financial indicators according to the Delegated Disclosure Act methodology: the Taxonomy requires the reporting, in 2023, of the percentage of income

(5.4.2.28) Substantial contribution criteria met

Select from:

√ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Internally, Cellnex has worked during 2023 to carry out the relevant evaluations and validations to ensure compliance with the criteria set out in article 3 of regulation 2020/852/UE. The technical selection criteria have been validated for each of the different business units that carry out the same Taxonomy activity, trying to obtain evidence or certificates that prove compliance with the criteria established at the most granular level possible. Cellnex assumes as its purpose in the coming years, to improve the degree of alignment of the company to the technical selection criteria of its eligible activities, to maintain those classified as aligned during 2023 and to improve the methodologies and procedures for the development of applicability and usability of the Taxonomy.

(5.4.2.30) Do no significant harm requirements met

Select from:

Yes

(5.4.2.31) Details of do no significant harm analysis

The same approach that has been done in the case of technical screening criteria analysis has been used to validate the criteria of Do Not Significant Harm (DNSH) to other environmental targets, carrying out the relevant evaluations and validations to ensure compliance with the criteria set out in article 3 of regulation 2020/852/EU. Cellnex assumes as its purpose in the coming years, to improve the degree of alignment of the company to the DNSH principles of its eligible activities, to maintain those classified as aligned during 2023 and to improve the methodologies and procedures for the development of applicability and usability of the Taxonomy.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

(5.4.2.33) Attach any supporting evidence

Integrated_Annual_Report_2023_Cellnex.pdf

Row 2

(5.4.2.1) Economic activity

Select from:

✓ Construction, extension and operation of water collection, treatment and supply systems

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

✓ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

- ✓ Turnover
- ✓ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

Own performance

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

5308972

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.13

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.13

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0.13

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

171592

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.01

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0.01

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0.01

(5.4.2.27) Calculation methodology and supporting information

The process followed to obtain the degree of alignment based on Taxonomy Regulation 852/2020/UE has followed the following steps: 1.Identification of business units: Telecommunications Infrastructure Service (TIS), audiovisual broadcasting networks and infrastructures, network services and others, and investment in RDi. 2.Classification of activities based on one or several NACE codes: based on the identification of the different economic activities and their respective description, the NACE code was assigned according to each of them. This code, together with the definition of each activity, was used as a basis for the eligibility analysis. 3.Analysis of Cellnex activities incorporated directly or indirectly in the Taxonomy. 4.Detailed assessment of eligibility by activity: in the eligibility and alignment analysis, the activities have been differentiated and classified according to the KPIs analyzed (operating income, Capex and Opex) since some activities only appear in one of the defined items. The Opex KPI is not shown in the following sections because it has been considered as a non-material indicator. 5.Assessment of alignment by activity. This phase comprises: i.Comply with the Technical Screening Criteria (TSC) established for each activity. ii.Do Not Significant Harm (DNSH) to any of the other environmental objectives. iii.Be carried out in accordance with the minimum guarantees established. To analyze the degree of alignment of each activity, an eligibility screening was first carried out and then a verification of compliance with the criteria for Do Not Significant Harm (DNSH), minimum guarantees and Technical Selection Criteria (TSC). To ensure a correct alignment analysis, Cellnex has exhaustively examined these criteria and points, working in parallel to meet

each of the points that the alignment process marks. 6. Obtaining evidence. 7. Extraction of financial indicators according to the Delegated Disclosure Act methodology: the Taxonomy requires the reporting, in 2023, of the percentage of income, CapEx and OpEx eligible and aligned based on the economic activities published in the Climate Delegated Act, which covers both adaptation and mitigation to climate change. Therefore, to ensure a correct alignment analysis, Cellnex is exhaustively examining related criteria, working in parallel to meet each of the points that the alignment process marks.

(5.4.2.28) Substantial contribution criteria met

Select from:

Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Internally, Cellnex has worked during 2023 to carry out the relevant evaluations and validations to ensure compliance with the criteria set out in article 3 of regulation 2020/852/UE. The technical selection criteria have been validated for each of the different business units that carry out the same Taxonomy activity, trying to obtain evidence or certificates that prove compliance with the criteria established at the most granular level possible. Cellnex assumes as its purpose in the coming years, to improve the degree of alignment of the company to the technical selection criteria of its eligible activities, to maintain those classified as aligned during 2023 and to improve the methodologies and procedures for the development of applicability and usability of the Taxonomy.

(5.4.2.30) Do no significant harm requirements met

Select from:

Yes

(5.4.2.31) Details of do no significant harm analysis

The same approach that has been done in the case of technical screening criteria analysis has been used to validate the criteria of Do Not Significant Harm (DNSH) to other environmental targets, carrying out the relevant evaluations and validations to ensure compliance with the criteria set out in article 3 of regulation 2020/852/EU. Cellnex assumes as its purpose in the coming years, to improve the degree of alignment of the company to the DNSH principles of its eligible activities, to maintain those classified as aligned during 2023 and to improve the methodologies and procedures for the development of applicability and usability of the Taxonomy.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

✓ Yes

(5.4.2.33) Attach any supporting evidence

Row 3

(5.4.2.1) Economic activity

Select from:

✓ Data-driven solutions for GHG emissions reductions

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

✓ Turnover

(5.4.2.5) Types of substantial contribution

Select all that apply

- Own performance
- ✓ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

821065

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.02

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

The process followed to obtain the degree of alignment based on Taxonomy Regulation 852/2020/UE has followed the following steps: 1.Identification of business units: Telecommunications Infrastructure Service (TIS), audiovisual broadcasting networks and infrastructures, network services and others, and investment in RDi. 2.Classification of activities based on one or several NACE codes: based on the identification of the different economic activities and their respective description, the NACE code was assigned according to each of them. This code, together with the definition of each activity, was used as a basis for the eligibility analysis. 3.Analysis of Cellnex activities incorporated directly or indirectly in the Taxonomy. 4.Detailed assessment of eligibility by activity: in the eligibility and alignment analysis, the activities have been differentiated and classified according to the KPIs analyzed (operating income, Capex and Opex) since some activities only appear in one of the defined items. The Opex KPI is not shown in the following sections because it has been considered as a non-material indicator. 5.Assessment of alignment by activity. This phase comprises: i.Comply with the Technical Screening Criteria (TSC) established for each activity. ii.Do Not Significant Harm (DNSH) to any of the other environmental objectives. iii.Be carried out in accordance with the minimum guarantees established. To analyze the degree of alignment of each activity, an eligibility screening was first carried out and then a verification of compliance with the criteria for Do Not Significant Harm (DNSH), minimum guarantees and Technical Selection Criteria (TSC). To ensure a correct alignment analysis, Cellnex has exhaustively examined these criteria and points, working in parallel to meet each of the points that the alignment process marks. 6. Obtaining evidence. 7. Extraction of financial indicators according to the Delegated Disclosure Act methodology: the Taxonomy requires the reporting, in 2023, of the percentage of income

(5.4.2.28) Substantial contribution criteria met

Select from:

✓ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Internally, Cellnex has worked during 2023 to carry out the relevant evaluations and validations to ensure compliance with the criteria set out in article 3 of regulation 2020/852/UE. The technical selection criteria have been validated for each of the different business units that carry out the same Taxonomy activity, trying to obtain evidence or certificates that prove compliance with the criteria established at the most granular level possible. Cellnex assumes as its purpose in the coming years, to improve the degree of alignment of the company to the technical selection criteria of its eligible activities, to maintain those classified as aligned during 2023 and to improve the methodologies and procedures for the development of applicability and usability of the Taxonomy.

(5.4.2.30) Do no significant harm requirements met

Select from:

Yes

(5.4.2.31) Details of do no significant harm analysis

The same approach that has been done in the case of technical screening criteria analysis has been used to validate the criteria of Do Not Significant Harm (DNSH) to other environmental targets, carrying out the relevant evaluations and validations to ensure compliance with the criteria set out in article 3 of regulation 2020/852/EU. Cellnex assumes as its purpose in the coming years, to improve the degree of alignment of the company to the DNSH principles of its eligible activities, to maintain those classified as aligned during 2023 and to improve the methodologies and procedures for the development of applicability and usability of the Taxonomy.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

(5.4.2.33) Attach any supporting evidence

Integrated_Annual_Report_2023_Cellnex.pdf

Row 4

(5.4.2.1) Economic activity

Select from:

✓ Disaster risk management - Emergency services

(5.4.2.2) Taxonomy under which information is being reported



☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

▼ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

- ✓ Turnover
- CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

- Own performance
- ✓ Activity enabling adaptation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

30692498

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.76

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0.76

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

1782111

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.08

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0.08

(5.4.2.27) Calculation methodology and supporting information

The process followed to obtain the degree of alignment based on Taxonomy Regulation 852/2020/UE has followed the following steps: 1.Identification of business units: Telecommunications Infrastructure Service (TIS), audiovisual broadcasting networks and infrastructures, network services and others, and investment in RDi. 2.Classification of activities based on one or several NACE codes: based on the identification of the different economic activities and their respective description, the NACE code was assigned according to each of them. This code, together with the definition of each activity, was used as a basis for the eligibility analysis. 3.Analysis of Cellnex activities incorporated directly or indirectly in the Taxonomy. 4.Detailed assessment of eligibility by activity: in the eligibility and alignment analysis, the activities have been differentiated and classified according to the KPIs analyzed (operating income, Capex and Opex) since some activities only appear in one of the defined items. The Opex KPI is not shown in the following sections because it has been considered as a non-material indicator. 5.Assessment of alignment by activity. This phase comprises: i.Comply with the Technical Screening Criteria (TSC) established for each activity. ii.Do Not Significant Harm (DNSH) to any of the other environmental objectives. iii.Be carried out in accordance with the minimum guarantees established. To analyze the degree of alignment of each activity, an eligibility screening was first carried out and then a verification of compliance with the criteria for Do Not Significant Harm (DNSH), minimum guarantees and Technical Selection Criteria (TSC). To ensure a correct alignment analysis, Cellnex has exhaustively examined these criteria and points, working in parallel to meet

each of the points that the alignment process marks. 6. Obtaining evidence. 7. Extraction of financial indicators according to the Delegated Disclosure Act methodology: the Taxonomy requires the reporting, in 2023, of the percentage of income, CapEx and OpEx eligible and aligned based on the economic activities published in the Climate Delegated Act, which covers both adaptation and mitigation to climate change. Therefore, to ensure a correct alignment analysis, Cellnex is exhaustively examining related criteria, working in parallel to meet each of the points that the alignment process marks.

(5.4.2.28) Substantial contribution criteria met

Select from:

Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Internally, Cellnex has worked during 2023 to carry out the relevant evaluations and validations to ensure compliance with the criteria set out in article 3 of regulation 2020/852/UE. The technical selection criteria have been validated for each of the different business units that carry out the same Taxonomy activity, trying to obtain evidence or certificates that prove compliance with the criteria established at the most granular level possible. Cellnex assumes as its purpose in the coming years, to improve the degree of alignment of the company to the technical selection criteria of its eligible activities, to maintain those classified as aligned during 2023 and to improve the methodologies and procedures for the development of applicability and usability of the Taxonomy.

(5.4.2.30) Do no significant harm requirements met

Select from:

Yes

(5.4.2.31) Details of do no significant harm analysis

The same approach that has been done in the case of technical screening criteria analysis has been used to validate the criteria of Do Not Significant Harm (DNSH) to other environmental targets, carrying out the relevant evaluations and validations to ensure compliance with the criteria set out in article 3 of regulation 2020/852/EU. Cellnex assumes as its purpose in the coming years, to improve the degree of alignment of the company to the DNSH principles of its eligible activities, to maintain those classified as aligned during 2023 and to improve the methodologies and procedures for the development of applicability and usability of the Taxonomy

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

(5.4.2.33) Attach any supporting evidence

Row 5

(5.4.2.1) Economic activity

Select from:

☑ Installation, maintenance and repair of energy efficiency equipment

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

✓ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

✓ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

- ✓ Transitional activity
- ✓ Activity enabling mitigation
- ✓ Activity enabling adaptation

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

327573

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.01

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0.01

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0.01

(5.4.2.27) Calculation methodology and supporting information

The process followed to obtain the degree of alignment based on Taxonomy Regulation 852/2020/UE has followed the following steps: 1.Identification of business units: Telecommunications Infrastructure Service (TIS), audiovisual broadcasting networks and infrastructures, network services and others, and investment in RDi. 2.Classification of activities based on one or several NACE codes: based on the identification of the different economic activities and their respective description, the NACE code was assigned according to each of them. This code, together with the definition of each activity, was used as a basis for the eligibility analysis. 3.Analysis of Cellnex activities incorporated directly or indirectly in the Taxonomy. 4.Detailed assessment of eligibility by activity: in the eligibility and alignment analysis, the activities have been differentiated and classified according to the KPIs analyzed (operating income, Capex and Opex) since some activities only appear in one of the defined items. The Opex KPI is not shown in the following sections because it has been considered as a non-material indicator. 5.Assessment of alignment by activity. This phase comprises: i.Comply with the Technical Screening Criteria (TSC) established for each activity. ii.Do Not Significant Harm (DNSH) to any of the other environmental objectives. iii.Be carried out in accordance with the minimum guarantees established. To analyze the degree of alignment of each activity, an eligibility screening was first carried out and then a verification of compliance with the criteria for Do Not Significant Harm (DNSH), minimum guarantees and Technical Selection Criteria (TSC). To ensure a correct alignment analysis, Cellnex has exhaustively examined these criteria and points, working in parallel to meet each of the points that the alignment process marks. 6. Obtaining evidence. 7. Extraction of financial indicators according to the Delegated Disclosure Act methodology: the Taxonomy requires the reporting, in 2023, of the percentage of income

(5.4.2.28) Substantial contribution criteria met

Select from:

Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Internally, Cellnex has worked during 2023 to carry out the relevant evaluations and validations to ensure compliance with the criteria set out in article 3 of regulation 2020/852/UE. The technical selection criteria have been validated for each of the different business units that carry out the same Taxonomy activity, trying to obtain evidence or certificates that prove compliance with the criteria established at the most granular level possible. Cellnex assumes as its purpose in the coming years, to improve the degree of alignment of the company to the technical selection criteria of its eligible activities, to maintain those classified as aligned during 2023 and to improve the methodologies and procedures for the development of applicability and usability of the Taxonomy.

(5.4.2.30) Do no significant harm requirements met

Select from:

Yes

(5.4.2.31) Details of do no significant harm analysis

The same approach that has been done in the case of technical screening criteria analysis has been used to validate the criteria of Do Not Significant Harm (DNSH) to other environmental targets, carrying out the relevant evaluations and validations to ensure compliance with the criteria set out in article 3 of regulation 2020/852/EU. Cellnex assumes as its purpose in the coming years, to improve the degree of alignment of the company to the DNSH principles of its eligible activities, to maintain those classified as aligned during 2023 and to improve the methodologies and procedures for the development of applicability and usability of the Taxonomy.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

(5.4.2.33) Attach any supporting evidence

Integrated_Annual_Report_2023_Cellnex.pdf

Row 6

(5.4.2.1) Economic activity

Select from:

✓ Installation, maintenance and repair of renewable energy technologies

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

✓ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

✓ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

- Own performance
- ✓ Activity enabling mitigation
- Activity enabling adaptation

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

2021214

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.09

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0.09

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0.09

(5.4.2.27) Calculation methodology and supporting information

The process followed to obtain the degree of alignment based on Taxonomy Regulation 852/2020/UE has followed the following steps: 1.Identification of business units: Telecommunications Infrastructure Service (TIS), audiovisual broadcasting networks and infrastructures, network services and others, and investment in RDi. 2.Classification of activities based on one or several NACE codes: based on the identification of the different economic activities and their respective description, the NACE code was assigned according to each of them. This code, together with the definition of each activity, was used as a basis for the eligibility analysis. 3.Analysis of Cellnex activities incorporated directly or indirectly in the Taxonomy. 4.Detailed assessment of eligibility by activity: in the eligibility and alignment analysis, the activities have been differentiated and classified according to the KPIs analyzed (operating income, Capex and Opex) since some activities only appear in one of the defined items. The Opex KPI is not shown in the following sections because it has been considered as a non-material indicator. 5.Assessment of alignment by activity. This phase comprises: i.Comply with the Technical Screening Criteria (TSC) established for each activity. ii.Do Not Significant Harm (DNSH) to any of the other environmental objectives. iii.Be carried out in accordance with the minimum guarantees established. To analyze the degree of alignment of each activity, an eligibility screening was first carried out and then a verification of compliance with the criteria for Do Not Significant Harm (DNSH), minimum guarantees and Technical Selection Criteria (TSC). To ensure a correct alignment analysis, Cellnex has exhaustively examined these criteria and points, working in parallel to meet each of the points that the alignment process marks. 6. Obtaining evidence. 7. Extraction of financial indicators according to the Delegated Disclosure Act methodology: the Taxonomy requires the reporting, in 2023, of the percentage of income

(5.4.2.28) Substantial contribution criteria met

Select from:

Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Internally, Cellnex has worked during 2023 to carry out the relevant evaluations and validations to ensure compliance with the criteria set out in article 3 of regulation 2020/852/UE. The technical selection criteria have been validated for each of the different business units that carry out the same Taxonomy activity, trying to obtain evidence or certificates that prove compliance with the criteria established at the most granular level possible. Cellnex assumes as its purpose in the coming years, to improve the degree of alignment of the company to the technical selection criteria of its eligible activities, to maintain those classified as aligned during 2023 and to improve the methodologies and procedures for the development of applicability and usability of the Taxonomy.

(5.4.2.30) Do no significant harm requirements met

Select from:

Yes

(5.4.2.31) Details of do no significant harm analysis

The same approach that has been done in the case of technical screening criteria analysis has been used to validate the criteria of Do Not Significant Harm (DNSH) to other environmental targets, carrying out the relevant evaluations and validations to ensure compliance with the criteria set out in article 3 of regulation 2020/852/EU. Cellnex assumes as its purpose in the coming years, to improve the degree of alignment of the company to the DNSH principles of its eligible activities, to maintain those classified as aligned during 2023 and to improve the methodologies and procedures for the development of applicability and usability of the Taxonomy.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

(5.4.2.33) Attach any supporting evidence

Integrated_Annual_Report_2023_Cellnex.pdf [Add row]

(5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

(5.4.3.1) Details of minimum safeguards analysis

To ensure the credibility of the information and generate trust with its stakeholders, the Integrated Annual Report has been verified by a third-party assurance provider. Regarding Non-financial information scope, the report covers 12 countries where Cellnex operates, which account for 100% of revenues. The Integrated Annual Report 2023 is supplemented with the information presented in the Cellnex Consolidated Financial Statements for the financial year ended 31 December 2023, the 2023 Annual Corporate Governance Report and the 2023 Annual Report on the Remuneration of Directors. In addition, the Integrated Annual Report includes the Independent Limited Verification Report issued by Deloitte S.L. in relation to the review of non-financial indicators in their adaptation to the standards of the GRI, "with reference to" option, reported in the Annual Report. The review process was conducted in accordance with the requirements of the Revised International Standard on Assurance Engagements 3000, "Assurance Engagements other than Audits or Reviews of Historical Financial Information" (ISAE 3000 Revised), issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), and with the guidelines for assurance engagements on the Non-Financial Information Statement issued by the Spanish Institute of Registered Auditors (ICJCE). In addition, the non-financial information included in the report has been reviewed in accordance with the AccountAbility 1000 Assurance Standard (AA1000AS), issued by AccountAbility, to

provide moderate assurance on the application of the principles set out in AA1000AP (2018) and on the sustainability performance indicators (moderate Type 2 review). Furthermore, according to Article 3(c) of Taxonomy Regulation 2020/852/EU, the minimum safeguards referred to therein shall be the procedures applied by a company engaged in economic activities to ensure compliance with the OECD Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights (UNGPs). This includes adherence to the principles and rights set out in the eight core conventions mentioned in the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work and the International Bill of Human Rights.

(5.4.3.2) Additional contextual information relevant to your taxonomy accounting

The results obtained in this third year of assessment for the degree of eligibility and first year of alignment of Cellnex's activities under the total list of economic activities of the Taxonomy regulation show low levels, similar to the last year. The Taxonomy does not incorporate the bulk of Cellnex's business. The EU Regulation 2020/852/EU is not considered a useful tool for assessing the environmental sustainability of the Group's business due to the fact that most of the economic activities carried out have not been incorporated into any of the climate and environmental objectives. Consequently, Cellnex cannot assess whether or not it meets the technical selection criteria and thus evaluate its substantial contribution to sustainability. For those activities where it does meet the technical selection criteria, it cannot report such revenues as aligned for methodological consideration. The Delegated Disclosure Act (Art. 8) states that "adapted" activities cannot be counted in the numerator of the revenue indicator. The most significant variation between eligibility and alignment is identified on the revenue side and stems from the methodological impossibility of counting Broadcast and Internet Media (Adapted Activities) revenues in the numerator, even though they are considered aligned.

(5.4.3.3) Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

Select from:

Yes

[Fixed row]

(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

0

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

(5.9.3) Water-related OPEX (+/- % change)

-0.24

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

-7

(5.9.5) Please explain

There is no Water-related CAPEX. For the Water-related OPEX, there are no significant variations for the period 22-23. For year 2024, a 7% decrease is expected due to planned divestments.

[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

(5.10.1) Use of internal pricing of environmental externalities

Select from:

✓ No, but we plan to in the next two years

(5.10.3) Primary reason for not pricing environmental externalities

Select from:

✓ No standardized procedure

(5.10.4) Explain why your organization does not price environmental externalities

A study was conducted in previous years to assess the different Internal Carbon Price (ICP) options for the company, obtaining a first proposal for the application of the Internal Carbon Rate. To establish the fixed price of the internal carbon rate, the impacts of Cellnex's activities were taken into account. In 2022 Cellnex developed a pilot for the application of the internal tax on the activities of IT providers, corresponding to scopes 3.1 and 3.2 (purchasing), but the outcome was not as expected. To continue working on the implementation of the internal carbon price over the coming years, Cellnex is working on strengthening Scope 3 emission measurement initiatives through the participation of suppliers in CDP Supply Chain and ESG clauses in contracts with third parties. Later in 2025, it is expected to work in a Shadow Carbon Price to quantify CO2 emissions risks and opportunities in the purchasing process, serving as support in decision-making. [Fixed row]

(5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	Select from: ✓ Yes	Select all that apply ✓ Climate change
Customers	Select from: ✓ Yes	Select all that apply ✓ Climate change
Investors and shareholders	Select from: ✓ Yes	Select all that apply ☑ Climate change
Other value chain stakeholders	Select from: ✓ Yes	Select all that apply ✓ Climate change

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

✓ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Contribution to supplier-related Scope 3 emissions

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

✓ 1-25%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Cellnex Telecom measures the success of this engagement action by the response rate of the suppliers that have been requested to respond the CDP questionnaire, establishing a 50% threshold at which Cellnex considers its impact to be successful.

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

☑ 76-99%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

359

[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

✓ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- ✓ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change
- ✓ Business risk mitigation
- ✓ Procurement spend

(5.11.2.4) Please explain

The selection of suppliers for engagement, such as in the CDP Supply Chain program, is based on three key criteria: procurement spend, impact on supplier-related Scope 3 emissions, and business risk mitigation. Suppliers with significant invoicing represent a larger portion of our spending and are more likely to have a greater impact on our total emissions. Additionally, suppliers that pose a risk to our supply chain are prioritized to ensure business continuity and environmental responsibility. In the procurement process, a risk matrix is employed to evaluate a supplier's CO2 impact (carbon footprint), both in terms of their activities and the specific services they provide. This matrix helps the purchasing team identify high-impact suppliers early on, allowing for the inclusion of clauses in contracts that help mitigate risks. These clauses may relate to sustainability practices such as ECOVADIS ratings, CDP reporting, or emissions reduction plans, depending on the supplier's impact. Cellnex assesses supplier environmental impacts by focusing on those who contribute significantly to Scope 3 emissions (normally with high procurement spend), as these emissions are a critical part of our overall environmental footprint. Prioritizing such suppliers aligns our efforts with our climate-related goals and maximizes the impact of our engagement. This approach ensures we address the most significant areas of concern, driving both environmental progress and supply chain resilience. [Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

✓ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Cellnex suppliers must share the same values and commitment to society and the environment that Cellnex has, which is why the Company periodically evaluates the sustainability of its suppliers, as well as their impact on climate change. The supplier selection, approval and evaluation processes are considered critical within the procurement process. The Procurement Policy underwent an update in 2022 to encompass the integration of the ESG risk model within the supply chain. Additionally, it now integrates the supplier code of conduct, outlining fundamental regulations that all Cellnex suppliers are required to understand and adhere to. The policy was approved by the Board of Directors in January 2023. The management of risks and ESG aspects is a fundamental part of the procurement activity, and will be considered when making purchase decisions in accordance with the Procurement processes. These include when exclusion criteria may be applied to a supplier or contract. Additionally, Cellnex undertakes to periodically review how its main suppliers (main suppliers defined in terms of economic volume, impact on Cellnex's Group activity) perform to ensure that they do not represent any undue risk for Cellnex Group and that they are acting in accordance with the Group policies and codes of conduct.

[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Implementation of emissions reduction initiatives

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

✓ Supplier scorecard or rating

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

✓ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

100%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

✓ 100%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

None

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

The Procurement Policy, approved in January 2023, sets a clear framework for the Cellnex Group and its Suppliers on policies governing the procurement activity. Two basic principles of the policy are sustainable efficiency and minimization of the environmental impact and GHG emissions of activities. The Suppliers Code of Conduct outlines how suppliers are expected to behave as part of Cellnex's supply chain and their obligation to understand and demonstrate compliance in different

areas as environment and climate change. Suppliers must comply with the Cellnex Environment and Climate Change Policy, as well as the voluntary requirements adopted by the Cellnex Group in environmental matters. Furthermore, 100% of the suppliers shall be responsible for integrating carbon management promoting energy efficiency and mitigating environmental impacts generated by their activities, among others. Additionally, in some cases a clause has been added to the contracts stating that the supplier undertakes to have a plan to reduce its carbon footprint. The reduction plan agreed by the parties during the negotiation will set the percentage of carbon footprint reduction per year during the term of the contractual relationship with Cellnex. Compliance by the supplier with the reduction target is an essential requirement of the contractual relationship between the parties and its non-compliance by the supplier is subject to penalty.

[Add row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

Emissions reduction

(5.11.7.3) Type and details of engagement

Capacity building

✓ Provide training, support and best practices on how to measure GHG emissions

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

✓ 51-75%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

✓ 1-25%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

In 2018, Cellnex joined the CDP Supply Chain program to gather climate change-related data from its suppliers, evaluate their efforts to combat climate change, and help reduce its scope 3 emissions. Suppliers are selected based on their invoicing representativeness, potential impact on total emissions, and risk within the supply chain. In 2023, 359 suppliers were chosen to participate in the program, representing approximately 72% of the company's total procurement spend. These suppliers are considered critical due to their significant contribution to invoicing and potential for climate change mitigation actions. The primary goal of this engagement is to collect information on suppliers' carbon emissions to calculate Cellnex's scope 3 emissions and establish measures to reduce both its own and its suppliers' emissions. The GHG emissions reported by suppliers during the 2022 CDP Supply Chain campaign, used for calculating the 2023 carbon footprint, account for 2% of Cellnex's scope 3 emissions. To support supplier engagement, Cellnex offers an annual personalized webinar in collaboration with CDP. These webinars explain the company's strategy, the role of suppliers in achieving climate goals, and the benefits they can gain. The content of the CDP questionnaire is also covered in detail, with a focus on priority questions and the resources available through the CDP portal. In addition to webinars, Cellnex has launched a project to assist suppliers in calculating their carbon footprint. This initiative has increased participation and the quality of responses. Of the 359 suppliers invited to respond in 2023, 54% received personalized support, helping 46 of them calculate and report their carbon footprint. This training and support assist vulnerable suppliers in beginning their carbon management journey, understanding their GHG impact, and mitigating climate change. Cellnex measures the success of these efforts through the response rate of suppliers to the CDP questionnaire, setting a 50% threshold for success. In 2

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :Implementation of emissions reduction initiatives

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

✓ Yes

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 76-99%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

✓ 51-75%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Customers are a fundamental part of our value chain, and for this reason, the customers assessed (respondent and non-respondents) represent the 84% out of total revenues. A customer engagement survey is carried out every year. Cellnex strives to ensure a consistent and intimate rapport with its customers. A method to achieve this goal involves conducting periodic Customer Engagement Surveys (CES). These surveys enable Cellnex to gauge its customers' perceptions regarding the company and evaluate the quality and suitability of the service. Action plans are devised based on the findings. As part of the global customer satisfaction survey, each year customers are asked the following question: "How would you rate Cellnex in launching initiatives to promote sustainability (environment, climate, diversity, equity, social, sustainable development goals, etc)" and score from 0-10. The decision to select which customers are eligible to receive the survey each year is made between the Commercial departments in each country and the Global Sales department and is based on revenue and business strategy. The criteria for determining that we have achieved the customer engagement target is to ensure that the response rate to the survey does not decrease year on year. In this regard, in 2023, the response rate was high, reaching 49%, considering that similar surveys (B2B) experience a maximum participation of less than 20%. Moreover, in comparison with CES 2022 participation has increased in 9 points. The % stakeholder-associated scope 3 emissions have been calculated considering the GHG emissions of the

downstream leased assets owned by the organization category over the total of scope 3, since it has not been possible to cross-reference the clients who have participated in the engagement activity with the total number of clients in GHG emissions.

(5.11.9.6) Effect of engagement and measures of success

Cellnex has a unified and global customer engagement survey, which makes it possible to standardize customer engagement and identify and develop specific global and local action plans. The main objectives of the survey are: • To obtain an understandable and global framework, deployable across Cellnex, with the aim of comparing customer engagement in all Business Units by following common KPIs. • To analyze both overall and country specific customer engagement by launching a common customer survey in all Cellnex countries. The survey is linked to the Cellnex Process Map and is broken down into five categories. Specific questions, including analysis of the following "How would you rate Cellnex in launching initiatives to promote sustainability (environment, climate, diversity, equity, social, sustainable development goals, etc)", are defined within these five categories. Furthermore, to ensure objectivity and independence, the fieldwork and analysis of both global and local results are centrally overseen by an external provider. The results of the main key indicators were segmented by customer ABC category and by customer segment. In 2023, the overall satisfaction level associated with the question reported was 7.9 out of 10, and in 2022 it was 7.5. The survey was launched to a total of 158 customers and a response rate of 49% was obtained. The threshold of success of this engagement activity was set at exceeding the response rate of the previous year.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Other value chain stakeholder, please specify :All employees

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

(5.11.9.3) % of stakeholder type engaged

Select from:

✓ 26-50%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

✓ Less than 1%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

During 2023, all Cellnex employees have been involved in a range of initiatives to create a positive impact on society. Aligned with the core values of the company, various initiatives have taken place to integrate sustainability in both the core business and everyday life: • An "ESG essentials" training course was launched for all employees. This online program includes the basics to find out about sustainability and how it is integrated within the Cellnex Strategy. • Cellnex has developed a training of the Global Integrated Management System (Global IMS) to help employees to understand how management systems facilitate the delivery of excellent and sustainable products and services, respecting both people and the environment; understand the Integrated Management System (IMS) implemented at Cellnex and how to support its proper implementation and maintenance from within your role; understand the structure and systems that form part of the Integrated Management System (IMS) at Cellnex, including ISO 9001, 14001 and 45001; and recognize how IMS contributes to the achievement of the Sustainable Development Goals (SDGs). • Annual awareness initiatives, both internal and external, were promoted to disseminate knowledge about sustainability within the organization, including: participation in roundtables, events and conferences, among others. • In 2023, all employees integrated ESGlinked remuneration within group and/or country targets as part of the Holistic Performance Management Model (HPM). The target of this engagement activity is the entire workforce. GHG emissions linked to employees are focused on the business travel and employee commuting scope 3 categories. These GHG emissions represent less than 1% of the total 2023 Scope 3 emissions.

(5.11.9.6) Effect of engagement and measures of success

In 2023, the campaign called "ESG essentials" has a participation rate of 37% (1,62 employees out of 2,866). A total of 2,027 employees have received the training since the program was launched (71%). The criteria for measuring success of this engagement activity has been set at the 100% of participation.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

✓ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

✓ None

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

In recent years, there has been an increase in European legislation regarding a number of ESG topics, many of which are already being applied (Green Deal, EU Taxonomy) and others that will come into force over the coming years (Corporate Sustainability Reporting Directive, Human Rights Due Diligence Directive). This has translated into a considerable increase in interest among stakeholders in knowing, demanding, and evaluating the level of companies' commitment in relation to various ESG issues, as the implementation of actions aligned with ESG criteria carries a lot of weight with investors when choosing one investment over another. In this regard, more and more companies are integrating ESG as a fundamental pillar of their business model, thereby increasing competition between them in relation to ESG performance. Information is therefore needed to measure and compare companies' contributions and responsibility in relation to ESG topics. To do this, analysts, agencies, and information providers in the field of sustainability evaluate the exposure of companies to ESG risk as well as their risk mitigation and management capacity, obtaining a rating for companies in terms of sustainability performance. Cellnex is evaluated in the main international sustainability ratings, including CDP, Sustainalytics, MSCI, CSA from S&P Global, FTSE4Good, and Standard Ethics, among others. Through its ESG performance Cellnex demonstrates its commitment to meeting investors' expectations based on transparency and accountability in terms of sustainability.

(5.11.9.6) Effect of engagement and measures of success

This engagement activity is focused on all investors and shareholders, even if it is unknown what % of investors receive the information included in all these sustainability ratings. However, all relevant information requested by investors related to environmental initiatives, progress and achievements is published in the annual report. 100% of investors have access to public information regarding monitoring of objectives, emissions, risk management, etc. In addition, in 2023, requests for additional information from specific investors are answered. The criteria for measuring success of this engagement activity has been set at the 100% of the required information published.

[Add row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

☑ Financial control

(6.1.2) Provide the rationale for the choice of consolidation approach

To calculate the carbon footprint of Cellnex Telecom the approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Water

(6.1.1) Consolidation approach used

Select from:

☑ Financial control

(6.1.2) Provide the rationale for the choice of consolidation approach

Cellnex Telecom is a company that operates telecommunications services, and, specifically, our core business is based on hosting our customers on our sites and providing them with space, and sometimes also power, so that they can distribute their telecommunication signals through their own equipment to end customers and society. In the course of our main activities, water consumption is non-existent. Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use. For this reason, water is considered a non-material topic. This is supported by the various materiality studies the company has conducted, whereby water use has never been a material issue. However, at Cellnex we are aware of the increasing resource scarcity problem and recognise the need for a better understanding of the impacts related to water to improve its management. That is why we assess the impact of Cellnex's activity on the availability of water resources by yearly calculating and verifying the water footprint. Most of our water footprint is related to indirect impacts: inputs and outputs that are consequences of an organisation's activities but arise from processes that are not owned or controlled by Cellnex; while only 0,018% comes from direct activities of Cellnex. Moreover, Cellnex has also calculated its Freshwater Eutrophication and Freshwater Acidification, with very low results. This means that Cellnex does not contribute to the

eutrophication and acidification of freshwater. To be consistent with the boundaries defined in Cellnex Telecom's carbon footprint, the financial control approach has been considered in the calculation of the water footprint 2023. That means that those facilities and activities in which Cellnex Telecom has more than 50% financial participation are included.

Plastics

(6.1.1) Consolidation approach used

Select from:

✓ Financial control

(6.1.2) Provide the rationale for the choice of consolidation approach

Cellnex Telecom is a company that operates telecommunications services, and, specifically, our core business is based on hosting our customers on our sites and providing them with space, and sometimes also power, so that they can distribute their telecommunication signals through their own equipment to end customers and society. In the course of our main activities, plastic consumption is not relevant.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

☑ Financial control

(6.1.2) Provide the rationale for the choice of consolidation approach

To analyse biodiversity performance of Cellnex Telecom the approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:

✓ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

(7.1.1.1) Has there been a structural change?

Select all that apply

Yes, an acquisition

(7.1.1.2) Name of organization(s) acquired, divested from, or merged with

- Cellnex France Infrastructures SAS The Broadcast Group B.V Broadcast Innovations B.V Broadcast Management&Operations B.V Broadcast Technology B.V
- Cignal Infrastructure UK Limited Cignal Infrastructure Portugal, S.A Remer sp z.o.o

(7.1.1.3) Details of structural change(s), including completion dates

Due to the success of its business model, Cellnex's operations have grown exponentially in recent years. A product of this growth has been the expansion of its European presence, increasing operational complexity and widening the scope of products and services offered by the company. The acquisition of new companies represents a structural change in the reporting organisation with a significant impact on the company's base year emissions. In relation to the carbon footprint the following companies were added to the scope in 2023 on the specified dates: • Cellnex France Infrastructures SAS (30/09/2022) • The Broadcast Group B.V (01/06/2023) • Broadcast Innovations B.V (01/06/2023) • Broadcast Innovations B.V (01/06/2023) • Cignal Infrastructure Portugal, S.A (28/12/2021) • Remer sp z.o.o (14/12/2022) [Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

(7.1.2.1) Change(s) in methodology, boundary, and/or reporting year definition?

Select all that apply

✓ Yes, a change in boundary

(7.1.2.2) Details of methodology, boundary, and/or reporting year definition change(s)

Boundary changes: Related to changes in boundary, it should be mentioned that the structure of the emission sources of some subcategories of direct and indirect emissions has also been modified. New emission sources have been added that previously either did not exist or the information to report them was not available. Some of these changes are: - One new type of refrigerant gas has been included in scope 1 (R17A). - GHG emissions in upstream transport and distribution category have been excluded due to its low representativeness. - GHG emissions in waste generation category have been excluded due to its low representativeness. - General bus and ship transport by spend has been included as new sources in business travel category.

[Fixed row]

(7.1.3) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

(7.1.3.1) Base year recalculation

Select from:

✓ No, because the impact does not meet our significance threshold

(7.1.3.3) Base year emissions recalculation policy, including significance threshold

In accordance with the provisions of the definition of the Science-Based Target (SBT) objectives, Cellnex considers the impact on emissions above 5% variation to be significant, in which case the corresponding recalculation of the base year must be applied. Cellnex will adjust the baseline to account for significant changes, including the following: 1)Structural changes that significantly impact our base year and may trigger the adjustment of the baseline include acquisitions, divestitures or mergers. 2)Methodology changes that significantly impact our base year and may trigger the adjustment of the baseline include updated emission factors, improved

data access or updated calculation methods or protocols. 3)In case of a data error, or if a number of cumulative errors that occur together are significant. Cellnex considers the impact of the above situations on the variation of its emissions inventory, and if relevant, the corresponding recalculation of the base year is applied.

(7.1.3.4) Past years' recalculation

Select from

✓ No

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

- **☑** ISO 14064-1
- ☑ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- ☑ The Greenhouse Gas Protocol: Scope 2 Guidance
- ☑ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

Scope 2, location-based	Scope 2, market-based	Comment
Select from: ✓ We are reporting a Scope 2, location-based figure	Select from: ✓ We are reporting a Scope 2, market-based figure	We are reporting a market-based figure and a location-based figure for our scope 2 emissions.

[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Sel	lect	from:	
\mathbf{c}	$-c_{\iota}$	II OIII.	

✓ No

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

3940.26

(7.5.3) Methodological details

In 2022, according to the GHG Protocol, the carbon footprint data reported for years 2020 and 2021 was recalculated according to the reporting year 2022 perimeter, taking into account 2020 as base year. In 2023, the base year 2020 has not been modified.

Scope 2 (location-based)

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

336670.35

(7.5.3) Methodological details

In 2022, according to the GHG Protocol, the carbon footprint data reported for years 2020 and 2021 was recalculated according to the reporting year 2022 perimeter, taking into account 2020 as base year. In 2023, the base year 2020 has not been modified.

Scope 2 (market-based)

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

432159.55

(7.5.3) Methodological details

In 2022, according to the GHG Protocol, the carbon footprint data reported for years 2020 and 2021 was recalculated according to the reporting year 2022 perimeter, taking into account 2020 as base year. In 2023, the base year 2020 has not been modified.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

37137.79

(7.5.3) Methodological details

In 2022, according to the GHG Protocol, the carbon footprint data reported for years 2020 and 2021 was recalculated according to the reporting year 2022 perimeter, taking into account 2020 as base year. In 2023, the base year 2020 has not been modified.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

(7.5.3) Methodological details

In 2022, according to the GHG Protocol, the carbon footprint data reported for years 2020 and 2021 was recalculated according to the reporting year 2022 perimeter, taking into account 2020 as base year. In 2023, the base year 2020 has not been modified.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

88936.88

(7.5.3) Methodological details

In 2022, according to the GHG Protocol, the carbon footprint data reported for years 2020 and 2021 was recalculated according to the reporting year 2022 perimeter, taking into account 2020 as base year. In 2023, the base year 2020 has not been modified.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

161.4

(7.5.3) Methodological details

In 2022, according to the GHG Protocol, the carbon footprint data reported for years 2020 and 2021 was recalculated according to the reporting year 2022 perimeter, taking into account 2020 as base year. In 2023, the base year 2020 has not been modified.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

47.98

(7.5.3) Methodological details

In 2022, according to the GHG Protocol, the carbon footprint data reported for years 2020 and 2021 was recalculated according to the reporting year 2022 perimeter, taking into account 2020 as base year. In 2023, the base year 2020 has not been modified.

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

567.85

(7.5.3) Methodological details

In 2022, according to the GHG Protocol, the carbon footprint data reported for years 2020 and 2021 was recalculated according to the reporting year 2022 perimeter, taking into account 2020 as base year. In 2023, the base year 2020 has not been modified.

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

1553.33

(7.5.3) Methodological details

In 2022, according to the GHG Protocol, the carbon footprint data reported for years 2020 and 2021 was recalculated according to the reporting year 2022 perimeter, taking into account 2020 as base year. In 2023, the base year 2020 has not been modified.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

114807.79

(7.5.3) Methodological details

In 2022, according to the GHG Protocol, the carbon footprint data reported for years 2020 and 2021 was recalculated according to the reporting year 2022 perimeter, taking into account 2020 as base year. In 2023, the base year 2020 has not been modified.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

342177.38

(7.5.3) Methodological details

In 2022, according to the GHG Protocol, the carbon footprint data reported for years 2020 and 2021 was recalculated according to the reporting year 2022 perimeter, taking into account 2020 as base year. In 2023, the base year 2020 has not been modified.

[Fixed row]

(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

3016.01

(7.6.3) Methodological details

Cellnex Telecom report its GHG emissions inventory in accordance with the International ISO 14064-1:2006 and GHG Protocol, where they include emissions from mobile combustion, stationary combustion and fugitive emissions from sites and offices.

Past year 1

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

3211.58

(7.6.2) End date

12/30/2022

(7.6.3) Methodological details

Cellnex Telecom report its GHG emissions inventory in accordance with the International ISO 14064-1:2006 and GHG Protocol, where they include emissions from mobile combustion, stationary combustion and fugitive emissions from sites and offices.

[Fixed row]

(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

346283.75

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

36798.04

(7.7.4) Methodological details

Cellnex Telecom report its GHG emissions inventory in accordance with the International ISO 14064-1:2006 and GHG Protocol, where they include electricity consumption of sites and offices. GHG emissions associated with electricity consumption are calculated using the kWh data provided by the supplier consumption records. As indicated by the ISO 14064-1:2018 Standard and GHG Protocol, emissions from imported electricity consumed by the organization shall be quantified using the location-based approach by applying the emission factor that best characterizes the grid. In this case, the emission factor comes from IEA for the whole national grid for the year 2023 for each country. On the other hand, Cellnex Telecom Denmark has also used the marked-based approach because the organization is using contractual instruments in the procurement of its electricity. These emission factors come from the supplier's specific emission rates or have been considered 0 due to the green electricity certificates.

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

340262.08

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

48329.29

(7.7.3) End date

12/30/2022

(7.7.4) Methodological details

Cellnex Telecom report its GHG emissions inventory in accordance with the International ISO 14064-1:2006 and GHG Protocol, where they include electricity consumption of sites and offices. GHG emissions associated with electricity consumption are calculated using the kWh data provided by the supplier consumption records. As indicated by the ISO 14064-1:2018 Standard and GHG Protocol, emissions from imported electricity consumed by the organization shall be quantified using the location-based approach by applying the emission factor that best characterizes the grid. In this case, the emission factor comes from IEA for the whole national grid for the year 2022 for each country. On the other hand, Cellnex Telecom Denmark has also used the marked-based approach because the organization is using contractual instruments in the procurement of its electricity. These emission factors come from the supplier's specific emission rates or have been considered 0 due to the green electricity certificates.

[Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

✓ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

31200.33

(7.8.3) Emissions calculation methodology

Select all that apply

- ✓ Supplier-specific method
- ☑ Hybrid method
- Spend-based method
- ✓ Average product method
- ✓ Average spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

On the one hand, it includes water consumption from meter readings or invoices of the different offices and points of consumption. The emission factors from the DEFRA database and the document "Calculation of GHG emissions from the water cycle of urban networks in Catalonia", from the Catalan Office of Climate Change (OCCC) were used. Secondly, Cellnex Telecom is a member of the CDP Supply Chain and every year it asks a large number of suppliers to answer questions related to climate change. Once the data has been received and processed by CDP, Cellnex Telecom receives a report that includes, among others, the data on the intensity of emissions for its revenue. This indicator includes both the supplier's scope 1 and 2 emissions and indirect upstream emissions. From these intensity data and the annual purchase record of these suppliers, GHG emissions have been calculated. Finally, for those suppliers not included in the 2022 CDP Supply Chain Scope 3 Report, the average intensities by industry from DEFRA have been used to transform OPEX records into GHG emissions. It should be noted that the total OPEX records have previously excluded the expenses already reported in other categories of the carbon footprint (fuel consumption, electricity, travel expenses...) and the expenses accounted for by the specific providers that responded CDP Supply Chain questionnaire. Data comes from internal records (SAP) of purchases from suppliers.

Capital goods

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

38517.78

(7.8.3) Emissions calculation methodology

Select all that apply

- ✓ Supplier-specific method
- Hybrid method
- ✓ Spend-based method
- ✓ Average spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Cellnex Telecom is a member of the CDP Supply Chain and every year it asks a large number of suppliers to answer questions related to climate change. Once the data has been received and processed by CDP, Cellnex Telecom receives a report that includes, among others, the data on the intensity of emissions for its revenue. This indicator includes both the supplier's scope 1 and 2 emissions and indirect upstream emissions. From these intensity data and the annual capital purchase record of these suppliers, GHG emissions have been calculated. Finally, for those suppliers not included in the 2022 CDP Supply Chain Scope 3 Report, the average intensities by industry from DEFRA have been used to transform CAPEX records into GHG emissions. It should be noted that the total CAPEX records have previously excluded the expenses already reported in the expenses accounted for by the specific providers that responded CDP Supply Chain questionnaire. Data comes from internal records (SAP) of capital purchases from suppliers.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

✓ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

51393.24

(7.8.3) Emissions calculation methodology

Select all that apply

✓ Fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

It includes emissions associated with fuels and electricity that have not been considered in categories 1 and 2. In this case, the value chain of fuels and electricity and the transmission and distribution losses of electricity consumed are considered. Emission factors data sources are the following: - Well-to-tank (WTT) fuels emission factors used to account for the emissions associated with extraction, refining and transportation of the raw fuel sources of the organization's sites prior to combustion come from DEFRA. - Well-to-tank (WTT) electricity emission factors used to account for the emissions associated with extraction, refining and transportation of

primary fuels before their use in the generation of electricity come from the IEA (International Energy Agency, 2023). The kWh energy is multiplied by the WTT factor for electricity generation. In the case of the purchase of electricity from 100% renewable sources, 0 emissions are considered. - Transmission and distribution (T&D) emission factor associated with grid losses (the energy loss that occurs in getting the electricity from the power plant to the organizations that purchase it) comes from the IEA (International Energy Agency, 2023). To this factor has been added that of the WTT T&D from DEFRA. Consumption data come from the same fuel and electricity consumption invoices, internal reports, SAP, etc as used in scope 1 and 2.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

✓ Not relevant, explanation provided

(7.8.5) Please explain

As a Telecommunication Services business, Cellnex Telecom requires a very low volume of upstream transportation and distribution services. Although this category had been included in previous years, in the calculation of the 2023 carbon footprint it was decided to exclude it due to the low representativeness of emissions with respect to the total footprint (0.02% in 2022).

Waste generated in operations

(7.8.1) Evaluation status

Select from:

✓ Not relevant, explanation provided

(7.8.5) Please explain

As a Telecommunication Services business, Cellnex Telecom requires a very low volume of waste generated in operations. Although this category had been included in previous years, in the calculation of the 2023 carbon footprint it was decided to exclude it due to the low representativeness of emissions with respect to the total footprint (0.01% in 2022).

Business travel

(7.8.1) Evaluation status

Select from:

✓ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1127.67

(7.8.3) Emissions calculation methodology

Select all that apply

- ✓ Spend-based method
- ✓ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

It includes corporate travel by plane, rented cars, employee's cars, train, bus, ship and taxi. Cellnex Telecom information has been obtained from registers of the travel agencies or other travel expenses. The emission factors used in the calculation of the GHG emissions in this category have been obtained from DEFRA. For each means of transport, its specific emission factor has been used. The life cycle stages covered in the calculation include tank-to-Wheel (TTW) GHG emissions. When distance data was not available, purchase records of travel expenses were used. The emission factors used in the calculation of the GHG emissions in this category have been obtained from DEFRA Input-output 2023 (Category: Air transport services / Rail transport services / Land transport services).

Employee commuting

(7.8.1) Evaluation status

Select from:

✓ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

2910.25

(7.8.3) Emissions calculation methodology

Select all that apply

Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

It includes emissions related to the transportation of employees from their homes to their workplaces. The total distance has been calculated through the results of the mobility survey that the organization carried out in 2022, considering the influx of workers to their jobs depending on the percentage of telework chosen, the total number of employees in each company and the total number of working days per year. The means of transport considered have been the following: bike, bus, diesel car, petrol car, electric car, hybrid car, LPG car, metro, motorbike, train, tram, and walking. The emission factors used in the calculation of the GHG emissions in this category have been obtained from DEFRA. For each means of transport, its specific emission factor has been used. The life cycle stages covered in the calculation include tank-to-Wheel (TTW) GHG emissions.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

✓ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

111119.11

(7.8.3) Emissions calculation methodology

Select all that apply

- ✓ Asset-specific method
- ☑ Other, please specify :Estimation based on the number of employees

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

It includes electricity consumption from the rented offices and sites of the organization and fuel or electricity consumption in leased vehicles. Electricity and fuel consumption, as well as fugitive emissions from rented offices and sites was obtained from estimates based on the number of employees in each office and the average monthly consumption per employee obtained from actual data from Cellnex Telecom Spain offices. The fuels used for heating and electricity consumption are taken into account, as well as the effect of the climate in each country based on the country averages in kWh/employee provided by the IEA database. The emission factors used in the calculation of the GHG emissions in this category have been obtained from DEFRA, the IEA and IPCC. Regarding fuel consumption or distance traveled by leased vehicles, information has been obtained from invoices of the different companies and estimations. The emission factors used in the calculation of the GHG emissions in this category have been obtained from DEFRA and IPCC.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

✓ Not relevant, explanation provided

(7.8.5) Please explain

As a Telecommunication Services business, Cellnex Telecom neither manufactures nor has a physical product that is shipped to its customers or other downstream stakeholders.

Processing of sold products

(7.8.1) Evaluation status

Select from:

✓ Not relevant, explanation provided

(7.8.5) Please explain

As a Telecommunication Services business, Cellnex Telecom has no processing of products sold.

Use of sold products

(7.8.1) Evaluation status

Select from:

✓ Not relevant, explanation provided

(7.8.5) Please explain

As a Telecommunication Services business, Cellnex Telecom has no use of sold products.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

✓ Not relevant, explanation provided

(7.8.5) Please explain

As a Telecommunication Services business, Cellnex Telecom has no end-of-life of sold products.

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

243721.24

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Other, please specify: Estimation based on the number of rented sites and an average consumption

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Electricity consumption of the different clients that carry out their activity in sites that belong to Cellnex Telecom and pay a periodic rental charge. The electricity consumed annually for each client comes from different sources: real data reported by the customer related to the electrical consumptions that take place in the downstream leased assets, an average national consumption per site estimation or the average consumption obtained from ISO 50001 real data from Cellnex Telecom Spain sites and the number of sites. An analysis of the proportion of green electricity consumed by each client has been carried out. When the electricity supplier used is known or the customer has an energy attribute certificate, a zero emission factor (100% renewable) is used. If this information is not available, the emission factors used come from IEA.

Franchises

(7.8.1) Evaluation status

Select from:

✓ Not relevant, explanation provided

(7.8.5) Please explain

Cellnex Telecom does not have any franchises.

Investments

(7.8.1) Evaluation status

Select from:

✓ Not relevant, explanation provided

(7.8.5) Please explain

This category does not apply to the activity carried out by the organization. [Fixed row]

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

(7.8.1.1) End date

12/30/2022

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

32724.19

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

40807.44

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

57078.85

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

131.86

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

33.04

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

1147.03

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

2552.95

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

107264.89

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

264729.49 [Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Select from: ☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Select from: ☑ Third-party verification or assurance process in place
Scope 3	Select from: ☑ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:

Annual process

(7.9.1.2) Status in the current reporting year

Select from:

Complete

(7.9.1.3) Type of verification or assurance

Select from:

✓ Limited assurance

(7.9.1.4) Attach the statement

ISO14064Certificate_VerificationTemplate_Declaration_Annex.pdf

(7.9.1.5) Page/section reference

1) The statement relates to Scope 1 (GHG) emissions. Pages 1 and 17. 2) The statement relates to the reporting year 2023. Pages 1, 17, 18 and 19. 3) The verification standard referenced in the document is accepted by CDP. Pages 1, 17, 18 and 19. 4) The statement contains an opinion or finding which confirms verification. Pages 16 and 18.

(7.9.1.6) Relevant standard

Select from:

☑ ISO14064-3

(7.9.1.7) Proportion of reported emissions verified (%)

100

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:

✓ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

✓ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

Complete

(7.9.2.4) Type of verification or assurance

Select from:

✓ Limited assurance

(7.9.2.5) Attach the statement

ISO14064Certificate_VerificationTemplate_Declaration_Annex.pdf

(7.9.2.6) Page/ section reference

1) The statement relates to Scope 2 (GHG) emissions. Pages 1 and 17. 2) The statement relates to the reporting year 2023. Pages 1, 17, 18 and 19. 3) The verification standard referenced in the document is accepted by CDP. Pages 1, 17, 18 and 19. 4) The statement contains an opinion or finding which confirms verification. Pages 16 and 18.

(7.9.2.7) Relevant standard

Select from:

☑ ISO14064-3

(7.9.2.8) Proportion of reported emissions verified (%)

100

Row 2

(7.9.2.1) Scope 2 approach

Select from:

✓ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

Annual process

(7.9.2.3) Status in the current reporting year

Select from:

Complete

(7.9.2.4) Type of verification or assurance

Select from:

✓ Limited assurance

(7.9.2.5) Attach the statement

ISO14064Certificate_VerificationTemplate_Declaration_Annex.pdf

(7.9.2.6) Page/ section reference

1) The statement relates to Scope 2 (GHG) emissions. Pages 1 and 17. 2) The statement relates to the reporting year 2023. Pages 1, 17, 18 and 19. 3) The verification standard referenced in the document is accepted by CDP. Pages 1, 17, 18 and 19. 4) The statement contains an opinion or finding which confirms verification. Pages 16 and 18.

(7.9.2.7) Relevant standard

Select from:

☑ ISO14064-3

(7.9.2.8) Proportion of reported emissions verified (%)

100 [Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

✓ Scope 3: Capital goods

✓ Scope 3: Business travel

☑ Scope 3: Employee commuting

✓ Scope 3: Upstream leased assets

✓ Scope 3: Downstream leased assets

✓ Scope 3: Purchased goods and services

✓ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

(7.9.3.2) Verification or assurance cycle in place

Select from:

Annual process

(7.9.3.3) Status in the current reporting year

Select from:

Complete

(7.9.3.4) Type of verification or assurance

Select from:

✓ Limited assurance

(7.9.3.5) Attach the statement

ISO14064Certificate_VerificationTemplate_Declaration_Annex.pdf

(7.9.3.6) Page/section reference

1) The statement relates to Scope 3 (GHG) emissions. Pages 1 and 17. 2) The statement relates to the reporting year 2023. Pages 1, 17, 18 and 19. 3) The verification standard referenced in the document is accepted by CDP. Pages 1, 17, 18 and 19. 4) The statement contains an opinion or finding which confirms verification. Pages 16 and 18. 5) The document relates to the following Scope 3 categories reported in question 7.8 (among others): 'Purchased goods and services' and 'Capital goods'. Page 17

(7.9.3.7) Relevant standard

Select from:

☑ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100 [Add row] (7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:

Decreased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

11531.25

(7.10.1.2) Direction of change in emissions

Select from:

Decreased

(7.10.1.3) Emissions value (percentage)

22.37

(7.10.1.4) Please explain calculation

Self-generated renewable energy consumed by Cellnex Telecom has gone from 1,765 MWh in 2022 to 4,779.5 MWh in 2023. This represents an increase of 170%. As regards grid electricity, 100% renewable consumption has increased by 6.74%, going from representing 77.28% of the total in 2022 to 77.34% in 2023. The total renewable energy consumption of Cellnex Telecom in 2023 represents a reduction of 11,531.25 tons of CO2eq emissions compared to 2022 in Scope 2. The calculation of the emissions value in % is consistent with the CDP guidance document, as follows: 11,531.25 tonnes of CO2 / 51,540.87 tons of CO2 (our scope 12 emissions in 2022) * 100 22.37%.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

(7.10.1.2) Direction of change in emissions

Select from:

Decreased

(7.10.1.3) Emissions value (percentage)

0.38

(7.10.1.4) Please explain calculation

The ISO50001 energy management certification in Spain has been renewed, and it is expected to be extended to other countries in the coming years. Likewise, the development of Actions in energy efficiency continues, with notable projects in Spain, the Netherlands, Ireland, Italy and Poland. The implementation of several energy efficiency actions such as free cooling projects, lighting, renewal of broad equipment, renovation of climate equipment and actions to control and monitor the maintenance of the setpoint temperature (see question 7.55.2 for more initiatives) accounted for a decrease in scope 1 emissions compared to last year of 195.57 tons of CO2eq (without including here the initiatives that caused a change in renewable energy consumption). The calculation of the emissions value in % is consistent with the CDP guidance document, as follows: 195.57 tonnes of CO2 / 51,540.87 tons of CO2 (our scope 12 emissions in 2022) * 100 0.38%. [Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:

✓ Market-based

(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Select from:

✓ No

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:

✓ Yes

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:

✓ CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

1079.2

(7.15.1.3) **GWP** Reference

Select from:

✓ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

✓ CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

3.69

(7.15.1.3) **GWP** Reference

Select from:

✓ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 3

(7.15.1.1) **Greenhouse** gas

Select from:

☑ N20

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

7.12

(7.15.1.3) **GWP** Reference

Select from:

✓ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 4

(7.15.1.1) **Greenhouse** gas

Select from:

✓ HFCs

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

1926

(7.15.1.3) **GWP** Reference

Select from:

☑ IPCC Fifth Assessment Report (AR5 – 100 year) [Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.
Austria
(7.16.1) Scope 1 emissions (metric tons CO2e)
113.65
(7.16.2) Scope 2, location-based (metric tons CO2e)
0
(7.16.3) Scope 2, market-based (metric tons CO2e)
0
Denmark
(7.16.1) Scope 1 emissions (metric tons CO2e)
2.61
(7.16.2) Scope 2, location-based (metric tons CO2e)
595.78
(7.16.3) Scope 2, market-based (metric tons CO2e)
0
Finland
(7.16.1) Scope 1 emissions (metric tons CO2e)

(7.16.2) Scope 2, location-based (metric tons CO2e) 0 (7.16.3) Scope 2, market-based (metric tons CO2e) 0 **France** (7.16.1) Scope 1 emissions (metric tons CO2e) 57.05 (7.16.2) Scope 2, location-based (metric tons CO2e) 2080.22 (7.16.3) Scope 2, market-based (metric tons CO2e) 0.93 Ireland (7.16.1) Scope 1 emissions (metric tons CO2e) 0 (7.16.2) Scope 2, location-based (metric tons CO2e) 463.25

(7.16.3) Scope 2, market-based (metric tons CO2e)

Italy

(7.16.1) Scope 1 emissions (metric tons CO2e)

939.41

(7.16.2) Scope 2, location-based (metric tons CO2e)

175251.62

(7.16.3) Scope 2, market-based (metric tons CO2e)

26362.64

Netherlands

(7.16.1) Scope 1 emissions (metric tons CO2e)

179.17

(7.16.2) Scope 2, location-based (metric tons CO2e)

9762.89

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Poland

(7.16.1) Scope 1 emissions (metric tons CO2e)

359.15

(7.16.2) Scope 2, location-based (metric tons CO2e)
105974.62
(7.16.3) Scope 2, market-based (metric tons CO2e)
9945.38
Portugal
(7.16.1) Scope 1 emissions (metric tons CO2e)
o
(7.16.2) Scope 2, location-based (metric tons CO2e)
0
(7.16.3) Scope 2, market-based (metric tons CO2e)
0
Spain
(7.16.1) Scope 1 emissions (metric tons CO2e)
1361.66
(7.16.2) Scope 2, location-based (metric tons CO2e)
38167.78
(7.16.3) Scope 2, market-based (metric tons CO2e)
3.01

Sweden

(7.16.1) Scope 1 emissions (metric tons CO2e) 3.31 (7.16.2) Scope 2, location-based (metric tons CO2e) 541.21 (7.16.3) Scope 2, market-based (metric tons CO2e) 0 **Switzerland** (7.16.1) Scope 1 emissions (metric tons CO2e) (7.16.2) Scope 2, location-based (metric tons CO2e) 7.95 (7.16.3) Scope 2, market-based (metric tons CO2e) 0.37 **United Kingdom of Great Britain and Northern Ireland** (7.16.1) Scope 1 emissions (metric tons CO2e) 0 (7.16.2) Scope 2, location-based (metric tons CO2e)

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

☑ By business division

(7.17.1) Break down your total gross global Scope 1 emissions by business division.

Row 1

(7.17.1.1) Business division

Tradia Telecom, S.A.U.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

247.8

Row 2

(7.17.1.1) Business division

Retevisión I, S.A.U.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

359.31

Row 3

(7.17.1.1) Business division

On Tower Telecom Infraestructuras, S.A.U.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

736.95

Row 4

(7.17.1.1) Business division

Cellnex Telecom España S.L.U.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 5

(7.17.1.1) Business division

MBA Datacenters

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

17.6

Row 6

(7.17.1.1) Business division

Metrocall, S.A.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

(7.17.1.1) Business division

Cellnex Italy

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

939.41

Row 8

(7.17.1.1) Business division

NextCell, SRL

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 9

(7.17.1.1) Business division

Cellnex France Group

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 10

(7.17.1.1) Business division

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

44.83

Row 11

(7.17.1.1) Business division

On Tower France S.A.S.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

12.22

Row 12

(7.17.1.1) Business division

Springbok Mobility

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 13

(7.17.1.1) Business division

NexLoop France S.A.S

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

(7.17.1.1) Business division

Hivory I

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 15

(7.17.1.1) Business division

Cellnex France Infrastructures

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 16

(7.17.1.1) Business division

Swiss Towers, AG.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 17

(7.17.1.1) Business division

Cellnex Switzerland AG

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 18

(7.17.1.1) Business division

Cellnex Netherlands

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 19

(7.17.1.1) Business division

On Tower Netherlands

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

106.33

Row 20

(7.17.1.1) Business division

Shere Masten, B.V.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 21

(7.17.1.1) Business division

Alticom, B.V.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

72.84

Row 22

(7.17.1.1) Business division

Cignal Netherlands

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 23

(7.17.1.1) Business division

The Broadcast Group B.V

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 24

(7.17.1.1) Business division

Broadcast Innovations B.V

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

(7.17.1.1) Business division

Broadcast Management&Operations B.V

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 26

(7.17.1.1) Business division

Broadcast Technology B.V

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 27

(7.17.1.1) Business division

Towerink Netherlan

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 28

(7.17.1.1) Business division

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 29

(7.17.1.1) Business division

Cellnex UK Limited

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 30

(7.17.1.1) Business division

Cellnex UK Midco Limited

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 31

(7.17.1.1) Business division

Cellnex UK In-Building Solutions Limited

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

(7.17.1.1) Business division

On Tower UK

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 33

(7.17.1.1) Business division

Towerlink UK Limited

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 34

(7.17.1.1) Business division

Cignal Infrastructure UK Limited

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 35

(7.17.1.1) Business division

Cellnex Portugal

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 36

(7.17.1.1) Business division

Omtel, Estructuras de Comunicaçoes, S.A.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 37

(7.17.1.1) Business division

Towerlink Portugal, Unipessoal, L.D.A.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 38

(7.17.1.1) Business division

On Tower Portugal, S.A.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 39

(7.17.1.1) Business division Infratower S.A. (7.17.1.2) Scope 1 emissions (metric ton CO2e) 0 **Row 40** (7.17.1.1) Business division Hivory Portugal (7.17.1.2) Scope 1 emissions (metric ton CO2e) 0 **Row 41** (7.17.1.1) Business division Cignal Portugal (7.17.1.2) Scope 1 emissions (metric ton CO2e)

Row 42

0

(7.17.1.1) Business division

Cellnex Ireland Limited

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

(7.17.1.1) Business division

Cignal Infraestructure

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 44

(7.17.1.1) Business division

On Tower Ireland Limited

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 45

(7.17.1.1) Business division

Cellnex Austria GMBH

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 46

(7.17.1.1) Business division

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

113.65

Row 47

(7.17.1.1) Business division

Cellnex Sweden

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 48

(7.17.1.1) Business division

On Tower Sweden

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

3.31

Row 49

(7.17.1.1) Business division

Ukkoverkot OY

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

(7.17.1.1) Business division

Edzcom OY

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 51

(7.17.1.1) Business division

Cellnex Denmark APS

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 52

(7.17.1.1) Business division

On Tower Denmmark APS

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

2.61

Row 53

(7.17.1.1) Business division

Cellnex Poland Sp, z o.o.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 54

(7.17.1.1) Business division

On Tower Poland Sp z.o.o

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 55

(7.17.1.1) Business division

Towerlink Poland Sp z.o.o

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

326.75

Row 56

(7.17.1.1) Business division

Cignal Infraestructure Poland

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 57

(7.17.1.1) Business division

Remer

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

32.4

Row 58

(7.17.1.1) Business division

1297 - Cellnex Telecom

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 59

(7.17.1.1) Business division

1500 - Cellnex Finance Company

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0 [Add row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

☑ By business division

(7.20.1) Break down your total gross global Scope 2 emissions by business division.

(7.20.1.1) Business division

Tradia Telecom, S.A.U.

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

3016.47

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 2

(7.20.1.1) Business division

Retevisión I, S.A.U.

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

11253.18

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 3

(7.20.1.1) Business division

On Tower Telecom Infraestructuras, S.A.U.

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 4

(7.20.1.1) Business division

Cellnex Telecom España S.L.U.

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 5

(7.20.1.1) Business division

MBA Datacenters

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

277.54

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 6

(7.20.1.1) Business division

Metrocall, S.A.

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 7

(7.20.1.1) Business division

Cellnex Italy

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

175251.62

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

26362.64

Row 8

(7.20.1.1) Business division

NextCell, SRL

(7.20.1.2) Scope 2, location-based (metric tons CO2e)



On Tower France S.A.S.

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 12

(7.20.1.1) Business division

Springbok Mobility

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 13

(7.20.1.1) Business division

NexLoop France S.A.S

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

233.85

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

(7.20.1.1) Business division

Hivory I

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 15

(7.20.1.1) Business division

Cellnex France Infrastructures

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 16

(7.20.1.1) Business division

Swiss Towers, AG.

(7.20.1.2) Scope 2, location-based (metric tons CO2e) 0 (7.20.1.3) Scope 2, market-based (metric tons CO2e) 0 **Row 17** (7.20.1.1) Business division Cellnex Switzerland AG (7.20.1.2) Scope 2, location-based (metric tons CO2e) 7.95 (7.20.1.3) Scope 2, market-based (metric tons CO2e) 0.37 **Row 18** (7.20.1.1) Business division Cellnex Netherlands (7.20.1.2) Scope 2, location-based (metric tons CO2e) 0 (7.20.1.3) Scope 2, market-based (metric tons CO2e)

(7.20.1.1) Business division

On Tower Netherlands

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

1938.58

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 20

(7.20.1.1) Business division

Shere Masten, B.V.

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 21

(7.20.1.1) Business division

Alticom, B.V.

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 22

(7.20.1.1) Business division

Cignal Netherlands

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 23

(7.20.1.1) Business division

The Broadcast Group B.V

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 24

(7.20.1.1) Business division

Broadcast Innovations B.V

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 25

(7.20.1.1) Business division

Broadcast Management&Operations B.V

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 26

(7.20.1.1) Business division

Broadcast Technology B.V

(7.20.1.2) Scope 2, location-based (metric tons CO2e)



(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 30

(7.20.1.1) Business division

Cellnex UK Midco Limited

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 31

(7.20.1.1) Business division

Cellnex UK In-Building Solutions Limited

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

(7.20.1.1) Business division

On Tower UK

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

13438.43

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 33

(7.20.1.1) Business division

Towerlink UK Limited

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 34

(7.20.1.1) Business division

Cignal Infrastructure UK Limited

(7.20.1.2) Scope 2, location-based (metric tons CO2e) 0 (7.20.1.3) Scope 2, market-based (metric tons CO2e) 0 **Row 35** (7.20.1.1) Business division Cellnex Portugal (7.20.1.2) Scope 2, location-based (metric tons CO2e) 0 (7.20.1.3) Scope 2, market-based (metric tons CO2e) 0 **Row 36** (7.20.1.1) Business division Omtel, Estructuras de Comunicações, S.A. (7.20.1.2) Scope 2, location-based (metric tons CO2e) 0 (7.20.1.3) Scope 2, market-based (metric tons CO2e)

Row 37

(7.20.1.1) Business division

Towerlink Portugal, Unipessoal, L.D.A.

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 38

(7.20.1.1) Business division

On Tower Portugal, S.A.

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 39

(7.20.1.1) Business division

Infratower S.A.

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 40

(7.20.1.1) Business division

Hivory Portugal

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 41

(7.20.1.1) Business division

Cignal Portugal

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 42

(7.20.1.1) Business division

Cellnex Ireland Limited

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 43

(7.20.1.1) Business division

Cignal Infraestructure

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

463.25

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

485.71

Row 44

(7.20.1.1) Business division

On Tower Ireland Limited

(7.20.1.2) Scope 2, location-based (metric tons CO2e)



(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 48

(7.20.1.1) Business division

On Tower Sweden

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

541.21

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 49

(7.20.1.1) Business division

Ukkoverkot OY

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

Row 50

(7.20.1.1) Business division

Edzcom OY

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 51

(7.20.1.1) Business division

Cellnex Denmark APS

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 52

(7.20.1.1) Business division

On Tower Denmmark APS

(7.20.1.2) Scope 2, location-based (metric tons CO2e) 595.78 (7.20.1.3) Scope 2, market-based (metric tons CO2e) 0 **Row 53** (7.20.1.1) Business division Cellnex Poland Sp, z o.o. (7.20.1.2) Scope 2, location-based (metric tons CO2e) 0 (7.20.1.3) Scope 2, market-based (metric tons CO2e) 0 **Row 54** (7.20.1.1) Business division On Tower Poland Sp z.o.o (7.20.1.2) Scope 2, location-based (metric tons CO2e) 0

221

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

Row 55

(7.20.1.1) Business division

Towerlink Poland Sp z.o.o

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

105974.62

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

9945.38

Row 56

(7.20.1.1) Business division

Cignal Infraestructure Poland

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 57

(7.20.1.1) Business division

Remer

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0

Row 58

(7.20.1.1) Business division

1297 - Cellnex Telecom

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

87

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

3.01

Row 59

(7.20.1.1) Business division

1500 - Cellnex Finance Company

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

0

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

0 [Add row] (7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

3016.01

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

346283.75

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

36798.04

(7.22.4) Please explain

To calculate the carbon footprint of Cellnex Telecom the approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered, including all of the emissions described in questions 7.6, 7.7 and 7.8 (as detailed in the consolidated annual reports).

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

n

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

(7.22.4) Please explain

No other entities included [Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:

Yes

(7.23.1) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.

Row 1

(7.23.1.1) Subsidiary name

Tradia Telecom, S.A.U.

(7.23.1.2) Primary activity

Select from:

▼ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

247.8

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

3016.47

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Tradia Telecom, S.A.U.the approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 2

(7.23.1.1) Subsidiary name

Retevisión I, S.A.U.

(7.23.1.2) Primary activity

Select from:

▼ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

359.31

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

11253.18

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Retevisión I, S.A.U.the approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 3

(7.23.1.1) Subsidiary name

On Tower Telecom Infraestructuras, S.A.U.

(7.23.1.2) Primary activity

Select from:

☑ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

736.95

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

23533.59

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

(7.23.1.15) Comment

To calculate the carbon footprint of On Tower Telecom Infraestructuras, S.A.U.the approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 4

(7.23.1.1) Subsidiary name

Cellnex Telecom España S.L.U.

(7.23.1.2) Primary activity

Select from:

☑ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Cellnex Telecom España S.L.U.the approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 5

(7.23.1.1) Subsidiary name

MBA Datacenters

(7.23.1.2) Primary activity

Select from:

☑ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

17.6

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

277.54

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of MBA Datacentersthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 6

(7.23.1.1) Subsidiary name

Metrocall, S.A.

(7.23.1.2) Primary activity

Select from:

✓ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Metrocall, S.A.the approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 7

(7.23.1.1) Subsidiary name

Cellnex Italy

(7.23.1.2) Primary activity

Select from:

✓ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

939.41

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

175251.62

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

26362.64

(7.23.1.15) Comment

To calculate the carbon footprint of Cellnex Italythe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 8

(7.23.1.1) Subsidiary name

NextCell, SRL

(7.23.1.2) Primary activity

Select from:

▼ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of NextCell, SRLthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 9

(7.23.1.1) Subsidiary name

Cellnex France Group

(7.23.1.2) Primary activity

Select from:

✓ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

1.41

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0.93

(7.23.1.15) Comment

To calculate the carbon footprint of Cellnex France Groupthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 10

(7.23.1.1) Subsidiary name

Cellnex France S.A.S.

(7.23.1.2) Primary activity

Select from:

☑ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

44.83

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

1844.96

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Cellnex France S.A.S.the approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 11

(7.23.1.1) Subsidiary name

On Tower France S.A.S.

(7.23.1.2) Primary activity

Select from:

✓ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

12.22

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of On Tower France S.A.S.the approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 12

(7.23.1.1) Subsidiary name

Springbok Mobility

(7.23.1.2) Primary activity

Select from:

▼ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Springbok Mobilitythe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 13

(7.23.1.1) Subsidiary name

NexLoop France S.A.S

(7.23.1.2) Primary activity

Select from:

✓ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

233.85

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of NexLoop France S.A.Sthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 14

(7.23.1.1) Subsidiary name

Hivory I

(7.23.1.2) Primary activity

Select from:

▼ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Hivory Ithe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 15

(7.23.1.1) Subsidiary name

Cellnex France Infrastructures

(7.23.1.2) Primary activity

Select from:

☑ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

(7.23.1.15) Comment

To calculate the carbon footprint of Cellnex France Infrastructures the approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 16

(7.23.1.1) Subsidiary name

Swiss Towers, AG.

(7.23.1.2) Primary activity

Select from:

☑ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Swiss Towers, AG.the approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 17

(7.23.1.1) Subsidiary name

Cellnex Switzerland AG

(7.23.1.2) Primary activity

Select from:

▼ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

7.95

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0.37

(7.23.1.15) Comment

To calculate the carbon footprint of Cellnex Switzerland AGthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 18

(7.23.1.1) Subsidiary name

Cellnex Netherlands

(7.23.1.2) Primary activity

Select from:

✓ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Cellnex Netherlandsthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 19

(7.23.1.1) Subsidiary name

On Tower Netherlands

(7.23.1.2) Primary activity

Select from:

✓ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

106.33

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

1938.58

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of On Tower Netherlandsthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 20

(7.23.1.1) Subsidiary name

Shere Masten, B.V.

(7.23.1.2) Primary activity

Select from:

▼ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Shere Masten, B.V.the approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 21

(7.23.1.1) Subsidiary name

Alticom, B.V.

(7.23.1.2) Primary activity

Select from:

☑ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

72.84

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

7824.31

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Alticom, B.V.the approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 22

(7.23.1.1) Subsidiary name

Cignal Netherlands

(7.23.1.2) Primary activity

Select from:

☑ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Cignal Netherlandsthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 23

(7.23.1.1) Subsidiary name

The Broadcast Group B.V

(7.23.1.2) Primary activity

Select from:

✓ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of The Broadcast Group B.Vthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 24

(7.23.1.1) Subsidiary name

Broadcast Innovations B.V

(7.23.1.2) **Primary activity**

Select from:

▼ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Broadcast Innovations B.Vthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 25

(7.23.1.1) Subsidiary name

Broadcast Management&Operations B.V

(7.23.1.2) Primary activity

Select from:

☑ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Broadcast Management&Operations B.Vthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 26

(7.23.1.1) Subsidiary name

Broadcast Technology B.V

(7.23.1.2) Primary activity

Select from:

▼ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Broadcast Technology B.V the approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 27

(7.23.1.1) Subsidiary name

Towerink Netherlands

(7.23.1.2) Primary activity

Select from:

☑ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

(7.23.1.15) Comment

To calculate the carbon footprint of Towerink Netherlandsthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 28

(7.23.1.1) Subsidiary name

Breedlink

(7.23.1.2) Primary activity

Select from:

☑ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Breedlinkthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 29

(7.23.1.1) Subsidiary name

Cellnex UK Limited

(7.23.1.2) Primary activity

Select from:

▼ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Cellnex UK Limitedthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 30

(7.23.1.1) Subsidiary name

Cellnex UK Midco Limited

(7.23.1.2) Primary activity

Select from:

✓ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

n

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Cellnex UK Midco Limitedthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 31

(7.23.1.1) Subsidiary name

Cellnex UK In-Building Solutions Limited

(7.23.1.2) Primary activity

Select from:

▼ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Cellnex UK In-Building Solutions Limitedthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 32

(7.23.1.1) Subsidiary name

On Tower UK

(7.23.1.2) Primary activity

Select from:

☑ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

13438.43

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of On Tower UKthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 33

(7.23.1.1) Subsidiary name

Towerlink UK Limited

(7.23.1.2) Primary activity

Select from:

✓ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Towerlink UK Limited the approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 34

(7.23.1.1) Subsidiary name

Cignal Infrastructure UK Limited

(7.23.1.2) Primary activity

Select from:

☑ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

n

(7.23.1.15) Comment

To calculate the carbon footprint of Cignal Infrastructure UK Limited the approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 35

(7.23.1.1) Subsidiary name

Cellnex Portugal

(7.23.1.2) Primary activity

Select from:

☑ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Cellnex Portugalthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 36

(7.23.1.1) Subsidiary name

Omtel, Estructuras de Comunicaçoes, S.A.

(7.23.1.2) Primary activity

Select from:

▼ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Omtel, Estructuras de Comunicações, S.A.the approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 37

(7.23.1.1) Subsidiary name

Towerlink Portugal, Unipessoal, L.D.A.

(7.23.1.2) Primary activity

Select from:

☑ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Towerlink Portugal, Unipessoal, L.D.A.the approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 38

(7.23.1.1) Subsidiary name

On Tower Portugal, S.A.

(7.23.1.2) Primary activity

Select from:

▼ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of On Tower Portugal, S.A.the approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 39

(7.23.1.1) Subsidiary name

Infratower S.A.

(7.23.1.2) Primary activity

Select from:

☑ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

(7.23.1.15) Comment

To calculate the carbon footprint of Infratower S.A.the approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 40

(7.23.1.1) Subsidiary name

Hivory Portugal

(7.23.1.2) Primary activity

Select from:

☑ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Hivory Portugalthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 41

(7.23.1.1) Subsidiary name

Cignal Portugal

(7.23.1.2) Primary activity

Select from:

▼ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Cignal Portugalthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 42

(7.23.1.1) Subsidiary name

Cellnex Ireland Limited

(7.23.1.2) Primary activity

Select from:

✓ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Cellnex Ireland Limitedthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 43

(7.23.1.1) Subsidiary name

Cignal Infraestructure

(7.23.1.2) Primary activity

Select from:

▼ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

463.25

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

485.71

(7.23.1.15) Comment

To calculate the carbon footprint of Cignal Infraestructurethe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 44

(7.23.1.1) Subsidiary name

On Tower Ireland Limited

(7.23.1.2) Primary activity

Select from:

☑ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of On Tower Ireland Limitedthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 45

(7.23.1.1) Subsidiary name

Cellnex Austria GMBH

(7.23.1.2) Primary activity

Select from:

☑ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Cellnex Austria GMBHthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 46

(7.23.1.1) Subsidiary name

On Tower Austria GmbH

(7.23.1.2) Primary activity

Select from:

☑ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

113.65

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of On Tower Austria GmbHthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 47

(7.23.1.1) Subsidiary name

Cellnex Sweden

(7.23.1.2) Primary activity

Select from:

☑ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Cellnex Swedenthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 48

(7.23.1.1) Subsidiary name

On Tower Sweden

(7.23.1.2) **Primary activity**

Select from:

▼ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

3.31

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

541.21

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of On Tower Swedenthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 49

(7.23.1.1) Subsidiary name

Ukkoverkot OY

(7.23.1.2) Primary activity

Select from:

☑ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Ukkoverkot OYthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 50

(7.23.1.1) Subsidiary name

Edzcom OY

(7.23.1.2) Primary activity

Select from:

▼ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Edzcom OYthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 51

(7.23.1.1) Subsidiary name

Cellnex Denmark APS

(7.23.1.2) Primary activity

Select from:

☑ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

(7.23.1.15) Comment

To calculate the carbon footprint of Cellnex Denmark APSthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 52

(7.23.1.1) Subsidiary name

On Tower Denmmark APS

(7.23.1.2) Primary activity

Select from:

☑ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

2.61

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

595.78

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of On Tower Denmmark APSthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 53

(7.23.1.1) Subsidiary name

Cellnex Poland Sp, z o.o.

(7.23.1.2) Primary activity

Select from:

▼ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Cellnex Poland Sp, z o.o.the approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 54

(7.23.1.1) Subsidiary name

On Tower Poland Sp z.o.o

(7.23.1.2) Primary activity

Select from:

✓ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of On Tower Poland Sp z.o.othe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 55

(7.23.1.1) Subsidiary name

Towerlink Poland Sp z.o.o

(7.23.1.2) Primary activity

Select from:

✓ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

326.75

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

105974.62

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

9945.38

(7.23.1.15) Comment

To calculate the carbon footprint of Towerlink Poland Sp z.o.othe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 56

(7.23.1.1) Subsidiary name

Cignal Infraestructure Poland

(7.23.1.2) Primary activity

Select from:

▼ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Cignal Infraestructure Polandthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 57

(7.23.1.1) Subsidiary name

Remer

(7.23.1.2) Primary activity

Select from:

✓ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

32.4

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of Remerthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 58

(7.23.1.1) Subsidiary name

1297 - Cellnex Telecom

(7.23.1.2) Primary activity

Select from:

☑ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

87

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

3.01

(7.23.1.15) Comment

To calculate the carbon footprint of 1297 - Cellnex Telecomthe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

Row 59

(7.23.1.1) Subsidiary name

1500 - Cellnex Finance Company

(7.23.1.2) Primary activity

Select from:

✓ Telecommunications services

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

✓ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

0

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

To calculate the carbon footprint of 1500 - Cellnex Finance Companythe approach of financial control has been considered, this means that all those places and activities in which Cellnex Telecom exercises authority to decide and execute any decision are considered.

[Add row]

(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Row 1

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

✓ Scope 1

Report and the Environment and Climate Change public reports. due to the electricity consumption.

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Row 1

(7.27.1) Allocation challenges

Select from:

☑ Customer base is too large and diverse to accurately track emissions to the customer level [Add row]

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Select from:

Yes

(7.28.2) Describe how you plan to develop your capabilities

One of the main goals of the Cellnex ESG Master Plan is to continue growing with a longterm sustainable environmental approach and as part of Cellnex's commitment to the environment and combating climate change, the Company has adapted its business model to incorporate the measurement, reduction and mitigation of impacts caused by its activity that may have repercussions on the environment of the areas where Cellnex operates. Although Cellnex Telecom is not currently undertaking a calculation to allocate emissions to its customers, as a result of the development of the ESG Master Plan and the implementation of the actions defined in the Environment & Climate Change strategy for 2023-2025, options are being evaluated to increase data transparency and quality in relation to the emissions generated in the Cellnex value chain. Specifically, this analysis would be linked to the action lines of Environmental impacts of infrastructures and training, awareness and collaboration with the Community.

[Fixed row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

✓ More than 45% but less than or equal to 50%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: ✓ Yes
Consumption of purchased or acquired electricity	Select from: ✓ Yes
Consumption of purchased or acquired heat	Select from: ✓ Yes
Consumption of purchased or acquired steam	Select from: ✓ No
Consumption of purchased or acquired cooling	Select from: ✓ Yes
Generation of electricity, heat, steam, or cooling	Select from: ✓ Yes

[Fixed row]

(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

4175.8

(7.30.1.4) Total (renewable and non-renewable) MWh

4175.8

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:

☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

1066920.72

(7.30.1.3) MWh from non-renewable sources

312569.2

(7.30.1.4) Total (renewable and non-renewable) MWh

1379489.92

Consumption of purchased or acquired heat

(7.30.1.1) Heating value

Select from:

✓ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

75.18

(7.30.1.4) Total (renewable and non-renewable) MWh

75.18

Consumption of purchased or acquired cooling

(7.30.1.1) Heating value

Select from:

✓ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

1703.03

(7.30.1.4) Total (renewable and non-renewable) MWh

1703.03

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:

✓ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

4779.5

(7.30.1.4) Total (renewable and non-renewable) MWh

4779.5

Total energy consumption

(7.30.1.1) Heating value

Select from:

✓ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

1071700.22

(7.30.1.3) MWh from non-renewable sources

318523.21

(7.30.1.4) Total (renewable and non-renewable) MWh

1390223.43

[Fixed row]

(7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: ✓ Yes
Consumption of fuel for the generation of heat	Select from: ✓ Yes
Consumption of fuel for the generation of steam	Select from: ☑ No
Consumption of fuel for the generation of cooling	Select from: ☑ No
Consumption of fuel for co-generation or tri-generation	Select from: ☑ No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:

✓ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

(7.30.7.3) MWh fuel consumed for self-generation of electricity 0 (7.30.7.4) MWh fuel consumed for self-generation of heat 0 (7.30.7.8) Comment No consumption Other biomass (7.30.7.1) Heating value Select from: ✓ LHV (7.30.7.2) Total fuel MWh consumed by the organization 0 (7.30.7.3) MWh fuel consumed for self-generation of electricity (7.30.7.4) MWh fuel consumed for self-generation of heat 0 (7.30.7.8) Comment

No consumption

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value Select from: ✓ LHV (7.30.7.2) Total fuel MWh consumed by the organization 0 (7.30.7.3) MWh fuel consumed for self-generation of electricity 0 (7.30.7.4) MWh fuel consumed for self-generation of heat (7.30.7.8) Comment No consumption Coal (7.30.7.1) Heating value Select from: ✓ LHV (7.30.7.2) Total fuel MWh consumed by the organization

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.8) Comment

No consumption

Oil

(7.30.7.1) Heating value

Select from:

✓ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

4170.8

(7.30.7.3) MWh fuel consumed for self-generation of electricity

2825

(7.30.7.4) MWh fuel consumed for self-generation of heat

1345.8

(7.30.7.8) Comment

Consumtion of diesel and petrol.

Gas

(7.30.7.1) Heating value

Select from:

\Box		١ ١
15/1	н	· \ /

(7.30.7.2) Total fuel MWh consumed by the organization

5

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

5

(7.30.7.8) Comment

Consumption of natural gas.

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:

✓ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.8) Comment

No consumption

Total fuel

(7.30.7.1) Heating value

Select from:

✓ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

4175.8

(7.30.7.3) MWh fuel consumed for self-generation of electricity

2825

(7.30.7.4) MWh fuel consumed for self-generation of heat

1350.8

(7.30.7.8) Comment

Total consumption [Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

(7.30.9.1) Total Gross generation (MWh)

(7.30.9.2) Generation that is consumed by the organization (MWh) 4779.5 (7.30.9.3) Gross generation from renewable sources (MWh) 4779.5 (7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh) 4779.5 Heat (7.30.9.1) Total Gross generation (MWh) 0 (7.30.9.2) Generation that is consumed by the organization (MWh) (7.30.9.3) Gross generation from renewable sources (MWh) 0 (7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh) 0 **Steam**

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0 [Fixed row]

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Row 1

(7.30.14.1) Country/area

Select from:

Spain

(7.30.14.2) Sourcing method

Select from:

☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

✓ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify:50% wind + 29% hydropower + 21% solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

160282.74

(7.30.14.6) Tracking instrument used

Select from:

GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

✓ Spain

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

✓ No

(7.30.14.10) Comment

One of the four pillars of the Energy transition Plan is "Green Energy Sourcing". The objective is to ensure that the electricity consumed at Cellnex sites is 100% generated by Renewable Energy Sources (RES) from 2025, making it possible to mitigate 100% of Scope 2 carbon emissions. Throughout 2023, the high price of green energy prompted Cellnex to diversify its strategy to purchase green energy. This involved sourcing green energy within the supply contracts in some countries, but also looking for Power Purchase Agreements in others that allow greening costs to be secured.

Row 4

(7.30.14.1) Country/area

Select from:

Italy

(7.30.14.2) Sourcing method

Select from:

☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) **Energy carrier**

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify:75,42% wind + 10,40% solar + 14,18% hydropower

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

(7.30.14.6) Tracking instrument used

Select from:

✓ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

✓ Italy

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

✓ No

(7.30.14.10) Comment

One of the four pillars of the Energy transition Plan is "Green Energy Sourcing". The objective is to ensure that the electricity consumed at Cellnex sites is 100% generated by Renewable Energy Sources (RES) from 2025, making it possible to mitigate 100% of Scope 2 carbon emissions. Throughout 2023, the high price of green energy prompted Cellnex to diversify its strategy to purchase green energy. This involved sourcing green energy within the supply contracts in some countries, but also looking for Power Purchase Agreements in others that allow greening costs to be secured.

Row 5

(7.30.14.1) Country/area

Select from:

Netherlands

(7.30.14.2) Sourcing method

Select from:

☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

✓ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

32916

(7.30.14.6) Tracking instrument used

Select from:

✓ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Netherlands

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

✓ No

(7.30.14.10) Comment

One of the four pillars of the Energy transition Plan is "Green Energy Sourcing". The objective is to ensure that the electricity consumed at Cellnex sites is 100% generated by Renewable Energy Sources (RES) from 2025, making it possible to mitigate 100% of Scope 2 carbon emissions. Throughout 2023, the high price of green energy prompted Cellnex to diversify its strategy to purchase green energy. This involved sourcing green energy within the supply contracts in some countries, but also looking for Power Purchase Agreements in others that allow greening costs to be secured.

Row 6

(7.30.14.1) Country/area

Select from:

✓ France

(7.30.14.2) Sourcing method

Select from:

☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

✓ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify :50% wind + 50% solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

39986.44

(7.30.14.6) Tracking instrument used

Select from:

GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

▼ France

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

✓ No

(7.30.14.10) Comment

One of the four pillars of the Energy transition Plan is "Green Energy Sourcing". The objective is to ensure that the electricity consumed at Cellnex sites is 100% generated by Renewable Energy Sources (RES) from 2025, making it possible to mitigate 100% of Scope 2 carbon emissions. Throughout 2023, the high price of green energy prompted Cellnex to diversify its strategy to purchase green energy. This involved sourcing green energy within the supply contracts in some countries, but also looking for Power Purchase Agreements in others that allow greening costs to be secured.

Row 7

(7.30.14.1) Country/area

Select from:

Switzerland

(7.30.14.2) Sourcing method

Select from:

☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) **Energy carrier**

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify :86% hydroelectric power + 14% solar energy

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

(7.30.14.6) Tracking instrument used

Select from:

✓ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Switzerland

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

✓ No

(7.30.14.10) Comment

One of the four pillars of the Energy transition Plan is "Green Energy Sourcing". The objective is to ensure that the electricity consumed at Cellnex sites is 100% generated by Renewable Energy Sources (RES) from 2025, making it possible to mitigate 100% of Scope 2 carbon emissions. Throughout 2023, the high price of green energy prompted Cellnex to diversify its strategy to purchase green energy. This involved sourcing green energy within the supply contracts in some countries, but also looking for Power Purchase Agreements in others that allow greening costs to be secured.

Row 8

(7.30.14.1) Country/area

Select from:

✓ United Kingdom of Great Britain and Northern Ireland

(7.30.14.2) Sourcing method

Select from:

✓ Unbundled procurement of energy attribute certificates (EACs)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

✓ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

64896.67

(7.30.14.6) Tracking instrument used

Select from:

☑ REGO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

✓ United Kingdom of Great Britain and Northern Ireland

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

✓ No

(7.30.14.10) Comment

One of the four pillars of the Energy transition Plan is "Green Energy Sourcing". The objective is to ensure that the electricity consumed at Cellnex sites is 100% generated by Renewable Energy Sources (RES) from 2025, making it possible to mitigate 100% of Scope 2 carbon emissions. Throughout 2023, the high price of green energy prompted Cellnex to diversify its strategy to purchase green energy. This involved sourcing green energy within the supply contracts in some countries, but also looking for Power Purchase Agreements in others that allow greening costs to be secured.

Row 9

(7.30.14.1) Country/area

Select from:

✓ Poland

(7.30.14.2) Sourcing method

Select from:

☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

✓ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify :50% solar +30 hydropower + 20% biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

159530

(7.30.14.6) Tracking instrument used

Select from:

✓ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

▼ Poland

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

✓ No

(7.30.14.10) Comment

One of the four pillars of the Energy transition Plan is "Green Energy Sourcing". The objective is to ensure that the electricity consumed at Cellnex sites is 100% generated by Renewable Energy Sources (RES) from 2025, making it possible to mitigate 100% of Scope 2 carbon emissions. Throughout 2023, the high price of green energy prompted Cellnex to diversify its strategy to purchase green energy. This involved sourcing green energy within the supply contracts in some countries, but also looking for Power Purchase Agreements in others that allow greening costs to be secured.

Row 10

(7.30.14.1) Country/area

Select from:

Sweden

(7.30.14.2) Sourcing method

Select from:

☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

Select from:

✓ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Sweden

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

✓ No

(7.30.14.10) Comment

One of the four pillars of the Energy transition Plan is "Green Energy Sourcing". The objective is to ensure that the electricity consumed at Cellnex sites is 100% generated by Renewable Energy Sources (RES) from 2025, making it possible to mitigate 100% of Scope 2 carbon emissions. Throughout 2023, the high price of green energy prompted Cellnex to diversify its strategy to purchase green energy. This involved sourcing green energy within the supply contracts in some countries, but also looking for Power Purchase Agreements in others that allow greening costs to be secured.

Row 11

(7.30.14.1) Country/area

Select from:

✓ Denmark

(7.30.14.2) Sourcing method

Select from:

☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

✓ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

5734.2

(7.30.14.6) Tracking instrument used

Select from:

✓ GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Denmark

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

✓ No

(7.30.14.10) Comment

One of the four pillars of the Energy transition Plan is "Green Energy Sourcing". The objective is to ensure that the electricity consumed at Cellnex sites is 100% generated by Renewable Energy Sources (RES) from 2025, making it possible to mitigate 100% of Scope 2 carbon emissions. Throughout 2023, the high price of green energy prompted Cellnex to diversify its strategy to purchase green energy. This involved sourcing green energy within the supply contracts in some countries, but also looking for Power Purchase Agreements in others that allow greening costs to be secured.

Row 12

(7.30.14.1) Country/area

Select from:

☑ Spain

(7.30.14.2) Sourcing method

Select from:

☑ Financial (virtual) power purchase agreement (VPPA)

(7.30.14.3) Energy carrier

Select from:

✓ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify:50% wind + 29% hydropower + 21% solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

150000

(7.30.14.6) Tracking instrument used

Select from:

GO

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

✓ Spain

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

✓ No

(7.30.14.10) Comment

One of the four pillars of the Energy transition Plan is "Green Energy Sourcing". The objective is to ensure that the electricity consumed at Cellnex sites is 100% generated by Renewable Energy Sources (RES) from 2025, making it possible to mitigate 100% of Scope 2 carbon emissions. Throughout 2023, the high price of green energy prompted Cellnex to diversify its strategy to purchase green energy. This involved sourcing green energy within the supply contracts in some countries, but also looking for Power Purchase Agreements in others that allow greening costs to be secured.

[Add row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Austria

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

Denmark

(7.30.16.1) Consumption of purchased electricity (MWh)

5734.2

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

5734.20

Finland

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

France

(7.30.16.1) Consumption of purchased electricity (MWh)

39986.44

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

20

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

40006.44

Ireland

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh) 0 (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh) 0 (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh) 0 (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh) 1403.79 Italy (7.30.16.1) Consumption of purchased electricity (MWh) 713274.79 (7.30.16.2) Consumption of self-generated electricity (MWh) 0 (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh) 0 (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh) 713274.79 **Netherlands** (7.30.16.1) Consumption of purchased electricity (MWh) 32916 (7.30.16.2) Consumption of self-generated electricity (MWh) 0 (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh) 0 (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh) 0 (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh) 32916.00 **Poland** (7.30.16.1) Consumption of purchased electricity (MWh) 171120 (7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh) 0 (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh) 0 (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh) 171120.00 **Portugal** (7.30.16.1) Consumption of purchased electricity (MWh) 0 (7.30.16.2) Consumption of self-generated electricity (MWh) 0 (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh) (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh) 0 (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh) 0.00 **Spain**

(7.30.16.1) Consumption of purchased electricity (MWh)
310282.74
(7.30.16.2) Consumption of self-generated electricity (MWh)
4779.5
(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)
1754.87
(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)
0
(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)
316817.11
Sweden
(7.30.16.1) Consumption of purchased electricity (MWh)
39794.87
(7.30.16.2) Consumption of self-generated electricity (MWh)
0
(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)
o
(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

39794.87

Switzerland

(7.30.16.1) Consumption of purchased electricity (MWh)

80.42

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

3.34

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

83.76

United Kingdom of Great Britain and Northern Ireland

(7.30.16.1) Consumption of purchased electricity (MWh)

64896.67

(7.30.16.2) Consumption of self-generated electricity (MWh)

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

64896.67 [Fixed row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.0000100644

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

39814.05

(7.45.3) Metric denominator

Select from:

✓ unit total revenue

(7.45.4) Metric denominator: Unit total

(7.45.5) Scope 2 figure used

Select from:

✓ Market-based

(7.45.6) % change from previous year

31

(7.45.7) Direction of change

Select from:

Decreased

(7.45.8) Reasons for change

Select all that apply

- ☑ Change in renewable energy consumption
- ☑ Other emissions reduction activities

(7.45.9) Please explain

The 31% decrease in this intensity figure is due, firstly, to the increase in the total revenue compared to last year (1%). In addition, Cellnex Telecom S1S2 GHG emissions have been reduced by 24% between 2022 and 2023. This reduction is due to the execution of the Energy Transition Plan as part of its ESG Master Plan and the Strategic Sustainability Plan. The Energy Transition Plan has four pillars: i) Energy 4.0: optimisation, big data analytics and comprehensive energy performance monitoring. ii) Green Energy Sourcing: to ensure that the electricity consumed at Cellnex sites is from a 100% renewable source. iii) Energy efficiency: to ensure continuous improvement in energy performance to alleviate and optimise the impact of Cellnex's operations. iv) Self-generation: implementing economically efficient on-site generation solutions and also include reducing the consumption of fossil fuels for fixed backup diesel generators. The specific reduction measures implemented in 2023 are detailed in question 7.55.2.

Row 2

(7.45.1) Intensity figure

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

39814.05

(7.45.3) Metric denominator

Select from:

✓ full time equivalent (FTE) employee

(7.45.4) Metric denominator: Unit total

2836

(7.45.5) Scope 2 figure used

Select from:

✓ Market-based

(7.45.6) % change from previous year

20

(7.45.7) Direction of change

Select from:

Decreased

(7.45.8) Reasons for change

Select all that apply

- ☑ Change in renewable energy consumption
- ☑ Other emissions reduction activities

(7.45.9) Please explain

The 20% decrease in this intensity figure is due Cellnex Telecom S1S2 GHG emissions have been reduced by 24% between 2022 and 2023. This reduction is due to the execution of the Energy Transition Plan as part of its ESG Master Plan and the Strategic Sustainability Plan. The Energy Transition Plan has four pillars: i) Energy 4.0: optimisation, big data analytics and comprehensive energy performance monitoring. ii) Green Energy Sourcing: to ensure that the electricity consumed at Cellnex sites is from a 100% renewable source. iii) Energy efficiency: to ensure continuous improvement in energy performance to alleviate and optimise the impact of Cellnex's operations. iv) Self-generation: implementing economically efficient on-site generation solutions and also include reducing the consumption of fossil fuels for fixed backup diesel generators. The specific reduction measures implemented in 2023 are detailed in question 7.55.2. [Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

✓ Absolute target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

Abs 1

(7.53.1.2) Is this a science-based target?

Select from:

✓ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

Certificate SBT Cellnex.pdf

(7.53.1.4) Target ambition

✓ 1.5°C aligned

(7.53.1.5) Date target was set

06/14/2021

(7.53.1.6) Target coverage

Select from:

✓ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

- ✓ Methane (CH4)
- ✓ Nitrous oxide (N2O)
- ✓ Carbon dioxide (CO2)
- ✓ Perfluorocarbons (PFCs)
- ☑ Hydrofluorocarbons (HFCs)

✓ Sulphur hexafluoride (SF6)

✓ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply

- ✓ Scope 1
- ✓ Scope 2
- ✓ Scope 3

(7.53.1.9) Scope 2 accounting method

Select from:

✓ Market-based

(7.53.1.10) Scope 3 categories

Select all that apply

☑ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)

(7.53.1.11) End date of base year

12/30/2020

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

3940.26

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

432159.55

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

88936.88

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

88936.880

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

525036.690

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

14.13

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

49.28

(7.53.1.54) End date of target

12/30/2030

(7.53.1.55) Targeted reduction from base year (%)

70

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

157511.007

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

3016.01

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

36798.04

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

51393.24

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

51393.240

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

91207.290

(7.53.1.78) Land-related emissions covered by target

Select from:

✓ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

118.04

(7.53.1.80) Target status in reporting year

Select from:

Achieved and maintained

(7.53.1.82) Explain target coverage and identify any exclusions

Cellnex Telecom submitted an SBT target in May 2021, which was officially approved by the SBT initiative in June 2021. The official approved target is: Cellnex Telecom commits to reduce absolute scope 1 and 2 GHG emissions and scope 3 GHG emissions from fuel and energy-related activities 70% by 2030 from a 2020 base year. It is in line with the 1.5C pathway. This target is company-wide and base year GHG emissions are recalculated annually due to new adquisitions. It covers 100% of both scope 1, scope 2 and scope 3 GHG emissions from fuel and energy-related activities, and 49% of total base year GHG emissions. This target is the starting point to reach the Cellnex wider neutrality goal: to be Net Zero in 2050 (NZ1). CO2 emissions and/or removals from bioenergy are not relevant for Cellnex Telecom GHG emissions since the organization does not have this type of emissions or removals. In the same way, due to the type of activity carried out by the organization, FLAG GHG emissions are not relevant and are not included in the scope of the target (SBT approved before the release of FLAG target-setting

guidance). In the CDP Climate Change 2021 questionnaire, this target was reported separately with the target Abs1 and Abs 2, but as the table allows, in CDP 2022, CDP 2023 and this year it has been reported jointly as reported in SBT.

(7.53.1.83) Target objective

The ESG Master Plan was devised to enable Cellnex to implement initiatives to bolster the Company's influence on the Sustainable Development Goals (SDGs) over a period of 5 years, aligning the plan with its strategies and their corresponding targets, of which this objective abs1 is part. Additionally, in 2023 Cellnex has updated its Energy Transition Plan as part of its ESG Master Plan and the Environment and Climate Change Strategy, considering the current energy context. During 2023, the company continued advancing towards the fulfilment of its commitments, achieving notable milestones. Compared with the base year 2020, noteworthy achievements include the sourcing of 77% of our electricity from renewable sources, a -83% reduction in scope 1 and 2 GHG emissions,

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

✓ No

(7.53.1.86) List the emissions reduction initiatives which contributed most to achieving this target

In order to achieve target Abs1 and to comply with the commitments included in the Environmental and Climate Change Policy, in 2021 Cellnex released the first version of its Energy Transition Plan as part of its ESG Master Plan and the Strategic Sustainability Plan. The Energy Transition Plan has four pillars: i) Energy 4.0: optimisation, big data analytics and comprehensive energy performance monitoring. ii) Green Energy Sourcing: to ensure that the electricity consumed at Cellnex sites is from a 100% renewable source. iii) Energy efficiency: to ensure continuous improvement in energy performance to alleviate and optimise the impact of Cellnex's operations. iv) Self-generation: implementing economically efficient on-site generation solutions and also include reducing the consumption of fossil fuels for fixed backup diesel generators. With all these measures, it is expected to reduce not only the GHG emissions associated with scope 2 (purchase of electricity), but also the reduction of fuels in stationary sources, refrigerant gas leaks and WTT and T&D emissions related to energy. The emissions included in the first absolute reduction target have been reduced by 82.63% between 2020 and 2023 (118% achieved). Although it can be considered that the target has already been achieved, by acquiring new companies annually and depending on the full development of the Energy Transition Plan, it is considered to remain underway until the target year 2030. Most part of energy savings come from electricity and fuel for Spain, Ireland and Poland. The savings come from the installation of solar panels at 74 new sites in Spain and 64 sites in Ireland, as well as the three sites in Poland, combined with the replacement of power systems. Moreover, in Spain the savings from fuel come from replacing conventional generator sets with diesel to combustion generator sets hybridised inside a container with batteries and solar panels. The total amount of GWh saved is 2.4 with a required investment of 2,719 thousands of EUR.

Row 2

(7.53.1.1) Target reference number

Select from:

✓ Abs 2

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

Certificate SBT Cellnex.pdf

(7.53.1.4) Target ambition

Select from:

✓ 1.5°C aligned

(7.53.1.5) Date target was set

06/14/2021

(7.53.1.6) Target coverage

Select from:

✓ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

- ✓ Methane (CH4)
- ✓ Nitrous oxide (N2O)
- ✓ Carbon dioxide (CO2)
- ✓ Perfluorocarbons (PFCs)
- ☑ Hydrofluorocarbons (HFCs)

- ✓ Sulphur hexafluoride (SF6)
- ✓ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply

✓ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

- ✓ Scope 3, Category 1 Purchased goods and services
- ✓ Scope 3, Category 2 Capital goods

(7.53.1.11) End date of base year

12/30/2020

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

37137.79

(7.53.1.15) Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)

43819.31

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

80957.100

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

80957.100

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

100

(7.53.1.36) Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

12.87

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

12.87

(7.53.1.54) End date of target

12/30/2025

(7.53.1.55) Targeted reduction from base year (%)

21

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

63956.109

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

31200.33

(7.53.1.60) Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)

38517.78

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

69718.110

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

69718.110

(7.53.1.78) Land-related emissions covered by target

Select from:

✓ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

66.11

(7.53.1.80) Target status in reporting year

Select from:

Underway

(7.53.1.82) Explain target coverage and identify any exclusions

Cellnex Telecom submitted an SBT target in May 2021, which was officially approved by the SBT initiative in June 2021. The official approved target is: Cellnex Telecom also commits to reduce absolute scope 3 emissions from purchased goods and services and capital goods GHG emissions 21% by 2025 from a 2020 base year. This supplier target is in line with the 1.5C pathway. This target is company-wide and the base year was recalculated including all the acquisitions in 2021 and 2022. It covers 100% of both scope 3 GHG emissions from purchased goods and services and capital goods, and 13% of total scope 3 base year GHG emissions. This target is the starting point to reach the Cellnex wider neutrality goal: to be Net Zero in 2050 (NZ1). CO2 emissions and/or removals from bioenergy are not relevant for Cellnex Telecom GHG emissions since the organization does not have this type of emissions or removals. In the same way, due to the type of activity carried out by the organization, FLAG GHG emissions are not relevant and are not included in the scope of the target (SBT approved before the release of FLAG target-setting guidance). In the CDP Climate Change 2021, 2022 and 2023 questionnaires, this target was reported in the same format.

(7.53.1.83) Target objective

The ESG Master Plan was devised to enable Cellnex to implement initiatives to bolster the Company's influence on the Sustainable Development Goals (SDGs) over a period of 5 years, aligning the plan with its strategies and their corresponding targets, of which this objective abs2 is part. During 2023, the company continued advancing towards the fulfilment of its commitments, achieving notable milestones. Compared with the base year 2020, noteworthy achievements include a -14% reduction in absolute scope 3 GHG emissions from purchased goods and services, as well as capital goods.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

The emissions included in the second absolute reduction target have been reduced by 13.88% between 2020 and 2023. This trend confirms that they have been reduced by at least 4.2% every year, the minimum to be aligned with the 1.5 C scenario and therefore, the objective is being met. In 2023, the CDP Supply Chain campaign has been carried out once again, with 279 responses in 2023 (224 in 2022). Through CDP, Cellnex suppliers can report their carbon footprint, which allows a more accurate calculation of the emissions associated with scopes 3.1 and 3.2 of Cellnex's carbon footprint, as well as their plans to reduce emissions. GHG emissions of these 2 categories are preferably calculated with supplier-specific emissions and, otherwise, with sectoral factors based on input-output databases. In 2023, 33% of data on purchases of goods and services and capital goods have been transformed into GHG emissions based on supplier-specific intensity ratios (18% in 2022). This increase represents an increase in the reporting of emissions from suppliers in CDP Supply Chain. In line with the commitment acquired to reduce by 21% the emissions of scopes 3.1 and 3.2 by 2025, contracts have been signed with strategic suppliers in which carbon footprint reduction plans have been defined. Likewise, the suppliers of these contracts have committed to report their emissions through CDP during the term of the contracts. Callnex has implemented a project related to carbon management linked to supply chain to support and assist suppliers in their carbon footprint calculations, to increase the transparency and quality of emissions calculations throughout Cellnex's supply chain by obtaining better quality supplier-specific data for the calculation of procurement-related emissions. In conclusion, Cellnex Telecom is currently complying with the GHG emission reduction targets established through SBTi.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

✓ No

Row 3

(7.53.1.1) Target reference number

Select from:

✓ Abs 3

(7.53.1.2) Is this a science-based target?

Select from:

☑ No, but we are reporting another target that is science-based

(7.53.1.5) Date target was set

06/14/2021

(7.53.1.6) Target coverage

Select from:

✓ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

- ✓ Methane (CH4)
- ✓ Nitrous oxide (N20)
- ✓ Carbon dioxide (CO2)
- ✓ Perfluorocarbons (PFCs)
- ☑ Hydrofluorocarbons (HFCs)

✓ Sulphur hexafluoride (SF6)

✓ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply

- ✓ Scope 1
- ✓ Scope 2
- ✓ Scope 3

(7.53.1.9) Scope 2 accounting method

Select from:

✓ Market-based

(7.53.1.10) Scope 3 categories

Select all that apply

✓ Scope 3, Category 2 – Capital goods

✓ Scope 3, Category 1 – Purchased goods and services

☑ Scope 3, Category 3 – Fuel- and energy- related activities (not included in

- ✓ Scope 3, Category 6 Business travel Scope 1 or 2)
- ✓ Scope 3, Category 7 Employee commuting
- ☑ Scope 3, Category 8 Upstream leased assets
- ✓ Scope 3, Category 13 Downstream leased assets

(7.53.1.11) End date of base year

12/30/2020

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

3940.26

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

432159.55

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

37137.79

(7.53.1.15) Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)

43819.31

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

88936.88

(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

567.85

(7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

1553.33

(7.53.1.21) Base year Scope 3, Category 8: Upstream leased assets emissions covered by target (metric tons CO2e)

114807.79

(7.53.1.26) Base year Scope 3, Category 13: Downstream leased assets emissions covered by target (metric tons CO2e)

342177.38

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

629000.330

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

1065100.140

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

100

(7.53.1.36) Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO2e)

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

100

(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

100

(7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

100

(7.53.1.42) Base year Scope 3, Category 8: Upstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 8: Upstream leased assets (metric tons CO2e)

100

(7.53.1.47) Base year Scope 3, Category 13: Downstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 13: Downstream leased assets (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/30/2050

(7.53.1.55) Targeted reduction from base year (%)

90

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

106510.014

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

3016.01

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

36798.04

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

31200.33

(7.53.1.60) Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)

38517.78

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

51393.24

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

1127.67

(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

2910.25

(7.53.1.66) Scope 3, Category 8: Upstream leased assets emissions in reporting year covered by target (metric tons CO2e)

111119.11

(7.53.1.71) Scope 3, Category 13: Downstream leased assets emissions in reporting year covered by target (metric tons CO2e)

243721.24

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

479989.620

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

519803.670

(7.53.1.78) Land-related emissions covered by target

Select from:

✓ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

56.89

(7.53.1.80) Target status in reporting year

Select from:

Underway

(7.53.1.82) Explain target coverage and identify any exclusions

Cellnex wants to go one step further, giving substance to its commitment to the decarbonisation of the economy by defining a strategy to reduce and neutralise its emissions with specific objectives in the medium and long term: the Cellnex Net-zero Strategy. This strategy is a key component of the 2023-2025 Environment and Climate Change Strategy, as well as the Company's ESG Master Plan, and will allow Cellnex to be a net-zero company by 2050, with the intermediate goal of being Carbon Neutral by 2035. This target is company-wide and base year GHG emissions are recalculated annually due to new acquisitions. It covers 100% of both scope 1, scope 2 and scope 3 GHG emissions. Cellnex will request validation of this target by the Science-based target initiative in the next two years, when the short-term targets will be updated and the Net-Zero target presented. CO2 emissions and/or removals from bioenergy are not relevant for Cellnex Telecom GHG emissions since the organization does not have this type of emissions or removals. In the same way, due to the type of activity carried out by the organization, FLAG GHG emissions are not relevant and are not included in the scope of the target.

(7.53.1.83) Target objective

The ESG Master Plan was devised to enable Cellnex to implement initiatives to bolster the Company's influence on the Sustainable Development Goals (SDGs) over a period of 5 years, aligning the plan with its strategies and their corresponding targets, of which this objective abs3 is part. During 2023, the company continued advancing towards the fulfilment of its commitments, achieving notable milestones. Compared with the base year 2020, noteworthy achievements include the sourcing of 77% of our electricity from renewable sources, a -83% reduction in scope 1 and 2 GHG emissions, and scope 3 GHG emissions related to energy and fuel activities. Additionally, there was a -14% reduction in absolute scope 3 GHG emissions from purchased goods and services, as well as capital goods.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Cellnex Telecom has committed to achieve 90% emission reduction and Net-Zero by 2050. Under the Net-zero Strategy, the Company will develop a roadmap with specific medium and long term goals to accelerate the transition towards a net-zero business model. Cellnex has established a strategy to reduce GHG emissions as far as possible and neutralise residual emissions that cannot be reduced. The strategy is structured around the following seven pillars: Science-based reduction targets, Energy transition, Value chain, Circular economy, Sustainable mobility, Neutralisation of residual emissions and Transparency and governance. Global GHG emissions have already been reduced by 51.21% between 2020 and 2022 (including the base year recalculation due to acquisitions and methodology changes). The decrease is mainly due to the execution of the Energy Transition Plan (explained in Abs1).

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

✓ No

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

- ✓ Targets to increase or maintain low-carbon energy consumption or production
- ✓ Net-zero targets
- ✓ Other climate-related targets

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Row 1

(7.54.1.1) Target reference number

Select from:

✓ Low 1

(7.54.1.2) Date target was set

06/14/2021

(7.54.1.3) Target coverage

Select from:

✓ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:

✓ Electricity

(7.54.1.5) Target type: activity

Select from:

Consumption

(7.54.1.6) Target type: energy source

Select from:

☑ Renewable energy source(s) only

(7.54.1.7) End date of base year

12/30/2020

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

115373950.09

(7.54.1.9) % share of low-carbon or renewable energy in base year

10.03

(7.54.1.10) End date of target

12/30/2025

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

100

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

77.34

(7.54.1.13) % of target achieved relative to base year

74.81

(7.54.1.14) Target status in reporting year

Select from:

Underway

(7.54.1.16) Is this target part of an emissions target?

Abs1

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

✓ Science Based Targets initiative

(7.54.1.18) Science Based Targets initiative official validation letter

Certificate SBT Cellnex.pdf

(7.54.1.19) Explain target coverage and identify any exclusions

Cellnex Telecom submitted an SBT target in May 2021, which was officially approved by the SBT initiative in June 2021. The official approved target is: Cellnex Telecom commits to increase annual sourcing of renewable electricity from 0% in 2020 to 100% by 2025. This target is company-wide and the base year was recalculated including all the acquisitions in 2021 and 2022. It covers 100% of the scope 2 electricity consumption, with 1,150 GWh in 2020 after the recalculation. The target relates to renewable energy consumption of both self-generated and purchased/acquired electricity. This target is the starting point to reach the Cellnex wider neutrality goal: to be Net Zero in 2050 (NZ1). In the CDP Climate Change 2021 questionnaire, this target was reported in the same format.

(7.54.1.20) Target objective

At Cellnex we have been working for years to limit the effects of climate change and contribute to the decarbonisation of the economy, but we realise that it is essential to go much further because we are at a tipping point. Mindful of this, we have put our climate commitment into action in an ambitious corporate strategy to reduce and neutralise our emissions; a strategy with specific objectives in the medium and long term that will help us become a Net-zero company by 2050. In 2022, Cellnex worked on the roadmap to achieve these objectives and during 2023, the company continued advancing towards the fulfilment of its commitments, achieving

notable milestones. Compared with the base year 2020, noteworthy achievements include the sourcing of 77% of our electricity from renewable sources. The evolution of emissions from renewable electricity has been stable in 2023 and we are continuing to work towards the target of 100% renewable electricity by 2025 as this reduction target is one of the pillars when it comes to defining Cellnex's Net-Zero Strategy.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

In order to achieve target and to comply with the commitments included in the Environmental and Climate Change Policy, in 2021 Cellnex released the first version of its Energy Transition Plan as part of its ESG Master Plan and the Strategic Sustainability Plan. The Energy Transition Plan has four pillars: i) Energy 4.0: optimisation, big data analytics and comprehensive energy performance monitoring. ii) Green Energy Sourcing: to ensure that the electricity consumed at Cellnex sites is from a 100% renewable source. iii) Energy efficiency: to ensure continuous improvement in energy performance to alleviate and optimise the impact of Cellnex's operations. iv) Self-generation: implementing economically efficient on-site generation solutions and also include reducing the consumption of fossil fuels for fixed backup diesel generators. With all these measures, it is expected to reduce not only the GHG emissions associated with scope 2 (purchase of electricity), but also the reduction of electricity consumption. The consumption of renewable electricity has gone from representing 10.03% in 2020 (after the recalculation) of total imported electricity to representing 77.34% of it in 2023. This increase of 825% shows the efforts made to achieve 100% of renewable imported electricity in 2025. [Add row]

(7.54.2) Provide details of any other climate-related targets, including methane reduction targets.

Row 1

(7.54.2.1) Target reference number

Select from:

✓ Oth 1

(7.54.2.2) Date target was set

12/31/2022

(7.54.2.3) Target coverage

Select from:

✓ Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select	from:
--------	-------

Absolute

(7.54.2.5) Target type: category & Metric (target numerator if reporting an intensity target)

Engagement with suppliers

✓ Other engagement with suppliers, please specify: % of supplier response (CDP Supply Chain campaign)

(7.54.2.7) End date of base year

12/30/2018

(7.54.2.8) Figure or percentage in base year

35

(7.54.2.9) End date of target

12/30/2025

(7.54.2.10) Figure or percentage at end of date of target

50

(7.54.2.11) Figure or percentage in reporting year

78

(7.54.2.12) % of target achieved relative to base year

286.666666667

(7.54.2.13) Target status in reporting year

Select from:

Underway

(7.54.2.15) Is this target part of an emissions target?

No, it is not part of an emissions target.

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

✓ No, it's not part of an overarching initiative

(7.54.2.18) Please explain target coverage and identify any exclusions

For the first time, and as a commitment to climate change, in 2018 Cellnex participated in the CDP Supply Chain as a Member, in which the company's suppliers report data on their emissions and environmental behaviour to control and evaluate their efforts to combat climate change. The response rate of the suppliers who were invited to answer the questionnaire in this first CDP Supply Chain campaign was 35%. Every year, the list of suppliers to whom the questionnaire is sent is expanded in order to include suppliers from the new countries where Cellnex develops its activity in order to maintain the target company-wide. Our goal for 2020 was to increase it to 40%. In 2020, we not only achieved this goal but also increased the percentage response significantly to 35%. We requested 478 suppliers and 169 submitted a response, which represents a 35% response rate. As this target expired in 2020, in CDP2021 we have revised and extended the target to 2025 and increased the goal of response rate to 50%. In 2022, we requested 356 suppliers and 225 submitted a response, which represents a 63% response rate. In the reporting year 2023, we requested 359 suppliers and 279 submitted a response, which represents a 78% response rate. Due to the increase in the number of suppliers that are invited each year to answer the CDP Supply Chain questionnaire (in 2024, the request has been sent to 364 suppliers), it has been decided to maintain 50% as the objective to be met by 2025.

(7.54.2.19) Target objective

Cellnex strengthens its commitment to the supply chain year after year, participating in various projects and programmes that help us work together to achieve common goals for society and our company. In order to achieve Cellnex's goals it is crucial to establish strong and lasting relationships with our suppliers, whom we regard as our partners, building the telecom solutions of the present and the future hand-in-hand.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

As mentioned in the previous section, the progress of the goal has been higher than expected and this has increased to be more ambitious. The response rate between the first year (35%) and 2023 (78%) has almost doubled in this period. This increase in the response rate is due to the support given to suppliers to answer this questionnaire. In the first half of 2023, Cellnex Telecom has launched a personalized free support service to help suppliers to respond and calculate their GHG emissions inventory and improve their scoring and quality of responses on the CDP Climate Change questionnaire 2023. Through the accompanying project, Cellnex

has calculated the carbon emissions of 23% of the suppliers invited, which allows to improve the measurement and knowledge about the impact of their supply chain. This service has been offered again for the 2024 CDP campaign.
[Add row]

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:

✓ NZ1

(7.54.3.2) Date target was set

11/30/2022

(7.54.3.3) Target Coverage

Select from:

✓ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply

- ✓ Abs1
- ✓ Abs2
- ✓ Abs3

(7.54.3.5) End date of target for achieving net zero

12/30/2050

(7.54.3.6) Is this a science-based target?

Select from:

✓ Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next two years

(7.54.3.8) Scopes

Select all that apply

- ✓ Scope 1
- ✓ Scope 2
- ✓ Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

- ✓ Methane (CH4)
- ✓ Nitrous oxide (N20)
- ✓ Carbon dioxide (CO2)
- ✓ Perfluorocarbons (PFCs)
- ☑ Hydrofluorocarbons (HFCs)

✓ Sulphur hexafluoride (SF6)

✓ Nitrogen trifluoride (NF3)

(7.54.3.10) Explain target coverage and identify any exclusions

Cellnex wants to go one step further, giving substance to its commitment to the decarbonisation of the economy by defining a strategy to reduce and neutralise its emissions with specific objectives in the medium and long term: the Cellnex Net-zero Strategy. This strategy is a key component of the 2023-2025 Environment and Climate Change Strategy, as well as the Company's ESG Master Plan, and will allow Cellnex to be a net-zero company by 2050, with the intermediate goal of being Carbon Neutral by 2035. This target is company-wide and base year GHG emissions are recalculated annually due to new acquisitions. It covers 100% of both scope 1, scope 2 and scope 3 GHG emissions. CO2 emissions and/or removals from bioenergy are not relevant for Cellnex Telecom GHG emissions since the organization does not have this type of emissions or removals. In the same way, due to the type of activity carried out by the organization, FLAG GHG emissions are not relevant and are not included in the scope of the target (SBT approved before the release of FLAG target-setting guidance).

(7.54.3.11) Target objective

At Cellnex we have been working for years to limit the effects of climate change and contribute to the decarbonisation of the economy, but we realise that it is essential to go much further because we are at a tipping point. Mindful of this, we have put our climate commitment into action in an ambitious corporate strategy to reduce and neutralise our emissions; a strategy with specific objectives in the medium and long term that will help us become a Net-zero company by 2050. Within

the strategy, the Company will develop a roadmap to accelerate the transition to a Net-zero business model. The courses of action that have been defined can be grouped into three types of measures: 1. Reduction of direct and indirect CO2 emissions. 2. Neutralisation of unavoidable emissions, when emissions have been reduced to a level close to zero, through absorption projects to remove carbon from the atmosphere. 3. As a prior step to neutralisation, Cellnex will offset its residual emissions by funding projects to avoid the generation of new emissions outside the scope of Cellnex's own activity This way, th ementioned reduction target is the first essential step in defining Cellnex's Net-Zero Strategy.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

✓ No, but we plan to within the next two years

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☑ Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

Cellnex Telecom has committed to achieve carbon neutrality by 2035 and Net-Zero by 2050. Under the Net-zero Strategy, the Company will develop a roadmap with specific medium and long term goals to accelerate the transition towards a net-zero business model. The Strategy set out the neutralisation of unavoidable emissions, when emissions have been reduced to a level close to zero, through absorption projects to remove carbon from the atmosphere. From 2035, Cellnex Telecom will neutralize progressively residual carbon footprint with carbon sequestration projects. The volume of offset tons will be reduced to increase the volume neutralized with absorption projects, maintaining carbon neutral status. With the implementation of the planned GHG emission reduction measures, there are a number of residual emissions that are not within Cellnex's control and cannot be reduced. Recognising this, Cellnex wants to act to achieve its net-zero objective. As such, Cellnex will allocate climate finance to carbon offsetting and absorption projects on the voluntary carbon market. The company will also develop offsetting opportunities in its value chain. In addition, the projects financed by Cellnex will be regulated by international standards (MDL, VCS, Gold Standard) to ensure that they contribute towards sustainable development in the countries and the fight against climate change. To make Cellnex a net-zero company, it is important to mainstream sustainability and climate change into the day-to-day management of the company for it to operate responsibly in each of its activities and business areas.

(7.54.3.17) Target status in reporting year

Select from:

Underway

(7.54.3.19) Process for reviewing target

The target will be reviewed in several specific cases: significant changes in company structure (mergers, acquisitions, or divestitures), changes in methodology or changes in inventory data (base year o significant errors).

[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:

Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	0	`Numeric input
To be implemented	1	32.11
Implementation commenced	5	469.49
Implemented	5	723.68
Not to be implemented	0	`Numeric input

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

✓ Solar PV

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

63.96

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

✓ Scope 2 (location-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

76002

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

461788

(7.55.2.7) Payback period

Select from:

(7.55.2.8) Estimated lifetime of the initiative

Select from:

✓ 16-20 years

(7.55.2.9) Comment

Fotovoltaic pannels for 74 sites deployed during 2023 in Spain. The initial Capex reported was 1,563M, but once audited it was found that the real Capex associated to the 74 sites is 462k.

Row 2

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

✓ Solar PV

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

105.6

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

✓ Scope 2 (location-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

✓ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

80000

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

85701

(7.55.2.7) Payback period

Select from:

✓ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

✓ 21-30 years

(7.55.2.9) Comment

Fotovoltaic pannels for 64 sites deployed during 2023 in Ireland (this is part of the Service Agreement between Cellnex Ireland and Three; 1M hardware investment covered by customer).

Row 3

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy generation

✓ Solar PV

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

4.71

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

✓ Scope 2 (location-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

✓ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

1850

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

26569

(7.55.2.7) Payback period

Select from:

✓ 11-15 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

✓ 11-15 years

(7.55.2.9) Comment

Fotovoltaic pannels for 3 sites deployed during 2023 in Poland (Pilot project with Huawei)

Row 4

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

☑ Building Energy Management Systems (BEMS)

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

474.69

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

✓ Scope 2 (location-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

✓ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

1832938

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

10434786

(7.55.2.7) Payback period

Select from:

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 11-15 years

(7.55.2.9) Comment

Power systems: 500 BBUs replacement with new ones 5% more efficient.

Row 5

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

☑ Other, please specify :Replacement of conventional generators

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

74.72

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

✓ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

759356

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

0

(7.55.2.7) Payback period

Select from:

✓ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

✓ 6-10 years

(7.55.2.9) Comment

Diesel consumption savings ES: The savings in diesel consumption come from the replacement of conventional generator sets with diesel combustion generator sets but hybridized inside a container with batteries and solar panels, thus achieving savings in fuel consumption by having solar panels during the day as well as battery banks to reduce the daily operating time of the group. No Capex associated to that project because it has been a renegotiation of the service contract with our partner (Opex). Savings are calculated according to the difference from the costs between 2022 and 2023 and considering that 27,991 liters of diesel have been saved. [Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

✓ Dedicated budget for energy efficiency

(7.55.3.2) Comment

To demonstrate its commitment to responsible consumption and proper energy management, in 2021 Cellnex adopted an Environment and Climate Change Policy, specifying its commitments relating to efficient energy management. To comply with these commitments, in 2021 Cellnex released the first version of its Energy Transition Plan as part of its ESG Master Plan and the Strategic Sustainability Plan. The Energy Transition plan is based on four pillars: • Energy 4.0: this pillar aims to foster an intelligent asset ecosystem that triggers optimisation, big data analytics and comprehensive energy performance monitoring. • Green Energy Sourcing: the objective is to ensure that the electricity consumed at Cellnex sites is from a 100% renewable source, making it possible to mitigate 100% of Scope 2 carbon emissions. • Energy Efficiency: this pillar seeks to ensure continuous improvement in energy performance to alleviate and optimise the impact of Cellnex's operations. • Self-generation: the aim is to implement self-generation of electricity at Cellnex sites, as far as is reasonable and feasible, to support a journey of carbon neutral operations. During 2021 Cellnex released the first version of its Energy Transition Plan, focused on defining the scope and overall strategy, but only with regard to delivering commitments under the Green Energy Sourcing pillar. However, in 2022 Cellnex continued developing the overall strategy of intensifying the key activities and outlined corporate commitments to pave the path to carbon neutral operations. In addition, a budget plan was allocated to investment and development for the four pillars of the Energy Transition Plan.

Row 2

(7.55.3.1) Method

Select from:

✓ Employee engagement

(7.55.3.2) Comment

Cellnex Telecom continuously develops several environmental training and awareness-raising practices through the organization's online training portal and other internal publications, which help to reduce emissions. Awareness messages related to Cellnex's mobility plan are sent to employees, and training programs are carried out, also related to mobility, security and sustainability.

Row 3

(7.55.3.1) Method

Select from:

✓ Dedicated budget for low-carbon product R&D

(7.55.3.2) Comment

Cellnex Telecom has a dedicated budget for low-carbon product R&D, which includes smart cities and IoT projects. Cellnex Telecom develops solutions in the field of "smart city" projects that optimise services to the citizen via networks and services that facilitate municipal management. In this area, Cellnex Telecom is deploying a network of intelligent communications that permits a connection between objects, giving rise to a solid ecosystem for the Internet of Things (IoT) in Spain.

[Add row]

(7.73) Are you providing product level data for your organization's goods or services?

Select from:

✓ No, I am not providing data

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

✓ Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:

☑ Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ The EU Taxonomy for environmentally sustainable economic activities

(7.74.1.3) Type of product(s) or service(s)

Other

☑ Other, please specify: Provision of water leak detection services

(7.74.1.4) Description of product(s) or service(s)

IoT - Utilities: The IoT business carries out two distinct activities. IoT Utilities involves projects related to the connectivity and data transmission of electronic water meters, aiming to monitor consumption, enhance incident management, and ensure smart control of the water distribution network. In 2022, the activity was considered eligible under mitigation activity 7.5 Installation, maintenance, and repair of instruments and devices to measure, regulate, and control the energy efficiency of buildings. However, the publication of the activities under the water and water resources objective has improved the classification by making use of activity 4.1 Provision of IT/OT data-driven solutions for leakage reduction, the final objective of the service.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

✓ No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0

Row 2

(7.74.1.1) Level of aggregation

Select from:

☑ Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ The EU Taxonomy for environmentally sustainable economic activities

(7.74.1.3) Type of product(s) or service(s)

Other

☑ Other, please specify: Data processing, hosting and related activities

(7.74.1.4) Description of product(s) or service(s)

Datacenters: This activity fits perfectly into the definition of activity 8.1 Data processing, hosting and related activities as a whole. Revenues come from the rental of "Racks", physical spaces designed to house servers, network devices, cables or other data center computing equipment. These "Racks" are rented within each data center to independent clients. Cellnex is dedicated to maintaining the conditioned space to store and operate IT or telecommunications equipment. Although this activity is presented in Annex I and II of the Climate Delegated Act, it has been considered more closely linked to the former. Data centres contribute to optimising the performance and processes of computer systems in infrastructures with stable and secure environments. Cellnex is making progress in the decarbonisation and efficiency of these centres. The most relevant revenue item for the group, Telecommunications Infrastructure Services (TIS), which represents approximately 67% of sales, could not be included in the eligibility calculations. This is because, within the environmentally sustainable economic activities outlined in the regulation, there is not yet an activity that aligns with the operations conducted by Cellnex. TIS's activity is based on the operational efficiency of telecommunication towers, an activity with a high positive impact as described above. The omission of environmentally sustainable services related to wireless and wired network connectivity represents a notable de

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

✓ No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0.09

Row 3

(7.74.1.1) Level of aggregation

Select from:

☑ Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ The EU Taxonomy for environmentally sustainable economic activities

(7.74.1.3) Type of product(s) or service(s)

Other

✓ Other, please specify :Radio and television programming and broadcasting activities

(7.74.1.4) Description of product(s) or service(s)

Broadcast: The activity carried out by Cellnex is directly related to radio and television broadcast services. This line of business is based on the broadcast of third-party television signals from Cellnex's telecommunications infrastructure. However, the income derived from this activity has not been accounted for in the turnover indicator (%) since it is considered, at the accounting level, turnover from an "adapted" eligible activity and cannot be included in the numerator. Internet media: The activity in question consists of the broadcast of television via the Internet. Cellnex is dedicated to the technological development and management of Internet television broadcast platforms. However, the income derived from this activity has not been accounted for in the turnover indicator (%) since it is considered, at the accounting level, turnover from an "adapted" eligible activity and cannot be included in the numerator.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

✓ No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

5.76

Row 4

(7.74.1.1) Level of aggregation

Select from:

☑ Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ The EU Taxonomy for environmentally sustainable economic activities

(7.74.1.3) Type of product(s) or service(s)

Other

☑ Other, please specify: Data-driven solutions to reduce greenhouse gas emissions

(7.74.1.4) Description of product(s) or service(s)

IoT - Smart Services: The other facet of the IoT business focuses on Smart Services, digital solutions provided by Cellnex as an intelligent information management tool with the aim of establishing Smart Cities or Smart Regions. Cellnex's services fall under "Internet of Things" services, establishing sensor networks and integrating other data sources into transversal digital management systems to improve mobility management, increase energy efficiency, reduce resource consumption, improve waste management, and decrease atmospheric pollution. This integrated information management tool, aimed at improving energy efficiency, has been considered eligible under Mitigation activity 8.2 Data-driven solutions to reduce greenhouse gas emissions. Based on the technical screening criteria of activity 8.2, it demonstrates a contribution to climate change mitigation by providing data and analysis to reduce GHG emissions, or the ICT solution demonstrates a substantial reduction in GHG emissions throughout its life cycle compared to the best performing alternative solution or technology.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Q_{Δ}	lect	from	n·
\circ	せしに	$II \cup I$	11.

✓ No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0.03

Row 5

(7.74.1.1) Level of aggregation

Select from:

☑ Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ The EU Taxonomy for environmentally sustainable economic activities

(7.74.1.3) Type of product(s) or service(s)

Other

☑ Other, please specify : Emergency services

(7.74.1.4) Description of product(s) or service(s)

Mission Critical (MCPN): The activity provides highly reliable and secure broadcasting services to public emergency services such as fire, civil protection, maritime rescue or police, which are key for resilience to acute climate events. Radio connectivity for emergency services was considered eligible in 2022 under adaptation enabling activity 8.3 Radio and television programming and broadcasting activities due to its key contribution to climate risk resilience. However, a new adaptation activity has been published in 2023 that specifically includes telecommunication services under 14.1 Emergency Services.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

V No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

1.01 [Add row]

(7.79) Has your organization canceled any project-based carbon credits within the reporting year?

Select from:

✓ Yes

(7.79.1) Provide details of the project-based carbon credits canceled by your organization in the reporting year.

Row 1

(7.79.1.1) Project type

Select from:

✓ Wind

(7.79.1.2) Type of mitigation activity

Select from:

✓ Emissions reduction

(7.79.1.3) Project description

Title of project: 200 MW Wind Power Project in Tamil Nadu by Orange Sironj Description: The main purpose of the project activity is to generate electrical energy through sustainable means using wind power resources, the generated green electricity will contribute to climate change mitigation efforts. This project activity is a large scale wind project, that comprises of 100 WTGs of Gamesa G114 max 2 MW turbines. Orange Sironj Wind Power Pvt Ltd is the project investor for this project activity. The project will replace anthropogenic emissions of greenhouse gases (GHG's) estimated to be approximately 613,844 tCO2e per annum, thereon displacing 635,976 MWh/year amount of electricity from the generation-mix of power plants connected to the Indian electricity grid, which is mainly dominated by thermal/ fossil fuel based power plant.

(7.79.1.4) Credits canceled by your organization from this project in the reporting year (metric tons CO2e) 3016.01 (7.79.1.5) Purpose of cancelation Select from: ✓ Voluntary offsetting (7.79.1.6) Are you able to report the vintage of the credits at cancelation? Select from: Yes (7.79.1.7) Vintage of credits at cancelation 2017 (7.79.1.8) Were these credits issued to or purchased by your organization? Select from: Purchased (7.79.1.9) Carbon-crediting program by which the credits were issued Select from: Gold Standard (7.79.1.10) Method the program uses to assess additionality for this project Select all that apply

359

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

☑ Consideration of legal requirements

Select all that apply

Monitoring and compensation

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

✓ Upstream/downstream emissions

(7.79.1.13) Provide details of other issues the selected program requires projects to address

The analysis of social, economic and environmental impacts have been done following the safeguarding principles assessment related to human rights, gender equity and women's rights, community health, safety and working conditions, cultural heritage, indigenous peoples, desplacement and resettlement, corruption, economic impacts, climate and energy, water, environment, ecology and land use. A local stakeholder consultation was also organized.

(7.79.1.14) Please explain

The cancelation day was 20th of february 2024. [Add row]

- **C9.** Environmental performance Water security
- (9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

✓ No

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals - total volumes

(9.2.1) % of sites/facilities/operations

Select from:

✓ Not relevant

(9.2.4) Please explain

Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

Water withdrawals - volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

✓ Not relevant

(9.2.4) Please explain

Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

✓ Not relevant

(9.2.4) Please explain

Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

Water discharges - total volumes

(9.2.1) % of sites/facilities/operations

Select from:

✓ Not relevant

(9.2.4) Please explain

Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

Water discharges - volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

✓ Not relevant

(9.2.4) Please explain

Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

Water discharges - volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

✓ Not relevant

(9.2.4) Please explain

Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

✓ Not relevant

(9.2.4) Please explain

Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

✓ Not relevant

(9.2.4) Please explain

Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

Water discharge quality - temperature

(9.2.1) % of sites/facilities/operations

Select from:

✓ Not relevant

(9.2.4) Please explain

Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

Water consumption - total volume

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Yearly

(9.2.3) Method of measurement

Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use. Water consumption at Cellnex offices is measured through water meter readings or invoices. In some cases or periods where data is not available, water consumption has been estimated with the ratio of m3/employee

(9.2.4) Please explain

Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

✓ Not relevant

(9.2.4) Please explain

Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

✓ Not relevant

(9.2.4) Please explain

Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use. [Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

0

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ This is our first year of measurement

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Other, please specify :Not applicable

(9.2.2.4) Five-year forecast

Select from:

☑ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☑ Other, please specify :No water withdrawals are done.

(9.2.2.6) Please explain

Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

Total discharges

(9.2.2.1) Volume (megaliters/year)

0

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ This is our first year of measurement

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

✓ Other, please specify :Not applicable

(9.2.2.4) Five-year forecast

Select from:

☑ About the same

(9.2.2.5) Primary reason for forecast

Select from:

✓ Other, please specify :No water discharges are done.

(9.2.2.6) Please explain

Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

Total consumption

(9.2.2.1) Volume (megaliters/year)

0.01

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ This is our first year of measurement

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

✓ Other, please specify: First year of water consumption reporting.

(9.2.2.4) Five-year forecast

Select from:

✓ About the same

(9.2.2.5) Primary reason for forecast

Select from:

✓ Other, please specify :No changes in water use.

(9.2.2.6) Please explain

Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use. We do not foresee a significant increase or decrease in water consumption for the following years.

[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

✓ No

(9.2.4.8) Identification tool

Select all that apply

☑ Other, please specify :ENCORE

(9.2.4.9) Please explain

Thanks to the analysis of impacts and dependencies with the ENCORE tool, a low impact on water has been determined, mainly due to the activity of the offices, as well as a low dependency on this resource in direct operations.

[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

✓ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

1

(9.3.3) % of facilities in direct operations that this represents

Select from:

100%

(9.3.4) Please explain

Offices accross Cellnex geography where water consumption has been measured or calculated.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

0

(9.3.4) Please explain

Rented offices are included in the calculation of water consumption. [Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:

✓ Facility 1

(9.3.1.2) Facility name (optional)

Cellnex Total direct water consumption

(9.3.1.3) Value chain stage

Select from:

✓ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Dependencies
- ✓ Impacts

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

✓ No

(9.3.1.6) Reason for no withdrawals and/or discharges

Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

(9.3.1.7) Country/Area & River basin

Zimbabwe

☑ Other, please specify: Europe

(9.3.1.8) Latitude

0

(9.3.1.9) Longitude

0

(9.3.1.10) Located in area with water stress

Select from:

✓ No

(9.3.1.29) Please explain

Offices accross Cellnex where water consumption has been measured or calculated. Their aggregate consumption is disclosed. [Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals - total volumes

(9.3.2.1) % verified

Select from:

✓ Not relevant

(9.3.2.3) Please explain

Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

Water withdrawals - volume by source

(9.3.2.1) % verified

Select from:

✓ Not relevant

(9.3.2.3) Please explain

Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

Water withdrawals - quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

✓ Not relevant

(9.3.2.3) Please explain

Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

Water discharges - total volumes

(9.3.2.1) % verified

Select from:

✓ Not relevant

(9.3.2.3) Please explain

Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

✓ Not relevant

(9.3.2.3) Please explain

Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

✓ Not relevant

(9.3.2.3) Please explain

Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

✓ Not relevant

(9.3.2.3) Please explain

Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

Water consumption - total volume

(9.3.2.1) % verified

Sel	lect	from:
\circ	-cc	II OIII.

✓ 76-100

(9.3.2.2) Verification standard used

ISO 14064, GHG Protocol, ISO 14046 [Fixed row]

(9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?

Select from:

☑ No, CDP supply chain members do not buy goods or services from facilities listed in 9.3.1

(9.4.1) Indicate which of the facilities referenced in 9.3.1 could impact a requesting CDP supply chain member.

Row 1

(9.4.1.1) Facility reference number

Select from:

✓ Facility 1

[Add row]

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

Revenue (currency)	Anticipated forward trend
4053000000	No water withdrawals. Not applicable

[Fixed row]

(9.12) Provide any available water intensity values for your organization's products or services.

Row 1

(9.12.1) **Product name**

No water is used to deliver Cellnex's services. Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

(9.12.2) Water intensity value

0

(9.12.3) Numerator: Water aspect

Select from:

Water consumed

(9.12.4) Denominator

Revenue

(9.12.5) Comment

No water is used to deliver Cellnex's services. Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use. Intensity value is 0.000003 ML/Mn [Add row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

(9.13.1) Products contain hazardous substances

Select from:

✓ No

(9.13.2) Comment

Cellnex Telecom is a company that operates telecommunications services, and, specifically, our core business is based on hosting our customers on our sites and providing them with space, and sometimes also power, so that they can distribute their telecommunication signals through their own equipment to end customers and society. In the course of our main activities, water consumption is non-existent. Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

[Fixed row]

Yes

(9.14.2) Definition used to classify low water impact

Cellnex Telecom is a company that operates telecommunications services, and, specifically, our core business is based on hosting our customers on our sites and providing them with space, and sometimes also power, so that they can distribute their telecommunication signals through their own equipment to end customers and society. In the course of our main activities, water consumption is non-existent. Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

(9.14.4) Please explain

Cellnex Telecom is a company that operates telecommunications services, and, specifically, our core business is based on hosting our customers on our sites and providing them with space, and sometimes also power, so that they can distribute their telecommunication signals through their own equipment to end customers and society. In the course of our main activities, water consumption is non-existent. Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

[Fixed row]

(9.15) Do you have any water-related targets?

Select from:

✓ No, and we do not plan to within the next two years

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

	Target set in this category
Water pollution	Select from: ✓ Yes

[Fixed row]

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

Select from:

✓ Target 1
[Add row]

(9.15.3) Why do you not have water-related target(s) and what are your plans to develop these in the future?

(9.15.3.1) **Primary reason**

Select from:

✓ Important but not an immediate business priority

(9.15.3.2) Please explain

Cellnex Telecom is a company that operates telecommunications services, and, specifically, our core business is based on hosting our customers on our sites and providing them with space, and sometimes also power, so that they can distribute their telecommunication signals through their own equipment to end customers and society. In the course of our main activities, water consumption is non-existent. Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

[Fixed row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☑ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

- ✓ Land/water protection
- ✓ Land/water management
- ✓ Species management
- ✓ Law & policy

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
Select from: ✓ Yes, we use indicators	Select all that apply ✓ Response indicators

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

✓ Not assessed

(11.4.2) Comment

As part of the exercise of the TNFD, to analyze the risks of Cellnex's operational assets, the LEAP approach has been used. Focus on the Locate phase, an exercise was carried out to prioritize the organization's assets based on their location in areas of importance for biodiversity. The geographic scope for the study is defined by the activities carried out in Spain, Poland, Portugal, Ireland, France, Italy, Switzerland, Denmark, the Netherlands, Austria, and the United Kingdom. The criteria for the identification of priority locations was developed by compiling layers of geographic information as EUNIS Habitat Clasification, Corine Land Cover, Ramsar 2019, Water risk Atlas (World Resources Institute), Special Protected Areas 2022, and others; related to Ecosystem Integrity, Biodiversity importance, Water Stress and Dependencies and Impacts on nature. Each criterion has been assigned a weight, based on an analytical evaluation of their relevance for Cellnex's operations. The consolidation of all this geographical data, using a weighted score for the criteria resulted in a heatmap presenting the biodiversity value of the geographical environment in which the organization operates.

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

✓ Not assessed

(11.4.2) Comment

As part of the exercise of the TNFD, to analyze the risks of Cellnex's operational assets, the LEAP approach has been used. Focus on the Locate phase, an exercise was carried out to prioritize the organization's assets based on their location in areas of importance for biodiversity. The geographic scope for the study is defined by the activities carried out in Spain, Poland, Portugal, Ireland, France, Italy, Switzerland, Denmark, the Netherlands, Austria, and the United Kingdom. The criteria for the identification of priority locations was developed by compiling layers of geographic information as EUNIS Habitat Clasification, Corine Land Cover, Ramsar 2019,

Water risk Atlas (World Resources Institute), Special Protected Areas 2022, and others; related to Ecosystem Integrity, Biodiversity importance, Water Stress and Dependencies and Impacts on nature. Each criterion has been assigned a weight, based on an analytical evaluation of their relevance for Cellnex's operations. The consolidation of all this geographical data, using a weighted score for the criteria resulted in a heatmap presenting the biodiversity value of the geographical environment in which the organization operates.

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

✓ Not assessed

(11.4.2) Comment

As part of the exercise of the TNFD, to analyze the risks of Cellnex's operational assets, the LEAP approach has been used. Focus on the Locate phase, an exercise was carried out to prioritize the organization's assets based on their location in areas of importance for biodiversity. The geographic scope for the study is defined by the activities carried out in Spain, Poland, Portugal, Ireland, France, Italy, Switzerland, Denmark, the Netherlands, Austria, and the United Kingdom. The criteria for the identification of priority locations was developed by compiling layers of geographic information as EUNIS Habitat Clasification, Corine Land Cover, Ramsar 2019, Water risk Atlas (World Resources Institute), Special Protected Areas 2022, and others; related to Ecosystem Integrity, Biodiversity importance, Water Stress and Dependencies and Impacts on nature. Each criterion has been assigned a weight, based on an analytical evaluation of their relevance for Cellnex's operations. The consolidation of all this geographical data, using a weighted score for the criteria resulted in a heatmap presenting the biodiversity value of the geographical environment in which the organization operates.

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

✓ Not assessed

(11.4.2) Comment

As part of the exercise of the TNFD, to analyze the risks of Cellnex's operational assets, the LEAP approach has been used. Focus on the Locate phase, an exercise was carried out to prioritize the organization's assets based on their location in areas of importance for biodiversity. The geographic scope for the study is defined by

the activities carried out in Spain, Poland, Portugal, Ireland, France, Italy, Switzerland, Denmark, the Netherlands, Austria, and the United Kingdom. The criteria for the identification of priority locations was developed by compiling layers of geographic information as EUNIS Habitat Clasification, Corine Land Cover, Ramsar 2019, Water risk Atlas (World Resources Institute), Special Protected Areas 2022, and others; related to Ecosystem Integrity, Biodiversity importance, Water Stress and Dependencies and Impacts on nature. Each criterion has been assigned a weight, based on an analytical evaluation of their relevance for Cellnex's operations. The consolidation of all this geographical data, using a weighted score for the criteria resulted in a heatmap presenting the biodiversity value of the geographical environment in which the organization operates.

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

✓ Not assessed

(11.4.2) Comment

As part of the exercise of the TNFD, to analyze the risks of Cellnex's operational assets, the LEAP approach has been used. Focus on the Locate phase, an exercise was carried out to prioritize the organization's assets based on their location in areas of importance for biodiversity. The geographic scope for the study is defined by the activities carried out in Spain, Poland, Portugal, Ireland, France, Italy, Switzerland, Denmark, the Netherlands, Austria, and the United Kingdom. The criteria for the identification of priority locations was developed by compiling layers of geographic information as EUNIS Habitat Clasification, Corine Land Cover, Ramsar 2019, Water risk Atlas (World Resources Institute), Special Protected Areas 2022, and others; related to Ecosystem Integrity, Biodiversity importance, Water Stress and Dependencies and Impacts on nature. Each criterion has been assigned a weight, based on an analytical evaluation of their relevance for Cellnex's operations. The consolidation of all this geographical data, using a weighted score for the criteria resulted in a heatmap presenting the biodiversity value of the geographical environment in which the organization operates.

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

✓ Yes

(11.4.2) Comment

As part of the exercise of the TNFD, to analyze the risks of Cellnex's operational assets, the LEAP approach has been used. Focus on the Locate phase, an exercise was carried out to prioritize the organization's assets based on their location in areas of importance for biodiversity. The geographic scope for the study is defined by the activities carried out in Spain, Poland, Portugal, Ireland, France, Italy, Switzerland, Denmark, the Netherlands, Austria, and the United Kingdom. The criteria for the identification of priority locations was developed by compiling layers of geographic information as EUNIS Habitat Clasification, Corine Land Cover, Ramsar 2019, Water risk Atlas (World Resources Institute), Special Protected Areas 2022, and others; related to Ecosystem Integrity, Biodiversity importance, Water Stress and Dependencies and Impacts on nature. Each criterion has been assigned a weight, based on an analytical evaluation of their relevance for Cellnex's operations. The consolidation of all this geographical data, using a weighted score for the criteria resulted in a heatmap presenting the biodiversity value of the geographical environment in which the organization operates.

[Fixed row]

(11.4.1) Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.

Row 1

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Ib Wilderness area II National park III Natural monument or feature IV Habitat/species management area V Protected landscape or seascape VI Protected areas with sustainable use of natural resources

(11.4.1.6) Proximity

Select from:

Adjacent

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

Cellnex is the main neutral infrastructure operator for wireless telecommunication in Europe, focused on the neutral and shared management. The infrastructure necessary to carry out its activities may cause impacts to natural environments, leading to a loss of biodiversity. One of the main points to be analysed comes from the evaluation of the location of the sites where Cellnex operates. To assess and minimise these impacts, Cellnex has a Global Biodiversity Management Procedure, with the purpose of defining the methodology and lines of action on which all business units must develop their operations for the preservation of biodiversity. To define and classify the location of sites in protected areas Cellnex uses the DaNa tool, which also allows it to identify the associated regulations. In addition, this tool makes it possible to apply climatic scenarios to evaluate how climate change may affect these sites and apply preventive and corrective measures. In addition, the tool also provides information on the type of area and existing facilities in each case, which can be located in rural, urban or suburban areas where the majority of the existing infrastructure are towers, followed by rooftops. Following the development of the Heatmap of Priority Locations for Cellnex in the TNFD, it is determined that the majority of assets are situated in zones that have a relatively low importance for biodiversity. This is at least in contributed to the fact that the assets are often in a location that has been transformed by human activities in the past (out of 155,881 assets analyzed, only 6,812 assets are classified as highest prioritization related to biodiversity importance). The prioritization of assets considered high integrity ecosystems as those ecosystems closest to their natural state, with a categorization indicating a high carbon sequestration capacity. Meanwhile, low integrity systems are defined as those characterized by high levels of anthropological disturbances.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

✓ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

- ☑ Physical controls
- ✓ Restoration

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Cellnex has analysed 100% of its portfolio based on the location of its protected areas. To do this, we have the DaNa, which allows to define and classify the location of sites in protected areas based on the International Union for Conservation of Nature (IUCN) categories, adding information on the typology of protected areas beyond the Natura 2000 network. The tool, is constantly evolving and improving, having incorporated in recent years new references of protected spaces, improved its accuracy, and incorporated climate scenarios in order to identify the effects of climate change on the most critical sites and mitigate their associated impacts and risks. Cellnex has developed actions as analysing the impact that the Cellnex Group has on biodiversity (Biodiversity footprint) based on BS 8632:2021 or analysing possible collaborations with local actors on biodiversity and land use protection. As Cellnex is one of the main operators for wireless telecommunication, its own

activity leads to the existence of towers, which sometimes impact birds because of their location in areas frequented by migratory birds. These establish their nest in high areas and in places with warm temperatures such as Spain. In addition, its laws and regulations protect storks by prohibiting their eggs and nests from being hindered during nesting periods. Since this is one of the main impacts that Cellnex generates on the biodiversity, Cellnex proudly participates in LIFE project, which aims to compensate for the biodiversity loss associated with the presence of birds at the facilities as a result of Cellnex's activity. Cellnex Telecom, Cellnex Spain and the Cellnex Foundation have collaborated with the Spanish Ornithological Society (SEO/BirdLife) on a project. They submitted a joint application to Life Nature Funds to undertake actions for the conservation of agro-steppe habitats and species in the Natura 2000 Network (2022-2025). The project will last five years with an investment of around 20,000 per year. The actions are being carried out in a border area between Spain and Portugal. Our participation in this project aims to compensate for the loss of biodiversity associated with the presence of birds at its facilities as a result of Cellnex's activity. The actions focus on: • Restoring 300 hectares of degraded natural pasture, its biodiversity and quality • Signing agreements with landowners to promote sustainable practices • Promoting higher value-added crops on at least 100 hectares • Adjusting power lines that pose a risk to agro-steppe birds • Strengthening partnerships among farmers to improve habitats In order to protect the storks' habitat, and to improve work safety and save on operating costs, Cellnex has designed an artificial nest-basket solution that makes it possible to significantly reduce and stabilise nest weight on our structures, in addition to reducing the impact of nests on the operation of antennas.

Row 2

(11.4.1.2) Types of area important for biodiversity

Select all that apply

✓ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

✓ Italy

(11.4.1.5) Name of the area important for biodiversity

la Strict nature reserve: Il National park IV Habitat/species management area V Protected landscape or seascape

(11.4.1.6) Proximity

Select from:

Adjacent

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

Cellnex is the main neutral infrastructure operator for wireless telecommunication in Europe, focused on the neutral and shared management. The infrastructure necessary to carry out its activities may cause impacts to natural environments, leading to a loss of biodiversity. One of the main points to be analysed comes from the evaluation of the location of the sites where Cellnex operates. To assess and minimise these impacts, Cellnex has a Global Biodiversity Management Procedure, with the purpose of defining the methodology and lines of action on which all business units must develop their operations for the preservation of biodiversity. To define and classify the location of sites in protected areas Cellnex uses the DaNa tool, which also allows it to identify the associated regulations. In addition, this tool makes it possible to apply climatic scenarios to evaluate how climate change may affect these sites and apply preventive and corrective measures. In addition, the tool also provides information on the type of area and existing facilities in each case, which can be located in rural, urban or suburban areas where the majority of the existing infrastructure are towers, followed by rooftops. Following the development of the Heatmap of Priority Locations for Cellnex in the TNFD, it is determined that the majority of assets are situated in zones that have a relatively low importance for biodiversity. This is at least in contributed to the fact that the assets are often in a location that has been transformed by human activities in the past (out of 155,881 assets analyzed, only 6,812 assets are classified as highest prioritization related to biodiversity importance). The prioritization of assets considered high integrity ecosystems as those ecosystems closest to their natural state, with a categorization indicating a high carbon sequestration capacity. Meanwhile, low integrity systems are defined as those characterized by high levels of anthropological disturbances.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

✓ No

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Cellnex has analysed 100% of its portfolio based on the location of its protected areas. To do this, we have the DaNa, which allows to define and classify the location of sites in protected areas based on the International Union for Conservation of Nature (IUCN) categories, adding information on the typology of protected areas beyond the Natura 2000 network. The tool, which was designed and developed for Cellnex, is constantly evolving and improving, having incorporated in recent years new references of protected spaces, improved its accuracy, and incorporated climate scenarios in order to identify the effects of climate change on the most critical sites and mitigate their associated impacts and risks. Cellnex values the importance of planet biodiversity and works for its proper management. Therefore, we have developed actions as analysing the impact that the Cellnex Group has on biodiversity (Biodiversity footprint) based on BS 8632:2021 or analysing possible collaborations with local actors on biodiversity and land use protection. As Cellnex is one of the main operators for wireless telecommunication, its own activity leads to the existence of towers, which sometimes impact birds because of their location in areas frequented by migratory birds. These establish their nest in high areas and in places with warm temperatures such as Spain. In addition, its laws and regulations protect storks by prohibiting their eggs and nests from being hindered during nesting periods. Since this is one of the main impacts that Cellnex generates on the biodiversity, Cellnex proudly participates in LIFE project, which aims to compensate for the biodiversity loss associated with the presence of birds at the facilities as a result of Cellnex's activity. Cellnex ltaly Group highly values biodiversity preservation and manages its sites to minimise any kind of environmental impact. Studies conducted in September 2021 showed that 866 sites are located in the "Natura 2000 Network". Activities at these sites are carried out in full compl

Row 3

(11.4.1.2) Types of area important for biodiversity

Select all that apply

✓ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

✓ France

(11.4.1.5) Name of the area important for biodiversity

II National park IV Habitat/species management area V Protected landscape or seascape

(11.4.1.6) Proximity

Select from:

Adjacent

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

Cellnex is the main neutral infrastructure operator for wireless telecommunication in Europe, focused on the neutral and shared management. The infrastructure necessary to carry out its activities may cause impacts to natural environments, leading to a loss of biodiversity. One of the main points to be analysed comes from the evaluation of the location of the sites where Cellnex operates. To assess and minimise these impacts, Cellnex has a Global Biodiversity Management Procedure, with the purpose of defining the methodology and lines of action on which all business units must develop their operations for the preservation of biodiversity. To define and classify the location of sites in protected areas Cellnex uses the DaNa tool, which also allows it to identify the associated regulations. In addition, this tool makes it possible to apply climatic scenarios to evaluate how climate change may affect these sites and apply preventive and corrective measures. In addition, the tool also provides information on the type of area and existing facilities in each case, which can be located in rural, urban or suburban areas where the majority of the existing infrastructure are towers, followed by rooftops. Following the development of the Heatmap of Priority Locations for Cellnex in the TNFD, it is determined that the majority of assets are situated in zones that have a relatively low importance for biodiversity. This is at least in contributed to the fact that the assets are often in a location that has been transformed by human activities in the past (out of 155,881 assets analyzed, only 6,812 assets are classified as highest prioritization related to biodiversity importance). The prioritization of assets considered high integrity ecosystems as those ecosystems closest to their natural state, with a categorization indicating a high carbon sequestration capacity. Meanwhile, low integrity systems are defined as those characterized by high levels of anthropological disturbances.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

✓ No

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Cellnex has analysed 100% of its portfolio based on the location of its protected areas. To do this, we have the DaNa, which allows to define and classify the location of sites in protected areas based on the International Union for Conservation of Nature (IUCN) categories, adding information on the typology of protected areas beyond the Natura 2000 network. The tool, which was designed and developed for Cellnex, is constantly evolving and improving, having incorporated in recent years new references of protected spaces, improved its accuracy, and incorporated climate scenarios in order to identify the effects of climate change on the most critical sites and mitigate their associated impacts and risks. Cellnex values the importance of planet biodiversity and works for its proper management. Therefore, we have developed actions as analysing the impact that the Cellnex Group has on biodiversity (Biodiversity footprint) based on BS 8632:2021 or analysing possible collaborations with local actors on biodiversity and land use protection. As Cellnex is one of the main operators for wireless telecommunication, its own activity leads to the existence of towers, which sometimes impact birds because of their location in areas frequented by migratory birds. These establish their nest in high areas and in places with warm temperatures such as Spain. In addition, its laws and regulations protect storks by prohibiting their eggs and nests from being hindered during nesting periods. Since this is one of the main impacts that Cellnex generates on the biodiversity, Cellnex proudly participates in LIFE project, which aims to compensate for the biodiversity loss associated with the presence of birds at the facilities as a result of Cellnex's activity. Cellnex France Group highly values biodiversity preservation and manages its sites to minimise any kind of environmental impact. Activities at these sites are carried out in full compliance with current national and local laws and in full compliance with all the regulations establis

Row 4

(11.4.1.2) Types of area important for biodiversity

Select all that apply

✓ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

Switzerland

(11.4.1.5) Name of the area important for biodiversity

la Strict nature reserve IV Habitat/species management area

(11.4.1.6) Proximity

Select from:

Adjacent

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

Cellnex is the main neutral infrastructure operator for wireless telecommunication in Europe, focused on the neutral and shared management. The infrastructure necessary to carry out its activities may cause impacts to natural environments, leading to a loss of biodiversity. One of the main points to be analysed comes from the evaluation of the location of the sites where Cellnex operates. To assess and minimise these impacts, Cellnex has a Global Biodiversity Management Procedure, with the purpose of defining the methodology and lines of action on which all business units must develop their operations for the preservation of biodiversity. To define and classify the location of sites in protected areas Cellnex uses the DaNa tool, which also allows it to identify the associated regulations. In addition, this tool makes it possible to apply climatic scenarios to evaluate how climate change may affect these sites and apply preventive and corrective measures. In addition, the tool also provides information on the type of area and existing facilities in each case, which can be located in rural, urban or suburban areas where the majority of the existing infrastructure are towers, followed by rooftops. Following the development of the Heatmap of Priority Locations for Cellnex in the TNFD, it is determined that the majority of assets are situated in zones that have a relatively low importance for biodiversity. This is at least in contributed to the fact that the assets are often in a location that has been transformed by human activities in the past (out of 155,881 assets analyzed, only 6,812 assets are classified as highest prioritization related to biodiversity importance). The prioritization of assets considered high integrity ecosystems as those ecosystems closest to their natural state, with a categorization indicating a high carbon sequestration capacity. Meanwhile, low integrity systems are defined as those characterized by high levels of anthropological disturbances.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

✓ No

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Cellnex has analysed 100% of its portfolio based on the location of its protected areas. To do this, we have the DaNa, which allows to define and classify the location of sites in protected areas based on the International Union for Conservation of Nature (IUCN) categories, adding information on the typology of protected areas beyond the Natura 2000 network. The tool, which was designed and developed for Cellnex, is constantly evolving and improving, having incorporated in recent years

new references of protected spaces, improved its accuracy, and incorporated climate scenarios in order to identify the effects of climate change on the most critical sites and mitigate their associated impacts and risks. Cellnex values the importance of planet biodiversity and works for its proper management. Therefore, we have developed actions as analysing the impact that the Cellnex Group has on biodiversity (Biodiversity footprint) based on BS 8632:2021 or analysing possible collaborations with local actors on biodiversity and land use protection. As Cellnex is one of the main operators for wireless telecommunication, its own activity leads to the existence of towers, which sometimes impact birds because of their location in areas frequented by migratory birds. These establish their nest in high areas and in places with warm temperatures such as Spain. In addition, its laws and regulations protect storks by prohibiting their eggs and nests from being hindered during nesting periods. Since this is one of the main impacts that Cellnex generates on the biodiversity, Cellnex proudly participates in LIFE project, which aims to compensate for the biodiversity loss associated with the presence of birds at the facilities as a result of Cellnex's activity. Cellnex Switzerland Group highly values biodiversity preservation and manages its sites to minimise any kind of environmental impact. Activities at these sites are carried out in full compliance with current national and local laws and in full compliance with all the regulations established by the bodies in charge and/or indicated on building permits. As a consequence, there is no significant impact from our sites on biodiversity.

Row 5

(11.4.1.2) Types of area important for biodiversity

Select all that apply

✓ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

Netherlands

(11.4.1.5) Name of the area important for biodiversity

II National park IV Habitat/species management area

(11.4.1.6) Proximity

Select from:

Adjacent

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

Cellnex is the main neutral infrastructure operator for wireless telecommunication in Europe, focused on the neutral and shared management. The infrastructure necessary to carry out its activities may cause impacts to natural environments, leading to a loss of biodiversity. One of the main points to be analysed comes from the evaluation of the location of the sites where Cellnex operates. To assess and minimise these impacts, Cellnex has a Global Biodiversity Management Procedure, with the purpose of defining the methodology and lines of action on which all business units must develop their operations for the preservation of biodiversity. To define and classify the location of sites in protected areas Cellnex uses the DaNa tool, which also allows it to identify the associated regulations. In addition, this tool makes it possible to apply climatic scenarios to evaluate how climate change may affect these sites and apply preventive and corrective measures. In addition, the tool also provides information on the type of area and existing facilities in each case, which can be located in rural, urban or suburban areas where the majority of the existing infrastructure are towers, followed by rooftops. Following the development of the Heatmap of Priority Locations for Cellnex in the TNFD, it is determined that the majority of assets are situated in zones that have a relatively low importance for biodiversity. This is at least in contributed to the fact that the assets are often in a location that has been transformed by human activities in the past (out of 155,881 assets analyzed, only 6,812 assets are classified as highest prioritization related to biodiversity importance). The prioritization of assets considered high integrity ecosystems as those characterized by high levels of anthropological disturbances.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

✓ Yes, but mitigation measures have been implemented.

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

Restoration

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Cellnex has analysed 100% of its portfolio based on the location of its protected areas. To do this, we have the DaNa, which allows to define and classify the location of sites in protected areas based on the International Union for Conservation of Nature (IUCN) categories, adding information on the typology of protected areas beyond the Natura 2000 network. The tool, which was designed and developed for Cellnex, is constantly evolving and improving, having incorporated in recent years new references of protected spaces, improved its accuracy, and incorporated climate scenarios in order to identify the effects of climate change on the most critical sites and mitigate their associated impacts and risks. Cellnex values the importance of planet biodiversity and works for its proper management. Therefore, we have developed actions as analysing the impact that the Cellnex Group has on biodiversity (Biodiversity footprint) based on BS 8632:2021 or analysing possible collaborations with local actors on biodiversity and land use protection. As Cellnex is one of the main operators for wireless telecommunication, its own activity leads to the existence of towers, which sometimes impact birds because of their location in areas frequented by migratory birds. These establish their nest in high areas and in places with warm temperatures such as Spain. In addition, its laws and regulations protect storks by prohibiting their eggs and nests from being hindered

during nesting periods. Since this is one of the main impacts that Cellnex generates on the biodiversity, Cellnex proudly participates in LIFE project, which aims to compensate for the biodiversity loss associated with the presence of birds at the facilities as a result of Cellnex's activity. Cellnex Netherland has actions focus on the following projects: - Marker Wadden: the aim of the Marker Wadden project is to create an archipelago in the middle of Markermeer, a 700 km2 lake in the centre of the country, to make a unique nature reserve where new flora and fauna can develop on the surface and underwater. Cellnex has provided the project with connectivity through a wireless connectivity infrastructure, which will enable data collection from sensors (IoT) and other intelligent systems. This connectivity will make it easier for researchers to discover, monitor and preserve this new natural ecosystem. - Peregrine falcons: some Cellnex facilities have become a habitat for birds. This is the case for peregrine falcons, which use the highest towers for nesting. In order to preserve this protected species, Cellnex cooperates in the construction of nesting boxes for these birds on its towers. In 2023 we encountered 42 new eggs and 26 chicks. Unfortunately, many adult peregrine falcons died in 2023 as a result of bird flu.

Row 6

(11.4.1.2) Types of area important for biodiversity

Select all that apply

✓ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

✓ United Kingdom of Great Britain and Northern Ireland

(11.4.1.5) Name of the area important for biodiversity

III Natural monument or feature IV Habitat/species management area V Protected landscape or seascape

(11.4.1.6) Proximity

Select from:

Adjacent

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

Cellnex is the main neutral infrastructure operator for wireless telecommunication in Europe, focused on the neutral and shared management. The infrastructure necessary to carry out its activities may cause impacts to natural environments, leading to a loss of biodiversity. One of the main points to be analysed comes from the evaluation of the location of the sites where Cellnex operates. To assess and minimise these impacts, Cellnex has a Global Biodiversity Management Procedure,

with the purpose of defining the methodology and lines of action on which all business units must develop their operations for the preservation of biodiversity. To define and classify the location of sites in protected areas Cellnex uses the DaNa tool, which also allows it to identify the associated regulations. In addition, this tool makes it possible to apply climatic scenarios to evaluate how climate change may affect these sites and apply preventive and corrective measures. In addition, the tool also provides information on the type of area and existing facilities in each case, which can be located in rural, urban or suburban areas where the majority of the existing infrastructure are towers, followed by rooftops. Following the development of the Heatmap of Priority Locations for Cellnex in the TNFD, it is determined that the majority of assets are situated in zones that have a relatively low importance for biodiversity. This is at least in contributed to the fact that the assets are often in a location that has been transformed by human activities in the past (out of 155,881 assets analyzed, only 6,812 assets are classified as highest prioritization related to biodiversity importance). The prioritization of assets considered high integrity ecosystems as those ecosystems closest to their natural state, with a categorization indicating a high carbon sequestration capacity. Meanwhile, low integrity systems are defined as those characterized by high levels of anthropological disturbances.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

✓ No

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Cellnex has analysed 100% of its portfolio based on the location of its protected areas. To do this, we have the DaNa, which allows to define and classify the location of sites in protected areas based on the International Union for Conservation of Nature (IUCN) categories, adding information on the typology of protected areas beyond the Natura 2000 network. The tool, which was designed and developed for Cellnex, is constantly evolving and improving, having incorporated in recent years new references of protected spaces, improved its accuracy, and incorporated climate scenarios in order to identify the effects of climate change on the most critical sites and mitigate their associated impacts and risks. Cellnex values the importance of planet biodiversity and works for its proper management. Therefore, we have developed actions as analysing the impact that the Cellnex Group has on biodiversity (Biodiversity footprint) based on BS 8632:2021 or analysing possible collaborations with local actors on biodiversity and land use protection. As Cellnex is one of the main operators for wireless telecommunication, its own activity leads to the existence of towers, which sometimes impact birds because of their location in areas frequented by migratory birds. These establish their nest in high areas and in places with warm temperatures such as Spain. In addition, its laws and regulations protect storks by prohibiting their eggs and nests from being hindered during nesting periods. Since this is one of the main impacts that Cellnex generates on the biodiversity, Cellnex proudly participates in LIFE project, which aims to compensate for the biodiversity loss associated with the presence of birds at the facilities as a result of Cellnex's activity. Cellnex UK Group highly values biodiversity preservation and manages its sites to minimise any kind of environmental impact. Activities at these sites are carried out in full compliance with current national and local laws and in full compliance with all the regulations established

Row 7

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

✓ Ireland

(11.4.1.5) Name of the area important for biodiversity

II National park

(11.4.1.6) Proximity

Select from:

Adjacent

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

Cellnex is the main neutral infrastructure operator for wireless telecommunication in Europe, focused on the neutral and shared management. The infrastructure necessary to carry out its activities may cause impacts to natural environments, leading to a loss of biodiversity. One of the main points to be analysed comes from the evaluation of the location of the sites where Cellnex operates. To assess and minimise these impacts, Cellnex has a Global Biodiversity Management Procedure, with the purpose of defining the methodology and lines of action on which all business units must develop their operations for the preservation of biodiversity. To define and classify the location of sites in protected areas Cellnex uses the DaNa tool, which also allows it to identify the associated regulations. In addition, this tool makes it possible to apply climatic scenarios to evaluate how climate change may affect these sites and apply preventive and corrective measures. In addition, the tool also provides information on the type of area and existing facilities in each case, which can be located in rural, urban or suburban areas where the majority of the existing infrastructure are towers, followed by rooftops. Following the development of the Heatmap of Priority Locations for Cellnex in the TNFD, it is determined that the majority of assets are situated in zones that have a relatively low importance for biodiversity. This is at least in contributed to the fact that the assets are often in a location that has been transformed by human activities in the past (out of 155,881 assets analyzed, only 6,812 assets are classified as highest prioritization related to biodiversity importance). The prioritization of assets considered high integrity ecosystems as those ecosystems closest to their natural state, with a categorization indicating a high carbon sequestration capacity. Meanwhile, low integrity systems are defined as those characterized by high levels of anthropological disturbances.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

✓ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

- Operational controls
- ☑ Biodiversity offsets

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Cellnex has analysed 100% of its portfolio based on the location of its protected areas. To do this, we have the DaNa, which allows to define and classify the location of sites in protected areas based on the International Union for Conservation of Nature (IUCN) categories, adding information on the typology of protected areas beyond the Natura 2000 network. The tool, which was designed and developed for Cellnex, is constantly evolving and improving, having incorporated in recent years new references of protected spaces, improved its accuracy, and incorporated climate scenarios in order to identify the effects of climate change on the most critical sites and mitigate their associated impacts and risks. Cellnex values the importance of planet biodiversity and works for its proper management. Therefore, we have developed actions as analysing the impact that the Cellnex Group has on biodiversity (Biodiversity footprint) based on BS 8632:2021 or analysing possible collaborations with local actors on biodiversity and land use protection. As Cellnex is one of the main operators for wireless telecommunication, its own activity leads to the existence of towers, which sometimes impact birds because of their location in areas frequented by migratory birds. These establish their nest in high areas and in places with warm temperatures such as Spain. In addition, its laws and regulations protect storks by prohibiting their eggs and nests from being hindered during nesting periods. Since this is one of the main impacts that Cellnex generates on the biodiversity, Cellnex proudly participates in LIFE project, which aims to compensate for the biodiversity loss associated with the presence of birds at the facilities as a result of Cellnex's activity. Cellnex has several sites located in the Coillte forests, owned by the Irish forestry agency, which aims to preserve biodiversity. In line with this purpose, the company has created a mobile application to allows user and operators to use the best access route to sites, find out if

Row 8

(11.4.1.2) Types of area important for biodiversity

Select all that apply

✓ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

Portugal

(11.4.1.5) Name of the area important for biodiversity

II National park IV Habitat/species management area V Protected landscape or seascape VI Protected areas with sustainable use of natural resources

(11.4.1.6) Proximity

Select from:

Adjacent

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

Cellnex is the main neutral infrastructure operator for wireless telecommunication in Europe, focused on the neutral and shared management. The infrastructure necessary to carry out its activities may cause impacts to natural environments, leading to a loss of biodiversity. One of the main points to be analysed comes from the evaluation of the location of the sites where Cellnex operates. To assess and minimise these impacts, Cellnex has a Global Biodiversity Management Procedure, with the purpose of defining the methodology and lines of action on which all business units must develop their operations for the preservation of biodiversity. To define and classify the location of sites in protected areas Cellnex uses the DaNa tool, which also allows it to identify the associated regulations. In addition, this tool makes it possible to apply climatic scenarios to evaluate how climate change may affect these sites and apply preventive and corrective measures. In addition, the tool also provides information on the type of area and existing facilities in each case, which can be located in rural, urban or suburban areas where the majority of the existing infrastructure are towers, followed by rooftops. Following the development of the Heatmap of Priority Locations for Cellnex in the TNFD, it is determined that the majority of assets are situated in zones that have a relatively low importance for biodiversity. This is at least in contributed to the fact that the assets are often in a location that has been transformed by human activities in the past (out of 155,881 assets analyzed, only 6,812 assets are classified as highest prioritization related to biodiversity importance). The prioritization of assets considered high integrity ecosystems as those ecosystems closest to their natural state, with a categorization indicating a high carbon sequestration capacity. Meanwhile, low integrity systems are defined as those characterized by high levels of anthropological disturbances.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

✓ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Cellnex has analysed 100% of its portfolio based on the location of its protected areas. To do this, we have the DaNa, which allows to define and classify the location of sites in protected areas based on the International Union for Conservation of Nature (IUCN) categories, adding information on the typology of protected areas beyond the Natura 2000 network. The tool, which was designed and developed for Cellnex, is constantly evolving and improving, having incorporated in recent years new references of protected spaces, improved its accuracy, and incorporated climate scenarios in order to identify the effects of climate change on the most critical sites and mitigate their associated impacts and risks. Cellnex values the importance of planet biodiversity and works for its proper management. Therefore, we have developed actions as analysing the impact that the Cellnex Group has on biodiversity (Biodiversity footprint) based on BS 8632:2021 or analysing possible collaborations with local actors on biodiversity and land use protection. As Cellnex is one of the main operators for wireless telecommunication, its own activity leads to the existence of towers, which sometimes impact birds because of their location in areas frequented by migratory birds. These establish their nest in high areas and in places with warm temperatures such as Spain. In addition, its laws and regulations protect storks by prohibiting their eggs and nests from being hindered during nesting periods. Since this is one of the main impacts that Cellnex generates on the biodiversity, Cellnex proudly participates in LIFE project, which aims to compensate for the biodiversity loss associated with the presence of birds at the facilities as a result of Cellnex's activity. Storks nest in areas where Cellnex builds its sites. In order to preserve their habitat, the Institute for the Conservation of Nature and Forests (ICNF) evaluates and authorises the removal and relocation of storks' nests.

Row 9

(11.4.1.2) Types of area important for biodiversity

Select all that apply

✓ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

Austria

(11.4.1.5) Name of the area important for biodiversity

IV Habitat/species management area V Protected landscape or seascape

(11.4.1.6) Proximity

Select from:

Adjacent

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

Cellnex is the main neutral infrastructure operator for wireless telecommunication in Europe, focused on the neutral and shared management. The infrastructure necessary to carry out its activities may cause impacts to natural environments, leading to a loss of biodiversity. One of the main points to be analysed comes from the evaluation of the location of the sites where Cellnex operates. To assess and minimise these impacts, Cellnex has a Global Biodiversity Management Procedure, with the purpose of defining the methodology and lines of action on which all business units must develop their operations for the preservation of biodiversity. To define and classify the location of sites in protected areas Cellnex uses the DaNa tool, which also allows it to identify the associated regulations. In addition, this tool makes it possible to apply climatic scenarios to evaluate how climate change may affect these sites and apply preventive and corrective measures. In addition, the tool also provides information on the type of area and existing facilities in each case, which can be located in rural, urban or suburban areas where the majority of the existing infrastructure are towers, followed by rooftops. Following the development of the Heatmap of Priority Locations for Cellnex in the TNFD, it is determined that the majority of assets are situated in zones that have a relatively low importance for biodiversity. This is at least in contributed to the fact that the assets are often in a location that has been transformed by human activities in the past (out of 155,881 assets analyzed, only 6,812 assets are classified as highest prioritization related to biodiversity importance). The prioritization of assets considered high integrity ecosystems as those ecosystems closest to their natural state, with a categorization indicating a high carbon sequestration capacity. Meanwhile, low integrity systems are defined as those characterized by high levels of anthropological disturbances.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

✓ No

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Cellnex has analysed 100% of its portfolio based on the location of its protected areas. To do this, we have the DaNa, which allows to define and classify the location of sites in protected areas based on the International Union for Conservation of Nature (IUCN) categories, adding information on the typology of protected areas beyond the Natura 2000 network. The tool, which was designed and developed for Cellnex, is constantly evolving and improving, having incorporated in recent years new references of protected spaces, improved its accuracy, and incorporated climate scenarios in order to identify the effects of climate change on the most critical sites and mitigate their associated impacts and risks. Cellnex values the importance of planet biodiversity and works for its proper management. Therefore, we have developed actions as analysing the impact that the Cellnex Group has on biodiversity (Biodiversity footprint) based on BS 8632:2021 or analysing possible collaborations with local actors on biodiversity and land use protection. As Cellnex is one of the main operators for wireless telecommunication, its own activity leads to the existence of towers, which sometimes impact birds because of their location in areas frequented by migratory birds. These establish their nest in high areas and in places with warm temperatures such as Spain. In addition, its laws and regulations protect storks by prohibiting their eggs and nests from being hindered during nesting periods. Since this is one of the main impacts that Cellnex generates on the biodiversity, Cellnex proudly participates in LIFE project, which aims to

compensate for the biodiversity loss associated with the presence of birds at the facilities as a result of Cellnex's activity. Cellnex Austria Group highly values biodiversity preservation and manages its sites to minimise any kind of environmental impact. Activities at these sites are carried out in full compliance with current national and local laws and in full compliance with all the regulations established by the bodies in charge and/or indicated on building permits. As a consequence, there is no significant impact from our sites on biodiversity.

Row 10

(11.4.1.2) Types of area important for biodiversity

Select all that apply

✓ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

✓ Denmark

(11.4.1.5) Name of the area important for biodiversity

V Protected landscape or seascape

(11.4.1.6) Proximity

Select from:

Adjacent

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

Cellnex is the main neutral infrastructure operator for wireless telecommunication in Europe, focused on the neutral and shared management. The infrastructure necessary to carry out its activities may cause impacts to natural environments, leading to a loss of biodiversity. One of the main points to be analysed comes from the evaluation of the location of the sites where Cellnex operates. To assess and minimise these impacts, Cellnex has a Global Biodiversity Management Procedure, with the purpose of defining the methodology and lines of action on which all business units must develop their operations for the preservation of biodiversity. To define and classify the location of sites in protected areas Cellnex uses the DaNa tool, which also allows it to identify the associated regulations. In addition, this tool makes it possible to apply climatic scenarios to evaluate how climate change may affect these sites and apply preventive and corrective measures. In addition, the tool also provides information on the type of area and existing facilities in each case, which can be located in rural, urban or suburban areas where the majority of the existing infrastructure are towers, followed by rooftops. Following the development of the Heatmap of Priority Locations for Cellnex in the TNFD, it is determined that

the majority of assets are situated in zones that have a relatively low importance for biodiversity. This is at least in contributed to the fact that the assets are often in a location that has been transformed by human activities in the past (out of 155,881 assets analyzed, only 6,812 assets are classified as highest prioritization related to biodiversity importance). The prioritization of assets considered high integrity ecosystems as those ecosystems closest to their natural state, with a categorization indicating a high carbon sequestration capacity. Meanwhile, low integrity systems are defined as those characterized by high levels of anthropological disturbances.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

✓ No

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Cellnex has analysed 100% of its portfolio based on the location of its protected areas. To do this, we have the DaNa, which allows to define and classify the location of sites in protected areas based on the International Union for Conservation of Nature (IUCN) categories, adding information on the typology of protected areas beyond the Natura 2000 network. The tool, which was designed and developed for Cellnex, is constantly evolving and improving, having incorporated in recent years new references of protected spaces, improved its accuracy, and incorporated climate scenarios in order to identify the effects of climate change on the most critical sites and mitigate their associated impacts and risks. Cellnex values the importance of planet biodiversity and works for its proper management. Therefore, we have developed actions as analysing the impact that the Cellnex Group has on biodiversity (Biodiversity footprint) based on BS 8632:2021 or analysing possible collaborations with local actors on biodiversity and land use protection. As Cellnex is one of the main operators for wireless telecommunication, its own activity leads to the existence of towers, which sometimes impact birds because of their location in areas frequented by migratory birds. These establish their nest in high areas and in places with warm temperatures such as Spain. In addition, its laws and regulations protect storks by prohibiting their eggs and nests from being hindered during nesting periods. Since this is one of the main impacts that Cellnex generates on the biodiversity, Cellnex proudly participates in LIFE project, which aims to compensate for the biodiversity loss associated with the presence of birds at the facilities as a result of Cellnex's activity. Cellnex Denmark Group highly values biodiversity preservation and manages its sites to minimise any kind of environmental impact. Activities at these sites are carried out in full compliance with current national and local laws and in full compliance with all the regulations establi

Row 11

(11.4.1.2) Types of area important for biodiversity

Select all that apply

✓ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

Sweden

(11.4.1.5) Name of the area important for biodiversity

la Strict nature reserve Ib Wilderness area III Natural monument or feature IV Habitat/species management area V Protected landscape or seascape

(11.4.1.6) Proximity

Select from:

Adjacent

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

Cellnex is the main neutral infrastructure operator for wireless telecommunication in Europe, focused on the neutral and shared management. The infrastructure necessary to carry out its activities may cause impacts to natural environments, leading to a loss of biodiversity. One of the main points to be analysed comes from the evaluation of the location of the sites where Cellnex operates. To assess and minimise these impacts, Cellnex has a Global Biodiversity Management Procedure, with the purpose of defining the methodology and lines of action on which all business units must develop their operations for the preservation of biodiversity. To define and classify the location of sites in protected areas Cellnex uses the DaNa tool, which also allows it to identify the associated regulations. In addition, this tool makes it possible to apply climatic scenarios to evaluate how climate change may affect these sites and apply preventive and corrective measures. In addition, the tool also provides information on the type of area and existing facilities in each case, which can be located in rural, urban or suburban areas where the majority of the existing infrastructure are towers, followed by rooftops. Following the development of the Heatmap of Priority Locations for Cellnex in the TNFD, it is determined that the majority of assets are situated in zones that have a relatively low importance for biodiversity. This is at least in contributed to the fact that the assets are often in a location that has been transformed by human activities in the past (out of 155,881 assets analyzed, only 6,812 assets are classified as highest prioritization related to biodiversity importance). The prioritization of assets considered high integrity ecosystems as those ecosystems closest to their natural state, with a categorization indicating a high carbon sequestration capacity. Meanwhile, low integrity systems are defined as those characterized by high levels of anthropological disturbances.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

✓ No

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Cellnex has analysed 100% of its portfolio based on the location of its protected areas. To do this, we have the DaNa, which allows to define and classify the location of sites in protected areas based on the International Union for Conservation of Nature (IUCN) categories, adding information on the typology of protected areas beyond the Natura 2000 network. The tool, which was designed and developed for Cellnex, is constantly evolving and improving, having incorporated in recent years new references of protected spaces, improved its accuracy, and incorporated climate scenarios in order to identify the effects of climate change on the most critical sites and mitigate their associated impacts and risks. Cellnex values the importance of planet biodiversity and works for its proper management. Therefore, we have developed actions as analysing the impact that the Cellnex Group has on biodiversity (Biodiversity footprint) based on BS 8632:2021 or analysing possible collaborations with local actors on biodiversity and land use protection. As Cellnex is one of the main operators for wireless telecommunication, its own activity leads to the existence of towers, which sometimes impact birds because of their location in areas frequented by migratory birds. These establish their nest in high areas and in places with warm temperatures such as Spain. In addition, its laws and regulations protect storks by prohibiting their eggs and nests from being hindered during nesting periods. Since this is one of the main impacts that Cellnex generates on the biodiversity, Cellnex proudly participates in LIFE project, which aims to compensate for the biodiversity loss associated with the presence of birds at the facilities as a result of Cellnex's activity. Cellnex Sweden Group highly values biodiversity preservation and manages its sites to minimise any kind of environmental impact. Activities at these sites are carried out in full compliance with current national and local laws and in full compliance with all the regulations establis

Row 12

(11.4.1.2) Types of area important for biodiversity

Select all that apply

✓ Other areas important for biodiversity

(11.4.1.4) Country/area

Select from:

Poland

(11.4.1.5) Name of the area important for biodiversity

II National park IV Habitat/species management area V Protected landscape or seascape

(11.4.1.6) Proximity

Select from:

Adjacent

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

Cellnex is the main neutral infrastructure operator for wireless telecommunication in Europe, focused on the neutral and shared management. The infrastructure necessary to carry out its activities may cause impacts to natural environments, leading to a loss of biodiversity. One of the main points to be analysed comes from the evaluation of the location of the sites where Cellnex operates. To assess and minimise these impacts, Cellnex has a Global Biodiversity Management Procedure, with the purpose of defining the methodology and lines of action on which all business units must develop their operations for the preservation of biodiversity. To define and classify the location of sites in protected areas Cellnex uses the DaNa tool, which also allows it to identify the associated regulations. In addition, this tool makes it possible to apply climatic scenarios to evaluate how climate change may affect these sites and apply preventive and corrective measures. In addition, the tool also provides information on the type of area and existing facilities in each case, which can be located in rural, urban or suburban areas where the majority of the existing infrastructure are towers, followed by rooftops. Following the development of the Heatmap of Priority Locations for Cellnex in the TNFD, it is determined that the majority of assets are situated in zones that have a relatively low importance for biodiversity. This is at least in contributed to the fact that the assets are often in a location that has been transformed by human activities in the past (out of 155,881 assets analyzed, only 6,812 assets are classified as highest prioritization related to biodiversity importance). The prioritization of assets considered high integrity ecosystems as those ecosystems closest to their natural state, with a categorization indicating a high carbon sequestration capacity. Meanwhile, low integrity systems are defined as those characterized by high levels of anthropological disturbances.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

✓ No

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Cellnex has analysed 100% of its portfolio based on the location of its protected areas. To do this, we have the DaNa, which allows to define and classify the location of sites in protected areas based on the International Union for Conservation of Nature (IUCN) categories, adding information on the typology of protected areas beyond the Natura 2000 network. The tool, which was designed and developed for Cellnex, is constantly evolving and improving, having incorporated in recent years new references of protected spaces, improved its accuracy, and incorporated climate scenarios in order to identify the effects of climate change on the most critical sites and mitigate their associated impacts and risks. Cellnex values the importance of planet biodiversity and works for its proper management. Therefore, we have developed actions as analysing the impact that the Cellnex Group has on biodiversity (Biodiversity footprint) based on BS 8632:2021 or analysing possible collaborations with local actors on biodiversity and land use protection. As Cellnex is one of the main operators for wireless telecommunication, its own activity leads to the existence of towers, which sometimes impact birds because of their location in areas frequented by migratory birds. These establish their nest in high areas and in places with warm temperatures such as Spain. In addition, its laws and regulations protect storks by prohibiting their eggs and nests from being hindered during nesting periods. Since this is one of the main impacts that Cellnex generates on the biodiversity, Cellnex proudly participates in LIFE project, which aims to

compensate for the biodiversity loss associated with the presence of birds at the facilities as a result of Cellnex's activity. Cellnex Poland Group highly values biodiversity preservation and manages its sites to minimise any kind of environmental impact. Activities at these sites are carried out in full compliance with current national and local laws and in full compliance with all the regulations established by the bodies in charge and/or indicated on building permits. As a consequence, there is no significant impact from our sites on biodiversity.

[Add row]

C13.	Further	information	&	sign	off
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(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

Other environmental information included in your CDP response is verified and/or assured by a third party
Select from: ☑ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

✓ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Introduction

✓ All data points in module 1

(13.1.1.3) Verification/assurance standard

General standards

✓ AA1000AS

✓ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

The selected data has been verified within the 2023 Non-Financial Report verification process carried out annually and company-wide with limited assurance in accordance with the requirements of the Revised International Standard on Assurance Engagements 3000, "Assurance Engagements other than Audits or Reviews of Historical Financial Information" (ISAE 3000 Revised), issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), and with the guidelines for assurance engagements on the Non-Financial Information Statement issued by the Spanish Institute of Registered Auditors (ICJCE). In addition, the non-financial information included in the report has been reviewed in accordance with the AccountAbility 1000 Assurance Standard (AA1000AS), issued by AccountAbility, to provide moderate assurance on the application of the principles set out in AA1000AP (2018) and on the sustainability performance indicators.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Integrated_Annual_Report_2023_Cellnex.pdf

Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

✓ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Identification, assessment, and management of dependencies, impacts, risks, and opportunities

✓ Identification, assessment, and management processes

(13.1.1.3) Verification/assurance standard

General standards

✓ AA1000AS

(13.1.1.4) Further details of the third-party verification/assurance process

The selected data has been verified within the 2023 Non-Financial Report verification process carried out annually and company-wide with limited assurance in accordance with the requirements of the Revised International Standard on Assurance Engagements 3000, "Assurance Engagements other than Audits or Reviews of Historical Financial Information" (ISAE 3000 Revised), issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), and with the guidelines for assurance engagements on the Non-Financial Information Statement issued by the Spanish Institute of Registered Auditors (ICJCE). In addition, the non-financial information included in the report has been reviewed in accordance with the AccountAbility 1000 Assurance Standard (AA1000AS), issued by AccountAbility, to provide moderate assurance on the application of the principles set out in AA1000AP (2018) and on the sustainability performance indicators.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Integrated_Annual_Report_2023_Cellnex.pdf

Row 3

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Disclosure of risks and opportunities

✓ All data points in module 3

(13.1.1.3) Verification/assurance standard

General standards

✓ AA1000AS

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

The selected data has been verified within the 2023 Non-Financial Report verification process carried out annually and company-wide with limited assurance in accordance with the requirements of the Revised International Standard on Assurance Engagements 3000, "Assurance Engagements other than Audits or Reviews of Historical Financial Information" (ISAE 3000 Revised), issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), and with the guidelines for assurance engagements on the Non-Financial Information Statement issued by the Spanish Institute of Registered Auditors (ICJCE). In addition, the non-financial information included in the report has been reviewed in accordance with the AccountAbility 1000 Assurance Standard (AA1000AS), issued by AccountAbility, to provide moderate assurance on the application of the principles set out in AA1000AP (2018) and on the sustainability performance indicators.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Integrated_Annual_Report_2023_Cellnex.pdf

Row 4

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

✓ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Governance

✓ All data points in module 4

(13.1.1.3) Verification/assurance standard

General standards

- ✓ AA1000AS
- **✓** ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

The selected data has been verified within the 2023 Non-Financial Report verification process carried out annually and company-wide with limited assurance in accordance with the requirements of the Revised International Standard on Assurance Engagements 3000, "Assurance Engagements other than Audits or Reviews of Historical Financial Information" (ISAE 3000 Revised), issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), and with the guidelines for assurance engagements on the Non-Financial Information Statement issued by the Spanish Institute of Registered Auditors (ICJCE). In addition, the non-financial information included in the report has been reviewed in accordance with the AccountAbility 1000 Assurance Standard (AA1000AS), issued by AccountAbility, to provide moderate assurance on the application of the principles set out in AA1000AP (2018) and on the sustainability performance indicators.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Integrated_Annual_Report_2023_Cellnex.pdf

Row 5

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

✓ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Business strategy

- ✓ Scenario analysis
- ☑ Supplier compliance with environmental requirements
- ✓ Sustainable finance taxonomy aligned spending/revenue
- ✓ Transition plans

(13.1.1.3) Verification/assurance standard

General standards

- ✓ AA1000AS
- **☑** ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

The selected data has been verified within the 2023 Non-Financial Report verification process carried out annually and company-wide with limited assurance in accordance with the requirements of the Revised International Standard on Assurance Engagements 3000, "Assurance Engagements other than Audits or Reviews of Historical Financial Information" (ISAE 3000 Revised), issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), and with the guidelines for assurance engagements on the Non-Financial Information Statement issued by the Spanish Institute of Registered Auditors (ICJCE). In addition, the non-financial information included in the report has been reviewed in accordance with the AccountAbility 1000 Assurance Standard (AA1000AS), issued by AccountAbility, to provide moderate assurance on the application of the principles set out in AA1000AP (2018) and on the sustainability performance indicators.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Integrated_Annual_Report_2023_Cellnex.pdf

Row 6

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

✓ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance - Consolidation approach

✓ All data points in module 6

(13.1.1.3) Verification/assurance standard

General standards

- ✓ AA1000AS
- **✓** ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

The selected data has been verified within the 2023 Non-Financial Report verification process carried out annually and company-wide with limited assurance in accordance with the requirements of the Revised International Standard on Assurance Engagements 3000, "Assurance Engagements other than Audits or Reviews of Historical Financial Information" (ISAE 3000 Revised), issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), and with the guidelines for assurance engagements on the Non-Financial Information Statement issued by the Spanish Institute of Registered Auditors (ICJCE). In addition, the non-financial information included in the report has been reviewed in accordance with the AccountAbility 1000 Assurance Standard (AA1000AS), issued by AccountAbility, to provide moderate assurance on the application of the principles set out in AA1000AP (2018) and on the sustainability performance indicators.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Integrated_Annual_Report_2023_Cellnex.pdf

Row 7

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

✓ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance - Climate change

- ✓ Waste data
- ✓ Fuel consumption
- ✓ Base year emissions
- ✓ Progress against targets
- ▼ Target-setting methodology
- ☑ Renewable Electricity/Steam/Heat/Cooling generation
- ✓ Year on year change in absolute emissions (Scope 3)
- ☑ Renewable Electricity/Steam/Heat/Cooling consumption
- ✓ Year on year change in absolute emissions (Scope 1 and 2)

- ☑ Emissions breakdown by country/area
- ☑ Energy attribute certificates (EACs)
- ☑ Emissions breakdown by business division
- ☑ Electricity/Steam/Heat/Cooling consumption
- ☑ Emissions reduction initiatives/activities

(13.1.1.3) Verification/assurance standard

General standards

✓ AA1000AS

✓ ISAE 3000

Climate change-related standards

☑ ISO 14064-1

✓ ISO 14064-3

(13.1.1.4) Further details of the third-party verification/assurance process

The selected data has been verified within the 2023 Non-Financial Report verification process carried out annually and company-wide with limited assurance in accordance with the requirements of the Revised International Standard on Assurance Engagements 3000, "Assurance Engagements other than Audits or Reviews of Historical Financial Information" (ISAE 3000 Revised), issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), and with the guidelines for assurance engagements on the Non-Financial Information Statement issued by the Spanish Institute of Registered Auditors (ICJCE). In addition, the non-financial information included in the report has been reviewed in accordance with the AccountAbility 1000 Assurance Standard (AA1000AS), issued by AccountAbility, to provide moderate assurance on the application of the principles set out in AA1000AP (2018) and on the sustainability performance indicators. Furthermore, information regarding Cellnex's 2023 Carbon Footprint has been verified by TÜV Rheinland Inspection, Certification & Testing, S.A., concluding that the GHG emissions inventory is considered in accordance with the requirements of ISO 14064-1:2018 as well as GHG Protocol, for a limited level of assurance. The verification is performed annually encompassing Cellnex Telecom global scope (Cellnex Telecom Corporate, Cellnex Telecom España, Cellnex Italia, Cellnex France Groupe, Cellnex Netherlands, Cellnex Switzerland, Cellnex UK, Cellnex Ireland, Cellnex Portugal, Cellnex Austria, Ukkovertot, Cellnex Denmark, Cellnex Sweden and Cellnex Poland). The verification statements are attached to questions 7.9.1, 7.9.2 and 7.9.3.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Integrated_Annual_Report_2023_Cellnex.pdf

Row 8

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

✓ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance - Water security

- ☑ Emissions to water in the reporting year
- ☑ Water consumption total volume

(13.1.1.3) Verification/assurance standard

General standards

- ✓ AA1000AS
- **☑** ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

The selected data has been verified within the 2023 Non-Financial Report verification process carried out annually and company-wide with limited assurance in accordance with the requirements of the Revised International Standard on Assurance Engagements 3000, "Assurance Engagements other than Audits or Reviews of Historical Financial Information" (ISAE 3000 Revised), issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), and with the guidelines for assurance engagements on the Non-Financial Information Statement issued by the Spanish Institute of Registered Auditors (ICJCE). In addition, the non-financial information included in the report has been reviewed in accordance with the AccountAbility 1000 Assurance Standard (AA1000AS), issued by AccountAbility, to provide moderate assurance on the application of the principles set out in AA1000AP (2018) and on the sustainability performance indicators.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Integrated Annual Report 2023 Cellnex.pdf

Row 9

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance - Water security

- ☑ Emissions to water in the reporting year
- ✓ Water consumption total volume

(13.1.1.3) Verification/assurance standard

Water-related standards

☑ Other water verification standard, please specify: ISO 14046:2016

(13.1.1.4) Further details of the third-party verification/assurance process

Cellnex Telecom has verified externally the 2023 water footprint through the Standard ISO 14046:2016.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Certificate_ISO14046_WaterFootprint_Cellnex.pdf [Add row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Chief Executive Officer

(13.3.2) Corresponding job category

Select from:

☑ Chief Executive Officer (CEO)

[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:

✓ No