

# Annex 4. GRI Content Index

**Statement of use** Cellnex Telecom, S.A. has reported the information cited in this GRI content index for the period 1st of January 2023 to 31st of December 2023 with reference to the GRI Standards.

**GRI 1 used** GRI 1: Foundation 2021

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION (2023 Integrated Annual Report section and/or direct response)	LOCATION (2023 Integrated Annual Report page number)	OMISSION
<b>General disclosures</b>				
	2-1 Organisational details	<ul style="list-style-type: none"> <li>Name of the organisation: Cellnex Telecom, S.A.</li> <li>Ownership and legal form: Cellnex Telecom, S.A.</li> <li>Location of headquarters: Juan Esplandiú, 11-13 28007 Madrid</li> <li>Location of operations: 1. CELLNEX - Bring the world closer through telecom connectivity / 1.2. Connectivity solutions / European Ambition</li> </ul>	30-35	
	2-2 Entities included in the organisation's sustainability reporting	7. Basis for the preparation of the Report / Reporting scope. This information is provided in detail in the Consolidated Annual Accounts.	270	
	2-3 Reporting period, frequency and contact point	<ul style="list-style-type: none"> <li>Reporting period: Fiscal Year 2023, extending from 1st of January 2023 to 31st of December 2023.</li> <li>Reporting frequency: Annual</li> <li>Contact point: 7. Basis for the preparation of the Report / Contact information</li> </ul>	273	
	2-4 Restatements of information	There haven't been restatements of information from previous reports.	321-326; 328; 330-331; 335; 337-343	
	2-5 External assurance	Annex 9. Independent Verification Report	366-372	
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	<ul style="list-style-type: none"> <li>Activities: 1. CELLNEX - Bring the world closer through telecom connectivity / 1.2. Connectivity solutions</li> <li>Value chain: 6. VALUE CHAIN - Extending our commitment to the value chain</li> <li>Business relationships:                             <ol style="list-style-type: none"> <li>CELLNEX - Bring the world closer through telecom connectivity / 1.3 Our commitment / Stakeholders</li> <li>GOVERNANCE - Showing what we are, acting with integrity                                     <ol style="list-style-type: none"> <li>2.5 Business perspectives</li> <li>2.6 Investors relations</li> </ol> </li> </ol> </li> </ul>	21-62; 253-267; 78-87; 143; 144-152	
	2-7 Employees	3. PEOPLE - Boosting our talent, being diverse and inclusive / 3.1 People strategy Annex 6. KPI Tables	155; 321-322	
	2-8 Workers who are not employees	The company is working to collect and disclose this information in a more extensive and detailed way, in order to adapt to the requirements of the CSRD, for the next financial year.	-	
	2-9 Governance structure and composition	2. GOVERNANCE - Showing what we are, acting with integrity / 2.1 Corporate Governance Annex 11. Corporate Governance Report / 5.1 Structure and composition of the Board of Directors	90-105; 374	
	2-10 Nomination and selection of the highest governance body	2. GOVERNANCE - Showing what we are, acting with integrity / 2.1 Corporate Governance	90-105	
	2-11 Chair of the highest governance body	2. GOVERNANCE - Showing what we are, acting with integrity / 2.1 Corporate Governance	90-105	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION (2023 Integrated Annual Report section and/or direct response)	LOCATION (2023 Integrated Annual Report page number)	OMISSION
GRI 2: General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	1. CELLNEX - Bring the world closer through telecom connectivity / 1.3 Our commitment ESG Master Plan Stakeholders 2. GOVERNANCE - Showing what we are, acting with integrity / 2.1 Corporate Governance Annex 1. Risks Annex 11. Corporate Governance Report / 5.1 Structure and composition of the Board of Directors	68-73; 78-87; 90-105; 275-297; 374	
	2-13 Delegation of responsibility for managing impacts	1. CELLNEX - Bring the world closer through telecom connectivity / 1.3 Our commitment / ESG Master Plan 2. GOVERNANCE - Showing what we are, acting with integrity / 2.1 Corporate Governance Annex 11. Corporate Governance Report / 5.1 Structure and composition of the Board of Directors	68-73; 90-105; 374	
	2-14 Role of the highest governance body in sustainability reporting	1. CELLNEX - Bring the world closer through telecom connectivity / 1.3 Our commitment / ESG Master Plan Annex 11. Corporate Governance Report / 5.5 Powers and functions of board directors based on the position held on the Board of Directors	68-73; 374	
	2-15 Conflicts of interest	Annex 11. Corporate Governance Report / 8.3 Conflicts of interest	68-73; 374	
	2-16 Communication of critical concerns	2. GOVERNANCE - Showing what we are, acting with integrity / 2.1 Corporate Governance / Ethics and Compliance	101-105	
	2-17 Collective knowledge of the highest governance body	2. GOVERNANCE - Showing what we are, acting with integrity / 2.1 Corporate Governance	90-105	
	2-18 Evaluation of the performance of the highest governance body	2. GOVERNANCE - Showing what we are, acting with integrity / 2.1 Corporate Governance Annex 11. Corporate Governance Report / 5.1 Structure and composition of the Board of Directors	90-105; 374	
	2-19 Remuneration policies	Annex 11. Corporate Governance Report / 5.11 Remuneration for the Board of Directors and interests held by the members of the Board of Directors in share capital Annual Report on the Remuneration of Directors / 3. 2024 Directors' Remuneration Policy	374	
	2-20 Process to determine remuneration	Annex 11. Corporate Governance Report / 5.11 Remuneration for the Board of Directors and interests held by the members of the Board of Directors in share capital Annex 10. Annual Report on the Remuneration of Cellnex Telecom's Directors	374	
	2-21 Annual total compensation ratio	Annex 6. KPI Tables The ratio obtained from the calculation between the remuneration of the person who holds the position of CEO and the average remuneration of the Group is 69.27 in 2023 (in 2022 it was 71.75). The ratio between the average remuneration increase of the Group in relation to the increase of the remuneration of the CEO for the year 2023 is 0.80, (-0.11 in the previous period) and the variation in the remuneration of the CEO was 17.10% in 2023 (-2.4% in the previous period). The changes correspond to the total remuneration accrued, excluding contributions to pension funds and life insurance premiums.	326-327	
	2-22 Statement on sustainable development strategy	Interview with the Chair and the CEO 1. CELLNEX - Bring the world closer through telecom connectivity / 1.3 Our commitment / Cellnex's commitment to the Sustainable Development Goals (SDG) 2. GOVERNANCE - Showing what we are, acting with integrity / 2.1 Corporate Governance	4-7; 74-77; 90-105	



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION (2023 Integrated Annual Report section and/or direct response)	LOCATION (2023 Integrated Annual Report page number)	OMISSION
	2-23 Policy commitments	1.CELLNEX - Bring the world closer trough telecom connectivity / 1.3 Our commitment 2. GOVERNANCE - Showing what we are, acting with integrity 2.1 Corporate Governance 2.2 Global Management System 3. PEOPLE - Boosting our talent, being diverse and inclusive 3.2 Culture - Empowering our People / Equity, Diversity, and Inclusion 3.5 Social Dialogue 3.6 Safety and well-being at our core 4. SOCIETY - Being a facilitator of social progress / 4.4 Commitment to Human Rights 5. ENVIRONMENT - Growing with a long-term sustainable environmental approach 5.1 Environmental and strategy positioning 5.2 Monitoring and management of the main environmental risks, opportunities, and impacts 5.4 Resource conservation 5.5 Carbon footprint and Climate Change 6. VALUE CHAIN - Extending our commitment to the value chain 6.1 Customers 6.2 Suppliers	63-87; 90-105; 106-112; 165-171; 189-197; 220; 223-226; 228-231; 233-238; 239-245; 255-261; 262-267	
GRI 2: General Disclosures 2021	2-24 Embedding policy commitments	1.CELLNEX - Bring the world closer trough telecom connectivity / 1.3 Our commitment 2. GOVERNANCE - Showing what we are, acting with integrity 2.1 Corporate Governance 2.2 Global Management System 3. PEOPLE - Boosting our talent, being diverse and inclusive 3.2 Culture - Empowering our People / Equity, Diversity, and Inclusion 3.5 Social Dialogue 3.6 Safety and well-being at our core 4. SOCIETY - Being a facilitator of social progress / 4.4 Commitment to Human Rights 5. ENVIRONMENT - Growing with a long-term sustainable environmental approach 5.1 Environmental and strategy positioning 5.2 Monitoring and management of the main environmental risks, opportunities, and impacts 5.4 Resource conservation 5.5 Carbon footprint and Climate Change 6. VALUE CHAIN - Extending our commitment to the value chain 6.1 Customers 6.2 Suppliers	63-87; 90-105; 106-112; 165-171; 189-197; 220; 223-226; 228-231; 233-238; 239-245; 255-261; 262-267	
	2-25 Processes to remediate negative impacts	2. GOVERNANCE - Showing what we are, acting with integrity / 2.1 Corporate Governance / Ethics and Compliance 4. SOCIETY - Being a facilitator of social progress / 4.4 Commitment to Human Rights	101-105; 220	
	2-26 Mechanisms for seeking advice and raising concerns	2. GOVERNANCE - Showing what we are, acting with integrity / 2.1 Corporate Governance / Ethics and Compliance	101-105	
	2-27 Compliance with laws and regulations	2. GOVERNANCE - Showing what we are, acting with integrity / 2.1 Corporate Governance / Ethics and Compliance 3. PEOPLE - Boosting our talent, being diverse and inclusive / 3.3 Driving efficiency and performance 4. SOCIETY - Being a facilitator of social progress / 4.4 Commitment to Human Rights 5. ENVIRONMENT - Growing with a long-term sustainable environmental approach / 5.2 Monitoring and management of the main environmental risks, opportunities, and impacts	101-105; 172-177; 220; 227-230	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION (2023 Integrated Annual Report section and/or direct response)	LOCATION (2023 Integrated Annual Report page number)	OMISSION
GRI 2: General Disclosures 2021	2-28 Membership associations	1. CELLNEX - Bring the world closer through telecom connectivity / 1.3 Our commitment / Stakeholder In 2023, the total contribution to sponsorship activities or events by Cellnex Telecom was €315,392 (€265,342 in 2022), the total contribution to associations of which Cellnex is a member was €666,804.42 (€722,693 in 2022). In 2023, the contribution to Tallon Boury & Associés amounted to €77,000 (€66,000 in 2022), the contribution to Mayer Brown to €3,500 (€21,000 in 2022), the contribution to Brunswick to €521,224.43 (€532,468 in 2022), and the contribution to Hill+Knowlton Strategies to €61,000 (€45,082 in 2022).	78-87	
	2-29 Approach to stakeholder engagement	1. CELLNEX - Bring the world closer through telecom connectivity / 1.3 Our commitment / Stakeholder	78-87	
	2-30 Collective bargaining agreements	3. PEOPLE - Boosting our talent, being diverse and inclusive / 3.5 Social dialogue Annex 6. KPI Tables	186-188; 322	
<b>Material topics</b>				
GRI 3: Material Topics 2021	3-1 Process to determine material topics	1. CELLNEX - Bring the world closer through telecom connectivity / 1.3 Our commitment / Double materiality analysis	66-67	
	3-2 List of material topics	1. CELLNEX - Bring the world closer through telecom connectivity / 1.3 Our commitment / Double materiality analysis	66-67	
<b>Environmental strategy and positioning</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	5. ENVIRONMENT - Growing with a long-term sustainable environmental approach / 5.2 Monitoring and management of the main environmental risks, opportunities, and impacts	227-230	
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	5. ENVIRONMENT - Growing with a long-term sustainable environmental approach / 5.2 Monitoring and management of the main environmental risks, opportunities, and impacts Annex 1. Risks Consolidated Financial Statements / Note 22	227-230	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	5. ENVIRONMENT - Growing with a long-term sustainable environmental approach / 5.5 Carbon footprint and Climate Change 7. Basis for the preparation of the Report / 7.3 Carbon footprint: Scope and calculation methodology for CO <sub>2</sub> emissions Annex 6. KPI Tables	239-245; 271-272 337-338	
	305-2 Energy indirect (Scope 2) GHG emissions	5. ENVIRONMENT - Growing with a long-term sustainable environmental approach / 5.5 Carbon footprint and Climate Change 7. Basis for the preparation of the Report / 7.3 Carbon footprint: Scope and calculation methodology for CO <sub>2</sub> emissions Annex 6. KPI Tables	239-245; 271-272 337-338	
	305-3 Other indirect (Scope 3) GHG emissions	5. ENVIRONMENT - Growing with a long-term sustainable environmental approach / 5.5 Carbon footprint and Climate Change 7. Basis for the preparation of the Report / 7.3 Carbon footprint: Scope and calculation methodology for CO <sub>2</sub> emissions Annex 6. KPI Tables	239-245; 271-272 337-338	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION (2023 Integrated Annual Report section and/or direct response)	LOCATION (2023 Integrated Annual Report page number)	OMISSION
GRI 305: Emissions 2016	305-4 GHG emissions intensity	5. ENVIRONMENT - Growing with a long-term sustainable environmental approach / 5.5 Carbon footprint and Climate Change 7. Basis for the preparation of the Report / 7.3 Carbon footprint: Scope and calculation methodology for CO <sub>2</sub> emissions Annex 6. KPI Tables	239-245; 271-272 337-338	
	305-5 Reduction of GHG emissions	5. ENVIRONMENT - Growing with a long-term sustainable environmental approach / 5.5 Carbon footprint and Climate Change 7. Basis for the preparation of the Report / 7.3 Carbon footprint: Scope and calculation methodology for CO <sub>2</sub> emissions Annex 6. KPI Tables	239-245; 271-272 337-338	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	5. ENVIRONMENT - Growing with a long-term sustainable environmental approach / 5.5 Carbon footprint and Climate Change / Carbon management throughout the value chain 6. VALUE CHAIN - Extending our commitment to the value chain / 6.2 Suppliers / Supplier evaluation, selection, and monitoring	245; 268-269	
	308-2 Negative environmental impacts in the supply chain and actions taken	5. ENVIRONMENT - Growing with a long-term sustainable environmental approach / 5.5 Carbon footprint and Climate Change / Carbon management throughout the value chain 6. VALUE CHAIN - Extending our commitment to the value chain / 6.2 Suppliers / Supplier evaluation, selection, and monitoring	246; 266-267	
<b>Climate Change</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	5. ENVIRONMENT - Growing with a long-term sustainable environmental approach / 5.5 Carbon footprint and Climate Change	239-245	
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	5. ENVIRONMENT - Growing with a long-term sustainable environmental approach / 5.2 Monitoring and management of the main environmental risks, opportunities, and impacts Annex 1. Risks Consolidated Financial Statements / Note 22	227-230	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	5. ENVIRONMENT - Growing with a long-term sustainable environmental approach / 5.5 Carbon footprint and Climate Change 7. Basis for the preparation of the Report / 7.3 Carbon footprint: Scope and calculation methodology for CO <sub>2</sub> emissions Annex 6. KPI Tables	239-245; 271-272 337-338	
	305-2 Energy indirect (Scope 2) GHG emissions	5. ENVIRONMENT - Growing with a long-term sustainable environmental approach / 5.5 Carbon footprint and Climate Change 7. Basis for the preparation of the Report / 7.3 Carbon footprint: Scope and calculation methodology for CO <sub>2</sub> emissions Annex 6. KPI Tables	239-245; 271-272 337-338	
	305-3 Other indirect (Scope 3) GHG emissions	5. ENVIRONMENT - Growing with a long-term sustainable environmental approach / 5.5 Carbon footprint and Climate Change 7. Basis for the preparation of the Report / 7.3 Carbon footprint: Scope and calculation methodology for CO <sub>2</sub> emissions Annex 6. KPI Tables	239-245; 271-272 337-338	
	305-4 GHG emissions intensity	5. ENVIRONMENT - Growing with a long-term sustainable environmental approach / 5.5 Carbon footprint and Climate Change 7. Basis for the preparation of the Report / 7.3 Carbon footprint: Scope and calculation methodology for CO <sub>2</sub> emissions Annex 6. KPI Tables	239-245; 271-272 337-338	
	305-5 Reduction of GHG emissions	5. ENVIRONMENT - Growing with a long-term sustainable environmental approach / 5.5 Carbon footprint and Climate Change 7. Basis for the preparation of the Report / 7.3 Carbon footprint: Scope and calculation methodology for CO <sub>2</sub> emissions Annex 6. KPI Tables	239-245; 271-272 337-338	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION (2023 Integrated Annual Report section and/or direct response)	LOCATION (2023 Integrated Annual Report page number)	OMISSION
<b>Energy management</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	5. ENVIRONMENT - Growing with a long-term sustainable environmental approach / 5.4 Resource Conservation / Energy management	233-236	
	302-1 Energy consumption within the organisation	5. ENVIRONMENT - Growing with a long-term sustainable environmental approach / 5.4 Resource Conservation / Energy management Annex 6. KPI Tables	233-236; 333-335	
GRI 302: Energy 2016	302-4 Reduction of energy consumption	5. ENVIRONMENT - Growing with a long-term sustainable environmental approach / 5.4 Resource Conservation / Energy management Annex 6. KPI Tables	233-236; 333-335	
	302-5 Reductions in energy requirements of products and services	5. ENVIRONMENT - Growing with a long-term sustainable environmental approach / 5.4 Resource Conservation / Energy management Annex 6. KPI Tables	233-236; 333-335	
<b>Equity, diversity, and inclusion</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	3. PEOPLE - Boosting our talent, being diverse and inclusive / 3.2 Culture - Empowering our People / Equity, Diversity, and Inclusion	165-171	
	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Annex 6. KPI Tables	328	
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	Annex 6. KPI Tables	328	
	405-1 Diversity of governance bodies and employees	2. GOVERNANCE - Showing what we are, acting with integrity / 2.1 Corporate Governance / Cellnex's Board of Directors 3. PEOPLE - Boosting our talent, being diverse and inclusive / 3.2 Culture - Empowering our People / Equity, Diversity, and Inclusion Annex 6. KPI Tables	94-99; 165-171; 319-320	
GRI 405: Diversity and Equal Opportunity 2016	405-2 Ratio of basic salary and remuneration of women to men	Annex 6. KPI Tables	326-327	
	406-1 Incidents of discrimination and corrective actions taken	4. SOCIETY - Being a facilitator of social progress / 4.4 Commitment to Human Rights	220	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION (2023 Integrated Annual Report section and/or direct response)	LOCATION (2023 Integrated Annual Report page number)	OMISSION
<b>Well-being, Health and Safety</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	3. PEOPLE - Boosting our talent, being diverse and inclusive / 3.6 Safety and well-being at our core	189-197	
	403-1 Occupational health and safety management system	3. PEOPLE - Boosting our talent, being diverse and inclusive / 3.6 Safety and well-being at our core	189-197	
	403-2 Hazard identification, risk assessment, and incident investigation	3. PEOPLE - Boosting our talent, being diverse and inclusive / 3.6 Safety and well-being at our core	189-197	
	403-3 Occupational health services	3. PEOPLE - Boosting our talent, being diverse and inclusive / 3.6 Safety and well-being at our core	189-197	
	403-4 Worker participation, consultation, and communication on occupational health and safety	3. PEOPLE - Boosting our talent, being diverse and inclusive 3.5 Social dialogue 3.6 Safety and well-being at our core	186-188; 189-197	
	403-5 Worker training on occupational health and safety	3. PEOPLE - Boosting our talent, being diverse and inclusive / 3.6 Safety and well-being at our core	189-197	
	403-6 Promotion of worker health	3. PEOPLE - Boosting our talent, being diverse and inclusive / 3.6 Safety and well-being at our core	189-197	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	3. PEOPLE - Boosting our talent, being diverse and inclusive / 3.6 Safety and well-being at our core	189-197	
	403-8 Workers covered by an occupational health and safety management system	3. PEOPLE - Boosting our talent, being diverse and inclusive / 3.6 Safety and well-being at our core At Cellnex Spain, 100% of subcontracted companies are covered by the ORP management system. In the case of Cellnex France, there are 126 subcontracted people who are also under the ORP management system and Cellnex Italy has an ISO 45001 certification, renewed in October 2023. With regard to other countries, the numbers are as follows: Switzerland has 10 subcontracted people; Netherlands and Austria have 15 subcontracted people; Poland has 118 subcontracted people; and Sweden has 7 subcontracted people. At Cellnex Portugal and United Kingdom, 100% of subcontracted people who work at Cellnex sites are covered by the ORP management system.	189-197	
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	3. PEOPLE - Boosting our talent, being diverse and inclusive / 3.6 Safety and well-being at our core Annex 6. KPI Tables	189-197; 331	
	403-10 Work-related ill health	3. PEOPLE - Boosting our talent, being diverse and inclusive / 3.6 Safety and well-being at our core Annex 6. KPI Tables	189-197; 331	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION (2023 Integrated Annual Report section and/or direct response)	LOCATION (2023 Integrated Annual Report page number)	OMISSION
<b>Sustainable supply chain strategy</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	5. ENVIRONMENT - Growing with a long-term sustainable environmental approach / 5.5 Carbon footprint and Climate Change / Carbon management throughout the value chain 6. VALUE CHAIN - Extending our commitment to the value chain / 6.2 Suppliers	245; 262-267	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	6. VALUE CHAIN - Extending our commitment to the value chain / 6.2 Suppliers / Supplier evaluation, selection, and monitoring Annex 6. KPI Tables	266-267; 332	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	5. ENVIRONMENT - Growing with a long-term sustainable environmental approach / 5.5 Carbon footprint and Climate Change / Carbon management along the value chain 6. VALUE CHAIN - Extending our commitment to the value chain / 6.2 Suppliers / Supplier evaluation, selection, and monitoring Annex 6. KPI Tables	245; 266-267; 332	
	308-2 Negative environmental impacts in the supply chain and actions taken	5. ENVIRONMENT - Growing with a long-term sustainable environmental approach / 5.5 Carbon footprint and Climate Change / Carbon management along the value chain 6. VALUE CHAIN - Extending our commitment to the value chain / 6.2 Suppliers / Supplier evaluation, selection, and monitoring	245; 266-267	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	4. SOCIETY - Being a facilitator of social progress / 4.4 Commitment to Human Rights 6. VALUE CHAIN - Extending our commitment to the value chain / 6.2 Suppliers / Commitment and collaboration with our value chain	220; 262-265	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	4. SOCIETY - Being a facilitator of social progress / 4.4 Commitment to Human Rights 6. VALUE CHAIN - Extending our commitment to the value chain / 6.2 Suppliers / Commitment and collaboration with our value chain	220; 262-265	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	6. VALUE CHAIN - Extending our commitment to the value chain / 6.2 Suppliers / Supplier evaluation, selection, and monitoring Annex 6. KPI Tables	266-267; 332	
	414-2 Negative social impacts in the supply chain and actions taken	4. SOCIETY - Being a facilitator of social progress / 4.4 Commitment to Human Rights 6. VALUE CHAIN - Extending our commitment to the value chain / 6.2 Suppliers / Commitment and collaboration with our value chain	220; 262-265	
<b>Good governance</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	2. GOVERNANCE - Showing what we are, acting with integrity / 2.1 Corporate Governance	90-105	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	2. GOVERNANCE - Showing what we are, acting with integrity / 2.1 Corporate Governance / Cellnex Board of Directors 3. PEOPLE - Boosting our talent, being diverse and inclusive / 3.2 Culture Empowering our People / Equity, Diversity, and Inclusion Annex 6. KPI Tables	94-99; 165-171; 319-320	
	405-2 Ratio of basic salary and remuneration of women to men	Annex 6. KPI Tables	326-327	



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION (2023 Integrated Annual Report section and/or direct response)	LOCATION (2023 Integrated Annual Report page number)	OMISSION
<b>Ethics and Compliance</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	2. GOVERNANCE - Showing what we are, acting with integrity / 2.1 Corporate Governance / Ethics and Compliance	101-105	
	205-1 Operations assessed for risks related to corruption	2. GOVERNANCE - Showing what we are, acting with integrity / 2.1 Corporate Governance / Ethics and Compliance	101-105	
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	2. GOVERNANCE - Showing what we are, acting with integrity / 2.1 Corporate Governance / Ethics and Compliance Annex 6. KPI Tables	101-105 329	
	205-3 Confirmed incidents of corruption and actions taken	2. GOVERNANCE - Showing what we are, acting with integrity / 2.1 Corporate Governance / Ethics and Compliance	101-105	
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2. GOVERNANCE - Showing what we are, acting with integrity / 2.1 Corporate Governance / Ethics and Compliance There have been no legal actions for anticompetitive behaviour, anti-trust, and monopoly practices in 2023.	101-105	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	4. SOCIETY - Being a facilitator of social progress / 4.4 Commitment to Human Rights	220	
GRI 415: Public Policy 2016	415-1 Political contributions	In 2023, there weren't contributions to political parties and/or representatives (€67,000 in France in political contributions in 2022).	-	
<b>Access to communications</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	4. SOCIETY - Being a facilitator of social progress / 4.1 Social contribution / Access to communications	204	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	1. CELLNEX - Bring the world closer through telecom connectivity 1.2 Connectivity solutions / Innovation 1.3 Our commitment / Cellnex's commitment to the Sustainable Development Goals (SDG) 4. SOCIETY - Being a facilitator of social progress	51-55; 74-77; 198-220	
	203-2 Significant indirect economic impacts	4. SOCIETY - Being a facilitator of social progress / 4.3 Socioeconomic impact	217-220	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION (2023 Integrated Annual Report section and/or direct response)	LOCATION (2023 Integrated Annual Report page number)	OMISSION
<b>Human Rights</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	4. SOCIETY - Being a facilitator of social progress / 4.4 Commitment to Human Rights	220	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	3. PEOPLE - Boosting our talent, being diverse and inclusive / 3.4 Cellnex: A place to grow / Growing Talent / Talent Growth - Training hours Annex 6. KPI Tables	183; 330	
	404-2 Programs for upgrading employee skills and transition assistance programs	3. PEOPLE - Boosting our talent, being diverse and inclusive / 3.4 Cellnex: A place to grow / Growing Talent	182-184	
	404-3 Percentage of employees receiving regular performance and career development reviews	3. PEOPLE - Boosting our talent, being diverse and inclusive / 3.3 Driving efficiency and performance / Holistic Performance Management	173	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	4. SOCIETY - Being a facilitator of social progress / 4.4 Commitment to Human Rights	220	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	4. SOCIETY - Being a facilitator of social progress / 4.4 Commitment to Human Rights	220	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	4. SOCIETY - Being a facilitator of social progress / 4.4 Commitment to Human Rights 6. VALUE CHAIN - Extending our commitment to the value chain / 6.2 Suppliers / Supplier evaluation, selection, and monitoring	220; 266-267	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	4. SOCIETY - Being a facilitator of social progress / 4.4 Commitment to Human Rights 6. VALUE CHAIN - Extending our commitment to the value chain / 6.2 Suppliers / Commitment and collaboration with our value chain	220; 262-265	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	6. VALUE CHAIN - Extending our commitment to the value chain / 6.2 Suppliers / Supplier evaluation, selection, and monitoring Annex 6. KPI Tables	266-267; 332	
	414-2 Negative social impacts in the supply chain and actions taken	4. SOCIETY - Being a facilitator of social progress / 4.4 Commitment to Human Rights 6. VALUE CHAIN - Extending our commitment to the value chain / 6.2 Suppliers / Commitment and collaboration with our value chain	220; 262-265	
<b>Cybersecurity and information privacy</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	2. GOVERNANCE - Showing what we are, acting with integrity / 2.2 Global Management System / Information Security	111-112	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Due to the nature of the Group's activities (B2B), Cellnex doesn't handle customers' personal information, understood as that of an individual person. Nonetheless, Cellnex has a Private Data Policy. The Cellnex Group guarantees the security, secrecy and confidentiality of personal data under its responsibility, adopting the most stringent and robust security measures and technical resources to prevent the loss or misuse of the data or access to the data without an individual's authorisation. Moreover, Cellnex includes the Client Personal Data Management Clause in all of the contracts with its clients.	-	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION (2023 Integrated Annual Report section and/or direct response)	LOCATION (2023 Integrated Annual Report page number)	OMISSION
<b>Network expansion</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	1. CELLNEX - Bring the world closer through telecom connectivity / 1.2 Connectivity solutions	21-62	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Annex 6. KPI Tables	328	
	202-2 Proportion of senior management hired from the local community	Annex 6. KPI Tables	328	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	1. CELLNEX - Bring the world closer through telecom connectivity 1.2 Connectivity solutions / Innovation 1.3 Our commitment / Cellnex's commitment to the Sustainable Development Goals (SDG) 4. SOCIETY - Being a facilitator of social progress	51-55; 74-77; 198-220	
	203-2 Significant indirect economic impacts	4. SOCIETY - Being a facilitator of social progress / 4.3 Socioeconomic impact	217-219	
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2. GOVERNANCE - Showing what we are, acting with integrity / 2.1 Corporate Governance / Ethics and Compliance	101-105	