



Cellnex Telecom SA

2025 CDP Corporate Questionnaire 2025

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.

Read full terms of disclosure

.

Contents

C1. Introduction	8
(1.1) In which language are you submitting your response?	
(1.2) Select the currency used for all financial information disclosed throughout your response.	8
(1.3) Provide an overview and introduction to your organization.	8
(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.	9
(1.4.1) What is your organization's annual revenue for the reporting period?	10
(1.5) Provide details on your reporting boundary.	10
(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?	10
(1.7) Select the countries/areas in which you operate.	12
(1.8) Are you able to provide geolocation data for your facilities?	13
(1.24) Has your organization mapped its value chain?	13
(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?	14
C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities	ental
(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?	17
(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?	
(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities	
(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?	23
(2.3) Have you identified priority locations across your value chain?	23
(2.4) How does your organization define substantive effects on your organization?	24
(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?	
C3. Disclosure of risks and opportunities	28
(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?	

(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
(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
(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?
(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?
(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?
(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.
(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 4
C4. Governance
(4.1) Does your organization have a board of directors or an equivalent governing body?
(4.1.1) Is there board-level oversight of environmental issues within your organization?
(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
(4.2) Does your organization's board have competency on environmental issues?
(4.3) Is there management-level responsibility for environmental issues within your organization?5
(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals) 5
(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?
(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals)
(4.6) Does your organization have an environmental policy that addresses environmental issues?
(4.6.1) Provide details of your environmental policies
(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?
(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?
(4.11.2) 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.
(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?
(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.

C5. Business strategy	
(5.1) Does your organization use scenario analysis to identify environmental outcomes?	
(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.	79
(5.1.2) Provide details of the outcomes of your organization's scenario analysis.	89
(5.2) Does your organization's strategy include a climate transition plan?	90
(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?	93
(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.	93
(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.	97
(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?	98
(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.	98
(5.4.2) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance tax reporting year.	•
(5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.	126
(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 for the next reporting year?	•
(5.10) Does your organization use an internal price on environmental externalities?	127
(5.11) Do you engage with your value chain on environmental issues?	128
(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?	129
(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?	130
(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?	131
(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the complete	
(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.	133
(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.	135
C6. Environmental Performance - Consolidation Approach	140
(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data	
C7. Environmental performance - Climate Change	142
(7.1) Is this your first year of reporting emissions data to CDP?	

(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 o emissions data?	
(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?	142
(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	<u>2</u> ? 143
(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.	144
(7.3) Describe your organization's approach to reporting Scope 2 emissions.	144
(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 reportion boundary which are not included in your disclosure?	
(7.5) Provide your base year and base year emissions.	145
(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?	150
(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?	150
(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.	152
(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.	162
(7.9) Indicate the verification/assurance status that applies to your reported emissions.	163
(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.	163
(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements	165
(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements	167
(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?	169
(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 previous year.	
(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	
(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?	170
(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?	170
(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)	171
(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.	173
(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.	177
(7.17.1) Break down your total gross global Scope 1 emissions by business division.	177
(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.	193
(7.20.1) Break down your total gross global Scope 2 emissions by business division.	193

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response	215
(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?	216
(7.23.1) Break down your gross Scope 1 and Scope 2 emissions by subsidiary	216
(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period	266
(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?	277
(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?	277
(7.29) What percentage of your total operational spend in the reporting year was on energy?	278
(7.30) Select which energy-related activities your organization has undertaken.	278
(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.	279
(7.30.6) Select the applications of your organization's consumption of fuel.	282
(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.	282
(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year	288
(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 figure reported in 7.7.	
(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year	306
(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 add intensity metrics that are appropriate to your business operations.	
(7.53) Did you have an emissions target that was active in the reporting year?	316
(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.	316
(7.54) Did you have any other climate-related targets that were active in the reporting year?	334
(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.	334
(7.54.2) Provide details of any other climate-related targets, including methane reduction targets.	338
(7.54.3) Provide details of your net-zero target(s)	340
(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.	
(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.	343
(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.	344
(7.55.3) What methods do you use to drive investment in emissions reduction activities?	349
(7.73) Are you providing product level data for your organization's goods or services?	350
(7.74) Do you classify any of your existing goods and/or services as low-carbon products?	351

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products	351
(7.79) Has your organization retired any project-based carbon credits within the reporting year?	356
(7.79.1) Provide details of the project-based carbon credits retired by your organization in the reporting year	356
C9. Environmental performance - Water security	361
(9.1) Are there any exclusions from your disclosure of water-related data?	
(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?	361
(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 are they forecasted to change?	
(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 fore change.	
(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impa and opportunities?	
(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year	371
(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?	373
(9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?	376
(9.5) Provide a figure for your organization's total water withdrawal efficiency.	376
(9.12) Provide any available water intensity values for your organization's products or services.	377
(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?	377
(9.14) Do you classify any of your current products and/or services as low water impact?	378
(9.15) Do you have any water-related targets?	379
(9.15.3) Why do you not have water-related target(s) and what are your plans to develop these in the future?	379
C11. Environmental performance - Biodiversity	380
(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?	
(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?	380
(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?	381
(11.4.1) Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.	384
C13. Further information & sign off	
(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 assure third party?	ed by a 409

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?
(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored
(13.3) Provide the following information for the person that has signed off (approved) your CDP response
(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

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. Founded in 2015 following the spin-off of the telecommunications division of the Abertis Group, Cellnex became an independent, publicly traded company listed on the Spanish stock exchange's continuous market. It is part of key benchmark indices such as the IBEX 35 and the EuroStoxx 100. Since its IPO, Cellnex has experienced significant growth, expanding its presence across Europe and increasing its portfolio to 112,105 (Austria excluded operational sites, rising to 122,500 when including sites planned or in the process of deployment up to 2030. Cellnex's success rests on fundamental principles: (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 most 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's business model focuses on the neutral and shared management of telecommunications infrastructures, strengthening our commitment to sustainability. Cellnex's services ensure reliable, high-quality transmission for both fiber and wireless telecom, including: • Towers: Co-location, Built to Suit, Collocation to Suit

DAS, Small Cells and RAN-as-a-Service: infrastructure required to tackle coverage and capacity issues in challenging scenarios where macro-cells cannot Fibre, Connectivity & Housing Services: data transport through fiber including fibre-to-the-tower, connectivity, backhaul fully provide the expected performance. • transmission and hosting services in edge data centres infrastructure. • Broadcast: Terrestrial Network Operator for TV Broadcasters (DTT, Digital Terrestrial Television) and Radio Broadcasters (FM and digital DAB/DAB+ technologies). Though towers are Cellnex's primary service, it offers diverse services across its operating countries. Cellnex'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 2024, the Board of Directors approved updates to the Group's Sustainability Policy and the Environment and Climate Change Policy, this latter incorporating Cellnex's Netzero commitment, the TNFD as a framework on natural capital and biodiversity issues, as well as updates to other legal frameworks (CSRD, CSDDD, etc.). The policies focus on minimizing GHG emissions to achieve Net-zero, protecting biodiversity, promoting responsible and circular resource use, strengthening environmental stewardship, and extending environmental management, mitigation, and adaptation commitments throughout the value chain. Cellnex has established commitments and lines of action in its Policy to address climate change mitigation and adaptation, the protection of natural capital and environmental management, in accordance with the company's strategy. Notably, Cellnex's Climate Change Adaptation Plan (CCAP)2022-2023, included a comprehensive assessment of infrastructure vulnerability. In 2024, the CCAP was updated to incorporate a new physical climate scenario analysis using Shared Socioeconomic Pathways (SSPs) and Representative Concentration Pathways (RCPs), providing a more robust foundation for adaptation across diverse geographies. Cellnex's environmental leadership has been recognized internationally. For six consecutive years, the company has achieved an "A" score from the Carbon Disclosure Project (CDP) and has been included in the prestigious CDP "A List" for climate leadership. Additionally, Cellnex has been named a CDP Supplier Engagement Leader in 2019, 2021. 2022, 2023, and 2024. Cellnex is also included in leading sustainability indices such as FTSE4Good, MSCI, and Sustainalytics, which assess companies on their ESG performance. These recognitions highlight Cellnex's ongoing efforts to embed sustainability at the core of its business model and its operations across Europe. [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

12/30/2024

(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 prov	viding Scope 2 emissions data for			
Select from: ✓ 1 year				
(1.4.6) Number of past reporting years you will be prov	viding Scope 3 emissions data for			
Select from: ✓ 1 year [Fixed row]				
(1.4.1) What is your organization's annual revenue for the reporting period?				
4353201000				
(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 anot	ther 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			
Cnoin			

✓ Spain ✓ Denmark ✓ Ireland

✓ Poland
✓ Portugal

✓ Sweden
✓ 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.

Austria

[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
- ✓ Downstream 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 value chain each year by engaging in initiatives that promote transparency, collaboration, and sustainability across our supplier network. The mapping of our value chain is carried out as part of our broader ESG and risk management strategy and is focused on identifying key sustainability and operational risks, opportunities, and impacts throughout both upstream and downstream activities. Our value chain mapping process includes the systematic collection of information related to supplier sustainability performance, climate impacts, health and safety compliance, and human rights due diligence. This process is carried out using a combination of internal evaluations, third-party platforms, and participation in external programs. Key tools include: • Ecovadis assessments, used to evaluate critical suppliers based on ESG criteria, including labor practices, human rights, and environmental impact. • CDP Supply Chain Program, which we joined in 2022, and continued in 2024. This program allows us to collect and assess data on supplier GHG emissions, climate-related risks, and emissions reduction initiatives. In 2024, supplier participation increased to 302 responses (88.43% response rate), improving from 279 responses (78%) in 2023. •

Internal risk identification and prioritization processes aligned with material issues identified in our risk matrix and sustainability strategy. This includes the analysis of risks related to health and safety in the value chain, where non-compliance with regulations could pose significant reputational and operational risks, and human rights impacts, particularly in cases where insufficient due diligence may result in legal and ethical violations. The mapping is partial but strategic, focused primarily on critical suppliers and high-risk areas of both the upstream and downstream value chain, as identified through sustainability criteria, spend analysis, operational relevance, and client-facing activities. This integrated approach enables Cellnex to strengthen its climate and ESG governance, proactively manage risks, and align with international standards on responsible sourcing and environmental stewardship. It supports continuous improvement and more informed engagement with our suppliers and partners to drive shared value creation across the chain.

[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 conducted a double materiality analysis that identified 29 Specific ESG Topics, based on the Group's 2020 materiality matrix. The analysis considered both impact materiality (effects on people and the environment) and financial materiality (impacts on enterprise value). These ESG Topics reflected the most significant impacts and concerns related to Cellnex's operations and stakeholders. While the 2023 review confirmed the continued relevance of the 2022 findings, a new double materiality assessment was launched at the end of 2023 and completed in 2024, fully aligned with the Corporate Sustainability Reporting Directive (CSRD) and the EFRAG guidelines. This updated assessment ensures compliance with evolving EU regulations and reflects the latest stakeholder expectations and sustainability risks and opportunities. The results were validated by the Nominations, Remunerations and Sustainability Committee, and presented to both the Executive Committee and ESG Committee. As in previous years, plastic consumption remains a non-material issue for Cellnex, due to the nature of its operations in the telecommunications infrastructure sector. Key environmental impacts are instead concentrated around energy use, climate change, and environmental strategy. Thus, no plastics-specific targets or future plans have been set. The company prioritizes more material issues such as energy efficiency, GHG emissions reduction, and climate resilience—areas that are substantially more relevant to stakeholders and the business model. Nevertheless, Cellnex continues to apply responsible environmental practices, including the minimization of plastic use and proper waste management, in line with its overall sustainability commitments.

[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 three different time horizon categories: short term (0-5 years), medium term (6-10 years), and long term (11-20 years).

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 three different time horizon categories: short term (0-5 years), medium term (6-10 years), and long term (11-20 years).

Long-term

(2.1.1) From (years)

11

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

Select from:

V 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 three different time horizon categories: short term (0-5 years), medium term (6-10 years), and long term (11-20 years).

[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

- ✓ 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
- ✓ 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

✓ Uncertainty in the market signals

Reputation

✓ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)

Technology

✓ Transition to lower emissions technology and products

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

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

Cellnex Telecom integrates climate-related risks and opportunities into its global risk management framework, aligned with TCFD recommendations and using a topdown approach from Senior Management to all business units. The company's Global Risk Management Policy defines a consistent methodology for identifying, assessing, managing, and monitoring risks across all operational and strategic processes. Risks are classified into four categories: strategic, operational, financial & reporting, and legal & compliance, and further assigned according to the primary functional area impacted. The Global Risk Management framework is based on the application of the Three Lines Model: 1st Line - Corporate & Countries: Assesses, controls and mitigates risks, ensuring effective controls are in place. 2nd Line -Corporate Risk Function, Global Risk Management Committee and Department: Committee Facilitates the implementation of risk management practices and helps to define risk exposure. 3rd Line – Internal Audit: Reports to the Board and Audit & Risk Management Committee on the effectiveness of risk management. The objective is to assess how climate change may impact business, strategy, and financial planning. In 2024, the analysis of climate-related risks and opportunities was adapted to meet CSRD requirements, incorporating a more detailed evaluation of potential financial impacts. Cellnex identifies climate risks and opportunities across short, medium, and long-term time horizons and models these using multiple climate scenarios. For physical risks, Cellnex uses SSP2-RCP4.5 (2.5–3°C warming) and SSP5-RCP8.5 (4.6-6°C warming). For transition risks, three scenarios are used: Net-Zero 2050 (NZ2050), business-as-usual (current policies), and a delayed transition scenario. Each identified risk includes a defined action plan using standard risk response strategies: Avoid, Transfer, Accept, or Reduce. These plans are continuously monitored and reviewed for effectiveness. Natural capital and biodiversity risks and opportunities are also assessed following a similar top-down methodology, this time aligned with the TNFD framework. Cellnex began using the LEAP approach to identify, assess, and respond to nature-related impacts, dependencies, and risks in 2024. The aim is to enhance the organization's resilience to biodiversity loss and ecosystem degradation over both short and long-term scenarios. Opportunities identified through TNFD and TCFD analyses focus on reducing environmental impact, limiting dependencies on natural ecosystems, and mitigating related risks. These include adopting energy-efficient technologies, deploying renewable energy at infrastructure sites, and increasing operational

sustainability. Through this integrated approach, Cellnex ensures that both climate and nature-related risks and opportunities are not only identified but are effectively embedded in strategic decision-making and corporate planning.

[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 has mapped and assessed its impacts, dependencies, risks and opportunities related to nature and biodiversity following the recommendations of the Task Force on Nature-related Financial Disclosures (TNFD), to increase the organization's resilience to potential impacts related to natural capital both in the short, medium and long-term with the LEAP approach. This approach is based on: — 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. [Fixed row]

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

(2.3.1) Identification of priority locations

Select from:

✓ 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. The geographical scope of this analysis covers Cellnex's operations across Spain, Poland, Portugal, Ireland, France, Italy, the United Kingdom, the Netherlands, Switzerland, Denmark, Sweden, and Austria. 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. When looking at the classification, it shows that the majority of Cellnex assets are situated in areas that have a relatively low importance for biodiversity. This is mainly due to the fact that the assets are often in a location that has already been transformed by human activities in the past.

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

Select from:

✓ Yes, we will be disclosing the list/geospatial map of priority locations

(2.3.6) Provide a list and/or spatial map of priority locations

Map of priority locations - Cellnex.pdf [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:

✓ Revenue

(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 defines substantive effects from climate-related risks using a structured methodology aligned with our Cellnex' Global Risk Management Model. This approach is applied consistently across strategic, operational, and sustainability-related risks, including those related to climate change. A risk is considered substantive when its potential impact and likelihood exceed defined thresholds based on economic, operational, or reputational effects. These three impact axes are weighted as follows: Economic (40%), Operational (40%), and Reputational (20%). For each axis, we apply a four-point scale to assess severity: • Economic impact: 1 = <1% of national revenue (Low) 2 = 1–5% (Medium) 3 = 5–20% (Important) 4 = >20% (Critical) • Operational impact: 1 = Interruption with short-term internal impact, no effect on third parties 2 = Long-term internal disruption only 3 = Short-term disruption with external impact 4 = Long-term disruption with external impact • Reputational impact: 1 = No media coverage or external accountability 2 = Local media / minimal liability risk 3 = National coverage / moderate liability 4 = International media or high liability The likelihood of each risk is rated on a scale from 1 (remote, <10%) to 4 (almost true, ≥90%). These two axes—Impact × Likelihood—define the criticality of the risk (Low: <4; Medium: 4–8; High: ≥9). Risks rated "High" are considered substantive and must be addressed in the short term. Our quantification also considers time and cost dimensions, including delays in key deployments, increased OpEx/CapEx, or financial losses due to climate disruptions. For example, any event impacting income or investments by over 20% of a country's revenue (e.g. €117M in Spain for 2024) is automatically deemed substantive. In 2024, Cellnex continued to strengthen its climate-related risk and opportunity analysis, identifying and assessing five key risks and three opportunities.

Building on this work, the company developed its Climate Change Adaptation Plan, which enabled a more granular analysis of physical climate risks through the integration of data from its geolocation system, DaNa. This enhanced level of detail allowed for an updated alignment with the TCFD framework and a more robust evaluation of climate-related risks. Additionally, in 2024 Cellnex published its first full TNFD report as part of its commitment as a TNFD Early Adopter.

Opportunities

(2.4.1) Type of definition

Select all that apply

- Qualitative
- Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

✓ Revenue

(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 applies the same structured methodology used for risk assessment to evaluate the substantive effects of climate-related opportunities, integrating impact, likelihood, and strategic relevance. Opportunities are considered substantive when they show a material potential to enhance business performance, resilience, or stakeholder value—especially regarding revenue growth, operational efficiency, or reputational gains. We assess the impact of opportunities across three axes—economic (40%), operational (40%), and reputational (20%)—with a four-tiered scoring scale, consistent with the methodology used for risks: • Economic opportunity: 1 = <1% potential revenue growth or cost savings 2 = 1−5% 3 = 5−20% 4 = >20% increase in revenues or cost efficiencies • Operational opportunity: 1 = Minor improvement in internal efficiency without affecting third parties 2 = Sustained internal process improvement 3 = Efficiency gains with positive external stakeholder impact 4 = Long-term transformation of processes or services with broad ecosystem effect • Reputational opportunity: 1 = Limited internal or peer recognition 2 = Local or industry-level awareness 3 = National visibility and ESG ratings improvement 4 = Global leadership perception or increased investor/stakeholder trust The likelihood of each opportunity is rated on a scale from 1 (remote, <10%) to 4 (almost true, ≥90%). These two axes—Impact × Likelihood—define the criticality of the opportunity (Low: <4; Medium: 4−8; High: ≥9). In 2024, Cellnex continued to strengthen its climate-related risk and opportunity analysis, identifying and assessing five key risks and three opportunities. Building on this work, the company developed its Climate Change Adaptation Plan, which enabled a more granular analysis of physical climate risks through the integration of data from its geolocation system, DaNa. This enhanced level of detail allowed for an updated alignment with the TCFD framework and a more robust evaluation of climate-related risks. Additionally, in 2024 Cellne

(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 operates in the telecommunication infrastructure sector, with a core business focused 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 operates in the telecommunications infrastructure sector, with a core business focused on providing hosting services for customers' equipment at our sites. This includes offering space and, in many cases, power supply so that our customers can distribute their telecommunications signals to end users and society. Given the nature of our operations, plastic consumption is not a material aspect of our business. Our activities do not involve significant manufacturing, packaging, or distribution processes that would lead to substantial plastic use. Therefore, plastic-related impacts are considered immaterial within the scope of our environmental management and reporting.

[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
✓ Denmark

✓ Spain ✓ Ireland

✓ France
✓ Portugal

✓ Poland
✓ Netherlands

✓ Austria
✓ Switzerland

✓ United Kingdom of Great Britain and Northern Ireland

(3.1.1.9) Organization-specific description of risk

Chronic physical risk caused by the increase in temperature and sea level rise projected up to 2100. Temperature does not pose a high or critical risk to Cellnex sites until 2040. From 2040 onwards, it represents: • In the realistic scenario: • 2.3% of sites between 2040-2070 • 6.5% of sites between 2070-2100 • In the worst-case scenario: • 6% of sites between 2040-2070 • 28% of sites between 2070-2100 • Increase in temperature would represent an increase in the energy consumption of cooling systems and affect optimal operating conditions. Sites affected by sea level rise with high and critical risk up to 2100 represent about 1% of the sites in the realistic and worst-case scenarios. • Rising sea levels could cause the relocation of sites affected by the retreat of the coastline.

(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:

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 long-term time horizon is 292,108.33 €. The financial impact performance has been calculated considering an increase in OPEX. The potential annualized economic impact has been estimated to range between 204,475.83 € and 379,740.82 € in OpEx. This estimate reflects the projected increase in energy consumption driven by higher cooling demands at Cellnex sites classified as high or critical temperature risk under two climate scenarios (SSP2-RCP4.5 and SSP5-RCP8.5). The calculation incorporates projected electricity prices across three policy scenarios, Delayed Transition, Current Policies, and Net-Zero 2050, and represents the average across these scenarios. 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)

204475.83

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

379740.82

(3.1.1.25) Explanation of financial effect figure

In 2024, Cellnex, which had already adopted the TCFD methodology for calculating financial impacts from climate risk, updated this calculation to align with the CSRD requirements, making it more specific and producing more accurate results. The main financial impact of this risk is associated with the increase in the average maximum temperature in the sites at high and critical risk according to the results projected in the two climate scenarios (SSP2-RCP4.5 & SSP5-RCP8.5). In this regard, the baseline studies indicate that for each degree of increase in the average temperature (1°C), the demand for cooling increases by 6.7%. The annual impact on the increase in electricity consumption between three different electricity price scenarios has been calculated. It should be noted that Cellnex is hedged against most of the energy price inflation thanks to the pass-through figure, which allows the company to pass on most of the cost of electricity to the client. On the other hand, sites affected by sea level rise with high and critical risk up to 2100 represent about 1% of the sites in the realistic (SSP2-RCP4.5) and worst-case (SSP5-RCP8.5) scenarios. Rising sea levels could cause the relocation of sites affected by the retreat of the coastline. 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. To quantify the impact of this risk, Cellnex has calculated the cost of dismantling and relocating these sites at high and critical risk from sea level rise in the three-time horizons analysed and the two climate scenarios. The potential annualized economic impact has been estimated between 204,475.83 € and 379,740.82 € in OpEx which has been calculated assuming an increase in energy consumption due to the increased cooling needs of Cellnex′ sites at high and critical temperature risk in the two scenarios (SSP2-RCP8.5), considering the projected electricity prices in three scenarios (d

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

✓ Improve monitoring of direct operations

(3.1.1.27) Cost of response to risk

10894482

(3.1.1.28) Explanation of cost calculation

The estimated annualized financial impact of managing this risk, calculated as capital expenditure (CapEx), ranges between 7,626,137€ and 14,162,827€, with an average value of 10,894,482€. This estimate is based on the projected costs of dismantling and relocating infrastructure at affected sites due to the chronic physical risk posed by sea level rise. A ±30% margin has been applied to account for cost variability and site-specific conditions.

(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 cooling 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: Cellnex is already managing this risk by reducing its cooling consumption in the sites, through several actions: 1) Telemanagement of consumption to prevent and act in those sites that present a greater risk. It focuses on managing the energy consumption of Cellnex Telecom's sites, by placing temperature sensors in the sites and detailed monitoring of weather, temperature and other information on consumption levels of each tower. 2) Energy efficiency measures such as free-cooling systems installation in Cellnex sites. 3) Implementation of the ISO 50001 standard 4) Installation of photovoltaic solar panels - Result: After some years since its implementation, Cellnex's telemanagement system continues to improve the free-Cooling systems and the W-Manager monitoring platform. These are some of key energy efficiency initiatives implemented in 2024: Free cooling systems: deployed at 245 new sites in 2024 in Spain, outplacement project: 120 sites executed in 2024 in Italy and Dagoberto project: 15 CRAHs units replaced in 2024 in Netherlands. On the other hand, ISO 50001 has been implemented in Italy, the UK, Sweden, and it is expected to achieve external certification in 2025.

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

Austria

- ✓ Spain
- ✓ France
- Poland
- ✓ Sweden
- ✓ Switzerland
- ✓ Switzeriand
- ✓ United Kingdom of Great Britain and Northern Ireland

✓ Denmark

- ✓ Ireland
- Portugal
- 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 Council (dated 7 February 2024) on fluorinated greenhouse gases. This regulation mandates an 88% reduction in F-gas emissions in the EU by 2030 compared to 2015 levels, with a goal of total phase-out by 2050. At the time of the 2024 risk assessment, none of the countries in which Cellnex operates had yet defined the financial penalties for non-compliance with EU Regulation 573/2024 (with a deadline for implementation by 1 January 2026). To estimate the potential financial impact of non-compliance, Cellnex has referred to the penalty limits set by Spanish Royal Decree 115/2017, which governs the use, marketing, and handling of fluorinated gases in Spain, including technical requirements for related installations. This updated EU regulation is significant for Cellnex, as it introduces new rules on the production, placing on the market, use, and recovery of F-gases. It also establishes stricter provisions for reporting, record-keeping, and enforcement based on their global warming potential (GWP).

(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:

(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 1,564,399 €. The financial impact position has been calculated considering the penalties that could affect potential liability. The cost based on the financial impact position of this risk is estimated between 1,095,079€- and 2,033,719 € based on penalties that could be considered a potential future liability (assuming a 30% lower and higher margin of the value obtained). The value indicated in this column corresponds to the average. More details can be found in the "Explanation of financial effect figure" column.

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)

1095079

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

2033719

(3.1.1.25) Explanation of financial effect figure

Non-compliance by Cellnex with any of these obligations could result in financial penalties, which vary depending on the nature of the obligation breached. As indicated, the potential financial impact stipulated in Spanish Royal Decree RD 115/2017, which classifies penalties as very serious, serious and minor, has been used as a reference for the calculation. These three types of penalties range from <0.02 to €2Mn. The cost based on the financial impact of this risk is estimated at between 1,095,080€ and 2,033,719€, based on the penalties that could be considered a potential liability in TIS (assuming a 30% lower and upper margin of the value obtained).

(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

4808

(3.1.1.28) Explanation of cost calculation

The estimated management costs of this risk is 4,808€, calculated as the average between the lower and upper bounds (3,365€ – 6,250€). This cost has been calculated based on CapEx plans for the replacement and installation of new air conditioning equipment, incorporating a ±30% margin to account for cost variability and taking into account Cellnex's equipment inventory and the refrigerant gases that, according to their GWP, would be affected by the regulation. This risk has been assessed as short-term and will be reviewed annually based on the outcomes and performance indicators reported each year.

(3.1.1.29) Description of response

The following approach has been adopted to assess and manage this risk through mitigation, control, and adaptation measures: - Situation: To reach the target defined on the Sixth Assessment Report of the Intergovernmental Panel on Climate Change the European 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 meet this target, Cellnex Telecom's must comply with international EU regulation 517/2014 of the European Parliament and of the Council of April 16 and national regulations derived in each of the countries where we operate. This is relevant to Cellnex because the new regulation also covers the use (not only the equipment, marketing and handling of fluorinated gases) of cooling systems containing different types of fluorinated gases depending on their global warming potential (GWP). - Action: Cellnex is implementing measures to manage this risk: 1-Implementation of efficiency plans in Spain and Italy to reduce electricity consumption and refrigerant gase 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 GWP. Cellnex has already begun replacing such equipment in Spain and Italy and plans to expand these replacements. 3- Establishment of remote-control systems for normalized setpoint temperatures. - Result: In 2024, approximately €4M have been invested in energy efficiency measures such as free cooling and outplacement systems. The deployment of systems such as these not only has an impact on energy consumption but also on the use of refrigerant gases, as free cooling systems do not use refrigerants or significantly reduce them, thereby reducing the direct climate impact. [Add row]

(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)

5593295

(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 is driven by increased cooling requirements in Cellnex's network of telecommunications centers due to rising temperatures. Higher ambient temperatures, projected under the SSP5-RCP 8.5 climate scenario, are expected to lead to increased energy consumption for cooling systems, resulting in higher indirect operating costs. Using Cellnex's Energy Management System and the DaNa geolocation tool, we assessed average temperature increases per site and projected cooling energy demand. Reference studies estimate that cooling demand increases by 6.7% per 1°C rise in average temperature. Based on this, we projected a total electricity consumption of 3,640,950 MWh by 2030, with approximately 6.4% attributed to cooling system. The annual financial impact from additional cooling needs was estimated by applying projected electricity prices under three energy transition scenarios (Delayed Transition, Current Policies, and Net-Zero 2050), then averaged. Additionally, Cellnex's sites affected by sea level rise with high and critical risk up to 2100 represent about 1% of the sites in the realistic and worst-case scenarios. For these chronic physical risks, the estimated financial impact is based on the potential loss of asset value and the cost of dismantling and relocating affected infrastructure.

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)

1564399

(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). Although the current impact is zero, the liability has been modelled as a forward-looking risk exposure, with annual values averaged over the defined periods. The estimated impact falls within the 1–10% range of total potential liabilities and represents a manageable but material regulatory compliance risk under transition pathways.

[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

As a company highly dependent on electricity to power its extensive telecommunications infrastructure, Cellnex has developed an Energy Transition Plan aligned with its Net-Zero strategy. This plan is built around four key pillars: Self-generation of renewable energy, energy efficiency, green energy electricity purchase, and consumption control. Cellnex ensures that the electricity it consumes is sourced from renewable origins. This is achieved through mechanisms such as Guarantees of Origin (GOs) and long-term Power Purchase Agreements (PPAs), a fundamental step towards achieving its energy and decarbonisation goals. Energy efficiency key initiatives implemented in 2024: • Free Cooling Systems: deployed at 245 new sites in 2024 in Spain • Outplacement project: 120 sites executed in 2024 in Italy •

Dagoberto project: 15 CRAHs units replaced in 2024 in Netherlands Green energy sourcing: ensuring that 100% of the electricity consumed at its sites comes from renewable sources by 2025. By 2024, 91% of the overall energy consumption was already certified as renewable. To achieve its goal, the company has diversified its strategy, incorporating renewable energy supply contracts and Power Purchase Agreements (PPAs). In 2024, Cellnex reached an agreement with the

renewable generator ELAWAN and signed a PPA to secure 400 GWh/year of green energy until 2035, enabling the fulfilment of its 2025 commitments while managing costs and ensuring a sustainable energy supply.

(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

The anticipated financial impact of this opportunity is estimated at €1,618,171, based on average annualized savings in OpEx. This figure reflects the reduction in operating expenses resulting from the implementation of energy efficiency projects. The financial implications are associated with the potential economic savings derived from energy reduction measures (electricity) associated with the company's strategic plan. Based on the potential savings derived from the reduction in energy consumption have been analyzed on an annual basis. These savings have been calculated between 1,132,720 € and 2,103,623€. 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)

1132720

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

2103623

(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) associated with the company's strategic plan. The implementation of these actions would lead (already has generated) energy savings and therefore cost savings in Cellnex electricity consumption. The financial implications are associated with the potential economic savings derived from energy reduction measures (electricity) associated with the company's strategic plan. Based on the potential savings derived from the reduction in energy consumption have been analyzed on an annual basis. These savings have been calculated between 1,132,720 € and 2,103,623 €. The value provided in this column corresponds to the average.

(3.6.1.24) Cost to realize opportunity

1314659

(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 electricity initiatives. To determine this amount, the investment in these initiatives in 2024, €6,077,512, has been taken into account and annualised in accordance with the transition plan using a discount rate of 8%, resulting in €1,314,659.

(3.6.1.26) Strategy to realize opportunity

To exploit the opportunity and maximize its potential realization Cellnex has adopted 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 a company highly dependent on electricity, particularly in operating its telecommunications network, Cellnex identified a key opportunity to optimize energy management and reduce energy consumption across its operations, including network infrastructure, office spaces, and transportation. This opportunity directly contributes to reducing operating costs while supporting climate-related objectives. - 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

reducing 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 2024, 91% of electricity consumption came from renewable sources. To achieve these objectives, Cellnex continues to implement various energy efficiency and renewable self-consumption projects, among others. - Result: In addition, energy efficiency key initiatives implemented in 2024: • Free cooling systems: deployed at 245 new sites in 2024 in Spain • Outplacement project: 120 sites executed in 2024 in Italy • Dagoberto project: 15 CRAHs units replaced in 2024 in Netherlands
[Add row]

(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)

1618171

(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) 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 electricity consumption have been applied. Based on the potential savings derived from the reduction in energy consumption have been analyzed on an annual basis. These savings have been calculated between 1,132,720 € and 2,103,623 €. The value provided in this column corresponds to the average. The impact on CapEx linked to energy efficiency and renewable energies 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 \leq 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 \leq 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 annualized financial impact of this opportunity on the company's income statement could result in an increase in revenue of between \leq 2,427 million and \leq 4,508 million per year (based on a \pm 30% range around the estimated 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. is responsible for approving the Equity, Diversity, and Inclusion (ED&I) Policy, which applies to all Cellnex Group companies. The policy establishes foundational principles and strategic lines of action to promote dignity, respect, and non-discrimination. It covers all forms of diversity (gender, age, sexual orientation, culture, race, religion, ability, etc.) and reinforces a zero-tolerance stance on discrimination, bullying, and harassment. The policy defines equity as ensuring fairness in opportunities, diversity as valuing different backgrounds and abilities, and inclusion as fostering a respectful, supportive environment. A confidential Whistleblowing Channel is available for reporting violations of the Code of Ethics. ED&I awareness is promoted through mandatory

annual ethics training and additional learning initiatives. The policy also aligns with the ESG Master Plan and supports SDGs 5, 8, and 10 through specific commitments to gender, generational, affective-sexual, cultural, and ability diversity.

(4.1.6) Attach the policy (optional)

Equity-Diversity-and-Inclusion-Policy M04 4.1.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's core business is the operation of telecommunications infrastructure, with minimal water dependency. Water is not used in operational processes but only for domestic purposes in offices. As a result, water consumption is negligible and not material to our business model or environmental impact. Materiality assessments conducted across several years confirm that water has not been considered a significant issue by stakeholders. While the impact of direct water consumption is not null, it is very low—around 0.02% of Cellnex's total water footprint—compared to the impact of indirect water use (99.98%). The vast majority of

our water-related impacts are indirect and arise from upstream processes outside Cellnex's operational control. In addition, assessments of Freshwater Eutrophication and Acidification show negligible contributions. While board-level oversight is not deemed necessary, Cellnex remains committed to responsible resource management and conducts annual water footprint assessments to track indirect impacts and maintain transparency.

Biodiversity

(4.1.1.1) Board-level oversight of this environmental issue

Select from:

Yes

[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
- ✓ Monitoring the implementation of a climate transition plan
- ✓ Overseeing and guiding the development of a business strategy
- ✓ Overseeing and guiding acquisitions, mergers, and divestitures
- ☑ 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

- ✓ 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
- ✓ Overseeing reporting, audit, and verification processes

(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 monitoring the progress in achieving the targets set in Cellnex ESG Master Plan 2021-2025, which includes climate change matters such as emission reduction projects and targets as well as efficiency actions. In addition, in 2024 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 Cellnex Net-zero strategy. Furthermore, the NRSC (Nominations, Remunerations and Sustainability Committee) supervised Cellnex Energy Transition Plan, which aims to increase the supply of electricity from renewable sources from 0% in 2020 to 100% in 2025. Also, the NRSC supervised the progress of Cellnex Environment and Climate Change Strategy (2023-2025) and which is embedded in the ESG Master Plan 2021-2025, with the main objective of raising 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, the development of the analysis of physical climate scenarios and the update of the climate-related R&O following the TCFD recommendations. Overall, the CEO has direct responsibility and oversight of climate change-related matters as it carries out the final supervision and approval. Climate change-related issues are discussed in the meetings carried out by the current Nominations, Remunerations and Sustainability 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 t

Environment & Climate Change Policy to incorporate Cellnex Net-Zero commitment, the TNFD as a framework on natural capital and biodiversity issues, as well as updates to other legal frameworks (CSRD, CSDDD...). Furthermore, in November 2024 Cellnex updated its Sustainability Policy, which sets out the foundational principles and lines of action for the company's ESG strategy. The updated policy formalizes the concept of sustainability within the organization, ensures its communication to stakeholders, and supports its progressive integration into all systems and operational processes across the Group. It also establishes the minimum ESG-related requirements for all companies operating under the Cellnex Group umbrella.

Biodiversity

(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 some board meetings – at least annually

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

Select all that apply

- ✓ Overseeing and guiding scenario analysis
- ☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- ☑ Approving corporate policies and/or commitments

- ✓ Overseeing and guiding public policy engagement
- ☑ Monitoring the implementation of the business strategy

(4.1.2.7) Please explain

The governance mechanisms selected by Cellnex for biodiversity include the Board of Directors. It ensures oversight of the commitments set out in Cellnex's Environment and Climate Change Policy, which explicitly includes the protection, conservation, and restoration of biodiversity, especially regarding land use, birdlife, and landscape. In 2024, biodiversity was an established topic within the agenda of the Sustainability Committee. It receives regular briefings from the ESG department on matters including nature-related risks and opportunities, progress on the implementation of the Nature Strategy, and alignment with international frameworks such as the TNFD, the Global Biodiversity Framework, and the Nature Positive Initiative. Specifically, Cellnex's commitment includes mapping. assessing, and managing impacts, dependencies, risks, and opportunities related to biodiversity throughout the value chain. For example, in the reporting year, the board reviewed progress on the integration of the mitigation hierarchy (avoid, minimize, restore, compensate) into operational processes, ensuring that in priority areas identified by nature-based risk analysis. Cellnex applies the "No Net Loss" principle. The Board also monitored progress on commitments to reduce land-use change, avoid deforestation and net conversion, and ensure compliance with regulations around electromagnetic emissions that could affect biodiversity. The updated Environment and Climate Change Policy approved by the board in 2024 also formally commits Cellnex to applying the TNFD framework using the LEAP approach, which improves the company's resilience to natural capital impacts across different time horizons and integrates biodiversity considerations into strategic planning. This policy update further embeds stakeholder engagement as a critical element, including partnerships with NGOs and landowners, particularly through initiatives like the LIFE Nature Funds project, which contributes to conservation and restoration of agro-steppe habitats and species. Through these governance mechanisms. Cellnex ensures biodiversity and natural capital protection are consistently embedded into its risk management framework, operational decision-making. and broader corporate strategy. [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

Water is not considered a material environmental issue for Cellnex Telecom. As a telecommunications infrastructure operator, our core business consists of hosting customers' equipment on our sites to enable signal transmission. Water consumption is not integral to these operations and is limited to domestic type use within our offices by employees. This minimal use, which represents only approximately 0.02% of our overall water footprint, has consistently been identified as non-material through several materiality assessments involving internal and external stakeholders. Most of our water footprint stems from indirect impacts across the value chain, outside of Cellnex's operational control. Despite its low material relevance, Cellnex recognizes the growing global concern over water scarcity. Therefore, we conduct annual calculations and third-party verifications of our water footprint, and we also assess our contributions to Freshwater Eutrophication and Freshwater Acidification—both of which have shown very low impact levels. For these reasons, while the issue is monitored and managed appropriately, it does not guarantee board-level oversight under our governance structure.

[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

In its latest double materiality assessment, Cellnex evaluated all relevant CSRD topics and subtopics for its sector, market, operations, locations, and value chain, including water and marine resources. This included screening site locations, business activities, and consulting affected communities. The analysis concluded that water-related risks are not material to Cellnex or its value chain. This conclusion goes beyond the scoring results and reflects the specific nature of Cellnex's core business. As a provider of telecommunications infrastructure, Cellnex's operations have no dependence on water resources. During our main activities, water is only consumed in our offices, by our employees, for what can be assimilated to domestic use. 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 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. In 2025, Cellnex participated in the development of a sector positioning statement on the non-materiality of water in the sector, alongside the other members of the EWIA (European Wireless Infrastructure Association). This statement was approved by the EWIA Board of Directors on 17 May 2025. Cellnex remains committed to responsible resource use. In 2024, we calculated and verified

eutrophication and acidification, both of which are negligible. Most of our water footprint (approximately 99.98%) comes from indirect sources beyond our operational control. Therefore, water is monitored under our broader sustainability strategy, but due to its very low relevance to our core activities, it does not require dedicated management-level oversight.

Biodiversity

(4.3.1) Management-level responsibility for this environmental issue

Select from:

Yes

[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

Other

✓ Providing employee incentives related to environmental performance

- ✓ 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

(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 Global Strategy Director, 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 behavior in the national and international sustainability indexes (CDP, DJSI, GRI...); • To propose, monitor and review the strategic initiatives on Environment and Climate Change including climate adaptation and mitigation plans. An example in 2024, Cellnex updated its Environment & Climate Change Policy, that applies to all of the Company's geographies and sets out the basic principles for action in this area, in its own operations, with its suppliers and business partners, as well as in interactions with its stakeholders in the value chain, including Cellnex Net-Zero commitment, the TNFD as a framework on natural capital and biodiversity issues, as well as updates to other legal frameworks (CSRD, CSDDD...). In addition, in 2024 Cellnex also updated the physical climate risk exercise for the update of the climate adaptation and climate resilience plan; • To identify, evaluate, manage, monitor and periodically review the environmental and climate-related aspects, impacts, and R&O; • To propose, monitor and review the management of corporate sustainability (ESG, supply chain, UN Global Compact, etc.). An example of this is the continued collaboration with CDP Supply Chain suppliers. In 2024, Cellnex increased supplier participation from 279 responses in 2023 to 302 in 2024, achieving an 88.43% response rate. Considering the above-mentioned functions, the highest level of responsibility regarding climate-related matters management lies within this position (in charge of the Environment and Climate Change Unit).

Biodiversity

(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

Policies, commitments, and targets

✓ Monitoring compliance with corporate environmental policies and/or commitments

Strategy and financial planning

✓ Developing a business strategy which considers environmental issues

(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 Sustainability Director, reporting to the Global Strategy Director, oversees biodiversity matters at Cellnex. Responsibilities include integrating biodiversity into strategy, managing risks and opportunities, aligning with frameworks like TNFD, coordinating stakeholder engagement, and implementing actions to protect biodiversity and natural capital, such as applying the mitigation hierarchy and ensuring compliance with legal and policy commitments.

[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

20

(4.5.3) Please explain

Cellnex Telecom integrates environmental performance into the variable remuneration of its C-suite and board-level executives through both annual and long-term incentive plans. In the short-term variable compensation, ESG parameters—specifically the reduction of the carbon footprint (Scope 1, 2, and 3)—represent 15% of the total weighting of performance objectives. In the 2022–2024 Long-Term Incentive Plan (LTIP), 20% of the total weighting is linked to ESG metrics, including the percentage of green energy used. The 2023–2025 LTIP also allocates 20% of its weight to ESG-related goals, including the certification of green energy. The latest 2024–2026 LTIP continues this structure, with 20% of the targets tied to ESG outcomes, focusing specifically on Scope 3 emissions (categories 3.1 and 3.2). These incentive structures reflect Cellnex's strong commitment to aligning executive compensation with environmental performance and long-term sustainability goals.

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 operates in the telecommunications sector, where its core business involves hosting customer equipment at its sites. Water consumption is not relevant to the operational processes, as it is limited to domestic-type use in office settings. Accordingly, water is considered a non-material environmental issue, confirmed by multiple materiality assessments in which water has never been identified as a priority topic. For this reason, monetary incentives related to water management are not provided at the C-suite or board level.

[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 have been integrated into the Company's variable remuneration schemes as part of its commitment to sustainable performance. In 2024, this integration has been further reinforced to align with strategic priorities. Specifically, ESG-related metrics account for 15% of the total short-term variable remuneration for all employees, including the CEO. These ESG indicators include: Environmental; Carbon footprint reduction vs. 2023 (scope 1+2+3) 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 a specific percentage of sourcing of renewable electricity of the Group In addition to the annual incentives, the Company's Long-Term Incentive Plans (LTIPs) also include ESG components. The LTIPs for 2022–2024, 2023–2025, and 2024–2026 progressively strengthen the weight of sustainability in long-term value creation. Each plan assigns 20% of its weighting to ESG criteria, as follows: 2022–2024 LTIP: Environmental: Green energy consumption. Social: Employee engagement score, gender pay gap, and the addition of non-local Director profiles at Headquarters. 2023–2025 LTIP: Environmental: Certification of green energy. Social: Employee engagement score and non-local Director additions at Headquarters. 2024–2026 LTIP: Environmental: Emissions from purchased goods, services, and capital goods (Scope 3.1+3.2). Social: Women at Director and Senior Management level. These ESG-linked metrics are part of a broader remuneration strategy approved by the Nomination, Remuneration and Sustainability Committee (NRSC), which aims to attract, retain, and motivate top talent while aligning employee incentives with long-term sustainable and financial performance.

(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 2024 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 1+2+ 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 2024 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

As part of its comprehensive ESG strategy, Cellnex also integrates sustainability criteria into procurement and supply chain management. Since 2022, ESG objectives have been part of the MBO of the Global Operations Excellence Director, who leads the Purchasing Directorate. This ensures that ESG requirements are embedded at a strategic level and cascaded across operational functions. The objective is to standardise supplier qualification based on ESG performance across all countries where Cellnex operates. Supplier classification is based on annual purchase volume and business continuity risk, and follows a three-tier system: Tier C − Minimum Conditions: All regular suppliers must comply with Cellnex's Code of Conduct, Purchasing Policy, Code of Ethics, Data Protection protocols, and must not be subject to EU sanctions. Tier B − ISO and Standards: For suppliers with purchases ≥ €500,000/year. Required certifications: ISO 14001 and ISO 9001. Optional: SA8000, ISO 22301, ISO 27001, ISO 50001, and ISO 45001. Tier A − Critical Suppliers: For suppliers with purchases ≥ €5 million/year. These must undergo financial scoring and complete an ECOVADIS ESG assessment. This supplier framework supports Cellnex's Science-Based Target (SBT) of 21% Scope 3 emissions reduction by 2025 (from a 2020 baseline), specifically targeting emissions from purchased goods, services, and capital goods. Additionally, in 2023 and continuing in 2024, all employees under MBO or LTIP schemes include ESG-linked targets as part of their performance evaluation. This ensures alignment across departments,

including Procurement, and reinforces ESG accountability beyond senior leadership. These mechanisms drive accountability, standardisation, and continuous improvement across Cellnex's extended value chain, positioning the company as a sustainability leader in telecom infrastructure.

(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

Select from:

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

(4.5.1.5) Further details of incentives

Cellnex's Remuneration Policy is designed to attract, retain and motivate talent to meet strategic objectives in an increasingly competitive and international context. A core pillar of this policy is the integration of ESG (Environmental, Social and Governance) criteria into both short- and long-term incentive systems, fostering sustainable performance across the organisation. Since 2022, all employees subject to Management by Objectives (MBO) or Long-Term Incentive Plans (LTIPs) have had part of their targets tied to ESG criteria. These ESG-linked goals complement individual and financial targets and are structured at both Group and country levels. This integration continues in 2024, with reinforced emphasis on climate and social performance. In 2024, the annual variable remuneration of all employees includes ESG-related metrics, representing 15% of the total target. These include: Environmental: Reduction of carbon footprint vs. 2023, covering Scope 1, 2, and 3 emissions. Social: Female representation in management positions, supporting diversity and inclusion. For the 2024–2026 LTIP, ESG criteria represent 20% of the total weight. The specific ESG indicators are: Environmental: Emissions associated with purchased goods, services and capital goods (Scope 3.1 and 3.2). Social: Women at director and senior management levels, supporting long-term diversity targets. Previous LTIPs also incorporated ESG goals: 2022–2024: Green energy consumption, employee engagement, gender pay gap, and presence of non-local director profiles at headquarters. 2023–2025: Certification of green energy, employee engagement, and inclusion of non-local director profiles. This structured and evolving integration of ESG targets into remuneration ensures that Cellnex aligns talent performance with its long-term sustainability commitments. For more information, please refer to the Annual Report on Director Remuneration.

(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

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(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
- ✓ Downstream value chain

(4.6.1.4) Explain the coverage

Cellnex is committed to protecting the environment as part of its company strategy, and formalises this through its Environment and Climate Change Policy, that applies to all of the Company's geographies and sets out the basic principles for action in this area, in its own operations, with its suppliers, business partners and its stakeholders in the value chain. In 2024, the Board of Directors approved an update to this Policy to incorporate Cellnex Net-Zero commitment, the TNFD and other legal frameworks (CSRD, CSDDD, etc). The relevant principles of action are: • minimising GHG emissions to achieve Net-Zero target • protecting biodiversity; contributing to the protection, conservation and restoration of biodiversity • ensuring responsible and circular use of resources; promoting circular economy • strengthening environmental stewardship • extending Cellnex's commitments to environmental management, mitigation and adaptation to climate change Furthermore, in 2024, the BoD approved the Company's Energy Policy. The relevant principles of action are: • Commitment to 100% green energy supply • Efficient use of energy • Energy cost neutrality for Cellnex • Energy supply risks • ISO 50001 implementation These two policies describe Cellnex's commitment to implemental for the achievement of Cellnex's Net-zero target.

(4.6.1.5) Environmental policy content

Environmental commitments

- ✓ Commitment to No Net Loss species
- ☑ Commitment to a circular economy strategy environmental issues
- ☑ Commitment to respect legally designated protected areas
- ☑ Commitment to comply with regulations and mandatory standards
- ✓ Commitment to take environmental action beyond regulatory compliance

Climate-specific commitments

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

☑ Commitment to avoidance of negative impacts on threatened and protected

☑ Commitment to stakeholder engagement and capacity building on

(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 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

Environmental-Climate-Change-Policy and Energy-Policy.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

UN Global Compact

☑ We Mean Business

✓ Science-Based Targets Initiative (SBTi)

☑ Task Force on Nature-related Financial Disclosures (TNFD)

☑ Task Force on Climate-related Financial Disclosures (TCFD)

✓ Other, please specify :Business Ambition for 1.5C

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

Cellnex Telecom operates in accordance with internationally recognised sustainability standards and frameworks, actively engaging with key global initiatives to strengthen its environmental, social, and governance (ESG) performance and disclosure. The company's climate strategy is closely aligned with the goals of the Paris Agreement, particularly through its participation in the Business Ambition for 1.5°C campaign. In 2021, Cellnex established near-term emissions reduction targets aligned with the 1.5°C pathway, which were validated by the Science-Based Targets initiative (SBTi). In 2024, Cellnex has committed to validate its Net-Zero target by the Science Based Targets initiative (SBTi). Cellnex is also committed to transparent climate-related financial reporting through its support of the Task Force on Climate-related Financial Disclosures (TCFD) since 2017. The company continues to strengthen its approach to identifying and managing climate risks and

opportunities, incorporating them into strategic decision-making processes. Climate disclosures are aligned with international standards such as CSRDreinforcing consistency and comparability across markets. Since 2015, Cellnex has been a participant in the United Nations Global Compact. 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. To further its climate ambition, Cellnex joined the We Mean Business Coalition in 2021, pledging to advocate for robust climate policies and take action to support a just and sustainable transition. This includes implementing emission reduction initiatives across the value chain, promoting renewable energy, and encouraging climate-conscious procurement. In 2024, Cellnex reaffirmed its commitment to nature-related accountability by publishing its first full disclosure aligned with the Task Force on Nature-related Financial Disclosures (TNFD) as a recognised Early Adopter. This step marks an important evolution in the company's ESG strategy, broadening its focus from climate to nature-based impacts, risks, and opportunities across its operations and supply chain. Through engagement with these global initiatives, Cellnex aims to contribute to a low-carbon, inclusive economy while enhancing stakeholder confidence and aligning with long-term sustainable value creation.

[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 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 1.5°C 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.

(4.11.2) 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

Global

☑ Other global trade association, 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 other intermediary organization or individual

(4.11.2.2) Type of organization or individual

Select from:

✓ Private company

(4.11.2.3) State the organization or position of individual

Supports policies encouraging wireless infrastructure investment and deployment to expand broadband access and sustainable growth.

(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

Cellnex's position is fully consistent with that of the European Wireless Infrastructure Association (EWIA) regarding environmental policies and regulations. Both organizations advocate for sustainable network infrastructure deployment, support the wholesale-only TowerCo model, and promote regulatory frameworks that facilitate the green transition of the telecommunications sector. In the reporting year, EWIA actively influenced policy through the publication of sustainability-focused reports, including one in early 2023 that outlines future environmental challenges, the role of TowerCos in reducing carbon emissions, and projections of the sector's environmental impact. EWIA also released an updated economic contribution report in 2024, reinforcing the importance of infrastructure investment aligned with sustainability goals. Cellnex has taken a proactive role in shaping EWIA's position by chairing the ESG Working Group, leading discussions on Europe's ESG policies, and sharing best practices across the sector. Additionally, Cellnex's CEO was appointed Chairperson of EWIA in September, further strengthening alignment and influence. These actions demonstrate Cellnex's commitment to advancing shared sustainability objectives and ensuring that EWIA's advocacy reflects the environmental priorities of its members.

(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

Cellnex provides funding to the European Wireless Infrastructure Association (EWIA) through membership fees and active participation in working groups, particularly the ESG Working Group. The aim of this support is to promote sustainable practices within the independent TowerCo sector and to influence European policy and regulation in favor of environmentally responsible network infrastructure deployment. Through its leadership role in EWIA, including chairing the ESG Working Group and the appointment of Cellnex's CEO as EWIA Chairperson, Cellnex contributes to shaping the sector's position on key environmental issues. EWIA's sustainability reports, developed with Cellnex's input, identify future challenges and opportunities, quantify the sector's carbon footprint, and propose how the TowerCo model can support Europe's green transition. These outputs are intended to inform EU policymakers and regulators, advocating for harmonized and streamlined telecom regulations that facilitate low-carbon infrastructure investment and deployment. The monetary value reported in column 9 corresponds to Cellnex's annual membership fee to EWIA, estimated based on the association's fee structure and Cellnex's level of involvement, including leadership roles and contributions to working groups and publications.

(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 ✓ Value chain engagement
- ✓ Governance
 ✓ Dependencies & Impacts
- ✓ Emission targets
 ✓ Public policy engagement
- ✓ Risks & Opportunities
 ✓ Content of environmental policies

(4.12.1.6) Page/section reference

Content of environmental policies (164-165) Governance (98-106) Public policy engagement (129-131) Dependencies & Impacts (148-149) Risks & Opportunities (150-154) Strategy (110-113) Value chain engagement (166) Emissions figures (184) Emission targets (176) Water accounting figures (211)

(4.12.1.7) Attach the relevant publication

(4.12.1.8) Comment

Cellnex has publicly disclosed comprehensive information on its environmental strategy, performance, and related actions in its Annual Integrated Report 2024, which has been uploaded as an attachment to this submission. The relevant environmental information is primarily included in Chapter 2 – ENVIRONMENT, which addresses key topics aligned with the European Sustainability Reporting Standards (ESRS E1 – Climate Change and ESRS E4 – Biodiversity and Ecosystems), among others. This section details our governance, risk management, targets, performance metrics, and actions related to climate change mitigation and adaptation, biodiversity conservation, and resource use. Further references to environmental topics are also interlinked throughout the report, reinforcing our commitment to transparency and alignment with global and European reporting frameworks.

[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

In its latest double materiality assessment, Cellnex evaluated all relevant CSRD topics and subtopics for its sector, market, operations, locations, and value chain, including water and marine resources. This included screening site locations, business activities, and consulting affected communities. The analysis concluded that water-related risks are not material to Cellnex or its value chain. This conclusion goes beyond the scoring results and reflects the specific nature of Cellnex's core

business. As a provider of telecommunications infrastructure, Cellnex's operations have no dependence on water resources. 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. 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 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. In 2025, Cellnex participated in the development of a sector positioning statement on the non-materiality of water in the sector, alongside the other members of the EWIA (European Wireless Infrastructure Association). This statement was approved by the EWIA Board of Directors on 17 May 2025.

[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
- **☑** 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

☑ 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 2024, Cellnex conducted an update of the physical climate scenario analysis aligned with the TCFD framework. This analysis included two physical (SSP2-RCP4.5 and SSP5-RCP8.5) and one transition scenario based on NGFS data, with a focus here on the high-emission physical scenario SSP5-RCP8.5. This 'business-as-usual' pathway assumes no major policy interventions and results in a global temperature rise of +4.5–6°C by 2100. The scenario analysis covers all countries in which Cellnex carries out its business, across short (2020–2040), medium (2040–2070), and long-term (2070–2100) timeframes. The main objective is to assess

physical climate risks to infrastructure, especially as approximately 90% of Cellnex's activity involves providing infrastructure (telecommunications towers) to mobile operators, with high dependency on electricity. A continued increase in operations and energy demand is assumed, in line with revenue growth. Key assumptions include: - Limited policy changes, particularly on climate adaptation. - Moderate economic growth and urbanisation trends drive demand for digital infrastructure. - Technological progress in energy efficiency is assumed, but insufficient to offset greater cooling and power needs. - Energy mix continues to rely on national grids with slow growth in renewables. The scenario assumes increased frequency of extreme weather events (heatwaves, storms, flooding) that could affect site access, service continuity, and energy use. Quantitative and qualitative methods were used, including site-level exposure mapping and electricity cost projections. Uncertainties involve regional climate variability, data availability, and unknowns around future regulation, technology, and user demand. Localized climate impacts are particularly hard to predict. While worst-case in nature, this scenario supports long-term decision-making given Cellnex's 50-year infrastructure lifespan. It helps anticipate infrastructure resilience needs and inform adaptation planning across the Group.

(5.1.1.11) Rationale for choice of scenario

The SSP5-RCP8.5 scenario was selected for Cellnex's climate scenario analysis because it represents a "business-as-usual" pathway with the highest projected greenhouse gas emissions throughout the 21st century. It assumes limited climate policy intervention and continued reliance on fossil fuels, leading to a global temperature increase of +4.5–6°C by 2100. This scenario is widely recognized in the scientific and policy communities and forms the foundation for many projections in the IPCC's Sixth Assessment Report (AR6), particularly in Working Groups I and II. The relevance of this scenario to Cellnex's business strategy lies in its focus on physical risks associated with extreme climate change. As a company that owns and operates telecommunications infrastructure with an asset life cycle of 50 years, long-term exposure to extreme weather events, such as heatwaves, storms, and flooding, poses strategic risks to site resilience, energy usage, operational continuity, and cost structures. Assessing impacts under this high-risk scenario ensures that adaptation and resilience measures are designed to withstand worst-case outcomes. To conduct the modelling, Cellnex used data from CMIP6 (Coupled Model Intercomparison Project Phase 6), a global initiative led by the World Climate Research Programme (WCRP) and coordinated by the Working Group on Coupled Modelling (WGCM). CMIP6 includes simulations from around 120 global climate models developed by approximately 45 institutions worldwide. It builds on previous phases coordinated by PCMDI and uses infrastructure like the Earth System Grid Federation (ESGF) and CEDA. For this assessment, Cellnex used data from the CNRM-CM6-1-HR climate model, developed by the CNRM/CERFACS group in France. This model, trained mostly on European datasets, offers greater reliability for European climate projections, making it well-suited for Cellnex's asset locations. A key improvement in this update is the increased spatial resolution of climate data, allowing for more granular, region-spec

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



✓ 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:

✓ 2.5°C - 2.9°C

(5.1.1.7) Reference year

2020

(5.1.1.8) Timeframes covered

Select all that apply

- **✓** 2040
- **☑** 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 completed a TCFD-aligned climate-related scenario analysis, updated in 2024, to assess long-term risks under different climate trajectories. One of the two physical climate scenarios used was SSP2-RCP4.5, which represents a stabilizing scenario where moderate mitigation policies limit global warming to approximately +2.5–3°C by 2100. This scenario was selected to evaluate more plausible climate futures under moderate transition progress. Assumptions for the scenario include moderate macroeconomic growth, gradual decarbonization policies at national and regional levels, and partial progress in technology and energy mix transitions. It assumes improved energy efficiency, growth in renewable energy, and infrastructure adaptation, though at a slower pace than 1.5°C-aligned pathways. This aligns with Cellnex's own business outlook of expanding operations while continuing efforts to reduce environmental impact. The analysis covers operations in all Cellnex countries, with short-, medium-, and long-term horizons (2020–2040, 2040–2070, 2070–2100). Key assumptions include the availability of electricity infrastructure, shifts in national policy and carbon pricing, and climate variability that may affect network resilience. Scenario modelling incorporated both qualitative narratives and quantitative data to capture regional risks such as temperature rise, extreme weather, and resource constraints. However, uncertainties persist regarding policy evolution, future energy costs, and climate variability at a local scale. Additionally, physical climate modelling—while improved—is subject to limitations in forecasting specific event frequencies or intensities. Constraints include regional data availability and modelling granularity in less populated areas, potentially affecting risk precision at the asset level. Despite these challenges, SSP2-RCP4.5 offers a valuable baseline for decision-making under moderate-risk futures, supporting Cellnex's long-term planning and adaptation strategy.

(5.1.1.11) Rationale for choice of scenario

The SSP2-RCP4.5 scenario was selected by Cellnex as a representative "middle of the road" pathway for climate-related scenario analysis. It assumes moderate but coordinated progress on policy and technology, reflecting a world where societies move toward sustainability without fully achieving Paris Agreement goals. It projects uneven development and income growth, with some countries advancing while others fall behind. This scenario aligns closely with Cellnex's strategic and financial planning assumptions. As the company continues expanding its infrastructure across Europe, it must consider moderate physical climate risks, such as temperature increases, energy demand surges, and extreme weather, and their operational and financial consequences. SSP2-RCP4.5 provides a plausible and policy-relevant pathway for understanding climate risk and supports decision-making on adaptation and investment over short, medium, and long-term horizons. For modelling, Cellnex used CMIP6 (Coupled Model Intercomparison Project Phase 6), a program coordinated by the WGCM under the World Climate Research Programme (WCRP). CMIP6 facilitates the intercomparison of independent climate models using a shared infrastructure to collect, organize, and distribute results of standardized experiments. It builds on previous CMIP phases led by the Program for Climate Model Diagnosis and Intercomparison (PCMDI) and is supported by the Earth System Grid Federation (ESGF), the Centre for Environmental Data Analysis (CEDA), and other related efforts. CMIP6 includes simulations from approximately 120 global climate models and around 45 institutions worldwide. Cellnex's analysis relied on climate data extracted from the CNRM-CM6-1-HR model—developed by the French CNRM/CERFACS modelling group. A successor to the CNRM-CM5.1 model used in CMIP5, this high-resolution model is considered especially reliable for Europe due to its development and training using European datasets. An important enhancement in this update was the use of higher-resolution climat

asset locations and conduct accurate risk assessments. The increased resolution reduces data bias, enhancing the reliability of this scenario analysis in projecting future climate-related impacts.

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

Cellnex's analysis of the Net-Zero 2050 scenario is based on assumptions aligned with an ambitious yet orderly energy transition, where climate policies are introduced immediately and emissions reach net zero by 2050. The scenario analysis covers all countries in which Cellnex carries out its business, ensuring full coverage of the Group's activities. Policy assumptions reflect strong international climate coordination and the implementation of immediate and robust policies, such as carbon pricing, emissions regulation, and incentives for green innovation, across Cellnex's operational jurisdictions. These are assumed to remain consistent with EU Green Deal ambitions and broader Paris Agreement-aligned pathways. Macroeconomic trends are expected to remain relatively stable, with moderate GDP growth driven by low-carbon investment. This is considered in Cellnex's financial planning as it aligns with expected infrastructure demand for expanding telecom and 5G services, even under tighter carbon constraints. National and regional variables such as energy infrastructure availability, renewable energy mix growth, demographic trends, and digital connectivity expansion are incorporated based on country-level Net-Zero 2050 projections. Local weather patterns are expected to stabilize mid-century due to early mitigation actions. Technological developments are assumed to progress steadily. Assumptions include increasing energy efficiency in telecom operations, the deployment of smart grid and Al-driven infrastructure optimization, and wide-scale decarbonization of electricity grids. Energy mix assumptions project a rapid decline in fossil fuel dependence, replaced by renewable energy sources. This benefits Cellnex, as the company depends heavily on electricity to power its sites. Decarbonized energy access will be critical in mitigating future emissions from operations. Uncertainties and constraints include variations in the pace of national policy implementation, delays in technological deployment, and financial risks li

(5.1.1.11) Rationale for choice of scenario

Cellnex selected the NGFS "Net-Zero 2050" scenario as part of its 2024 climate-related scenario analysis, completed in line with TCFD recommendations. This scenario represents an orderly transition in which ambitious climate policies are introduced immediately, consistent with limiting global warming to 1.5°C and achieving net-zero emissions by mid-century. 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 assumes climate policies are introduced early and become gradually more stringent. In this dimension, Cellnex has decided to use the 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 tends 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 1.5°C 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. [Add row]

(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

Cellnex integrates climate-related risks and opportunities into its broader risk management framework, following a top-down governance model. Senior management leads the approach, ensuring alignment across business units. The objective is to understand how climate change could affect operations, strategy, and financial planning. The company follows the TCFD recommendations and incorporates scenario-based analysis over short-, medium-, and long-term horizons. In 2024, Cellnex strengthened its scenario analysis process to better align with TCFD and CSRD requirements. The analysis evaluated both physical and transition risks under a variety of plausible climate futures. -Scenario Narratives Physical risk scenarios were derived from the IPCC's Sixth Assessment Report: • SSP2-RCP4.5: A moderate warming pathway (+2.5–3°C) characterised by uneven socio-economic development and partial environmental progress. • SSP5-RCP8.5: A high-emissions, "business-as-usual" scenario, projecting warming of +4.5–6°C by 2100. Transition risks were assessed using NGFS Climate Scenarios: • Net-Zero 2050: Immediate implementation of ambitious climate policies. • Delayed Transition: Post-2030 action, leading to abrupt adjustments across economies. •

Current Policies: Continuation of current measures with insufficient mitigation efforts. Risks and opportunities were assessed based on likelihood, exposure, and intrinsic vulnerability, and prioritised as high, medium, or low. As a result of this process, in 2024 Cellnex identified five climate risks and three climate opportunities. 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. -Time horizons Three periods were analysed: 2020-2040, 2040-2070 and 2070-2100. The variables analysed were temperature, precipitation, wind, marine flooding, river flooding, forest fires, landslides, and snowfall. The climate variables that could cause significant damage to sites are strong winds, wildfires and landslides. By 2040, 31% of Cellnex sites are at high and critical risk from these variables. The main financial impact of the physical risk is associated with the CapEx increase in the case of site reconstruction. Temperature does not pose a high or critical risk to Cellnex sites before 2040. However, from 2040 onwards, it becomes more significant: In the realistic scenario: 2.3% of sites between 2040-2070, 6.5% of sites between 2070-2100, in the worst-case scenario: 6% of sites between 2040-2070, 28% of sites between 2070-2100. Increase in temperature would represent an increase in the energy consumption of cooling systems and affect optimal operating conditions. -Implications for Strategy and Financial Planning • Financial Resilience: Cellnex is able to absorb rising operational costs from energy demand and is actively integrating climate risk variables into its CapEx planning and insurance evaluations. Investments in Mitigation and Adaptation: The company continues to invest in renewable energy procurement, energy efficiency, and infrastructure resilience. In 2024, methodology updates were aligned with CSRD requirements, further refining the accuracy and comparability of financial impact assessments. Based on the scenario analysis results, Cellnex implemented specific actions to enhance operational resilience and reduce energy-related emissions and costs. To address rising temperature risks, in 2024 Cellnex installed Free Cooling Systems at 245 new sites in Spain. This measure, directly driven by scenario analysis, is expected to save nearly 1 GWh annually, lowering both emissions and operating costs. The project involved a 1,075 million € investment and demonstrates how scenario analysis is influencing operational planning. This operational decision is an example of how scenario analysis informed business process decisions in 2024. 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 °C warming) and SSP5-RCP8.5 (+4.5-6 °C 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). The 2024 exercise required a methodological adaptation to the CSRD requirements of the potential financial impacts previously calculated in relation to climate-related risks and opportunities. In 2025, work will continue on the calculation and alignment of these financial magnitudes.

[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. Any fossil fuel use is residual and limited to the operation of backup generators, some building heating systems, and a limited number of combustion-engine vehicles. Similarly, Cellnex's revenue is not derived from activities that support fossil fuel exploration, extraction, production, or infrastructure 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. However, we recognize the importance of transitioning away from fossil fuels and have set a clear internal objective to reduce dependence on them. For example: -We are committed to phasing out the use of fossil fuel generators by 2030. - As of 2024, fuels represented only 0.98% of our total energy consumption.

(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: 91% sourcing of renewable electricity in 2024 and a target of 100% by 2025 - Decarbonization strategy successfully implemented and targets achieved ahead with 71% absolute GHG emission reduction in FY24 vs FY20 - 88% 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. - In 2024 Cellnex completed its first full TNFD report as a TNFD Early Adopter, 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)

Cellnex_Net_Zero_Strategy.pdf,Cellnex Telecoms integrated annual report 2024.pdf,Environment-Climate-Change-Policy.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 has already been impacted by climate change and will continue to be impacted across all time horizons. This has presented opportunities to develop low-emissions products and services, particularly through infrastructure sharing and co-location—one of Cellnex's strategic pillars. Most of the Group income came from Telecommunication Infrastructure Services (TIS), driven by shared infrastructure efficiency. This strategy improves energy and resource use and reduces emissions. Innovation efforts have focused on Smart Cities and IoT applications that leverage ICT to optimize urban systems and reduce environmental footprints. The ESG Master Plan 2021-2025 embeds sustainability into our value creation model through six strategic axes and over 100 actions, including climate-aligned product development. In 2024, 0.84% of our profits came from EU Taxonomy-aligned low-carbon services, reflecting progress in our climate-aligned business model. Scenario analysis has therefore directly informed both product strategy and sustainability planning within the context of our long-term ESG roadmap.

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

Scenario analysis highlighted chronic physical risk (increasing temperature) and energy dependency as key vulnerabilities. These findings influenced our decision to implement energy efficiency measures (e.g., free cooling and weather-based control systems) across the value chain. As our operations are highly dependent on electricity consumption, particularly within our network infrastructure, these measures are critical. In 2024 our total electricity consumption was of 1,413,829.73 MWh thus an increase in energy prices might have a big impact on our annual electricity expenses. We anticipate increased energy use in the cooling of our network equipment within our 110,155 telecommunications centres due to rising ambient temperatures. This would lead to a corresponding rise in electricity costs. Given that

Telecommunications Infrastructure Services (TIS) accounted for most of Cellnex's total revenue, we consider this business line to represent a material area of both risk and opportunity in the context of climate-related impacts and regulatory developments. We are already actively mitigating it in all countries where we operate through a range of energy-saving initiatives, particularly within our network infrastructure—such as free cooling projects and the deployment of systems that integrate weather data to optimize energy use. In 2024, energy costs represented approximately 42% of our total operational spend, making this a high-impact area. A key strategic decision in response has been the development of our Energy Transition Plan, aimed at achieving Net Zero by 2050. This plan is based on Energy 4.0 principles, enhanced energy efficiency, the purchase and self-generation of renewable energy, and long-term decarbonization actions. A fundamental pillar of our ESG Master Plan 2021–2025 is extending our sustainability commitment across the value chain—including suppliers. In this context, a major decision was our joining the CDP Supply Chain Program in 2017, followed by the establishment in 2020 of a science-based target (SBT) for suppliers, officially approved by the Science Based Targets initiative (SBTi) in 2021. This target commits us to reducing absolute Scope 3 emissions from purchased goods, services, and capital goods by 21% by 2025 from a 2020 baseline, aligned with the 1.5°C pathway. Additionally, in 2022 we updated our Environment & Climate Change Strategy 2023–2025, which includes a dedicated strategic line focused on enhancing 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

Investment in R&D has been impacted by climate change and we anticipate this influence will continue from the short to long term. Climate change has presented an opportunity to expand research into Smart Cities and to develop new products and services, for example, those related to infrastructure sharing and co-location. It has also driven participation in projects such as the R&D+i Retevisión (Spain) project, which aims to ensure supply security with 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&D+i 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&D+i 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 involved in climate-related R&D projects for several years. One such initiative is the CRETA project (2023–

2025), a European project funded by the UNICO-5G Sectorial program through NextGenerationEU Funds. CRETA proposes a dynamic management solution for transport and mobility, using real-time vehicle emissions monitoring. It integrates three disruptive technologies: 5G (communications sector), remote measurement technology for traffic emissions (transport-mobility sector), and advanced analytics 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 engaged 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 highly dependent on electricity consumption and climate change has posed an opportunity to improve our energy management, enhance our energy efficiency, and reduce our electricity consumption. We estimate this area will keep being impacted in the short to long term (as defined in question 2.1), 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 Strategy that includes the strategic line: Energy management, to incorporate renewable energies to cover 100% of the electricity consumption in all the countries where it operates. In 2024, we implemented several new projects leading to estimated annual savings of 0.7 GWh, backed by €0.6 million in investment. A significant milestone was the rollout of ISO 50001 Energy Management System, certified in Spain and being deployed in Italy, Sweden, and the

tower energy use against client equipment consumption, aligned with ISO 50001 methodology. In 2024, the TEEI reached a Group value of 1.17. Key 2024 initiatives include: - Free Cooling Systems: Deployed at 245 new sites in Spain, saving nearly 1 GWh annually, with a €1.075 million investment and 10x ROI. - Outplacement Project: Implemented at 120 Italian sites, reducing energy use by 0.5 GWh per year, with €2.9 million invested. - Dagoberto Project: Replacement of 15 CRAH units at the Netherlands' Media Gateway Data Center to improve cooling efficiency.

[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

Cellnex integrates environmental risks and opportunities into its financial planning through a structured climate risk management process. In 2024, the company identified and assessed five key environmental risks and three opportunities. A major milestone was the update of the Climate Change Adaptation Plan (CCAP), now aligned with SSP-RCP scenarios. This update, combined with improved geospatial analysis through the DaNa system, enhanced the granularity of physical climate risk assessments and strengthened alignment with TCFD recommendations. In 2025, trigger points for adaptation measures will be defined and integrated into the Business Continuity Plan. - Resource Allocation Environmental considerations play a key role in investment and resource allocation. The Energy Transition Plan, approved in 2021, aligns with SBTi targets and Cellnex's commitment to achieve Net Zero by 2050. In 2024, the company deployed several energy efficiency projects: Free cooling systems at 245 new sites The Outplacement project in Italy CRAHs upgrades in the Netherlands These initiatives led to annual energy savings of 1.7 GWh and contributed to reduced operating costs. - Risk and Opportunity - STAR Cases Risk Case (SSP5-RCP8.5 Scenario) Situation: Climate modelling highlighted increased cooling needs and sea-level rise as material risks. Task: Develop an updated CCAP to address long-term physical risks. Action: Invested in asset resilience upgrades and risk analysis tools. Result: Improved long-term financial risk preparedness and operational resilience. Opportunity Case Situation: Identified potential to reduce indirect costs via energy efficiency. Task: Enhance self-generation and energy optimization measures. Action: Installed photovoltaic panels, tested hydrogen batteries, upgraded cooling infrastructure. Result: Lowered energy consumption and operating costs, achieving 1.7 GWh/year in energy savings. - Time Horizons and Financial Strategy Cellnex uses a multi-horizon approach: Short-term: Focus on operational efficiency. Medium- to long-term: Emphasis on infrastructure resilience and decarbonization. The company's Sustainable Financing Framework includes Sustainability-Linked Bonds and Loans, tied to environmental KPIs. - Innovation Commitment In 2024, Cellnex initiated 21 innovation projects and allocated €5 million to the development and launch of new sustainable infrastructure solutions. [Add row]

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

is aligned with your organization's	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)

907051.58

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

0.02

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

0.02

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

0.02

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

1.87

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

98.13

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

Cellnex's assessment of spending and revenue alignment with its climate transition strategy in 2024 continues to be based on the EU Taxonomy Regulation (Regulation (EU) 2020/852), updated to reflect new disclosure requirements under the Corporate Sustainability Reporting Directive (CSRD) and the Extended Delegated Regulation on Disclosure. These updates require a higher level of detail and stricter interpretation of technical screening criteria (TSC), "Do No Significant Harm" (DNSH) principles, and minimum safeguards. Methodological Approach: 1. Governance and Reporting Alignment In line with CSRD requirements, Cellnex adopted the revised taxonomy tables from the Extended Delegated Regulation to ensure consistency with evolving EU sustainability objectives. Reporting now includes enhanced granularity, both qualitative and quantitative. Cellnex has followed a conservative approach, avoiding assumptions or categorization of economic activities lacking clear sustainability criteria. As a result, the eligibility and alignment ratios remain relatively low but reliable. 2. Eligibility and Alignment Screening Process The Taxonomy alignment exercise followed these steps: - Business activity identification across key segments: Telecommunications Infrastructure Services (TIS), broadcasting, smart services (IoT), and R&D. - NACE code mapping and classification of activities based on the Taxonomy Annexes I and II. - Activity screening using the Climate Delegated Act for both mitigation and adaptation objectives. - Eligibility analysis to determine which activities could be considered under the Taxonomy. - Alignment testing based on: Technical Screening Criteria (TSC), DNSH assessment, and Minimum safeguards (Article 18) - Evidence gathering to demonstrate alignment, reviewed internally and externally. 3. Key Activities Considered as Aligned in 2024 - Activity 8.1 - Data processing, hosting and related activities: It includes revenues from eligible data centres aligned with the Taxonomy Regulation. It is considered as a transitional activity in Annex I Climate Change Mitigation. - Activity 8.2 – Data-driven solutions for reducing greenhouse gas emissions: It includes revenues from IoT Smart Services. The most relevant revenue item for the group, Telecommunications Infrastructure Services (TIS), which represents approximately 74% of the group's revenue, could not be included in the eligibility and alignment calculations given that within the environmentally sustainable economic activities presented in the regulation, there is not yet an activity in line with that carried out by Cellnex. The TIS activity is based on the operational efficiency of telecommunications towers through the sharing of these between several operators, an activity with a positive environmental impact given that it avoids the duplication of infrastructures, optimises the land occupied, reduces the impact on biodiversity and achieves improvements in energy efficiency. At the same time, Cellnex has revenues linked to eligible and aligned economic activities higher than those provided in the indicator. Based on Annex II of the Climate Delegated Act (Climate Change Adaptation Activities) certain economic activities of the company

meet the eligibility and alignment criteria but are not counted in the numerator of the alignment percentage. The Broadcast and Internet Media activities could not be counted as they are classified as "adapted" activities under adaptation activity 8.3, Radio and television programming and broadcasting activities. At a methodological level, the Delegated Disclosure Act states that "adapted" activities are not considered as sustainable, greatly affecting Cellnex's aligned revenue KPI.

Row 2

(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:

✓ Revenue/Turnover

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

257786320.17

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

5.92

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

5.92

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

5.92

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

1.87

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

98.13

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

In 2024, Cellnex assessed its alignment with the EU Taxonomy Regulation (Regulation (EU) 2020/852) using updated methodologies aligned with the Corporate Sustainability Reporting Directive (CSRD) and the Environmental and Extended Delegated Acts, which came fully into effect on January 1, 2024. This included the application of more detailed technical screening criteria (TSC), Do No Significant Harm (DNSH) principles, and minimum social safeguards for both mitigation and adaptation objectives. Methodology Overview: 1. Framework and Disclosure Scope - Taxonomy alignment was conducted using the Annexes I and II of the Delegated Acts on Climate Mitigation and Adaptation. - Reporting was prepared in accordance with the Extended Delegated Regulation on Disclosure and CSRDaligned requirements, ensuring completeness, consistency, and auditability. 2. Identification and Classification of Activities - Business segments involved include Emergency services (Activity 14.1) and Radio and TV programming and broadcasting activities (Activity 8.3). - These activities were identified via NACE codes and mapped to the EU Taxonomy based on service descriptions and contributions to adaptation objectives. - Cellnex excluded activities that could not be clearly attributed to environmental objectives or lacked specific technical criteria under adaptation. 3. Screening Process for Alignment - Eligibility screening assessed whether the activity substantially contributes to climate adaptation per Taxonomy criteria. - Alignment testing was conducted in three phases: Compliance with Technical Screening Criteria (TSC) under adaptation, DNSH to other environmental objectives, and Adherence to minimum social safeguards, in line with OECD and UN guidelines. - Only revenue streams for which documented evidence could demonstrate full compliance were considered aligned. 4. Key Activities Considered as Aligned in 2024 - 14.1 Emergency Services: It includes Mission Critical as enabling activities for climate change adaptation as set out in the amendment to Annex II on Climate Change Adaptation. - 8.3 Radio and TV Programming and Broadcasting Activities: It includes revenues from Broadcast and Internet Media, whose aligned revenues are not counted in the percentage of aligned turnover. Cellnex has revenues linked to eligible and aligned economic activities higher than those

provided in the indicator. Based on Annex II of the Climate Delegated Act (Climate Change Adaptation Activities) certain economic activities of the company meet the eligibility and alignment criteria but are not counted in the numerator of the alignment percentage. The Broadcast and Internet Media activities could not be counted as they are classified as "adapted" activities under adaptation activity 8.3, Radio and television programming and broadcasting activities. At a methodological level, the Delegated Disclosure Act states that "adapted" activities are not considered as sustainable, greatly affecting Cellnex's aligned revenue KPI. As a result, the 5.19% of revenue associated with Activity 8.3 was excluded from the calculation of both the turnover of environmentally sustainable (taxonomy-aligned: 0.83%) and taxonomy-eligible (1.87%) activities.

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)

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

0.41

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

0.41

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

0.41

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

4.26

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

95.74

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

In 2024, Cellnex continued to apply the EU Taxonomy Regulation (Regulation (EU) 2020/852), in line with the Extended Delegated Act on Disclosure, the Climate Delegated Act, and the Environmental Delegated Act. As of January 1, 2024, all alignment disclosures are subject to the enhanced requirements under the CSRD. Methodology and Application: 1. Framework and Disclosure Scope - CapEx alignment was determined using Annex I (climate mitigation) of the Delegated Acts. - Disclosure is based on Article 8 of the Taxonomy Regulation, updated by Delegated Regulation (EU) 2021/4987 and later amendments. 2. Identification CapEx projects were mapped to Taxonomy activities via NACE codes and technical descriptors. - Activities were matched to and Classification of Activities mitigation goals if they demonstrably contributed to GHG reduction, energy efficiency, or the deployment of renewable energy infrastructure. 3. Screening Process for Alignment - All CapEx lines were assessed across: Technical Screening Criteria (TSC) for mitigation, Do No Significant Harm (DNSH) to other objectives, and Minimum safeguards (e.g., UNGP, OECD). - Only investments with full, verifiable compliance were classified as aligned. 4. Key Activities Considered as Aligned in 2024 - Activity 7.3 - Installation, maintenance and repair of energy-efficient equipment: It includes investment in more efficient refrigeration equipment from Efficiency Activity 7.6 - Installation, maintenance and repair of renewable energy technologies: It includes all the investment made in solar panels in the Capex (Energy). different countries in which the company operates. - Activity 8.1 - Data processing, hosting and related activities: It includes all investments related to data centres. -Activity 8.2 - Data-driven solutions for reducing greenhouse gas emissions: It includes investments linked to projects classified in the IoT Smart Services business. The CapEx items considered in the calculation represent (i) those investments in eligible economic activities aligned on the basis of the Taxonomy -

especially Data centres, IoT Smart Services, Mission Critical - and (ii) activities mentioned in category (c) of section 1.1.2.2 of Annex I of the Delegated Disclosure Act, related to the purchase of products and individual measures of eligible economic activities or energy efficiency measures. The items incorporated in point (ii) are notably investments in renewable energy equipment and energy efficiency improvements. As with the revenue item, Cellnex is not able to account for investments associated with "adapted" economic activities. This is the case of investments linked to Broadcast and Internet Media. Similarly, investment items in activities linked to the operational and energy efficiency of telecommunications towers, such as TIS, could also not be accounted for as the activities are not considered eligible. Cellnex has established a Sustainability-linked Financing Framework, which has obtained a second opinion from specialists, stating that it meets international financial sustainability criteria. The framework or plan aims to issue sustainable bonds or raise sustainable loans while meeting strict targets for decarbonisation, renewable energy use and gender equality. However, many of the sustainability investments cannot yet be counted as eligible since the company does not have a specific Investment Plan linked to the improvement of the Taxonomy KPIs.

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)

3092072.97

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

0.23

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

0.23

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

0.23

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

4.26

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

95.74

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

In 2024, Cellnex continued to apply the EU Taxonomy Regulation (Regulation (EU) 2020/852), in line with the Extended Delegated Act on Disclosure, the Climate Delegated Act, and the Environmental Delegated Act. As of January 1, 2024, all alignment disclosures are subject to the enhanced requirements under the CSRD. Methodology and Application: 1. Framework and Disclosure Scope - CapEx alignment was determined using Annex I (climate adaptation) of the Delegated Acts. - Disclosure is based on Article 8 of the Taxonomy Regulation, updated by Delegated Regulation (EU) 2021/4987 and later amendments. 2. Identification and Classification of Activities -CapEx projects were mapped to Taxonomy activities via NACE codes and technical descriptors. - Activities were matched to adaptation strategies, such as public alert systems and resilience-building in communication infrastructure. 3. Screening Process for Alignment -Alignment testing was conducted in three phases: Compliance with Technical Screening Criteria (TSC) under adaptation, DNSH to other environmental objectives, and Adherence to minimum social safeguards, in line with OECD and UN quidelines. - Only investments with full, verifiable compliance were classified as aligned. 4. 14.1 Emergency services: It includes Mission Critical as enabling activities for climate change adaptation as set Key Activities Considered as Aligned in 2024 out in the amendment to Annex II on Climate Change Adaptation. The CapEx items considered in the calculation represent (i) those investments in eligible economic activities aligned on the basis of the Taxonomy - especially Data centres, IoT Smart Services, Mission Critical - and (ii) activities mentioned in category (c) of section

1.1.2.2 of Annex I of the Delegated Disclosure Act, related to the purchase of products and individual measures of eligible economic activities or energy efficiency measures. The items incorporated in point (ii) are notably investments in renewable energy equipment and energy efficiency improvements. As with the revenue item, Cellnex is not able to account for investments associated with "adapted" economic activities. This is the case of investments linked to Broadcast and Internet Media. Similarly, investment items in activities linked to the operational and energy efficiency of telecommunications towers, such as TIS, could also not be accounted for as the activities are not considered eligible. Cellnex has established a Sustainability-linked Financing Framework, which has obtained a second opinion from specialists, stating that it meets international financial sustainability criteria. The framework or plan aims to issue sustainable bonds or raise sustainable loans while meeting strict targets for decarbonisation, renewable energy use and gender equality. However, many of the sustainability investments cannot yet be counted as eligible since the company does not have a specific Investment Plan linked to the improvement of the Taxonomy KPIs.

[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 processing, hosting and related activities

(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)

323756.86

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

0.01

(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

0.01

(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

0.01

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

2927132.56

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

0.22

(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

0.22

(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

0.22

(5.4.2.27) Calculation methodology and supporting information

The figures reported for each eligible and aligned activity have been calculated in accordance with the methodology set out in Article 8 of the EU Taxonomy Regulation (Regulation (EU) 2020/852) and the updated Delegated Disclosure Act (2023/C 200/01). Cellnex applied this methodology to determine the proportion of turnover, CapEx, and OpEx associated with environmentally sustainable activities, as defined in the Climate Delegated Act and Environmental Delegated Act. 1. Allocation methodology: Financial data is sourced from consolidated financial statements audited under IFRS. CapEx and turnover were mapped to EU Taxonomy activities using NACE codes and activity descriptors. Expenditures were classified as eligible based on the inclusion of the activity in Annex I or II. Aligned figures were derived after confirming compliance with: i. Technical Screening Criteria (TSC), ii. Do No Significant Harm (DNSH) criteria, and iii. Minimum social safeguards. 2. Activity-based disaggregation: Investments were analyzed by business unit (e.g., Telecommunications Infrastructure Services, broadcasting networks, and R&D). Activities were assessed at the most granular level possible (e.g., specific CapEx projects or revenue lines). Alignment was reported per activity and per objective (climate mitigation or adaptation). OpEx was considered non-material and excluded from reported KPIs. 3. Inclusions and exclusions: Eligible but non-aligned projects (e.g., due to partial TSC or DNSH compliance gaps) were excluded from aligned figures. Where activities failed to meet full documentation or safeguard thresholds, they were conservatively classified as non-aligned. 4. Assurance and governance: All taxonomy figures underwent an internal validation process and were externally assured in the context of the annual financial audit.

(5.4.2.28) Substantial contribution criteria met

Select from:

Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Cellnex has evaluated the Substantial Contribution Criteria (SCC) for each eligible activity in accordance with Annex I (climate mitigation) and Annex II (climate adaptation) of the EU Climate Delegated Act. In 2024, this process was expanded to include additional activities made eligible through the latest updates under the CSRD framework. For each reported activity, Cellnex: Mapped activities to EU Taxonomy definitions, confirming correspondence through NACE codes and activity descriptors. Assessed technical screening criteria specific to the substantial contribution objective: For mitigation: We evaluated whether the activity enables

significant GHG emissions reductions or supports enabling infrastructure (e.g., renewable energy, smart networks, energy efficiency improvements). For adaptation: We confirmed the existence of a documented climate risk vulnerability assessment and a clear adaptation strategy linked to the activity (e.g., emergency communication infrastructure upgrades). Collected and reviewed documentation such as: Technical specifications (e.g., equipment performance benchmarks), Vendor and project certifications, Lifecycle GHG analysis (where applicable), Adaptation risk analyses and planning documentation. The alignment analysis followed a conservative approach, with only fully documented and compliant activities reported as aligned.

(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 (EU) 2020/852. 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 2024 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

Cellnex Telecoms integrated annual report 2024.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



☑ 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)

3316882.68

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

0.08

(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

0.08

(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

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

28605.59

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

0

(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

(5.4.2.27) Calculation methodology and supporting information

The figures reported for each eligible and aligned activity have been calculated in accordance with the methodology set out in Article 8 of the EU Taxonomy Regulation (Regulation (EU) 2020/852) and the updated Delegated Disclosure Act (2023/C 200/01). Cellnex applied this methodology to determine the proportion of turnover, CapEx, and OpEx associated with environmentally sustainable activities, as defined in the Climate Delegated Act and Environmental Delegated Act. 1. Allocation methodology: Financial data is sourced from consolidated financial statements audited under IFRS. CapEx and turnover were mapped to EU Taxonomy activities using NACE codes and activity descriptors. Expenditures were classified as eligible based on the inclusion of the activity in Annex I or II. Aligned figures were derived after confirming compliance with: i. Technical Screening Criteria (TSC), ii. Do No Significant Harm (DNSH) criteria, and iii. Minimum social safeguards. 2. Activity-based disaggregation: Investments were analyzed by business unit (e.g., Telecommunications Infrastructure Services, broadcasting networks, and R&D). Activities were assessed at the most granular level possible (e.g., specific CapEx projects or revenue lines). Alignment was reported per activity and per objective (climate mitigation or adaptation). OpEx was considered non-material and excluded from reported KPIs. 3. Inclusions and exclusions: Eligible but non-aligned projects (e.g., due to partial TSC or DNSH compliance gaps) were excluded from aligned figures. Where activities failed to meet full documentation or safeguard thresholds, they were conservatively classified as non-aligned. 4. Assurance and governance: All taxonomy figures underwent an internal validation process and were externally assured in the context of the annual financial audit.

(5.4.2.28) Substantial contribution criteria met

Select from:

Yes

(5.4.2.29) Details of substantial contribution criteria analysis

In accordance with Article 3 of Regulation (EU) 2020/852 and the Climate Delegated Act, Cellnex evaluated the activity "Construction, extension and operation of waste water collection and treatment" against the substantial contribution criteria for climate change mitigation. 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 2024 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 (EU) 2020/852. 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 2024 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

Cellnex Telecoms integrated annual report 2024.pdf

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
- ✓ CAPEX

(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)

583294.72

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

0.01

(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

0.01

(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

0.01

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

9351.63

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

0

(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

C

(5.4.2.27) Calculation methodology and supporting information

The figures reported for each eligible and aligned activity have been calculated in accordance with the methodology set out in Article 8 of the EU Taxonomy Regulation (Regulation (EU) 2020/852) and the updated Delegated Disclosure Act (2023/C 200/01). Cellnex applied this methodology to determine the proportion of turnover, CapEx, and OpEx associated with environmentally sustainable activities, as defined in the Climate Delegated Act and Environmental Delegated Act. 1. Allocation methodology: Financial data is sourced from consolidated financial statements audited under IFRS. CapEx and turnover were mapped to EU Taxonomy activities using NACE codes and activity descriptors. Expenditures were classified as eligible based on the inclusion of the activity in Annex I or II. Aligned figures

were derived after confirming compliance with: i. Technical Screening Criteria (TSC), ii. Do No Significant Harm (DNSH) criteria, and iii. Minimum social safeguards. 2. Activity-based disaggregation: Investments were analyzed by business unit (e.g., Telecommunications Infrastructure Services, broadcasting networks, and R&D). Activities were assessed at the most granular level possible (e.g., specific CapEx projects or revenue lines). Alignment was reported per activity and per objective (climate mitigation or adaptation). OpEx was considered non-material and excluded from reported KPIs. 3. Inclusions and exclusions: Eligible but non-aligned projects (e.g., due to partial TSC or DNSH compliance gaps) were excluded from aligned figures. Where activities failed to meet full documentation or safeguard thresholds, they were conservatively classified as non-aligned. 4. Assurance and governance: All taxonomy figures underwent an internal validation process and were externally assured in the context of the annual financial audit.

(5.4.2.28) Substantial contribution criteria met

Select from:

Yes

(5.4.2.29) Details of substantial contribution criteria analysis

In accordance with Article 3 of Regulation (EU) 2020/852 and the Climate Delegated Act, Cellnex evaluated the activity "Data-driven solutions for GHG emissions reductions" against the technical screening criteria for substantial contribution to climate change mitigation. This activity was evaluated based on the role of ICT and digital services in enabling measurable reductions in greenhouse gas (GHG) emissions in other sectors, in alignment with Annex I of the Delegated Act. 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 2024 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 (EU) 2020/852. 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 2024 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

Cellnex Telecoms integrated annual report 2024.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

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
- ✓ Activity enabling adaptation

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

31941053.01

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

0.73

(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

0.73

(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

0.73

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

3092072.97

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

0.23

(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

0.23

(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

(5.4.2.27) Calculation methodology and supporting information

The figures reported for each eligible and aligned activity have been calculated in accordance with the methodology set out in Article 8 of the EU Taxonomy Regulation (Regulation (EU) 2020/852) and the updated Delegated Disclosure Act (2023/C 200/01). Cellnex applied this methodology to determine the proportion of turnover, CapEx, and OpEx associated with environmentally sustainable activities, as defined in the Climate Delegated Act and Environmental Delegated Act. 1. Allocation methodology: Financial data is sourced from consolidated financial statements audited under IFRS. CapEx and turnover were mapped to EU Taxonomy activities using NACE codes and activity descriptors. Expenditures were classified as eligible based on the inclusion of the activity in Annex I or II. Aligned figures were derived after confirming compliance with: i. Technical Screening Criteria (TSC), ii. Do No Significant Harm (DNSH) criteria, and iii. Minimum social safeguards. 2. Activity-based disaggregation: Investments were analyzed by business unit (e.g., Telecommunications Infrastructure Services, broadcasting networks, and R&D). Activities were assessed at the most granular level possible (e.g., specific CapEx projects or revenue lines). Alignment was reported per activity and per objective (climate mitigation or adaptation). OpEx was considered non-material and excluded from reported KPIs. 3. Inclusions and exclusions: Eligible but non-aligned projects (e.g., due to partial TSC or DNSH compliance gaps) were excluded from aligned figures. Where activities failed to meet full documentation or safeguard thresholds, they were conservatively classified as non-aligned. 4. Assurance and governance: All taxonomy figures underwent an internal validation process and were externally assured in the context of the annual financial audit.

(5.4.2.28) Substantial contribution criteria met

Select from:

✓ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

In accordance with Article 3 of Regulation (EU) 2020/852 and the Climate Delegated Act, Cellnex evaluated the activity "Disaster risk management – Emergency services" for its substantial contribution to climate change adaptation. This evaluation was carried out with reference to Annex II of the Delegated Act, which defines eligible activities that contribute to reducing climate-related risks and increasing climate resilience. 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 2024 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 (EU) 2020/852. 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 2024 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

Cellnex Telecoms integrated annual report 2024.pdf

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)

1067325.05

(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

0.08

(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 figures reported for each eligible and aligned activity have been calculated in accordance with the methodology set out in Article 8 of the EU Taxonomy Regulation (Regulation (EU) 2020/852) and the updated Delegated Disclosure Act (2023/C 200/01). Cellnex applied this methodology to determine the proportion of turnover, CapEx, and OpEx associated with environmentally sustainable activities, as defined in the Climate Delegated Act and Environmental Delegated Act. 1. Allocation methodology: Financial data is sourced from consolidated financial statements audited under IFRS. CapEx and turnover were mapped to EU Taxonomy activities using NACE codes and activity descriptors. Expenditures were classified as eligible based on the inclusion of the activity in Annex I or II. Aligned figures were derived after confirming compliance with: i. Technical Screening Criteria (TSC), ii. Do No Significant Harm (DNSH) criteria, and iii. Minimum social safeguards.

2. Activity-based disaggregation: Investments were analyzed by business unit (e.g., Telecommunications Infrastructure Services, broadcasting networks, and R&D). Activities were assessed at the most granular level possible (e.g., specific CapEx projects or revenue lines). Alignment was reported per activity and per objective (climate mitigation or adaptation). OpEx was considered non-material and excluded from reported KPIs. 3. Inclusions and exclusions: Eligible but non-aligned projects (e.g., due to partial TSC or DNSH compliance gaps) were excluded from aligned figures. Where activities failed to meet full documentation or safeguard thresholds, they were conservatively classified as non-aligned. 4. Assurance and governance: All taxonomy figures underwent an internal validation process and were externally assured in the context of the annual financial audit.

(5.4.2.28) Substantial contribution criteria met

Select from:

Yes

(5.4.2.29) Details of substantial contribution criteria analysis

In accordance with Article 3 of Regulation (EU) 2020/852 and the technical screening criteria outlined in the Climate Delegated Act (Annex I), Cellnex has assessed the activity "Installation, maintenance and repair of energy efficiency equipment" for its substantial contribution to climate change mitigation. This activity was evaluated as part of Cellnex's broader commitment to improving energy performance in the operation of its telecommunications infrastructure. 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 2024 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 (EU) 2020/852. 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 2024 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

Cellnex Telecoms integrated annual report 2024.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)

1435760.95

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

0.11

(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

0.11

(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

0.11

(5.4.2.27) Calculation methodology and supporting information

The figures reported for each eligible and aligned activity have been calculated in accordance with the methodology set out in Article 8 of the EU Taxonomy Regulation (Regulation (EU) 2020/852) and the updated Delegated Disclosure Act (2023/C 200/01). Cellnex applied this methodology to determine the proportion of turnover, CapEx, and OpEx associated with environmentally sustainable activities, as defined in the Climate Delegated Act and Environmental Delegated Act. 1. Allocation methodology: Financial data is sourced from consolidated financial statements audited under IFRS. CapEx and turnover were mapped to EU Taxonomy activities using NACE codes and activity descriptors. Expenditures were classified as eligible based on the inclusion of the activity in Annex I or II. Aligned figures were derived after confirming compliance with: i. Technical Screening Criteria (TSC), ii. Do No Significant Harm (DNSH) criteria, and iii. Minimum social safeguards. 2. Activity-based disaggregation: Investments were analyzed by business unit (e.g., Telecommunications Infrastructure Services, broadcasting networks, and R&D). Activities were assessed at the most granular level possible (e.g., specific CapEx projects or revenue lines). Alignment was reported per activity and per objective (climate mitigation or adaptation). OpEx was considered non-material and excluded from reported KPIs. 3. Inclusions and exclusions: Eligible but non-aligned projects (e.g., due to partial TSC or DNSH compliance gaps) were excluded from aligned figures. Where activities failed to meet full documentation or safeguard thresholds, they were conservatively classified as non-aligned. 4. Assurance and governance: All taxonomy figures underwent an internal validation process and were externally assured in the context of the annual financial audit.

(5.4.2.28) Substantial contribution criteria met

Select from:

✓ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

In line with Article 3 of Regulation (EU) 2020/852 and the technical screening criteria outlined in the Climate Delegated Act, Cellnex has assessed the activity "Installation, maintenance and repair of renewable energy technologies" for its substantial contribution to climate change mitigation. The evaluation process focused on services related to the deployment, upkeep, and optimization of renewable energy infrastructure at Cellnex's sites and facilities, particularly photovoltaic (solar) systems, small-scale wind energy, and associated control systems. 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 2024 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 (EU) 2020/852. 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 2024 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

Cellnex Telecoms integrated annual report 2024.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

Cellnex Telecom, in alignment with the EU Taxonomy Regulation (EU 2020/852), conducts a comprehensive assessment of minimum safeguards as part of its annual sustainability reporting. These safeguards are a mandatory condition for an economic activity to be considered environmentally sustainable under the Taxonomy framework. They require companies to operate in accordance with international standards on human rights, labor rights, anti-corruption, and responsible business conduct, including the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, and the ILO Declaration on Fundamental Principles and Rights at Work. Cellnex confirms that it complies with the minimum safeguards across all its activities and geographical areas. These safeguards, as defined within the EU Taxonomy framework, ensure that the company's economic activities are conducted in a manner that respects human rights—including labor rights—prevents corruption and bribery, promotes fair competition, and upholds responsible tax practices. To ensure compliance, Cellnex applies a structured due diligence process that includes risk identification, mitigation, and monitoring mechanisms across its operations. This process is supported by internal policies, external audits, and transparent disclosures in its Integrated Annual Report. The company's approach reflects a commitment not only to environmental sustainability but also to social responsibility and ethical governance, as required by Article 18 of the EU Taxonomy Regulation. All activities reported in question 5.4.2 comply with international best practices for sustainable business and social safeguards.

(5.4.3.2) Additional contextual information relevant to your taxonomy accounting

In 2024, the analysis of the EU taxonomy was updated, building on the base established in 2023, where the following aspects were already improved: • Improved classification of economic activities: Part of the IoT activity is reclassified as IoT Utilities (water) 4.1. Provision of water leak detection services. Also, the mission critical activity falls under 14.1. Emergency services, which includes emergency telecommunications. • Improved level of verification with technical selection criteria (CTS), DNSH criteria and minimum guarantees. Each CTS and DNSH has been analysed and responded to based on internal technical knowledge to ensure alignment. • Reporting updates that are in line with the Corporate Sustainability Reporting Directive (CSRD), which requires more detailed information on taxonomy alignment. The adoption of revised taxonomy tables under the new Extended Delegated Regulation on Disclosure reflects this evolution, ensuring alignment with the EU's evolving sustainability objectives. Cellnex has followed a conservative approach in reporting eligibility and alignment according to the Taxonomy, refraining from imposing definitions on activities that lack clear sustainability criteria. As a result, the level of eligibility remains low, mirroring that of the previous year. Of the total operating income, 1.87% is established as eligible based on the Taxonomy. 44.51% of this 1.87% is considered aligned, which corresponds to 0.83% of total operating income. On the other hand, 4.26% of the Capex is considered eligible. 15.24% of this 4.26% is considered aligned. This means that 0.65% of total Capex is considered aligned. Cellnex aims to enhance its alignment with the TSC and DNSH principles of its eligible activities, and to maintain those classified as "aligned". Additionally, efforts will be made to enhance methodologies and procedures to improve the applicability and usability of the EU Taxonomy. Finally, activities that do not fall within the scope of taxonomy-eligible activities are tower co-location, D

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

Select from:



(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)

0

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

0

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

0

(5.9.5) Please explain

There is no Water-related CAPEX. For the Water-related OPEX, there are no significant variations for the period 23-24. [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 considered. 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. In 2024, to continue working on the implementation of the internal carbon price over the coming years, Cellnex has been 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. In 2025, Cellnex is working on defining and implementing 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:	Select all that apply

Engaging with this stakeholder on environmental issues	Environmental issues covered
✓ Yes	✓ 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 threshold 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

395

[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 was updated by the Board of Directors in 2023, in order to encompass the integration of the ESG risk model within the supply chain. Additionally, it now integrates the Supplier Code of Conduct, outlining the fundamental regulations and principles that all Cellnex suppliers are required to understand and to adhere to. 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

100%

(5.11.6.12) Comment

The Procurement Policy was updated by the Board of Directors in 2023, in order to encompass the integration of the ESG risk model within the supply chain. It includes the Supplier Code of Conduct, which requires suppliers to adhere to the Environment and Climate Change Policy (updated in December 2024) and it 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 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 These requirements are supported by the updated Sustainability Policy (November 2024). [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 2024, Cellnex continued to strengthen its supplier engagement strategy through the CDP Supply Chain program, aiming to improve scope 3 emissions transparency and encourage climate action. In 2024, Cellnex invested €26,000 in this program to advance transparency and drive collaboration with suppliers on emission reductions. Cellnex invited a total number of 272 suppliers and 81% of them responded. 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 2023 CDP Supply Chain campaign, used for calculating the 2024 carbon footprint, account for 3% 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. In 2024, we helped 65 suppliers to calculate their emissions and they were disclosed through CDP questionnaire. 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 2024, the response rate was 88%, exceeding the CDP members' average of 63%. Despite surpassing this goal, Cellnex plans to expand the list of invited suppliers annually and maintain the same threshold, aiming to increase the response rate further. The company has also allocated a position dedicated to improving supplier response rates in future campaigns.

(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

✓ Yes
Water
(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue
Select from: ☑ No, this engagement is unrelated to meeting an environmental requirement [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

Select from:

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

The relationship and engagement with stakeholders is a priority for Cellnex, which is why in 2024 the company created a new Stakeholder Engagement Policy. The objective of this policy is to define Cellnex's relationship model with its stakeholders, in order to incorporate their expectations into the company's strategy. Customers are a fundamental part of our value chain. For this reason, the customers assessed (both respondents and non-respondents) represent 95% out of total revenues. A Customer Engagement Survey (CES) is conducted annually. Cellnex strives to ensure a consistent and intimate rapport with its customers. One method to achieve this goal is through the periodic CES, which allows Cellnex to understand customer perceptions and evaluate the quality and relevance of its services. Action plans are developed based on the survey findings. As part of the global customer satisfaction survey, customers are asked each year: "How would you rate Cellnex in launching initiatives to promote sustainability (environment, climate, diversity, equity, social issues, Sustainable Development Goals, etc.)?" and respond on a scale from 0 to 10. The decision on which customers receive the survey is made jointly by the Commercial departments in each country and the Global Sales department, based on revenue contribution 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 2024, the response rate was high, reaching 67%, increasing 18 points in comparison with 2023. 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 2024, the overall satisfaction level associated with the question reported was 8.1 out of 10, compared to 7.9 in 2023 and 7.5 in 2022. The survey was launched to a total of 176 customers and achieved a response rate of 67%. The threshold of success for 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 2024, 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. One of the course modules includes a dedicated section that provides additional training on key topics such as carbon footprint calculation, energy efficiency, sustainable mobility, waste management, and water resource optimization. In 2024, 97% of employees completed the training. • 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 2024, all employees integrated ESG linked remuneration within group and/or country targets as part of the Holistic Performance Management Model (HPM). 15% of the Cellnex Group's objectives for all employees is related to ESG Metrics, such as reduction in total carbon footprint emissions compared to previous year and female representation in management positions.

(5.11.9.6) Effect of engagement and measures of success

In 2024, Cellnex launched the "ESG Essentials" training course for all employees, aimed at increasing awareness and integration of sustainability into our strategy. One module covers carbon footprint, energy efficiency, sustainable mobility, waste, and water. 97% of employees completed the training in 2024, demonstrating strong engagement and progress toward building internal capacity on ESG issues. 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. In 2024 Cellnex has maintained its solid position and has improved its overall score in the sustainability scores of most of the ratings, reaching record highs.

(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. 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:

Operational control

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

In 2024, Cellnex changed its consolidation approach from financial control to operational control to better reflect its ability to manage and influence environmental performance. This ensures more accurate reporting of emissions and alignment with the company's operational responsibilities, improving the relevance and consistency of environmental data across managed sites.

Water

(6.1.1) Consolidation approach used

Select from:

✓ Operational 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 operational control approach has been considered in the calculation of the water footprint 2024.

Plastics

(6.1.1) Consolidation approach used

Select from:

Operational 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:

Operational control

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

To analyse biodiversity performance of Cellnex Telecom the approach of operational 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 CD	P?		
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?			
	Has there been a structural change?		
	Select all that apply ☑ No		
[Fixed row]			
(7.1.2) Has your emissions accounting methodology, bound year?	ary, and/or reporting year definition changed in the reporting		
(7.1.2.1) Change(s) in methodology, boundary, and/or repor	ting year definition?		
Select all that apply ✓ Yes, a change in methodology			
(7.1.2.2) Details of methodology, boundary, and/or reporting	year definition change(s)		

In 2024, Cellnex updated its emissions accounting methodology by shifting the approach used to define organizational boundaries from financial control to operational control. This change directly impacts the calculation of the carbon footprint and the categorization of emissions. The key updates are as follows: -Boundary Change: Adoption of the operational control approach for GHG inventory boundary setting, resulting in a more accurate reflection of Cellnex's environmental management responsibilities. -Scope 3 Update: Incorporation of the Well-to-Tank (WTT) emission factors in Scope 3 calculations, improving the comprehensiveness of upstream fuel-related emissions. -Scope 1 Update: Inclusion of leased vehicles used by employees, including manager-assigned vehicles used for both business and personal purposes, in Scope 1 emissions, as these vehicles are now fully financed by Cellnex.

[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:

Yes

(7.1.3.2) Scope(s) recalculated

Select all that apply

- ✓ Scope 1
- ✓ Scope 2, location-based
- ✓ Scope 2, market-based
- ✓ Scope 3

(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 Telecom's base year recalculation policy follows the GHG Protocol. The base year emissions recalculation was triggered due to the following reasons: • Change from financial control to operational control. The change from a financial to an operational control approach for the determination of organizational boundaries affects the calculation of the carbon footprint and its categories. The main changes that have resulted are: • Incorporation of the WTT emission factor in the 2020 emission factors for scope 3. • Inclusion of leased cars in Scope 1 (including managers' cars, which are also used for personal transport, as the costs are covered by Cellnex) for the two recalculated years. • 2023 calculation with actual data

(7.1.3.4) Past years' recalculation

Select from:

Yes

[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.

(7.3.1) Scope 2, location-based

Select from:

☑ We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:

☑ We are reporting a Scope 2, market-based figure

(7.3.3) Comment

We assess our Scope 2 emissions using both market-based and location-based methodologies to ensure comprehensive coverage and accuracy in reporting. This approach allows us to effectively manage our environmental impact and align with global reporting standards.

[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?

Select from:

✓ 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)

6028.14

(7.5.3) Methodological details

Cellnex Telecom reports its GHG emissions inventory in accordance with the international standards ISO 14064-1:2006 and the GHG Protocol, including emissions from mobile combustion, stationary combustion, and fugitive emissions at sites and offices. Emission factors used in these calculations were sourced from the Fourth Assessment Report (AR4) of the Intergovernmental Panel on Climate Change (IPCC), together with DEFRA (2020).

Scope 2 (location-based)

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

336730.76

(7.5.3) Methodological details

GHG emissions associated with electricity use are calculated based on kWh data obtained from supplier consumption records. For the location-based approach, the national grid emission factors from the International Energy Agency (IEA) are used for each country.

Scope 2 (market-based)

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

440463.56

(7.5.3) Methodological details

GHG emissions associated with electricity use are calculated based on kWh data obtained from supplier consumption records. For the market-based approach, the national grid emission factors from the International Energy Agency (IEA) are used for each country. In those countries where Cellnex Telecom uses contractual instruments for electricity procurement, emission factors are based on supplier-specific emission rates or are considered zero when supported by green electricity certificates.

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)

49442.83

(7.5.3) Methodological details

Emissions include water consumption (from the network and wells), CDP supplier data, and other OPEX-related purchases. A hybrid methodology was used, combining supplier-specific emissions intensities from CDP with DEFRA (2021) spend-based factors and activity-based factors for water. To avoid double counting, expenses reported under other categories (e.g., energy, travel) or already covered by CDP responses were excluded.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

52329.4

(7.5.3) Methodological details

Emissions from CAPEX were calculated using a hybrid approach. CDP supplier-specific emissions intensities were applied where available, and for remaining suppliers, DEFRA (2022) input-output emission factors by industry were used. CAPEX already covered by CDP data or reported in other categories was excluded.

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)

89929.82

(7.5.3) Methodological details

This includes well-to-tank (WTT) emissions from fuels and electricity, as well as transmission and distribution (T&D) losses. DEFRA (2020 and 2021) and IEA (2021) emission factors were applied. Zero emissions were considered for electricity contracted as 100% renewable.

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

656.76

(7.5.3) Methodological details

Emissions from air, rail, road, and sea travel were calculated using data from travel agencies and internal expense systems. Where distance data was unavailable, DEFRA (2020), the Fourth Assessment Report (AR4) of the Intergovernmental Panel on Climate Change (IPCC), and DEFRA input-output (2022) emission factors for relevant transport services were applied. WTT emissions were included.

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

1885.55

(7.5.3) Methodological details

Emissions were estimated using results from an internal employee mobility survey, considering commuting frequency, telework levels, and chosen transport modes. DEFRA (2020) emission factors were applied, including WTT emissions.

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)

(7.5.3) Methodological details

Includes emissions from electricity, fuels, and refrigerants consumed in rented offices. Data was derived from invoices and estimations based on office occupancy and surface area. Emission factors were taken from IPCC AR4.

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)

342098.25

(7.5.3) Methodological details

Covers electricity consumed by clients operating in Cellnex Telecom-owned sites. Where customer energy source data was known or renewable certificates were provided, zero emissions were applied. Otherwise, national average IEA (2020) emission factors were used.

Scope 3 category 15: Investments

(7.5.1) Base year end

12/30/2020

(7.5.2) Base year emissions (metric tons CO2e)

806.33

(7.5.3) Methodological details

Emissions from investments in entities with less than 50% ownership were estimated using the economic benefit share and emission factors from Red Eléctrica Española (2020) for Spanish entities, while IEA (2020) emission factors were applied for entities located in other countries.

(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)

4979.96

(7.6.3) Methodological details

Cellnex Telecom reports its GHG emissions inventory in accordance with the international standards ISO 14064-1:2006 and the GHG Protocol, including emissions from mobile combustion, stationary combustion, and fugitive emissions at sites and offices. Emission factors used in these calculations were sourced from the Fifth Assessment Report (AR5) of the Intergovernmental Panel on Climate Change (IPCC).

Past year 1

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

5088.03

(7.6.2) End date

12/30/2023

(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)

340798.08

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

16529.34

(7.7.4) Methodological details

Cellnex Telecom reports its GHG emissions inventory in accordance with the international standards ISO 14064-1:2006 and the GHG Protocol, including electricity consumption from sites and offices. GHG emissions associated with electricity use are calculated based on kWh data obtained from supplier consumption records. As indicated by ISO 14064-1:2018 and the GHG Protocol, emissions from imported electricity consumed by the organization are quantified using the location-based approach, applying the emission factor that best represents the national grid. In this case, national grid emission factors from the International Energy Agency (IEA) for the year 2024 are used for each country. For Spanish entities, the Red Eléctrica Española (2024) emission factor was used. In those countries where Cellnex Telecom uses contractual instruments for electricity procurement, the market-based approach is also applied. In such cases, emission factors are based on supplier-specific emission rates or are considered zero when supported by green electricity certificates.

Past year 1

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

346206.87

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

37139.14

(7.7.3) End date

12/30/2023

(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.

[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)

40194.43

(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

This category includes emissions associated with the following factors: water from the network, water from wells, CDP suppliers, and other OPEX. Emissions are calculated using a hybrid methodology that combines supplier-specific data, spend-based emissions factors, and water consumption-related emissions. Water consumption, both from the network and from wells, is estimated based on meter readings and invoices from various offices and points of use. Emission factors are sourced from the DEFRA (2024) database and the publication "Calculation of GHG Emissions from the Water Cycle of Urban Networks in Catalonia" by the Catalan Office of Climate Change (OCCC). In parallel, as a member of the CDP Supply Chain program, Cellnex Telecom requests climate-related disclosures from a significant portion of its suppliers each year. The data processed by CDP provides Cellnex Telecom with supplier-specific emissions intensities per unit of revenue, which include Scope 1, Scope 2, and relevant upstream Scope 3 emissions. These intensities are applied to Cellnex Telecom's annual spend per supplier to estimate associated GHG emissions. For suppliers not covered by the CDP Supply Chain report, average industry-specific emissions intensity factors from DEFRA (2024) are used to convert operational expenditure (OPEX) data into GHG emissions. To avoid double counting, expenses already reported under other carbon footprint categories—such as fuel consumption, electricity, and travel—as well as purchases from suppliers who responded to the CDP Supply Chain questionnaire are excluded. All financial data is obtained from the internal procurement system (SAP).

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

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

41789.62

(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

(7.8.5) Please explain

Emissions under this category are calculated using a hybrid approach that prioritizes supplier-specific data and complements it with spend-based emission factors. As a member of the CDP Supply Chain program, Cellnex Telecom annually requests climate-related disclosures from a significant number of its suppliers. Once the data is collected and processed by CDP, Cellnex Telecom receives a report containing emissions intensity values per unit of revenue, which include suppliers' Scope 1, Scope 2, and relevant upstream Scope 3 emissions. These intensities are applied to the company's annual capital expenditure (CAPEX) with each reporting supplier to estimate associated GHG emissions. For suppliers not included in the 2023 CDP Supply Chain Scope 3 Report, average industry-specific emissions intensity factors from the DEFRA (2024) database are used to convert capital expenditure records into GHG emissions. CAPEX data previously reported under other categories, or already covered by supplier-specific responses, is excluded to avoid double counting. All financial data is obtained from the internal procurement system (SAP), specifically from capital purchase records.

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)

44239.24

(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

This category includes emissions associated with the upstream value chain of fuels and electricity, as well as transmission and distribution (T&D) losses, which are not accounted for in Scope 1, Scope 2, or Categories 1 and 2. Emissions from the well-to-tank (WTT) stage of fuel use—which covers extraction, refining, and transportation of raw fuel sources before combustion at the organization's sites—are calculated using emission factors from DEFRA (2024) database. For electricity,

WTT emissions associated with the extraction, refining, and transportation of primary fuels used in electricity generation are estimated using factors from the International Energy Agency (IEA, 2024). These factors are applied by multiplying the total electricity consumption in kWh by the corresponding WTT emission factor. In the case of electricity purchased from 100% renewable sources, zero emissions are considered for this category. Emissions from transmission and distribution (T&D) losses are calculated using an emission factor from the IEA (2024), to which the WTT component of T&D losses from DEFRA is added. Consumption data is sourced from the same internal systems and documentation used for Scope 1 and 2 reporting, including electricity and fuel invoices, internal reports, and procurement records from SAP.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

✓ Not relevant, explanation provided

(7.8.5) Please explain

As a Telecommunications Services company, Cellnex Telecom requires a very low volume of upstream transportation and distribution services. Although this category was included in previous years, it was excluded from the 2023 carbon footprint calculation due to its minimal contribution—representing only 0.02% of total emissions in 2022. Following the same criterion, given its low materiality, this category has also been excluded from the 2024 GHG inventory.

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). Following the same criterion, given its low materiality, this category has also been excluded from the 2024 GHG inventory.

Business travel

(7.8.1) Evaluation status

Select from:

✓ Not relevant, calculated

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

1244.18

(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

This category includes corporate travel by plane, rental cars, employees' private cars, train, bus, ship, and taxi. Data for Cellnex Telecom has been obtained from travel agency records and other travel expense documentation. Emission factors used for the calculation of GHG emissions in this category have been sourced from DEFRA (2024). Where distance data was available, mode-specific emission factors were applied, covering Well-to-Tank (WTT) GHG emissions. In cases where distance data was not available, expense-based calculations were used instead, applying DEFRA 2024 input-output emission factors for relevant service categories such as air transport services, rail transport services, and 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)

3295.84

(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

This category includes emissions related to the transportation of employees from their homes to their workplaces. Total commuting distance was estimated based on the results of the 2024 mobility survey conducted by the organization, which accounted for employee attendance patterns depending on the percentage of teleworking, the total number of employees per entity, and the number of working days per year. The modes of transport considered include bike, bus, diesel car, electric car, hybrid car, LPG car, petrol car, metro, motorbike, electric scooter, train, tram, car with unknown fuel type, and walking. Emission factors used in the GHG emissions calculation were obtained from DEFRA (2024), with specific factors applied to each mode of transport. The calculation includes Well-to-Tank (WTT) GHG emissions to reflect upstream fuel-related impacts.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

✓ Relevant, calculated

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

99031.48

(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

This category includes emissions associated with the consumption of water (m³), natural gas (m³), diesel C (litres), refrigerant recharges (kg), and electricity (kWh) from rented assets. Information has been obtained from the invoices of the respective companies and estimations based on the percentage of the rented office surface area relative to the entire building, and 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 Emission factors used in the calculation of GHG emissions have been sourced from DEFRA, the International Energy Agency (IEA), and the Fifth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC).

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

✓ Not relevant, explanation provided

(7.8.5) Please explain

As a Telecommunications Services business, Cellnex Telecom neither manufactures nor distributes physical products, and therefore does not generate emissions from downstream transportation and distribution.

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 sold products.

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)

67628.73

(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, calculated

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

153.76

(7.8.3) Emissions calculation methodology

Average data method

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

100

(7.8.5) Please explain

For the category of investments, emissions have been calculated based on the economic interest held in companies in which Cellnex Telecom has a shareholding of less than 50%. The emission factor from Red Eléctrica Española (2024) was used for Spanish entities, while IEA (2024) emission factors were applied for entities located in other countries.

Other (upstream)

(7.8.1) Evaluation status

Select from:

✓ Not relevant, explanation provided

(7.8.5) Please explain

Cellnex Telecom does not have any other upstream emissions

Other (downstream)

(7.8.1) Evaluation status

Select from:

✓ Not relevant, explanation provided

(7.8.5) Please explain

Cellnex Telecom does not have any other downstream emissions [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

12/30/2023

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

43860.11

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

46462.44

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

53574.3

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

1020.9

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

2889.31

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

103999.57

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

162737.27

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

164.97

(7.8.1.19) Comment

The previous year's Scope 3 emissions have been recalculated to include Well-to-Tank (WTT) emissions in Categories 3 (Fuel- and energy-related activities), 6 (Business travel), and 7 (Employee commuting). This adjustment ensures improved accuracy and consistency in emission reporting. [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

ISO14064Declaration_Certificate_Annex_CDPVerificationTemplate.pdf

(7.9.1.5) Page/section reference

1) The statement relates to Scope 1 (GHG) emissions. Pages 1 to 15 and 30. 2) The statement relates to the reporting year 2024. Pages 1 to 17 and 31. 3) The verification standard referenced in the document is accepted by CDP. Pages 16 and 31. 4) The statement contains an opinion or finding which confirms verification. Page 31.

(7.9.1.6) Relevant standard

Select from:

☑ ISO14064-3

(7.9.1.7) Proportion of reported emissions verified (%)

100

[Add row]

(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

ISO14064Declaration_Certificate_Annex_CDPVerificationTemplate.pdf

(7.9.2.6) Page/ section reference

1) The statement relates to Scope 2 (GHG) emissions. Pages 1 to 15 and 30. 2) The statement relates to the reporting year 2024. Pages 1 to 17 and 31. 3) The verification standard referenced in the document is accepted by CDP. Pages 16 and 31. 4) The statement contains an opinion or finding which confirms verification. Page 31.

(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

ISO14064Declaration_Certificate_Annex_CDPVerificationTemplate.pdf

(7.9.2.6) Page/ section reference

1) The statement relates to Scope 2 (GHG) emissions. Pages 1 to 15 and 30. 2) The statement relates to the reporting year 2024. Pages 1 to 17 and 31. 3) The verification standard referenced in the document is accepted by CDP. Pages 16 and 31. 4) The statement contains an opinion or finding which confirms verification. Page 31.

(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: Investments

✓ 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

ISO14064Declaration_Certificate_Annex_CDPVerificationTemplate.pdf

(7.9.3.6) Page/section reference

1) The statement relates to Scope 3 (GHG) emissions. Pages 1 to 15 and 30. 2) The statement relates to the reporting year 2024. Pages 1 to 17 and 31. 3) The verification standard referenced in the document is accepted by CDP. Pages 16 and 31. 4) The statement contains an opinion or finding which confirms verification. Page 31. 5) The document relates to the following Scope 3 categories reported in question 7.8 (among others): 'Purchased goods and services' and 'Capital goods'. Pages 1 to 15 a

(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)

20609.8

(7.10.1.2) Direction of change in emissions

Select from:

Decreased

(7.10.1.3) Emissions value (percentage)

48.81

(7.10.1.4) Please explain calculation

Our gross global Scope 1 and 2 emissions for the current reporting year total 21,509.30 metric tons of CO_2e , compared to 42,227.17 metric tons of CO_2e in the previous reporting year. This represents an absolute reduction of 20,717.87 metric tons CO_2e , or a 49.06% decrease in emissions, calculated using the formula: (-20,717.87 / 42,227.17) × 100 = -49.06%. The primary driver behind this significant reduction is our increased procurement of renewable energy, aligned with our Science Based Targets initiative (SBTi) commitment. In 2024, renewable energy accounted for 91% of our electricity consumption, up substantially from the previous year. We remain firmly committed to reaching 100% renewable energy usage by 2025. The estimated emissions reduction attributable specifically to our transition to renewable energy is 20,609.80 metric tons CO_2e . Based on a baseline of 42,227.17 metric tons CO_2e , this corresponds to a 48.81% decrease: (-20,609.80 / 42,227.17) × 100 = -48.81%. This highlights the central role renewable energy has played in driving our emissions reductions.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

108.07

(7.10.1.2) Direction of change in emissions

Select from:

Decreased

(7.10.1.3) Emissions value (percentage)

0.26

(7.10.1.4) Please explain calculation

Our gross global Scope 1 and 2 emissions for the current reporting year total 21,509.30 metric tons of CO_2e , compared to 42,227.17 metric tons of CO_2e in the previous reporting year. This represents an absolute reduction of 20,717.87 metric tons CO_2e , or a 49.06% decrease in emissions, calculated using the formula: (-20,717.87 / 42,227.17) × 100 = -49.06%. In addition to our renewable energy initiatives, we made significant progress in reducing emissions through other activities. A secondary contributor to the overall emissions reduction was a decrease in the use of fossil fuels in our Scope 1 combustion sources. This resulted in an estimated reduction of 108.07 metric tons CO_2e . Against a baseline of 42.227.17 metric tons CO_2e , this equates to an 0.26% decrease: (-108.07 /42.227.17) × 100 = -0.26%. [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)
3624.87
(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)
19.26
(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)

72.31

(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)

1263.52

(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)
60.4
(7.16.2) Scope 2, location-based (metric tons CO2e)
1.09
(7.16.3) Scope 2, market-based (metric tons CO2e)
0
Denmark
(7.16.1) Scope 1 emissions (metric tons CO2e)
45.34
(7.16.2) Scope 2, location-based (metric tons CO2e)
824.86
(7.16.3) Scope 2, market-based (metric tons CO2e)
0
France
(7.16.1) Scope 1 emissions (metric tons CO2e)

657.01
(7.16.2) Scope 2, location-based (metric tons CO2e)
2718.42
(7.16.3) Scope 2, market-based (metric tons CO2e)
115.49
Ireland
(7.16.1) Scope 1 emissions (metric tons CO2e)
0
(7.16.2) Scope 2, location-based (metric tons CO2e)
328.94
(7.16.3) Scope 2, market-based (metric tons CO2e)
328.94
Italy
(7.16.1) Scope 1 emissions (metric tons CO2e)
781.28
(7.16.2) Scope 2, location-based (metric tons CO2e)
182332.43
(7.16.3) Scope 2, market-based (metric tons CO2e)

Netherlands

(7.16.1) Scope 1 emissions (metric tons CO2e)

187.52

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

9060.23

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

0

Poland

(7.16.1) Scope 1 emissions (metric tons CO2e)

903.56

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

101576.86

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

7290.12

Portugal

(7.16.1) Scope 1 emissions (metric tons CO2e)

64.84

(7.16.2) Scope 2, location-based (metric tons CO2e)
2.48
(7.16.3) Scope 2, market-based (metric tons CO2e)
0
Spain
(7.16.1) Scope 1 emissions (metric tons CO2e)
2228.19
(7.16.2) Scope 2, location-based (metric tons CO2e)
29910.88
(7.16.3) Scope 2, market-based (metric tons CO2e)
4.17
Sweden
(7.16.1) Scope 1 emissions (metric tons CO2e)
20.94
(7.16.2) Scope 2, location-based (metric tons CO2e)
459.3
(7.16.3) Scope 2, market-based (metric tons CO2e)
0

Switzerland

(7.16.1) Scope 1 emissions (metric tons CO2e)

28.71

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

8.75

(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)

2.17

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

13573.84

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

2 [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)

279.24

Row 2

(7.17.1.1) Business division

Retevisión I, S.A.U.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

1500.39

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)

327.25

Row 4

(7.17.1.1) Business division

Cellnex Telecom España S.L.U.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

1.62

Row 5

(7.17.1.1) Business division

MBA Datacenters

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

35.05

Row 6

(7.17.1.1) Business division

Metrocall, S.A.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 7

(7.17.1.1) Business division

SATELIOT IOT SERVICES, S.L.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 8

(7.17.1.1) Business division CELLNEX ITALY (7.17.1.2) Scope 1 emissions (metric ton CO2e) 781.28 Row 9 (7.17.1.1) Business division Cellnex France Group (7.17.1.2) Scope 1 emissions (metric ton CO2e) 323.42 Row 10

(7.17.1.1) Business division

Cellnex FR

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

47.96

Row 11

(7.17.1.1) Business division

On Tower France S.A.S.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

(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)

127.49

Row 14

(7.17.1.1) Business division

Hivory I

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

96

Row 15

(7.17.1.1) Business division

(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)

28.71

Row 18

(7.17.1.1) Business division

Cellnex Netherlands

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

56.48

Row 19

(7.17.1.1) Business division

On Tower Netherlands

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

96.15

(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)

29.1

Row 22

(7.17.1.1) Business division

Cignal Netherlands

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

3

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)

0

Row 25

(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)

2.79

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 Breedlink (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)

(7.17.1.1) Business division

Cellnex UK In-Building Solutions Limited

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

2.17

Row 32

(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

(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 Comunicações, S.A.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

36.1

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

(7.17.1.1) Business division

On Tower Portugal, S.A.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

28.74

Row 42

(7.17.1.1) Business division

Cellnex Ireland Limited

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

Row 43

(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)

2.26

Row 46

(7.17.1.1) Business division

On Tower Austria GmbH

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

58.14

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)

20.94

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)

45.34

Row 53

(7.17.1.1) Business division

Cellnex Poland Sp, z o.o.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

(7.17.1.1) Business division

On Tower Poland Sp z.o.o

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

16.39

Row 55

(7.17.1.1) Business division

Towerlink Poland Sp z.o.o

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

852.37

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

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

25.32

Row 58

(7.17.1.1) Business division

1297 - Cellnex Telecom

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

82.9

Row 59

(7.17.1.1) Business division

1500 - Cellnex Finance Company

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

1.74

Row 60

(7.17.1.1) Business division

1700 - Cellnex Nordics, S.L.

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

0

(7.17.1.1) Business division

Cellnex Foundation

(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.

Row 1

(7.20.1.1) Business division

Tradia Telecom, S.A.U.

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

2410.76

(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)

9038.49

(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)

18172.52

(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



SATELIOT IOT SERVICES, S.L.

(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 8

(7.20.1.1) Business division

CELLNEX ITALY

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

182332.43

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

8790.25

Row 9

(7.20.1.1) Business division

Cellnex France Group

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

115.49

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

(7.20.1.1) Business division

Cellnex France S.A.S.

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

2530.43

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

0

Row 11

(7.20.1.1) Business division

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) 72.5 (7.20.1.3) Scope 2, market-based (metric tons CO2e) 0 **Row 14** (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

(7.20.1.1) Business division

Cellnex Switzerland AG

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

0.2

(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)

8.55

(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)

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

0

Row 19

(7.20.1.1) Business division

On Tower Netherlands

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

1921.66

(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)

7138.57

(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

(7.20.1.3) Scope 2, market-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 27** (7.20.1.1) Business division Towerink 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 28** (7.20.1.1) Business division Breedlink (7.20.1.2) Scope 2, location-based (metric tons CO2e) 0

(7.20.1.1) Business division

Cellnex 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 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) 0 **Row 32** (7.20.1.1) Business division On Tower UK (7.20.1.2) Scope 2, location-based (metric tons CO2e) 13573.84 (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

(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)

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

0

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 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)

328.94

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

328.94

Row 44

(7.20.1.1) Business division

On Tower Ireland Limited

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

0



(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)

459.3

(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)

(7.20.1.1) Business division

On Tower Denmmark APS

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

824.86

(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 (7.20.1.3) Scope 2, market-based (metric tons CO2e) 0 **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) 101576.86 (7.20.1.3) Scope 2, market-based (metric tons CO2e) 7290.12 **Row 56** (7.20.1.1) Business division Cignal Infraestructure Poland (7.20.1.2) Scope 2, location-based (metric tons CO2e) 0

0

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

(7.20.1.1) Business division

Remer

(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 58

(7.20.1.1) Business division

1297 - Cellnex Telecom

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

62.18

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

4.17

Row 59

(7.20.1.1) Business division

1500 - Cellnex Finance Company

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

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

0

Row 60

(7.20.1.1) Business division

1700 - Cellnex Nordics, S.L.

(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 61

(7.20.1.1) Business division

Cellnex Foundation

(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)

4979.96

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

340798.08

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

16529.34

(7.22.4) Please explain

All reported emissions correspond exclusively to Cellnex's consolidated accounting group, which includes all entities where the company has operational control, in line with the chosen consolidation approach for GHG accounting. These entities are fully reflected in Cellnex's annual financial statements and were included in the emissions reported in questions 7.6 (Scope 1) and 7.7 (Scope 2). There are no other entities (e.g., associates, joint ventures, or unconsolidated subsidiaries) included in the carbon footprint boundary. As such, emissions for "All other entities" are reported as 0.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(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)

279.24

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

2410.76

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

The carbon footprint of Tradia Telecom, S.A.U. has been calculated using the operational control approach. This means that all facilities and activities over which Tradia Telecom, S.A.U. has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

1500.39

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

9038.49

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

The carbon footprint of Retevision-I, S.A.U. has been calculated using the operational control approach. This means that all facilities and activities over which Retevision-I, S.A.U. has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

327.25

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

18172.52

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

The carbon footprint of On Tower Telecom Infraestructuras, S.A.U. has been calculated using the operational control approach. This means that all facilities and activities over which On Tower Telecom Infraestructuras, S.A.U. has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

1.62

(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

The carbon footprint of Cellnex Telecom España, S.L.U. has been calculated using the operational control approach. This means that all facilities and activities over which Cellnex Telecom España, S.L.U. has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

35.05

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

226.93

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

The carbon footprint of MBA Datacenters has been calculated using the operational control approach. This means that all facilities and activities over which MBA Datacenters has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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

The carbon footprint of Metrocall, S.A. has been calculated using the operational control approach. This means that all facilities and activities over which Metrocall, S.A. has the authority to implement operational policies and make decisions have been included in the emissions inventory.

Row 7

(7.23.1.1) Subsidiary name

SATELIOT IOT SERVICES, S.L.

(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

The carbon footprint of SATELIOT IOT SERVICES, S.L. has been calculated using the operational control approach. This means that all facilities and activities over which SATELIOT IOT SERVICES, S.L. has the authority to implement operational policies and make decisions have been included in the emissions inventory.

Row 8

(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)

781.28

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

182332.43

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

8790.25

(7.23.1.15) Comment

The carbon footprint of CELLNEX ITALY has been calculated using the operational control approach. This means that all facilities and activities over which CELLNEX ITALY has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

323.42

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

115.49

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

115.49

(7.23.1.15) Comment

The carbon footprint of Cellnex FR Group has been calculated using the operational control approach. This means that all facilities and activities over which Cellnex FR Group has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

47.96

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

2530.43

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

The carbon footprint of Cellnex FR has been calculated using the operational control approach. This means that all facilities and activities over which Cellnex FR has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

62.14

(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

The carbon footprint of OnTower FR has been calculated using the operational control approach. This means that all facilities and activities over which OnTower FR has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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

The carbon footprint of Springbok Mobility has been calculated using the operational control approach. This means that all facilities and activities over which Springbok Mobility has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

127.49

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

72.5

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

The carbon footprint of NexLoop France S.A.S has been calculated using the operational control approach. This means that all facilities and activities over which NexLoop France S.A.S has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

96

(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

The carbon footprint of Hivory I has been calculated using the operational control approach. This means that all facilities and activities over which Hivory I has the authority to implement operational policies and make decisions have been included in the emissions inventory.

Row 15

(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)

0.2

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

The carbon footprint of Cellnex Switzerland AG has been calculated using the operational control approach. This means that all facilities and activities over which Cellnex Switzerland AG has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

28.71

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

8.55

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0.37

(7.23.1.15) Comment

The carbon footprint of Swiss Towers AG has been calculated using the operational control approach. This means that all facilities and activities over which Swiss Towers AG has the authority to implement operational policies and make decisions have been included in the emissions inventory.

Row 17

(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)

56.48

(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

The carbon footprint of Cellnex Netherlands has been calculated using the operational control approach. This means that all facilities and activities over which Cellnex Netherlands has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

96.15

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

1921.66

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

The carbon footprint of On Tower has been calculated using the operational control approach. This means that all facilities and activities over which On Tower has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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

The carbon footprint of Shere Masten has been calculated using the operational control approach. This means that all facilities and activities over which Shere Masten has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

29.1

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

7138.57

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

The carbon footprint of Alticom has been calculated using the operational control approach. This means that all facilities and activities over which Alticom has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

3

(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

The carbon footprint of Cignal has been calculated using the operational control approach. This means that all facilities and activities over which Cignal has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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

The carbon footprint of The Broadcast Group B.V has been calculated using the operational control approach. This means that all facilities and activities over which The Broadcast Group B.V has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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

The carbon footprint of Broadcast Innovations B.V has been calculated using the operational control approach. This means that all facilities and activities over which Broadcast Innovations B.V has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

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

The carbon footprint of Broadcast Management&Operations B.V has been calculated using the operational control approach. This means that all facilities and activities over which Broadcast Management&Operations B.V has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

(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

The carbon footprint of Broadcast Technology B.V has been calculated using the operational control approach. This means that all facilities and activities over which Broadcast Technology B.V has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

The carbon footprint of Towerink has been calculated using the operational control approach. This means that all facilities and activities over which Towerink has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

(7.23.1.15) Comment

The carbon footprint of Breedlink has been calculated using the operational control approach. This means that all facilities and activities over which Breedlink has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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

The carbon footprint of Cellnex UK has been calculated using the operational control approach. This means that all facilities and activities over which Cellnex UK has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

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

The carbon footprint of Cellnex UK Midco has been calculated using the operational control approach. This means that all facilities and activities over which Cellnex UK Midco has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

2.17

(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

The carbon footprint of Cellnex UK In-Building Solutions Limited has been calculated using the operational control approach. This means that all facilities and activities over which Cellnex UK In-Building Solutions Limited has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

13573.84

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

The carbon footprint of On Tower UK has been calculated using the operational control approach. This means that all facilities and activities over which On Tower UK has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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

The carbon footprint of Towerlink UK Limited has been calculated using the operational control approach. This means that all facilities and activities over which Towerlink UK Limited has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

0

(7.23.1.15) Comment

The carbon footprint of Cignal Infrastructure UK Limited has been calculated using the operational control approach. This means that all facilities and activities over which Cignal Infrastructure UK Limited has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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

The carbon footprint of Cellnex Portugal has been calculated using the operational control approach. This means that all facilities and activities over which Cellnex Portugal has the authority to implement operational policies and make decisions have been included in the emissions inventory.

Row 36

(7.23.1.1) Subsidiary name

Omtel, Estructuras de Comunicações, 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)

36.1

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

2.48

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

The carbon footprint of Omtel has been calculated using the operational control approach. This means that all facilities and activities over which Omtel has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

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

The carbon footprint of Towerlink Portugal has been calculated using the operational control approach. This means that all facilities and activities over which Towerlink Portugal has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

(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

The carbon footprint of On Tower Portugal has been calculated using the operational control approach. This means that all facilities and activities over which On Tower Portugal has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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

The carbon footprint of Cellnex Ireland has been calculated using the operational control approach. This means that all facilities and activities over which Cellnex Ireland has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

328.94

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

328.94

(7.23.1.15) Comment

The carbon footprint of Cignal Infraestructure has been calculated using the operational control approach. This means that all facilities and activities over which Cignal Infraestructure has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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

The carbon footprint of On Tower Ireland Limited has been calculated using the operational control approach. This means that all facilities and activities over which On Tower Ireland Limited has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

2.26

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0.58

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

The carbon footprint of Cellnex Austria has been calculated using the operational control approach. This means that all facilities and activities over which Cellnex Austria has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

58.14

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0.51

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

The carbon footprint of On Tower Austria has been calculated using the operational control approach. This means that all facilities and activities over which On Tower Austria has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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

The carbon footprint of Cellnex Sweden has been calculated using the operational control approach. This means that all facilities and activities over which Cellnex Sweden has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

20.94

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

459.3

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

The carbon footprint of On Tower Sweden has been calculated using the operational control approach. This means that all facilities and activities over which On Tower Sweden has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

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

The carbon footprint of Cellnex Denmark has been calculated using the operational control approach. This means that all facilities and activities over which Cellnex Denmark has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

45.34

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

824.86

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

The carbon footprint of On Tower Denmark has been calculated using the operational control approach. This means that all facilities and activities over which On Tower Denmark has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

9.48

(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

The carbon footprint of Cellnex Poland has been calculated using the operational control approach. This means that all facilities and activities over which Cellnex Poland has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

16.39

(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

The carbon footprint of On Tower Poland has been calculated using the operational control approach. This means that all facilities and activities over which On Tower Poland has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

852.37

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

101576.86

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

7290.12

(7.23.1.15) Comment

The carbon footprint of Towerlink Poland has been calculated using the operational control approach. This means that all facilities and activities over which Towerlink Poland has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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

The carbon footprint of Cignal Infrastructure Poland has been calculated using the operational control approach. This means that all facilities and activities over which Cignal Infrastructure Poland has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

25.32

(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

The carbon footprint of Remer has been calculated using the operational control approach. This means that all facilities and activities over which Remer has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

82.9

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

62.18

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

4.17

(7.23.1.15) Comment

The carbon footprint of 1297 - Cellnex Telecom has been calculated using the operational control approach. This means that all facilities and activities over which 1297 - Cellnex Telecom has the authority to implement operational policies and make decisions have been included in the emissions inventory.

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)

1.74

(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

The carbon footprint of 1500 - Cellnex Finance Company has been calculated using the operational control approach. This means that all facilities and activities over which 1500 - Cellnex Finance Company has the authority to implement operational policies and make decisions have been included in the emissions inventory.

Row 60

(7.23.1.1) Subsidiary name

1700 - Cellnex Nordics, S.L.

(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

The carbon footprint of 1700 - Cellnex Nordics, S.L. has been calculated using the operational control approach. This means that all facilities and activities over which 1700 - Cellnex Nordics, S.L. has the authority to implement operational policies and make decisions have been included in the emissions inventory.

Row 61

(7.23.1.1) Subsidiary name

Cellnex Foundation

(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

The carbon footprint of Cellnex Foundation has been calculated using the operational control approach. This means that all facilities and activities over which Cellnex Foundation has the authority to implement operational policies and make decisions have been included in the emissions inventory.

[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

(7.26.4) Allocation level

Select from:

✓ Company wide

(7.26.6) Allocation method

Select from:

✓ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO2e

0

(7.26.10) Uncertainty (±%)

(7.26.11) Major sources of emissions

Scope 1 GHG emissions are mainly due to fuel consumption.

(7.26.12) Allocation verified by a third party?

Select from:

V No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Cellnex undertook a carbon footprint assessment for all relevant scopes and then allocated emissions to GSMA according to the sales made to this customer.

(7.26.14) Where published information has been used, please provide a reference

Cellnex has used primary data for the allocation of emissions. Information about the carbon footprint can be found on the Sustainability section of our website, as well as in the Integrated Annual Report.

Row 2

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

✓ Scope 2: market-based

(7.26.4) Allocation level

Select from:

✓ Company wide
(7.26.6) Allocation method
Select from: ☑ Allocation based on the market value of products purchased
(7.26.7) Unit for market value or quantity of goods/services supplied
Select from: ☑ Currency
(7.26.8) Market value or quantity of goods/services supplied to the requesting member
o
(7.26.9) Emissions in metric tonnes of CO2e
o
(7.26.10) Uncertainty (±%)
10
(7.26.11) Major sources of emissions
Scope 2 GHG emissions are mainly due to the electricity consumption.
(7.26.12) Allocation verified by a third party?

Select from:

✓ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Cellnex undertook a carbon footprint assessment for all relevant scopes and then allocated emissions to GSMA according to the sales made to this customer.

(7.26.14) Where published information has been used, please provide a reference

Cellnex has used primary data for the allocation of emissions. Information about the carbon footprint can be found on the Sustainability section of our website, as well as in the Integrated Annual Report.

Row 3

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

✓ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

✓ Category 2: Capital goods

✓ Category 6: Business travel

☑ Category 7: Employee commuting

☑ Category 8: Upstream leased assets

✓ Category 1: Purchased goods and services

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

(7.26.4) Allocation level

Select from:

✓ Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on the market value of products purchased
(7.26.7) Unit for market value or quantity of goods/services supplied
Select from: ☑ Currency
(7.26.8) Market value or quantity of goods/services supplied to the requesting member
0
(7.26.9) Emissions in metric tonnes of CO2e
o
(7.26.10) Uncertainty (±%)
10
(7.26.11) Major sources of emissions
Scope 3 GHG emissions are mainly due to the use of assets leased by the organization, the purchase of goods and services and capital goods.
(7.26.12) Allocation verified by a third party?
Select from: ☑ No
(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Cellnex undertook a carbon footprint assessment for all relevant scopes and then allocated emissions to GSMA according to the sales made to this customer.

(7.26.14) Where published information has been used, please provide a reference

Cellnex has used primary data for the allocation of emissions. Information about the carbon footprint can be found on the Sustainability section of our website, as well as in the Integrated Annual Report.

Row 4

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

✓ Scope 1

(7.26.4) Allocation level

Select from:

Company wide

(7.26.6) Allocation method

Select from:

☑ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

28602476.09

(7.26.9) Emissions in metric tonnes of CO2e

(7.26.10) Uncertainty (±%)

10

(7.26.11) Major sources of emissions

Scope 1 GHG emissions are mainly due to fuel consumption.

(7.26.12) Allocation verified by a third party?

Select from:

✓ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Cellnex undertook a carbon footprint assessment for all relevant scopes and then allocated emissions to KPN according to the sales made to this customer.

(7.26.14) Where published information has been used, please provide a reference

Cellnex has used primary data for the allocation of emissions. Information about the carbon footprint can be found on the Sustainability section of our website, as well as in the Integrated Annual Report.

Row 5

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

✓ Scope 2: market-based

(7.26.4) Allocation level

Select from:

Company wide

(7.26.6) Allocation method

Select from:

✓ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

28602476.09

(7.26.9) Emissions in metric tonnes of CO2e

0.1086

(7.26.10) Uncertainty (±%)

10

(7.26.11) Major sources of emissions

Scope 2 GHG emissions are mainly due to the electricity consumption.

(7.26.12) Allocation verified by a third party?

Select from:

✓ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Cellnex undertook a carbon footprint assessment for all relevant scopes and then allocated emissions to KPN according to the sales made to this customer.

(7.26.14) Where published information has been used, please provide a reference

Cellnex has used primary data for the allocation of emissions. Information about the carbon footprint can be found on the Sustainability section of our website, as well as in the Integrated Annual Report.

Row 6

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

✓ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

✓ Category 2: Capital goods

☑ Category 6: Business travel

✓ Category 7: Employee commuting

☑ Category 8: Upstream leased assets

☑ Category 1: Purchased goods and services

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

(7.26.4) Allocation level

Select from:

✓ Company wide

(7.26.6) Allocation method

Select from:

✓ Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

Currency

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

28602476.09

(7.26.9) Emissions in metric tonnes of CO2e

1.5099

(7.26.10) Uncertainty (±%)

10

(7.26.11) Major sources of emissions

Scope 3 GHG emissions are mainly due to the use of assets leased by the organization, the purchase of goods and services and capital goods.

(7.26.12) Allocation verified by a third party?

Select from:

✓ No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Cellnex undertook a carbon footprint assessment for all relevant scopes and then allocated emissions to KPN according to the sales made to this customer.

(7.26.14) Where published information has been used, please provide a reference

Cellnex has used primary data for the allocation of emissions. Information about the carbon footprint can be found on the Sustainability section of our website, as well as in the Integrated Annual Report.

[Add row]

(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 40% but less than or equal to 45%

(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

14049.78

(7.30.1.4) Total (renewable + non-renewable) MWh

14049.78

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:

✓ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

1287207.41

(7.30.1.3) MWh from non-renewable sources

120808.83

(7.30.1.4) Total (renewable + non-renewable) MWh

1408016.24

Consumption of purchased or acquired heat

(7.30.1.1) Heating value

Select from:

✓ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

3.34

(7.30.1.3) MWh from non-renewable sources

0

(7.30.1.4) Total (renewable + non-renewable) MWh

3.34

Consumption of purchased or acquired cooling

(7.30.1.1) Heating value

Select from:

✓ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

2765.33

(7.30.1.3) MWh from non-renewable sources

(7.30.1.4) Total (renewable + non-renewable) MWh

10087.44

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:

✓ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

5783.6

(7.30.1.4) Total (renewable + non-renewable) MWh

5783.60

Total energy consumption

(7.30.1.1) Heating value

Select from:

✓ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

1295759.68

(7.30.1.3) MWh from non-renewable sources

142180.72

(7.30.1.4) Total (renewable + non-renewable) MWh

1437940.40 [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
0
(7.30.7.3) MWh fuel consumed for self-generation of electricity
o
(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
o

(7.30.7.4) MWh fuel consumed for self-generation of heat

(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

0

(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 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 Oil (7.30.7.1) Heating value Select from: ✓ LHV (7.30.7.2) Total fuel MWh consumed by the organization 13889.28 (7.30.7.3) MWh fuel consumed for self-generation of electricity 1074.15 (7.30.7.4) MWh fuel consumed for self-generation of heat 12815.13

(7.30.7.8) Comment

In 2024, oil derivatives (gasoline and diesel) accounted for 98.86% of Cellnex's total fuel consumption. Of this, 92.27% was used in mobile applications, while 7.73% was consumed for stationary combustion in electricity generation.

Gas

(7.30.7.1) Heating value

Select from:

✓ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

160.5

(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

160.5

(7.30.7.8) Comment

Gas represented 1.14% of Cellnex's total fuel consumption in 2024. It was exclusively used for stationary combustion.

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

14049.78

(7.30.7.3) MWh fuel consumed for self-generation of electricity

1074.15

(7.30.7.4) MWh fuel consumed for self-generation of heat

12975.63

(7.30.7.8) Comment

During the reporting year, Cellnex's total fuel consumption amounted to 14,049.78 MWh, of which approximately 98.86% (13,889.28 MWh) came from oil derivatives, and the remaining 1.14% (160.50 MWh) from gas.

[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)

5783.6

(7.30.9.2) Generation that is consumed by the organization (MWh)

5783.6

(7.30.9.3) Gross generation from renewable sources (MWh)

5783.6

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

5783.6

Heat

(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)

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh) 0 **Steam** (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 Cooling (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)

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

[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:

☑ Heat/steam/cooling supply agreement

(7.30.14.3) Energy carrier

Select from:

Cooling

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify: Utilization of residual cold from the liquefied natural gas (LNG) regasification process, combined with conventional chillers powered by electricity from a biomass boiler and electricity backed by guarantees of origin.

(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:

Contract

(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

The production of cooling has its origin in renewable sources and use of residual energy, it will be supplied by a mix of (1) use of residual cold from the process of regasification of liquefied natural gas from the Enagás terminal in the port of Barcelona and from (2) production with conventional chillers that use electricity produced by the biomass boiler (self-consumption) and electricity with guarantees of origin.

Row 2

(7.30.14.1) Country/area

Select from:

✓ Spain

(7.30.14.2) Sourcing method

Select from:

✓ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

✓ Low-carbon 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

During 2024, Cellnex consumed 150,000.00 MWh from low-carbon energy in Spain.

Row 3

(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 :39% wind + 39% Solar + 23% Hydro
(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)
149097.66
(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

Select from: ✓ Yes	
(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)	
2021	
(7.30.14.10) Comment	
During 2024, Cellnex consumed 149,097.66 MWh from low-carbon energy in Spain.	
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:	

(7.30.14.4) Low-carbon technology type

Select from:

☑ Renewable energy mix, please specify :Wind 41% + Solar 41% + Hydro 10%;Unspec 8%

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

7.30.14.6) Tracking	j instrument	t 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:

Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2023

(7.30.14.10) Comment

During 2024, Cellnex consumed 635,003.56 MWh from low-carbon energy in Italy.

Row 5

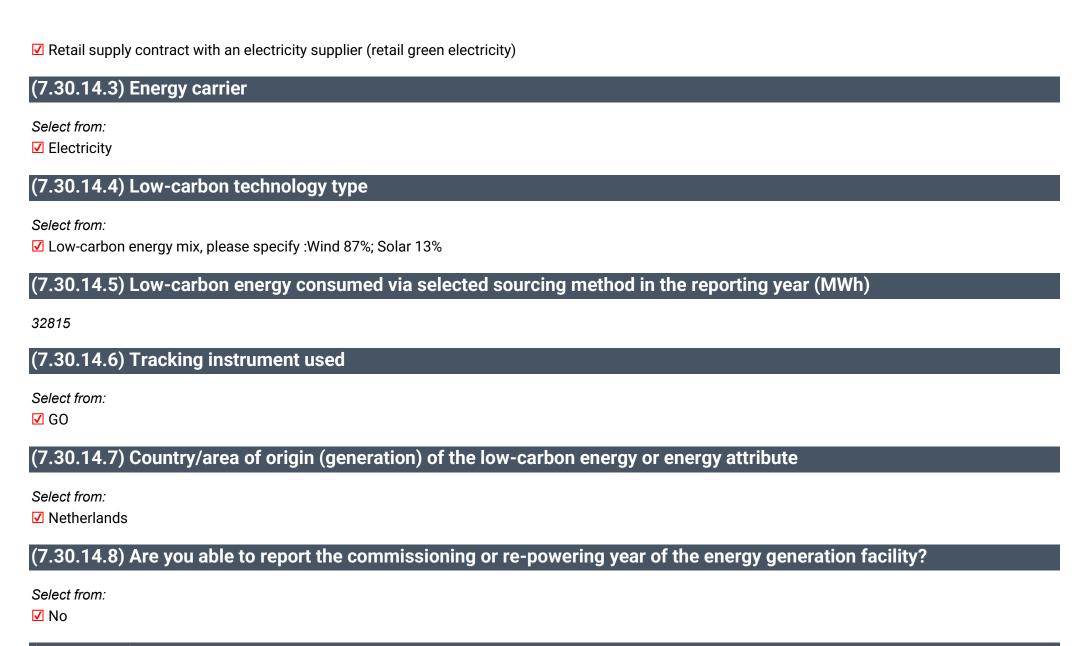
(7.30.14.1) Country/area

Select from:

Netherlands

(7.30.14.2) Sourcing method

Select from:



(7.30.14.10) Comment

During 2024, Cellnex consumed 32,815.00 MWh from low-carbon energy in Netherlands.

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)

44877.99

(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

During 2024, Cellnex consumed 44,877.99 MWh from low-carbon energy in France.

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

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

78.76

(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

During 2024, Cellnex consumed 78.76 MWh from low-carbon energy in Switzerland.

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:

✓ Low-carbon energy mix, please specify: Wind, 19%; Solar 18%; Hydro, 18%; Unspecified, 45%

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

64637.32

(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

During 2024, Cellnex consumed 64,637.32 MWh from low-carbon energy in UK.

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 Hydro, 20% Byomass
(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)
156518.49
(7.30.14.6) Tracking instrument used
Select from: ☑ G0
(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:

✓ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

(7.30.14.10) Comment

During 2024, Cellnex consumed 156,518.49 MWh from low-carbon energy in Poland.

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:

✓ Low-carbon energy mix, please specify :Wind, 32%; Solar31%; Hydro, 37%

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

45930

(7.30.14.6) Tracking instrument used

Select from:

GO

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:

Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2008

(7.30.14.10) Comment

During 2024, Cellnex consumed 45,930.00 MWh from low-carbon energy in Sweden.

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:

☑ Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

8248.64

(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:

Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2016

(7.30.14.10) Comment

During 2024, Cellnex consumed 8,248.64 MWh from low-carbon energy in Denmark.

Row 12

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Switzerland

Select from: ☑ No
(7.30.14.10) Comment
During 2024, Cellnex consumed 3.34 MWh of heating from low-carbon energy in Switzerland. [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)
o
(7.30.16.2) Consumption of self-generated electricity (MWh)
o
(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)
o
(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)
0.00

Denmark

(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) 8248.64 **France** (7.30.16.1) Consumption of purchased electricity (MWh) 44877.99 (7.30.16.2) Consumption of self-generated electricity (MWh) 0 (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh) 7217.92 (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)
52095.91
Ireland
(7.30.16.1) Consumption of purchased electricity (MWh)
1623.93
(7.30.16.2) Consumption of self-generated electricity (MWh)
320
(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)
0
(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)
1943.93
Italy
(7.30.16.1) Consumption of purchased electricity (MWh)
742086.67
(7.30.16.2) Consumption of self-generated electricity (MWh)
78

(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) 742164.67 **Netherlands** (7.30.16.1) Consumption of purchased electricity (MWh) 32815 (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) 32815.00 **Poland**

(7.30.16.1) Consumption of purchased electricity (MWh)
168620.28
(7.30.16.2) Consumption of self-generated electricity (MWh)
7.6
(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)
0
(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)
168627.88
Portugal
(7.30.16.1) Consumption of purchased electricity (MWh)
o
(7.30.16.2) Consumption of self-generated electricity (MWh)
o
(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)

0.00

Spain

(7.30.16.1) Consumption of purchased electricity (MWh)

299097.66

(7.30.16.2) Consumption of self-generated electricity (MWh)

5378

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

2869.5

(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)

307345.16

Sweden

(7.30.16.1) Consumption of purchased electricity (MWh)

45930

(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)

45930.00

Switzerland

(7.30.16.1) Consumption of purchased electricity (MWh)

78.76

(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)

82.10

United Kingdom of Great Britain and Northern Ireland

(7.30.16.1) Consumption of purchased electricity (MWh)

64637.32

(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)

64637.32

[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

0.0000049

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

(7.45.3) Metric denominator

Select from:

✓ unit total revenue

(7.45.4) Metric denominator: Unit total

4353201000

(7.45.5) Scope 2 figure used

Select from:

Market-based

(7.45.6) % change from previous year

52.62

(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 reduction in emissions intensity is primarily due to a substantial increase in the procurement of renewable electricity, aligned with Cellnex's Science Based Targets initiative (SBTi) commitment. In 2024, 91% of our total electricity consumption came from renewable sources. This transition alone resulted in an estimated reduction of 20,726.18 metric tons of CO₂e, representing a 55.81% decrease from the baseline. In addition, Cellnex implemented targeted actions to reduce fossil fuel

consumption in stationary Scope 1 combustion, which led to an additional reduction of 29.37 metric tons CO_2e (an 8.48% decrease from the baseline for that activity). These combined efforts led to a total gross reduction of 20,834.25 metric tons CO_2e compared to the previous year, representing a 49.34% absolute decrease. Consequently, emissions intensity decreased by 52.62% per unit of revenue, reflecting the effectiveness of both renewable energy procurement and other proactive emissions reduction measures. The specific reduction measures implemented in 2024 are detailed in guestion 7.55.2.

Row 2

(7.45.1) Intensity figure

8.169122674

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

21509.3

(7.45.3) Metric denominator

Select from:

✓ full time equivalent (FTE) employee

(7.45.4) Metric denominator: Unit total

2633

(7.45.5) Scope 2 figure used

Select from:

✓ Market-based

(7.45.6) % change from previous year

45.89

(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 reduction in emissions intensity is primarily due to a substantial increase in the procurement of renewable electricity, aligned with Cellnex's Science Based Targets initiative (SBTi) commitment. In 2024, 91% of our total electricity consumption came from renewable sources. This transition alone resulted in an estimated reduction of 20,726.18 metric tons of CO₂e, representing a 55.81% decrease from the baseline. In addition, Cellnex implemented targeted actions to reduce fossil fuel consumption in stationary Scope 1 combustion, which led to an additional reduction of 29.37 metric tons CO₂e (an 8.48% decrease from the baseline for that activity). These combined efforts led to a total gross reduction of 20,834.25 metric tons CO₂e compared to the previous year, representing a 49.34% absolute decrease. Consequently, emissions intensity decreased by 45.89% per full-time employee (FTE), reflecting the effectiveness of both renewable energy procurement and other proactive emissions reduction measures. The specific reduction measures implemented in 2024 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

Select from:

(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 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)

6028.14

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

440463.56

(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)

89929.82

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

89929.820

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

(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)

13.78

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

49.8

(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)

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

4979.96

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

16529.34

(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)

44239.24

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

44239,240

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

65748.540

(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

125.35

(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 a SBT target in May 2021, which was officially approved by the SBT initiative in June 2021. The approved target is as follows: 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. This target aligns with the 1.5C pathway. This target is company-wide and the base year GHG emissions are recalculated annually due to new adquisitions. It covers 100% of scope 1 and 2 emissions, as well as 100% of scope 3 emissions from fuel and energy-related activities, represting 49% of total base year GHG emissions. This target serves as a stepping stone toward Cellnex's wider neutrality goal: to be Net Zero in 2050 (NZ1). CO2 emissions and/or removals from bioenergy are not relevant for Cellnex Telecom's GHG emissions, as the organization does not generate this type of emissions or removals. Similarly, FLAG emissions are not applicable to Cellnex's operations due to the nature of its business, and this target was approved before the release of FLAG target-setting guidance. In the CDP Climate Change 2021 questionnaire, this target was reported under two separate entries (Abs1 and Abs 2); however, since the CDP 2022, the reporting format allows consolidation, so it has been reported as a single, consolidated target in alignment with the approved SBT.

(7.53.1.83) Target objective

The ESG Master Plan (2021–2025) was developed to guide Cellnex in implementing initiatives that strengthen its contribution to the Sustainable Development Goals (SDGs) over a five-year period, aligning with the company's broader strategic objectives—including the Abs1 emissions reduction target. In 2023, Cellnex updated its Energy Transition Plan as part of both the ESG Master Plan and the Environment and Climate Change Strategy (2023–2025), in response to the evolving energy landscape. Throughout 2024, the company continued to make significant progress toward its environmental commitments. Compared to the 2020 base year, key achievements include sourcing 91% of electricity from renewable sources and achieving a 49% 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

To achieve the Abs1 target and comply with the commitments outlined in its Environmental and Climate Change Policy, Cellnex launched the first version of its Energy Transition Plan in 2021, as part of its ESG Master Plan and Strategic Sustainability Plan. The Plan is structured around four pillars: (i) Energy 4.0, focusing on optimisation, big data analytics, and comprehensive energy performance monitoring; (ii) Green Energy Sourcing, aimed at ensuring that electricity consumed at Cellnex sites comes from 100% renewable sources; (iii) Energy Efficiency, to drive continuous improvements in energy performance and reduce the environmental impact of operations; and (iv) Self-Generation, which involves the implementation of cost-effective on-site renewable solutions and reducing fossil fuel consumption from backup diesel generators. These measures target reductions not only in Scope 2 emissions from purchased electricity, but also in emissions from stationary fuel use, refrigerant gas leaks, and upstream Well-to-Tank (WTT) and Transmission & Distribution (T&D) losses. By 2024, Cellnex had already reduced emissions covered by the absolute target by 87.75% compared to the 2020 base year, achieving 125% of the target. However, the target remains active and in progress until 2030 to account for ongoing acquisitions and the continued implementation of the Energy Transition Plan. Most of the energy savings were achieved in Spain, Ireland, and Poland, through initiatives such as replacing conventional diesel generators with hybridised systems combining batteries, solar panels, and diesel units in

containerised formats. Additionally, by 2024, solar panels had been installed at 154 sites in Spain and 8 sites in Italy, contributing to annual energy consumption savings of approximately 1.228 GWh.

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:

(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)

49442.83

(7.53.1.15) Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)

52329.4

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

101772.230

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

(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)

15.59

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

9.26

(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)

80400.062

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

40194.43

(7.53.1.60) Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)

41789.62

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

81984.050

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

81984.050

(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

92.59

(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 a science-based target (SBT) in May 2021, which was officially approved by the SBTi in June 2021. The approved supplier engagement target is as follows: 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 target aligns with the 1.5°C pathway and is applied company-wide. The base year inventory is recalculated annually to

incorporate all new acquisitions. The target encompasses 100% of Scope 3 emissions from purchased goods and services and capital goods, representing 16% of total Scope 3 emissions in the base year. This reduction target forms part of Cellnex's broader climate ambition to achieve Net Zero by 2050 (NZ1). Emissions or removals from bioenergy are not relevant to Cellnex's operations, as the company does not engage in activities that produce or use bioenergy. Similarly, due to the nature of its telecommunications infrastructure business, FLAG emissions are not applicable and are excluded from the scope of the target, which was approved prior to the release of FLAG-specific target-setting guidance.

(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 five years, aligning the plan with its strategies and corresponding targets—of which this objective (Abs2) is a part. During 2024, the company continued advancing towards the fulfilment of its commitments, achieving notable milestones. Compared with the base year 2020, noteworthy achievements include a 19% reduction in absolute Scope 3 GHG emissions from purchased goods and services, and a 20% reduction in emissions from 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 10.71% between 2020 and 2024. Through CDP, Cellnex suppliers can report their carbon footprint, which allows a more accurate calculation of the emissions associated with Scope 3.1 and 3.2 of Cellnex's carbon footprint, as well as insights into their emissions reduction plans. GHG emissions for these two categories are preferably calculated using supplier-specific emissions data, and where such data is not available, sectoral input-output emission factors are applied. Recent years have seen a growing number of suppliers reporting emissions through CDP Supply Chain, enabling Cellnex to base a significant portion of its emissions estimates on supplier-specific intensity ratios. In line with the commitment to reduce Scope 3.1 and 3.2 emissions by 21% by 2025, Cellnex has signed agreements with key strategic suppliers that include defined carbon footprint reduction plans. These suppliers have also committed to disclosing their emissions through CDP over the duration of the contracts. Additionally, Cellnex has launched a carbon management project linked to its supply chain to support and guide suppliers in calculating their emissions. This initiative aims to improve transparency and enhance the quality of procurement-related emissions data by promoting the use of more accurate, supplier-specific information. In conclusion, Cellnex Telecom is currently on track with the GHG emission reduction targets established under the 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:

☑ 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

(7.53.1.4) 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 (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 15 – Investments

✓ Scope 3, Category 2 – Capital goods

✓ 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

✓ Scope 3, Category 1 – Purchased goods and services

✓ Scope 3, Category 3 – Fuel- and energy- related activities (not included in

(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)

6028.14

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

440463.56

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

49442.83

(7.53.1.15) Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)

(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)

89929.82

(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

656.76

(7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

1885.55

(7.53.1.21) Base year Scope 3, Category 8: Upstream leased assets emissions covered by target (metric tons CO2e)

115683.58

(7.53.1.26) Base year Scope 3, Category 13: Downstream leased assets emissions covered by target (metric tons CO2e)

342098.25

(7.53.1.28) Base year Scope 3, Category 15: Investments emissions covered by target (metric tons CO2e)

806.33

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

652832.520

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

1099324.220

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

(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)

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

(7.53.1.40) 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)

(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

(7.53.1.49) Base year Scope 3, Category 15: Investments emissions covered by target as % of total base year emissions in Scope 3, Category 15: Investments (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)

109932.422

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

16529.34

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

40194.43

(7.53.1.60) Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)

41789.62

(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)

44239.24

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

1244.18

(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

3295.84

(7.53.1.66) Scope 3, Category 8: Upstream leased assets emissions in reporting year covered by target (metric tons CO2e)

99031.48

(7.53.1.71) Scope 3, Category 13: Downstream leased assets emissions in reporting year covered by target (metric tons CO2e)

(7.53.1.73) Scope 3, Category 15: Investments emissions in reporting year covered by target (metric tons CO2e)

153.76

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

297577.280

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

319086.580

(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

78.86

(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 is advancing its decarbonisation efforts with a Net-Zero Strategy, aiming to become a net-zero company by 2050 and carbon neutral by 2035. This long-term strategy is part of the 2023–2025 Environment and Climate Change Strategy and the ESG Master Plan. It covers 100% of Scope 1, 2, and 3 emissions, with base year 2020 emissions recalculated annually due to acquisitions. Cellnex intends to submit its Net-Zero target to the SBTi for validation within the next two years, alongside updated short-term targets. Emissions or removals from bioenergy, as well as FLAG emissions, are not relevant to Cellnex's operations and are excluded from the target scope due to the nature of its business.

(7.53.1.83) Target objective

As part of the ESG Master Plan and in alignment with its sustainability objectives, Cellnex continued to make significant progress on its climate commitments in 2024. Key achievements compared to the 2020 base year include sourcing 91% of electricity from renewable sources, an 85% reduction in Scope 1 and 2 emissions, including those from energy- and fuel-related Scope 3 activities. Furthermore, absolute Scope 3 emissions from purchased goods and services and capital goods were reduced by 19% and 20%, respectively. These milestones reflect the company's strong performance under the Abs3 target and commitment to the Sustainable Development Goals.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

To achieve its Net-Zero target, Cellnex has developed a roadmap structured around seven strategic pillars: (1) Science-based reduction targets, (2) Energy transition, (3) Value chain engagement, (4) Circular economy, (5) Sustainable mobility, (6) Neutralisation of residual emissions, and (7) Transparency and governance. This strategy aims to reduce emissions as much as possible and neutralise unavoidable ones. Between 2020 and 2024, Cellnex reduced total GHG emissions by 71%, including recalculated base year emissions due to acquisitions and updated methodologies. These results are largely driven by the implementation of the Energy Transition Plan described under the Abs1 target.

(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

Sel	ect	from	•
$\mathcal{O}_{\mathcal{O}}$	-c	11 0111	

✓ Low 1

(7.54.1.2) Date target was set

06/23/2021

(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)

117177.03

(7.54.1.9) % share of low-carbon or renewable energy in base year 10.07 (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 90.11 (7.54.1.13) % of target achieved relative to base year 89.00 (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

(7.54.1.19) Explain target coverage and identify any exclusions

Cellnex Telecom submitted a renewable electricity sourcing target to the Science Based Targets initiative (SBTi) in May 2021, which was officially approved in June 2021. The approved target is: Cellnex Telecom commits to increase annual sourcing of renewable electricity from 0% in 2020 to 100% by 2025. This target remains organization-wide and applies to 100% of Scope 2 electricity consumption across all operating countries. In 2024, a further methodological update was conducted to align the emissions inventory with the operational control approach. This update was retrospectively applied to the base year as well, ensuring consistent target tracking and year-on-year comparability. The renewable energy target covers both self-generated and purchased/acquired electricity, ensuring full accounting of renewable electricity use. This target is a key milestone toward Cellnex's broader climate ambition: achieving Net Zero emissions by 2050 (NZ1). Progress against this target has been consistently reported since its approval, and the company remains on track, with 90% renewable electricity achieved in 2024. No material exclusions apply to this target.

(7.54.1.20) Target objective

At Cellnex, our strategic climate objective is to significantly reduce greenhouse gas emissions and support the global transition to a low-carbon economy. This ambition is embedded in our corporate strategy and long-term vision to become a Net-Zero company by 2050, aligned with the Science Based Targets initiative (SBTi) and international climate agreements such as the Paris Agreement. The target to achieve 100% renewable electricity by 2025 is a cornerstone of our Net-Zero roadmap and directly supports our climate and environmental policies. It contributes to reducing our Scope 2 emissions and underpins our broader climate commitment by ensuring that the electricity powering our infrastructure is decarbonized. The transition to renewable electricity also enhances energy resilience and helps us reduce exposure to carbon pricing mechanisms and regulatory risks in multiple jurisdictions. In 2024, Cellnex sourced 90.11% of its total imported electricity from renewable sources, up from 10.07% in 2020 (base year after recalculation). This significant progress reflects our sustained efforts and commitment to climate leadership in the telecommunications infrastructure sector.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

To achieve our 2025 target of 100% renewable electricity, Cellnex implemented a dedicated Energy Transition Plan launched in 2021, as part of the ESG Master Plan and Strategic Sustainability Plan. The plan is structured around four key pillars: -Energy 4.0 – Digitalization of energy systems through big data, monitoring platforms, and analytics to optimize performance and reduce consumption. -Green Energy Sourcing – Securing renewable electricity through Power Purchase Agreements (PPAs), Guarantees of Origin, and renewable supply contracts across all geographies. -Energy Efficiency – Continuous improvement initiatives to reduce electricity demand at operational sites and data centers. -Self-generation – Deployment of on-site renewable energy systems such as solar PV, and reducing fossil fuel reliance by optimizing or replacing diesel backup generators. We measure progress not only through the percentage of renewable electricity consumed but also via absolute Scope 2 emissions reductions and energy intensity indicators. As of the end of 2024, renewable electricity consumption reached 90.11%, reflecting an 895% increase from 2020 levels. This trajectory follows a logarithmic progress curve, with rapid acceleration in early years driven by procurement and contractual changes. We anticipate more incremental progress in the final stretch toward 100% by 2025 as we address remaining markets and legacy contracts. The target is reviewed annually by the ESG Committee and aligned with international best practices and evolving regulatory requirements, including the EU's Fit for 55 package and CSRD guidelines. The methodology was updated in 2024 to adopt the operational control approach, and this update was retrospectively applied to the 2020 base year, ensuring consistency and comparability across years.

(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

88.43

(7.54.2.12) % of target achieved relative to base year

356.2000000000

(7.54.2.13) Target status in reporting year

Select from:

Achieved and maintained

(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

Cellnex's commitment to climate change extends to our supply chain, recognizing the critical role suppliers play in our broader sustainability strategy. In 2018, Cellnex joined the CDP Supply Chain program as a Member, initiating annual requests for environmental disclosures from key suppliers to monitor and encourage progress in emissions management and environmental performance. The initial response rate in 2018 was 35%. Our target for 2020 was to increase this to 40%, which we successfully achieved and maintained. Recognizing the need to further strengthen supply chain engagement, a new target was established in 2021: to reach a 50% supplier response rate by 2025. This target applies company-wide and evolves annually to include suppliers from all new countries where Cellnex operates.

(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.

(7.54.2.21) List the actions which contributed most to achieving this target

Annual expansion of supplier invitations to reflect operational growth and new geographies. Proactive supplier communication and engagement, including direct outreach and awareness campaigns on the importance of climate disclosure. Ongoing support for suppliers, such as clarifying CDP requirements and offering guidance to improve response accuracy and completeness. Integration of environmental criteria in supplier evaluations, reinforcing the importance of disclosure within procurement processes.

[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

11/29/2022

(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 (N2O)
- ✓ 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 is strengthening its commitment to climate action through a Net-Zero Strategy, a core element of its 2023–2025 Environment and Climate Change Strategy and ESG Master Plan. The company aims to become carbon neutral by 2035 and achieve net-zero GHG emissions by 2050. This strategy applies company-wide, covering 100% of Scope 1, 2, and 3 emissions. Annual recalculations of the 2020 base year are made to reflect structural changes, including acquisitions. The company does not report FLAG or bioenergy-related emissions, as these are not relevant to its operations. This long-term target will be submitted for SBTi validation within the next two years.

(7.54.3.11) Target objective

Aware of the urgency of the climate crisis, Cellnex has formalized a climate strategy that outlines its path to net-zero by 2050, grounded in a structured, actionable roadmap. This includes clear medium- and long-term objectives grouped into three pillars: (1) reduction of direct and indirect CO₂ emissions, (2) neutralisation of residual emissions (once near-zero levels are reached) through absorption projects, and (3) offsetting of remaining emissions as an interim step via external projects that prevent emissions elsewhere. These actions are interconnected and reflect Cellnex's view that its short-term reduction target forms the foundation for achieving its longer-term net-zero ambitions.

(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 has committed to achieving carbon neutrality by 2035 and full net-zero emissions by 2050. Once emissions are minimized through reduction efforts, the company will neutralize residual emissions via carbon absorption projects. From 2035 onwards, Cellnex will progressively shift from offsetting to absorption as the primary tool to maintain carbon neutrality. Climate finance will be directed towards certified carbon projects—regulated under MDL, VCS, or Gold Standard—ensuring

environmental integrity and alignment with sustainable development goals. Cellnex is also exploring carbon offsetting within its own value chain, reinforcing climate action as a core operational principle across all business units.

(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 or 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
Under investigation	1	`Numeric input
To be implemented	1	30.71
Implementation commenced	1	3.86

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Implemented	4	530.38
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

Energy efficiency in buildings

☑ Heating, Ventilation and Air Conditioning (HVAC)

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

158.3

(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 1.2)

101552

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

1075000

(7.55.2.7) Payback period

Select from:

(7.55.2.8) Estimated lifetime of the initiative

Select from:

(7.55.2.9) Comment

Deployment of Free Cooling Systems at 245 new sites in Spain in 2024, reducing energy consumption by almost 1 GWh annually.

Row 2

(7.55.2.1) Initiative category & Initiative type

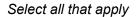
Low-carbon energy generation

✓ Solar PV

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

110.31

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur



✓ 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 1.2)

123976

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

1500000

(7.55.2.7) Payback period

Select from:

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 21-30 years

(7.55.2.9) Comment

Solar panels: installed in 154 sites in Spain and 8 in Italy by 2024, and contributing to 1.228 GWh in energy consumption savings per year.

Row 3

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

Cooling technology

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

137.94

(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 1.2)

151800

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

600000

(7.55.2.7) Payback period

Select from:

(7.55.2.8) Estimated lifetime of the initiative

Select from:

(7.55.2.9) Comment

Dagoberto project: 15 CRAHs units replaced in 2024 in Media Gateway DataCenter located in Netherlands, saving 0,7 GWh per year.

Row 4

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

Cooling technology

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

123.83

(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 1.2)

87439

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

2900000

(7.55.2.7) Payback period

Select from:

✓ >25 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

✓ 21-30 years

(7.55.2.9) Comment

Outplacement project: 120 sites executed in 2024 in Italy with an investment of M€ 2,9 saving 0,5 GWh of energy consumption per year. [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

A designated budget has been assigned annually to support energy-saving projects, including free cooling systems, CRAHs unit replacements, and outplacement projects. These are aligned with the Energy Efficiency pillar of the Energy Transition Plan and contribute directly to reducing Scope 1 and 2 emissions.

Row 2

(7.55.3.1) Method

Select from:

✓ Employee engagement

(7.55.3.2) Comment

Environmental and sustainability training and awareness campaigns are regularly conducted via the internal training platform. These programs support behavioral changes that contribute to indirect emissions reductions (e.g., sustainable mobility awareness campaigns and training on responsible resource consumption).

Row 3

(7.55.3.1) Method

Select from:

✓ Lower return on investment (ROI) specification

(7.55.3.2) Comment

Cellnex does not restrict emissions reduction projects to high-ROI only. Projects with lower ROI are still approved if they align with strategic climate goals. For example, some self-generation and efficiency projects are executed based on long-term carbon neutrality benefits, rather than short-term financial returns.

Row 4

(7.55.3.1) Method

Select from:

✓ Internal finance mechanisms

(7.55.3.2) Comment

In 2024, Cellnex allocated a specific investment budget to implement the four pillars of its Energy Transition Plan (Energy 4.0, Green Energy Sourcing, Energy Efficiency, and Self-generation). This reflects a structured internal financing strategy to drive the company's shift towards carbon neutral operations. [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: Connectivity and data transmission for electronic water meters aimed at improving consumption monitoring, incident response, and smart water network management. Eligibility: 2022: Initially classified under Mitigation Activity 7.5, in 2023 it was reclassified under Mitigation Activity 4.1 – "Provision of IT/OT data-driven solutions for leakage reduction," a more accurate fit given the water-focused objective of the service. In 2024 it has been classified under 4.1.

(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

0.13

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)

Cellnex's data center operations align with EU Taxonomy Activity 8.1: Data processing, hosting and related activities. Revenues are generated from renting out "Racks"—dedicated, conditioned physical spaces for housing IT or telecommunications equipment. These services support clients by ensuring stable, secure, and energy-efficient environments. Although this activity appears in both Annex I and II of the Climate Delegated Act, it is more closely associated with Annex I (mitigation) due to its contribution to digital infrastructure efficiency. Cellnex is actively working to decarbonize and enhance the energy efficiency of its data centers. However, the group's main revenue stream—Telecommunications Infrastructure Services (TIS), representing approximately 74% of total sales—was excluded from EU Taxonomy eligibility. This exclusion is due to the current lack of a defined category within the regulation that reflects Cellnex's core activity: improving the operational efficiency of telecom towers. Despite its clear environmental benefits—such as reducing infrastructure duplication and optimizing land and energy use—TIS is not yet recognized, limiting the transparency and full reflection of Cellnex's sustainability contributions.

(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

0.02

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:

V No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

5.12

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)

2	100+	from:	
೦೮	ヒしし	II OIII.	

✓ No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0.02

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. In 2024 it was also classified in this category.

(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

0.76 [Add row]

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:

✓ Yes

(7.79.1) Provide details of the project-based carbon credits retired by your organization in the reporting year.

Row 1

(7.79.1.1) Project type

Select from:

☑ Clean cookstove distribution

(7.79.1.2) Type of mitigation activity

Select from:

✓ Emissions reduction

(7.79.1.3) Project description

Title of project: Improved Cookstoves in Ethiopia Description: The Ethiopia Cookstoves Project is an improved cooking initiative that aims to distribute 150,000 energy-efficient cookstoves to households across Ethiopia. The project targets both environmental and social challenges by reducing reliance on traditional biomass fuels, improving indoor air quality, and lowering greenhouse gas emissions. The cookstoves use advanced combustion technology that reduces firewood and charcoal use by approximately 50%, thereby reducing deforestation and CO₂ emissions. The project is certified under the Gold Standard, ensuring high environmental integrity and social co-benefits. It also contributes to several Sustainable Development Goals (SDGs), including gender equality, health, clean energy, and climate action. It also generates significant community benefits by improving respiratory health (especially for women and children), reducing time spent collecting firewood, and enabling economic empowerment and local job creation.

(7.79.1.4) Credits retired by your organization from this project in the reporting year (metric tons CO2e)

4836

(7.79.1.5) Purpose of retirement

Select from:

✓ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at retirement?

Select from:

Yes

(7.79.1.7) Vintage of credits at retirement

2022

(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

- ☑ Consideration of legal requirements
- ☑ Barrier analysis
- ✓ Market penetration assessment

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply

✓ No risk of reversal

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

- ✓ Upstream/downstream emissions
- ✓ Market leakage

(7.79.1.13) Provide details of other issues the selected program requires projects to address

The Gold Standard certification program requires that all projects demonstrate tangible and verifiable contributions to sustainable development in addition to reducing emissions. In this context, the Ethiopia Cookstoves Project is designed to improve multiple aspects of community wellbeing. It addresses public health by significantly lowering indoor air pollution, thereby reducing respiratory illnesses, especially among women and children who are disproportionately exposed to smoke from open fires. The project also promotes gender equality by reducing the time women spend collecting fuel and cooking, enabling them to pursue education and economic opportunities. Moreover, it enhances household economic resilience through reduced fuel costs and improved energy efficiency. From an environmental perspective, the project contributes to forest conservation and biodiversity protection by reducing pressure on local woodlands. These broader impacts are fundamental to the project's eligibility under the Gold Standard and are subject to monitoring and verification throughout the project's lifecycle. There is no risk of reversal since this is a non-storage project.

(7.79.1.14) Please explain

Carbon credits from this project were retired in 2024, with serial numbers and retirement certificates are available in the sustainability section of our website.

Row 2

(7.79.1.1) Project type

Select from:

✓ Forest ecosystem restoration

(7.79.1.2) Type of mitigation activity

Select from:

✓ Carbon removal

(7.79.1.3) Project description

Title of project: Galicia Forest Project (Spain – MITECO) Description: Galicia Forest is a large-scale reforestation and ecological restoration initiative that spans 154.08 hectares in the Couso communal forest area (Ourense, Galicia, Spain). The project is certified under the MITECO (Spanish Ministry for Ecological Transition) framework and aims to restore degraded or deforested land to a healthy, biodiverse forest ecosystem. A total of 165,000 trees were planted between 2023 and 2024 using a diverse mix of native species to enhance fire resilience and ecosystem recovery. This mixed-species approach prevents the spread of wildfires common in monospecific plantations and promotes soil enrichment, water retention, and biodiversity enhancement. The project contributes to carbon removal by sequestering atmospheric CO₂, while also reducing erosion, supporting water regulation, and stimulating rural development. This initiative demonstrates a holistic approach to climate mitigation, integrating forest management, biodiversity, and local social development goals.

(7.79.1.4) Credits retired by your organization from this project in the reporting year (metric tons CO2e)

150

(7.79.1.5) Purpose of retirement

Select from:

✓ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at retirement?

Select from:

Yes

(7.79.1.7) Vintage of credits at retirement

2019

(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:

✓ Other regulatory carbon crediting program, please specify :MITECO (Spanish Ministry for Ecological Transition)

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply

- ☑ Consideration of legal requirements
- ☑ Barrier analysis

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

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

- Activity-shifting
- ✓ Ecological leakage

(7.79.1.13) Provide details of other issues the selected program requires projects to address

The Galicia Forest Project is certified under MITECO, the Spanish Ministry for Ecological Transition, which sets stringent criteria for ecological restoration projects beyond carbon sequestration. In line with these requirements, the project was designed to promote biodiversity, improve soil health, and support the resilience of local ecosystems. Reforestation was carried out using a mix of native species to ensure ecological compatibility and reduce the risk of wildfire spread, a key issue in Galicia. The project contributes to long-term environmental stability by reducing erosion, improving water retention and infiltration, and enhancing the fertility of degraded soils. In addition to these environmental outcomes, the initiative supports sustainable rural development through job creation and reinforces local forest governance by working with the Montes Vecinales en Mano Común (communal forest landowners). These integrated goals of climate mitigation, ecosystem restoration, and rural revitalization are core elements of the MITECO framework.

(7.79.1.14) Please explain

Credits from the Galicia Forest Project were retired in 2024 under the MITECO certification framework, and full traceability, including serial numbers and documentation, are available in the sustainability section of our website.
[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

Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. 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

Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. 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

Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. 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

Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. 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

Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. 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

Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. 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

Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. 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

Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. 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

Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not

equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. 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

Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. 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

Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. 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

Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. 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:

✓ About the same

(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

Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. 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:

✓ About the same

(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

Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. 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)

9

(9.2.2.2) Comparison with previous reporting year

Select from:

✓ About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

✓ Other, please specify :Non-material topic

(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

Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

[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. Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

[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

1

(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. Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. 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

Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. 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

Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. 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

Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. 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

Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. 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

Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. 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

Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. 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

Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. 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

Select from:

☑ 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

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

Revenue (currency)	Anticipated forward trend
4353201000	No water withdrawals. Not applicable

(9.12) Provide any available water intensity values for your organization's products or services.

Row 1

(9.12.1) Product name

Cellnex, as a TowerCo, in the course of its main activities, water consumption is non-existent. Telecommunication sites (towers) are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. 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, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

[Fixed row]

(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:

✓ Yes

(9.14.2) Definition used to classify low water impact

Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

(9.14.4) Please explain

Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not

equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. 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

(9.15.3) 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:

☑ Other, please specify :Non-material topic

(9.15.3.2) Please explain

Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use. While water is not a material issue for Cellnex, as a TowerCo, we remain committed to the responsible use of all resources, including water. We continuously strive to minimize our environmental impact and promote sustainable practices across our operations. Our commitment to sustainability is reflected in our policies, practices, and the continuous improvement of our environmental performance.

[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
- ✓ Education & awareness
- ✓ 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 all that apply ✓ State and benefit indicators

Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	✓ Pressure indicators✓ 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:

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.

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:

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.

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:

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.

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

- Legally protected areas
- ✓ Ramsar sites
- ✓ Key Biodiversity Areas

✓ Other areas important for biodiversity

(11.4.1.3) Protected area category (IUCN classification)

Select from:

✓ Category Ia-III

(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 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

- ✓ Project design
- ☑ 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, a custom tool 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

- ✓ Legally protected areas
- ✓ Key Biodiversity Areas
- ✓ Other areas important for biodiversity

(11.4.1.3) Protected area category (IUCN classification)

Select from:

✓ Category Ia-III

(11.4.1.4) Country/area

Select from:

✓ Italy

(11.4.1.5) Name of the area important for biodiversity

Ia 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, a custom tool 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

Row 3

(11.4.1.2) Types of area important for biodiversity

Select all that apply

- ✓ Legally protected areas
- ✓ Key Biodiversity Areas
- ✓ Other areas important for biodiversity

(11.4.1.3) Protected area category (IUCN classification)

Select from:

✓ Category IV-VI

(11.4.1.4) Country/area

Select from:

✓ France

(11.4.1.5) Name of the area important for biodiversity

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. 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, a custom tool 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 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. Additionally, since 2022, a working group from the French team has been implementing a project to make more efficient use of infrastructure, favouring the sharing and optimisation of space. Likewise, to mitigate visual impacts, Cellnex France employs a specific strategy of landscape integration, which consists of disquising telecommunications equipment as other objects, such as artificial trees and chimneys.

Row 4

(11.4.1.2) Types of area important for biodiversity

Select all that apply

✓ Legally protected areas

✓ Key Biodiversity Areas

✓ Other areas important for biodiversity

(11.4.1.3) Protected area category (IUCN classification)

Select from:

✓ Category Ia-III

(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. Cellnex Switzerland has implemented various measures to ensure environmental protection while developing its activity. To comply with strict electromagnetic emission regulations, set at almost half the level of neighbouring countries. Cellnex Switzerland prioritises spectrum optimisation and close coordination with its customers. In addition, to minimise visual impact, the company is developing its own optimised guidelines to standardise infrastructure with a cost-effective strategy.

Row 5

(11.4.1.2) Types of area important for biodiversity

Select all that apply

- ✓ Legally protected areas
- ✓ Key Biodiversity Areas
- ☑ Other areas important for biodiversity

(11.4.1.3) Protected area category (IUCN classification)

Select from:

✓ Category Ia-III

(11.4.1.4) Country/area

Select from:

Netherlands

(11.4.1.5) Name of the area important for biodiversity

Il 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 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
- ☑ 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. Cellnex Netherlands reduced noise emissions at the Maastricht location by installing noise reducing equipment. They consider the nesting season in their operations to minimize impact on peregrine falcons, installing nesting baskets on 16 of 24 media towers in consultation with the Peregrine Falcon Society.

Row 6

(11.4.1.2) Types of area important for biodiversity

Select all that apply

- ✓ Legally protected areas
- ✓ Key Biodiversity Areas
- ✓ Other areas important for biodiversity

(11.4.1.3) Protected area category (IUCN classification)

Select from:

✓ Category IV-VI

(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 by the bodies in charge and/or indicated on building permits. As a consequence, there is no significant impact from our sites on biodiversity. Cellnex UK is enhancing rooftop and mast designs through an aesthetic initiative with an architectural consultancy, guided by the Rooftop Tower Aesthetic Guide. Planning activities follow the Planning and Community Relations Guide to ensure compliance with local and national policies. Likewise, the Code of Best Practices involves a consultative approach using a classification system and traffic light form to gauge community engagement before planning applications. Starting in 2024, all planning applications in England must include a 10% net biodiversity gain, with a 30-year management plan for habitat enhancement. Cellnex UK typically develops these plans in exempt areas but ensures habitat disturbances are avoided where required.

Row 7

(11.4.1.2) Types of area important for biodiversity

Select all that apply

- ✓ Legally protected areas
- ✓ Key Biodiversity Areas
- ✓ Other areas important for biodiversity

(11.4.1.3) Protected area category (IUCN classification)

Select from:

✓ Category Ia-III

(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

- ✓ Project design
- ✓ 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 they are in a sensitive area for bird species, report any access problems and contact forestry staff for any emergencies. At the same time, Cellnex has undertaken a commitment to replant a tree in the Coillte forests for every tree that needs to be removed to install a tower. Additionally, in 2024, Cellnex Ireland launched a project that includes a detailed planning application process for new developments, assessing impacts on key environmental factors such as people, water, biodiversity, cultural and architectural heritage, and visual impact. To minimize environmental and visual disruption, the company has also explored biomimicry by camouflaging towers to resemble trees, blending infrastructure seamlessly into the natural landscape.

Row 8

(11.4.1.2) Types of area important for biodiversity

Select all that apply

- ✓ Legally protected areas
- ✓ Key Biodiversity Areas
- ☑ Other areas important for biodiversity

(11.4.1.3) Protected area category (IUCN classification)

Select from:

✓ Category IV-VI

(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

- ✓ Project design
- ☑ Physical 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. 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. Cellnex Portugal promotes operational synergy by consolidating customer equipment onto a single site whenever technically and economically feasible, reducing visual impact and maintenance material consumption. All projects comply with local authorities' decisions, and concealment solutions like chimneys or trees are used when necessary. Structural tower reinforcement enhances load capacity and stability, offering benefits such as improved sustainability, reduced environmental impact, fewer service interruptions, extended service life, greater flexibility, and lower costs compared to tower replacement. In 2024, Cellnex Portugal implemented initiatives like tower reinforcements, replacements, and reuse. The company is also working on stork management solutions and evaluating sites in protected areas.

Row 9

(11.4.1.2) Types of area important for biodiversity

Select all that apply

- ✓ Legally protected areas
- ✓ Key Biodiversity Areas
- ✓ Other areas important for biodiversity

(11.4.1.3) Protected area category (IUCN classification)

Select from:

✓ Category IV-VI

(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. Internal quarterly meetings on concealment solutions are being held to align and review both current and new solutions aimed at reducing visual impacts.

Row 10

(11.4.1.2) Types of area important for biodiversity

Select all that apply

- ✓ Legally protected areas
- ✓ Key Biodiversity Areas
- ✓ Other areas important for biodiversity

(11.4.1.3) Protected area category (IUCN classification)

Select from:

✓ Category IV-VI

(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

develop scalable biodiversity solutions for its 1,700 sites. After expert analysis, it launched its first biodiversity pilot site in early summer 2024, featuring insect and beetle habitats, meadow seeds, and shrubs to support butterflies. The pilot is under evaluation, with plans to expand in spring 2025.

Row 11

(11.4.1.2) Types of area important for biodiversity

Select all that apply

- ✓ Legally protected areas
- ✓ Key Biodiversity Areas
- ✓ Other areas important for biodiversity

(11.4.1.3) Protected area category (IUCN classification)

Select from:

✓ Category Ia-III

(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 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. To enhance sustainability, the company established a local sustainability committee that engages employees in new initiatives. In 2024, this led to the installation of insect hotels at multiple sites to support pollinators like bees, with further expansion planned for 2025. Additionally, Cellnex Sweden introduced a policy in 2024 to plant a new tree for every tree removed during site construction. So far, 1,000 trees have been planted, reinforcing its commitment to biodiversity conservation.

Row 12

(11.4.1.2) Types of area important for biodiversity

Select all that apply

- ✓ Legally protected areas
- ✓ Key Biodiversity Areas
- ✓ Other areas important for biodiversity

(11.4.1.3) Protected area category (IUCN classification)

Select from:

✓ Category IV-VI

(11.4.1.4) Country/area

Select from:

Poland

(11.4.1.5) Name of the area important for biodiversity

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. In 2024, biodiversity became a priority environmental focus for the Polish business unit. During the site design process, architectural style, local conditions and communities are taken into account. Cellnex Poland responds to the needs of the landowners and legal authorities and makes sure that the structures do not disturb the surrounding architecture and fit into the surroundings as much as possible. In addition, the local community's opinion is of great importance in the process of selecting a structure. Finally, Cellnex Poland has become a part of the UN Global Compact Climate Positive Program. Under the program, all employees had the opportunity to participate in the following webinars: "Biodiversity and climate change" and "Climate change facts and myths". [Add row]

C13. Further information & sign o	1 & Sign ot	rmation	urtner	تا ئ. F∪	C
-----------------------------------	-------------	---------	--------	----------	---

(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

☑ ISAE 3000

Climate change-related standards

☑ Other climate change verification standard, please specify :ESRS

(13.1.1.4) Further details of the third-party verification/assurance process

The Non-Financial Information Statement (NFIS) of Cellnex Telecom S.A. and its subsidiaries for the year ended 31 December 2024 was subject to a limited assurance engagement, in line with Article 49 of the Spanish Commercial Code and Directive EU 2022/2464 (CSRD). This verification was performed by an independent third party in accordance with generally accepted professional standards in Spain, including Guidelines No. 47 (Revised) and No. 56 issued by the Spanish Institute of Certified Public Accountants (ICJCE), and taking into account guidance from the Spanish Accounting and Audit Institute (ICAC) dated 18 December 2024. The scope of the assurance covered the consolidated group, including the parent company and all subsidiaries, and encompassed the sustainability information disclosed within the NFIS, which goes beyond the minimum regulatory requirements and includes data aligned with CSRD requirements. The engagement was conducted under ISAE 3000 (International Standard on Assurance Engagements), which governs assurance over non-financial information.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Cellnex Telecoms integrated annual report 2024.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

☑ ISAE 3000

Climate change-related standards

☑ Other climate change verification standard, please specify :ESRS

(13.1.1.4) Further details of the third-party verification/assurance process

The Non-Financial Information Statement (NFIS) of Cellnex Telecom S.A. and its subsidiaries for the year ended 31 December 2024 was subject to a limited assurance engagement, in line with Article 49 of the Spanish Commercial Code and Directive EU 2022/2464 (CSRD). This verification was performed by an independent third party in accordance with generally accepted professional standards in Spain, including Guidelines No. 47 (Revised) and No. 56 issued by the Spanish Institute of Certified Public Accountants (ICJCE), and taking into account guidance from the Spanish Accounting and Audit Institute (ICAC) dated 18 December 2024. The scope of the assurance covered the consolidated group, including the parent company and all subsidiaries, and encompassed the sustainability information disclosed within the NFIS, which goes beyond the minimum regulatory requirements and includes data aligned with CSRD requirements. The engagement was conducted under ISAE 3000 (International Standard on Assurance Engagements), which governs assurance over non-financial information.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Cellnex Telecoms integrated annual report 2024.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

☑ ISAE 3000

Climate change-related standards

☑ Other climate change verification standard, please specify :ESRS

(13.1.1.4) Further details of the third-party verification/assurance process

The Non-Financial Information Statement (NFIS) of Cellnex Telecom S.A. and its subsidiaries for the year ended 31 December 2024 was subject to a limited assurance engagement, in line with Article 49 of the Spanish Commercial Code and Directive EU 2022/2464 (CSRD). This verification was performed by an independent third party in accordance with generally accepted professional standards in Spain, including Guidelines No. 47 (Revised) and No. 56 issued by the Spanish Institute of Certified Public Accountants (ICJCE), and taking into account guidance from the Spanish Accounting and Audit Institute (ICAC) dated 18 December 2024. The scope of the assurance covered the consolidated group, including the parent company and all subsidiaries, and encompassed the sustainability information disclosed within the NFIS, which goes beyond the minimum regulatory requirements and includes data aligned with CSRD requirements. The engagement was conducted under ISAE 3000 (International Standard on Assurance Engagements), which governs assurance over non-financial information.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Cellnex Telecoms integrated annual report 2024.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

☑ ISAE 3000

Climate change-related standards

☑ Other climate change verification standard, please specify :ESRS

(13.1.1.4) Further details of the third-party verification/assurance process

The Non-Financial Information Statement (NFIS) of Cellnex Telecom S.A. and its subsidiaries for the year ended 31 December 2024 was subject to a limited assurance engagement, in line with Article 49 of the Spanish Commercial Code and Directive EU 2022/2464 (CSRD). This verification was performed by an independent third party in accordance with generally accepted professional standards in Spain, including Guidelines No. 47 (Revised) and No. 56 issued by the Spanish Institute of Certified Public Accountants (ICJCE), and taking into account guidance from the Spanish Accounting and Audit Institute (ICAC) dated 18 December 2024. The scope of the assurance covered the consolidated group, including the parent company and all subsidiaries, and encompassed the sustainability information disclosed within the NFIS, which goes beyond the minimum regulatory requirements and includes data aligned with CSRD requirements. The engagement was conducted under ISAE 3000 (International Standard on Assurance Engagements), which governs assurance over non-financial information.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Cellnex Telecoms integrated annual report 2024.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

✓ ISAE 3000

Climate change-related standards

☑ Other climate change verification standard, please specify :ESRS

(13.1.1.4) Further details of the third-party verification/assurance process

The Non-Financial Information Statement (NFIS) of Cellnex Telecom S.A. and its subsidiaries for the year ended 31 December 2024 was subject to a limited assurance engagement, in line with Article 49 of the Spanish Commercial Code and Directive EU 2022/2464 (CSRD). This verification was performed by an independent third party in accordance with generally accepted professional standards in Spain, including Guidelines No. 47 (Revised) and No. 56 issued by the Spanish Institute of Certified Public Accountants (ICJCE), and taking into account guidance from the Spanish Accounting and Audit Institute (ICAC) dated 18 December 2024. The scope of the assurance covered the consolidated group, including the parent company and all subsidiaries, and encompassed the sustainability information disclosed within the NFIS, which goes beyond the minimum regulatory requirements and includes data aligned with CSRD requirements. The engagement was conducted under ISAE 3000 (International Standard on Assurance Engagements), which governs assurance over non-financial information.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Cellnex Telecoms integrated annual report 2024.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

✓ ISAE 3000

Climate change-related standards

☑ Other climate change verification standard, please specify :ESRS

(13.1.1.4) Further details of the third-party verification/assurance process

The Non-Financial Information Statement (NFIS) of Cellnex Telecom S.A. and its subsidiaries for the year ended 31 December 2024 was subject to a limited assurance engagement, in line with Article 49 of the Spanish Commercial Code and Directive EU 2022/2464 (CSRD). This verification was performed by an independent third party in accordance with generally accepted professional standards in Spain, including Guidelines No. 47 (Revised) and No. 56 issued by the Spanish Institute of Certified Public Accountants (ICJCE), and taking into account guidance from the Spanish Accounting and Audit Institute (ICAC) dated 18 December 2024. The scope of the assurance covered the consolidated group, including the parent company and all subsidiaries, and encompassed the sustainability information disclosed within the NFIS, which goes beyond the minimum regulatory requirements and includes data aligned with CSRD requirements. The engagement was conducted under ISAE 3000 (International Standard on Assurance Engagements), which governs assurance over non-financial information.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Cellnex Telecoms integrated annual report 2024.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

☑ Emissions breakdown by country/area

- ✓ Fuel consumption
- ☑ Base year emissions
- ✓ Progress against targets
- ☑ Renewable fuel consumption
- ☑ Emissions reduction initiatives/activities
- ✓ 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)

- ☑ Energy attribute certificates (EACs)
- ☑ Emissions breakdown by business division
- ☑ Electricity/Steam/Heat/Cooling generation
- ☑ Electricity/Steam/Heat/Cooling consumption

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

Climate change-related standards

- ✓ ISO 14064-1
- ✓ ISO 14064-3
- ☑ Other climate change verification standard, please specify :ESRS

(13.1.1.4) Further details of the third-party verification/assurance process

The Non-Financial Information Statement (NFIS) of Cellnex Telecom S.A. and its subsidiaries for the year ended 31 December 2024 was subject to a limited assurance engagement, in line with Article 49 of the Spanish Commercial Code and Directive EU 2022/2464 (CSRD). This verification was performed by an independent third party in accordance with generally accepted professional standards in Spain, including Guidelines No. 47 (Revised) and No. 56 issued by the Spanish Institute of Certified Public Accountants (ICJCE), and taking into account guidance from the Spanish Accounting and Audit Institute (ICAC) dated 18 December 2024. The scope of the assurance covered the consolidated group, including the parent company and all subsidiaries, and encompassed the sustainability information disclosed within the NFIS, which goes beyond the minimum regulatory requirements and includes data aligned with CSRD requirements. The engagement was conducted under ISAE 3000 (International Standard on Assurance Engagements), which governs assurance over non-financial information. Furthermore, information regarding Cellnex's 2024 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)

Cellnex Telecoms integrated annual report 2024.pdf [Add row]

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

(13.2.1) Additional information

Given the non-materiality of water in our operations, we kindly request that CDP consider removing water-related questionnaire for our sector, as establish in the industry statement shared by the European Wireless Infrastructure Association (EWIA), which is attached. Addionally, from Cellnex, we opened a case in the help center for this to be considered, case number: CAS-146221-Y4S5K1. Cellnex, as a TowerCo, operates telecommunications services, primarily focusing on hosting our customers on our sites and providing them with space and power to 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. Telecommunication sites are purpose-built as non-habitable facilities and are not intended for human occupancy at any time. Consequently, they are not equipped with water supply or wastewater systems, as such infrastructure is unnecessary for their operational function. Water is only consumed in our offices, by our employees, for what can be assimilated to domestic use.

(13.2.2) Attachment (optional)

ESG WG statement_non materiality water.pdf [Fixed 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