

Point of View

Practical considerations for telecommunications companies across Middle East in Fixed Asset Management



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The global telecommunications industry stands at a pivotal inflection point. As operators race to deploy next-generation 5G networks, expand fiber optic infrastructure, and integrate cloud-native architectures, the sheer scale of capital investment in physical assets has never been greater. For telecom companies across the Middle East and North Africa (MENA), Europe, and North America, fixed assets represent not just balance sheet entries — they are the very foundation upon which competitive advantage, regulatory compliance, and long-term financial performance are built.

This inflection point is compounded by structural headwinds. The global telecommunications services market has experienced a sustained slowdown in growth, with traditional revenue streams from fixed and mobile voice declining in real terms. Meanwhile, operators confront intensifying competition, escalating regulatory requirements, and the capital demands of technology evolution. In this environment, the effective management of fixed assets — the largest single investment category on a telecom balance sheet — becomes not merely a finance function but a strategic imperative.

Telecom infrastructure — anchored by towers and fiber networks — has long been a cornerstone of digital connectivity. Today, both asset types face a shared inflection point: traditional growth engines are slowing even as demand for connectivity accelerates and diversifies, driven by data-intensive applications and new compute architectures. Success in this environment depends critically on whether operators can manage their infrastructure base with sufficient precision, agility, and financial discipline to transition toward more integrated operational and commercial models.

This thought leadership publication examines the critical discipline of Fixed Asset Management (FAM) within the telecom sector for evaluation of both telecom operators and Telecom

infrastructure operators. Drawing on market data from leading operators across three major regions and prevailing accounting standards, it presents a structured framework for understanding, managing, and optimizing fixed assets from acquisition through decommissioning.

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Key findings of this publication include:

- Fixed assets constitute a significant portion of total assets on the balance sheets of major telecom operators in MENA, Europe, and North America, underscoring their strategic financial significance.
- A significant percentage of capital expenditure is wasted annually in telecom due to inefficient asset utilization linked to poor planning — making FAM a critical financial issue for every operator.
- The emergence of infrastructure sharing models, tower leaseback arrangements, and IFRS 16 lease accounting standards has introduced new layers of complexity in asset classification and valuation.
- Inaccurate fixed asset registers lead to material misstatements in depreciation, inflated or deflated book values, and increased exposure to audit risk and regulatory non-compliance.
- Digital transformation initiatives — including ERP modernization, IoT-enabled asset tracking, AI-driven predictive maintenance, and mobile field capture tools including drones — offer compelling opportunities to elevate asset management maturity across the telecom value chain.
- A structured approach to Fixed Asset Lifecycle Management, aligned to clear financial and network KPIs, can generate measurable bottom-line returns through improved capital allocation, accurate impairment testing, and optimized asset utilization.

This publication is designed to guide readers with the telecom operators in the fixed asset management space to provide insights into complexities and challenges of FAM from a finance lens. We will be happy to participate in any discussions required to clarify our views, which are enclosed in the attached publication.

Thank you.

Yours faithfully
For Uniquis Consultech Inc.



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This publication brings together our collective expertise in financial reporting, asset accounting, and operational finance to address one of the most consistently complex challenges facing telecom companies globally — the rigorous, accurate, and compliant management of fixed assets across their entire lifecycle.

The telecommunications industry is among the most capital-intensive sectors in the global economy. The infrastructure that connects billions of people — fiber cables spanning continents, towers rising above city skylines, data centers humming with servers, and satellite ground stations pointing skyward — represents an extraordinary concentration of long-lived physical assets. Managing these assets with precision and discipline is not merely a finance function; it is a strategic imperative that sits at the intersection of financial reporting, operational efficiency, regulatory compliance, and strategic investment planning.

Telecommunications infrastructure has long been a cornerstone of digital connectivity and a resilient investment class, yet operators today face a shared inflection point: traditional growth engines are slowing even as demand for connectivity accelerates and diversifies, driven by data-intensive applications and new compute architectures. Value creation in this environment depends on whether operators can transition toward more integrated infrastructure platforms — and that transition is only possible with a clear, accurate, and well-governed picture of the underlying asset base.

To appreciate the scale of the challenge, consider the market capitalizations and capital investment profiles of leading operators across three key regions.



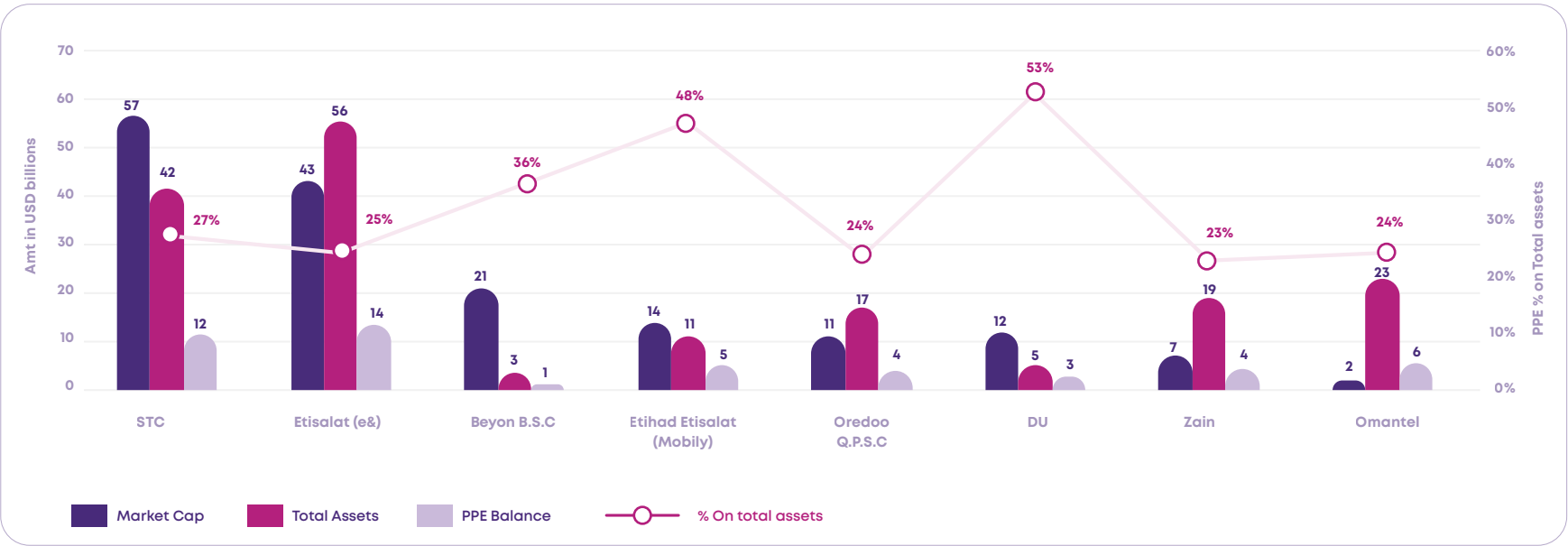
Middle East and North Africa

The MENA region presents a distinctive landscape for fixed asset management. Operators here benefit from relatively young network infrastructure compared to European counterparts but face unique challenges, including a high concentration of passive tower assets under evolving shared infrastructure regulation, government-driven digital agenda targets requiring rapid capital deployment, and the dual impact of currency volatility on asset valuations for multinational operators.

Operators across the Gulf region are particularly focused on rationalizing asset portfolios as a key cost-optimization strategy, especially amid 5G rollout costs and, in some markets, the lingering impact of lower oil revenues on investment capacity. Reducing costs without compromising service quality is a direct

commercial priority — and this makes rigorous fixed asset management not merely an accounting exercise but a strategic imperative.

Saudi Telecom Company (STC), the region's largest operator by market capitalization (approximately USD 57 billion), has consistently reported Property, Plant and Equipment (PPE) exceeding USD 12 billion on its balance sheet. Etisalat (now e&), with growing pan-African and South Asian operations, reports tangible assets of approximately USD 14 billion. Ooredoo Group, operating across Qatar, Kuwait, Algeria, Tunisia, and beyond, manages diverse asset portfolios across multiple regulatory jurisdictions — each with its own depreciation rules, capitalization thresholds, and reporting requirements. The chart below shows the market capitalization and PPE balance as of the latest balance sheet date for the top companies in the Middle East.



The data above tells a clear story: fixed assets are the single largest investment category for virtually every major telecom operator worldwide. Yet conversations with finance and operations leaders across the industry consistently reveal a persistent gap between the strategic importance of these assets and the rigor with which they are managed over their lifecycles. This publication seeks to bridge that gap, providing a structured framework for understanding, managing, and optimizing fixed assets from acquisition through decommissioning.

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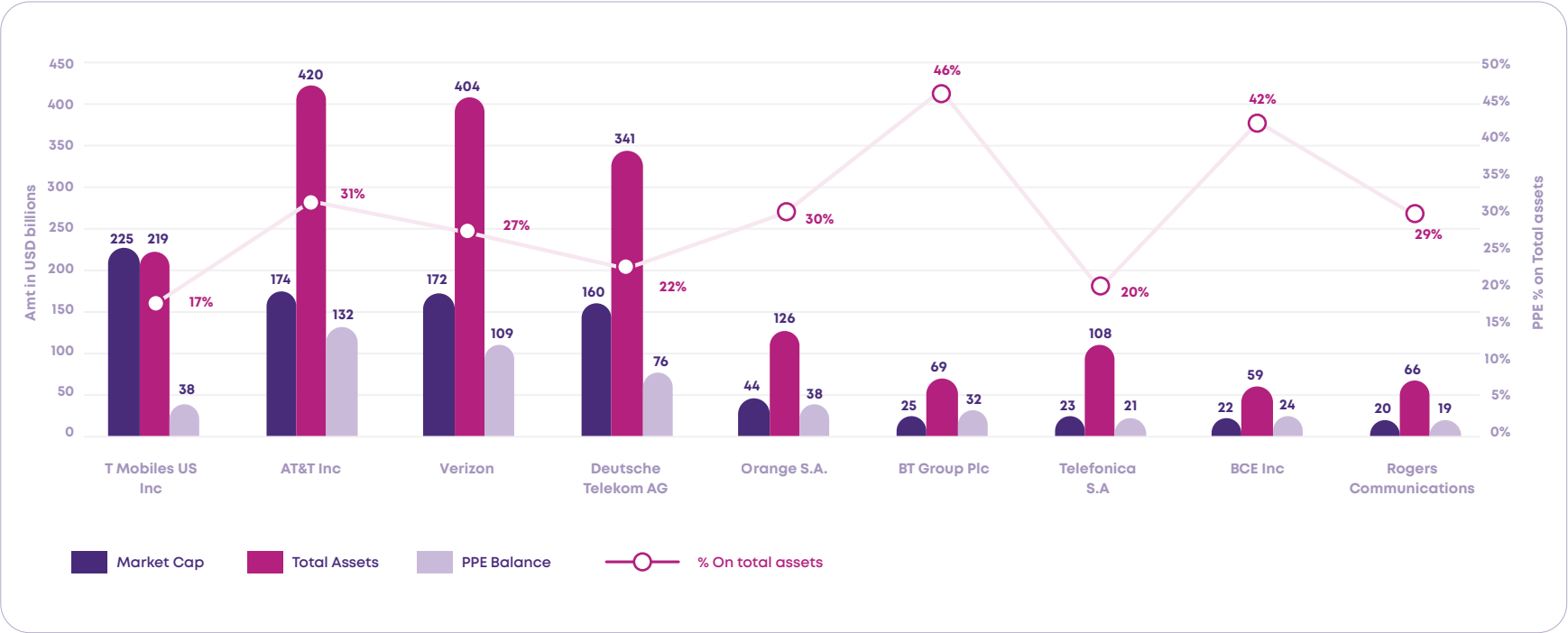
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Europe and North America

A defining characteristic across all operators in this peer set is the substantial scale of PPE on their balance sheets, reflective of the capital-intensive nature of the telecommunications industry. Whether it is the sprawling wireless tower and fiber networks of North American giants or the legacy copper and emerging fiber infrastructure of European incumbents, physical network assets constitute a significant and enduring component of total assets for every company presented. The aggregate PPE across the

peer group underscores that telecom remains fundamentally an infrastructure business, where sustained capital deployment into tangible assets is not discretionary but a prerequisite for competitive relevance and license compliance.

The chart below depicts the market capitalization and PPE balance as of the latest balance sheet date for the top companies across the Europe and the North America regions.



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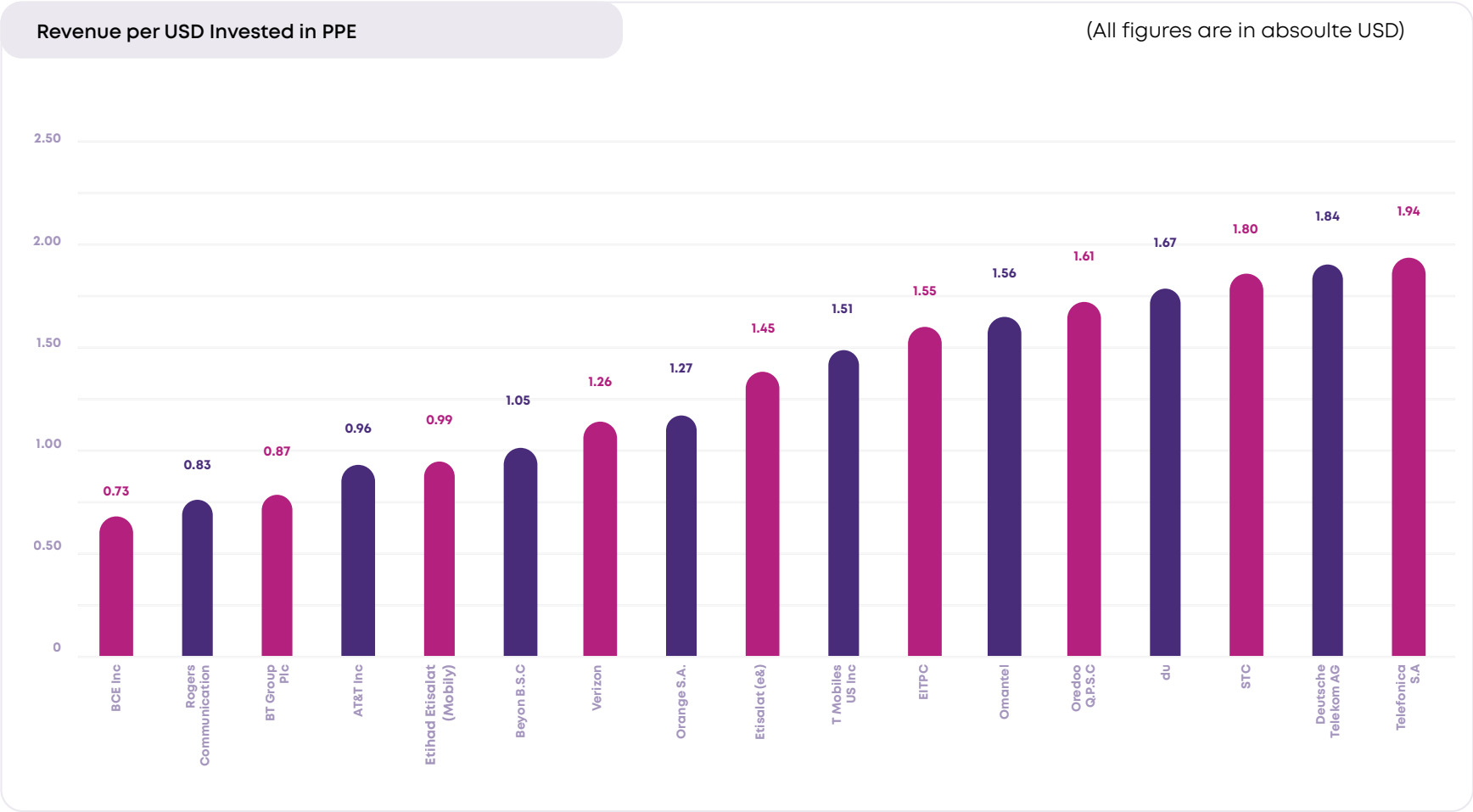
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Revenue Generated per dollar of PPE

The Revenue-to-PPE ratio measures annual revenue generated for every dollar invested in net Property, Plant and Equipment (PPE). It directly links asset investment to commercial performance. The ratio ranges from approximately 0.73x to 1.94x across the peer group.



A notable threshold exists around 1.5x Revenue-to-PPE: operators above this level are extracting strong commercial value from their infrastructure, while those below 1.0x should examine asset utilization, network modernization plans, and potential stranded or underutilized assets. This makes Revenue-to-PPE an excellent executive KPI alongside ROCE, Asset Turnover, and EBITDA metrics.

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FIXED ASSETS IN THE TELECOM SECTOR: STRATEGIC IMPORTANCE

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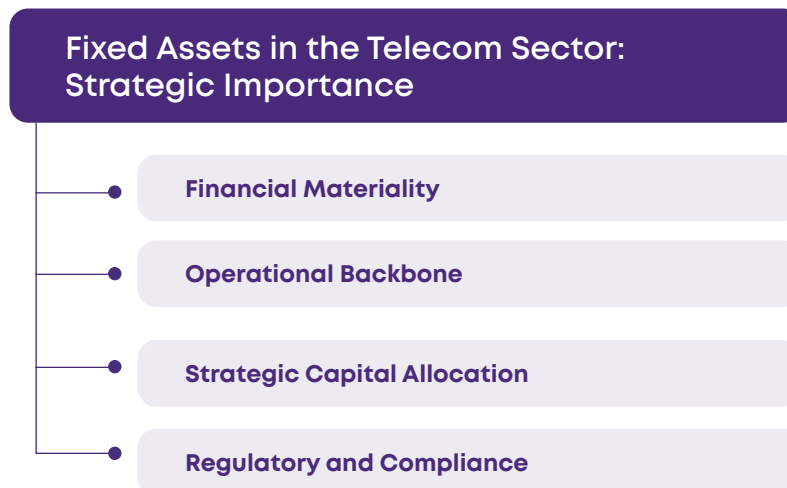
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Fixed assets occupy a unique centrality in the telecom industry — one that extends well beyond their balance sheet representation. Unlike consumer-facing industries where brand equity or distribution networks may dominate competitive dynamics, telecom is fundamentally an infrastructure business. The quality, coverage, capacity, and condition of physical assets directly determine the service experience delivered to millions of customers

FAM has emerged as an essential component of effective coordination across an enterprise's functions — encompassing network and operations, supply chain, and finance. It involves strengthening oversight of an enterprise's tangible and intangible assets to assess capital and operational performance, support financial accounting, enable preventive maintenance, deter theft, and ensure regulatory compliance. Understanding and managing fixed assets is therefore not a back-office specialization; it is core to how telecom organizations plan, operate, and compete.



Financial Materiality

Fixed assets are the largest investment category on a telecom balance sheet, and depreciation and amortization are among the heaviest cost lines in the P&L — directly affecting net income and EPS. Errors in asset lives, residual values, or depreciation methods distort reported financials, while poor asset planning drives significant annual capex waste. FAM is therefore both a financial reporting discipline and a direct lever for capital efficiency. Capex choices and valuations drive decisions around cash flow management and operational EBITDA. Initial high cash flows lead to lower subsequent maintenance costs, and vice versa, making it an important business and operational decision.



Operational Backbone

Fixed assets underpin every aspect of service delivery — from base transceiver stations and fiber cables to the Network Operations Center — and any divergence between financial and operational asset records creates cascading risks across depreciation, maintenance, and regulatory reporting. Incorrect asset classification, lack of componentization, and decentralized inventory tracking routinely lead to over-capitalization, maintenance blind spots, and the wasteful deployment of equipment on inactive services.



Strategic Capital Allocation and the Digital Transformation Imperative

Accurate, granular asset visibility enables operators to redeploy underutilized infrastructure, prioritize replacement of aging assets, and support rigorous build-versus-lease decisions. Manual spreadsheet-based tracking is no longer viable; integrating a robust asset management solution with ERP and supply chain systems is foundational to any digital transformation program. Cross-functional asset data — spanning finance, operations, and customer delivery — is the prerequisite for long-term value creation.



Regulatory and Compliance Significance

Telecom is among the most heavily regulated industries globally, with national regulators imposing quality-of-service, spectrum, and infrastructure-sharing requirements that directly govern how assets must be managed and reported. Under IFRS, the interplay of IAS 16, IAS 36, IAS 38, and IFRS 16 creates a complex and expanding web of asset recognition, measurement, and disclosure obligations. A Fixed Asset Register that accurately reflects physical and operational reality is non-negotiable for maintaining compliance.



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TYPES OF ASSETS IN TELECOM COMPANIES AND THEIR USEFUL LIVES

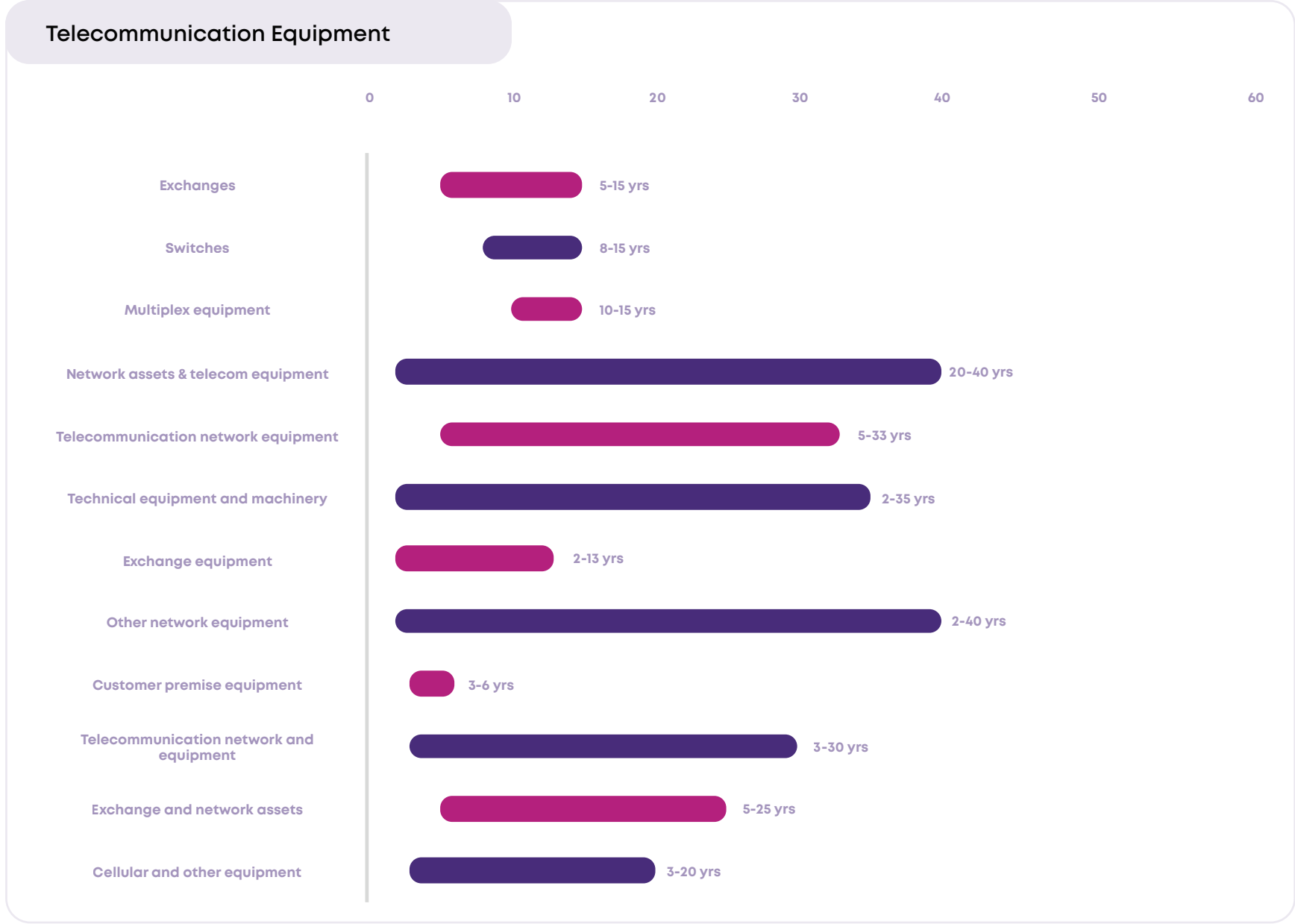
Managing fixed assets in the telecom industry is complex, with assets spanning numerous technical categories, value bands, and lifecycle profiles. The asset universe in this sector encompasses not only the visible physical infrastructure but a wide array of active network equipment, IT hardware, power systems, and intangible assets such as software licenses and spectrum rights. The Fixed Asset Register (FAR) in this sector typically encompasses a wide range of critical assets. The following section provides a structured taxonomy of the major asset categories, along with the key accounting and lifecycle considerations for each.

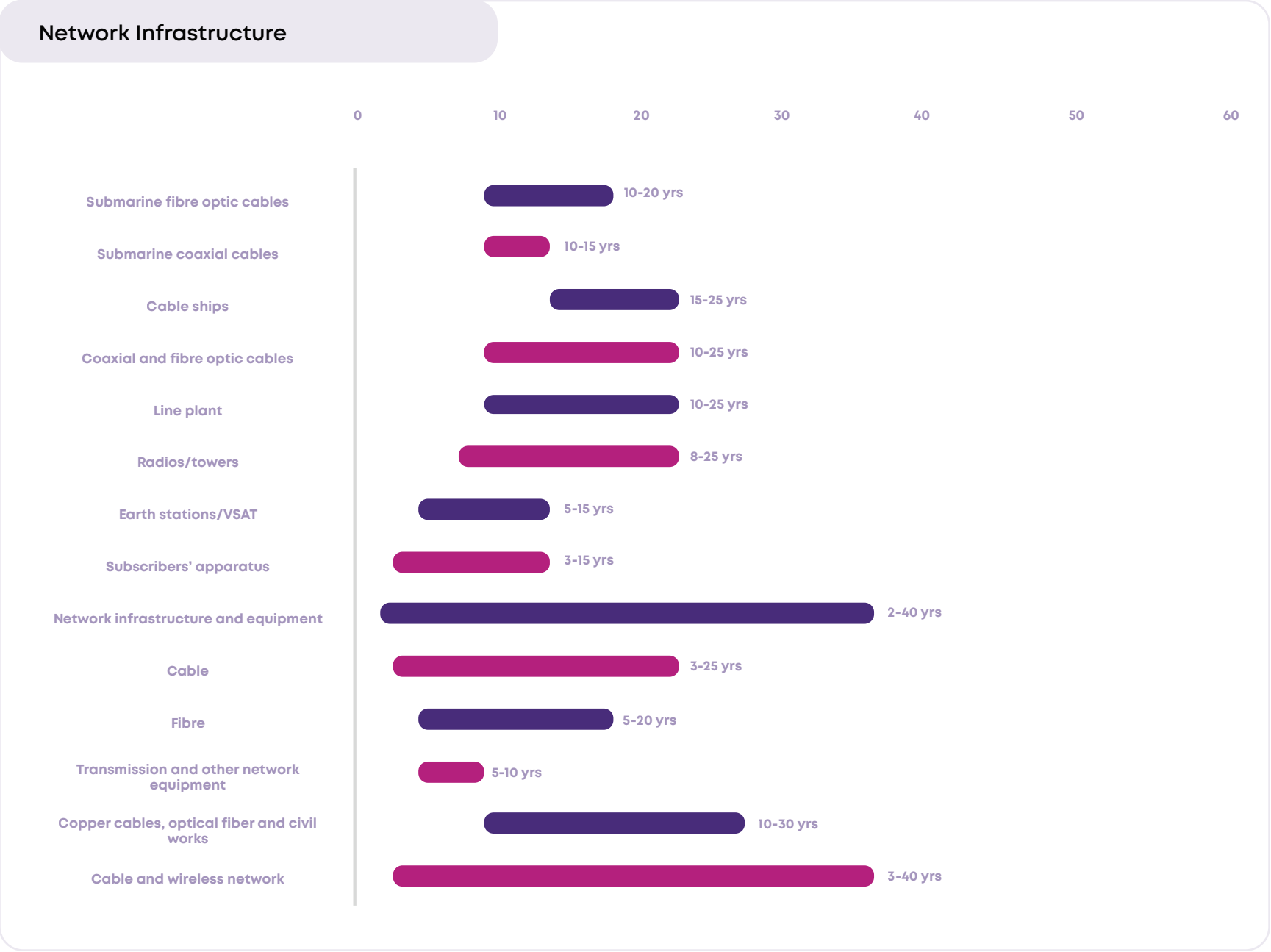
A particularly complex and often under-managed area is the capitalization and componentization of assets. Telecom

infrastructure assets (e.g., towers, network equipment, fiber) comprise multiple components with differing useful lives, requiring granular identification, valuation, and depreciation tracking. In practice, inconsistent application of componentization policies, limited asset-level data, and system constraints lead to over-aggregation or incorrect capitalization. This results in inaccurate depreciation, delayed recognition of replacement costs, and misstated asset values. The challenge is further intensified during network upgrades and modernization cycles, where distinguishing between capital and opex expenses and identifying components replaced for derecognition requires robust policy and accounting guidance, as well as integrated asset-tracking mechanisms.

Network Infrastructure	Data centers and IT Equipment	Telecommunication Equipment	Power and Backup Systems	Infrastructure and Real Estate
Fiber Optic Cables	Cooling Systems	Base Transceiver Stations (BTS) / Base Station Equipment	Uninterruptible Power Supplies (UPS)	Data Centre Facilities
Cell Towers and Masts	Racks and Cabinets	Multiplexers	Battery Banks	Office Buildings
Cable Ducts and Conduits	Backup Generators	Optical Line Terminals (OLTs)	Power Distribution Units (PDUs)	Operational Centres including sales offices
Microwave Transmission Equipment	Servers	Customer Premises Equipment (CPE)	Solar Power Systems	Tower Sites
Routers and Switches	Storage Systems	Voice over IP (VoIP) Equipment	Voltage Regulators	Leaseback Arrangements
Optical Network Terminals (ONTs) and Network Interface Devices (NIDs)	Networking Equipment	Network Management Systems (NMS)	Automatic Transfer Switches	Satellite Ground Stations

The table below summarizes the useful lives of various Telecom operators' technical and network equipment.





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WHY FIXED ASSET MANAGEMENT IS IMPORTANT

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Having established the scale and diversity of the telecom asset universe, it is worth examining the specific reasons why rigorous fixed asset management matters — and what is at stake when it falls short. FAM's role extends well beyond balance sheet objectives: it encompasses measurement of key performance indicators across financial, commercial, and network dimensions, and plays a fundamental role in enabling the digital transformation that telecom operators must pursue to remain competitive.

From a network perspective, FAM is the foundation of predictive asset management. From a financial perspective, FAM can help reduce or recover capex waste. And commercially, accurate asset data underpins the revenue-per-user and cost-per-subscriber metrics that drive commercial decision-making. The table below illustrates the breadth of KPIs that a mature FAM programmes must support across these three dimensions.

Financial KPIs

Return on Capital Employed (ROCE) Equity / Asset Ratio Fixed Assets Turnover Ratio Net Debt / EBITDA Operating Cash Flow Margin Free Cash Flow Yield Internal Rate of Return (IRR)

Commercial KPIs

Average Revenue Per User (ARPU) Average Margin Per User (AMPU) Cost Per Gross Add Capex / Sales per Subscriber Data Usage per User per Month Broadband Penetration Cloud & Virtual IT Penetration

Network KPIs

Cost per MB Transmitted OPEX per Cell Site BTS Downtime % Dropped Call Rate Network Utilization % Revenue per Cell Site FTTH / VDSL Homes Passed

Financial Reporting Accuracy

The integrity of financial statements depends on the accuracy of the Fixed Asset Register. Incorrect capitalization decisions, expense items that should be capitalized, or capitalizing repairs and maintenance that should be expensed directly distort EBITDA, operating profit, and asset values. Incorrect useful life assignments inflate or deflate depreciation charges year after year. Ghost assets, assets still on books that no longer exist, are a pervasive problem in the telecom industry, where frequent network upgrades and decommissioning cycles create high asset turnover. Industry experience suggests that a significant proportion of assets on a typical telecom company's Fixed Asset Register that have not been subjected to recent rigorous verification may be ghost assets, particularly where the company has undergone network modernization, technology transitions, or rapid infrastructure expansion.

Operational Efficiency and Network Performance

A well-implemented FAM capability enables operators to clearly define and identify all fixed assets and components using appropriate industry nomenclature; identify and reduce or eliminate unwanted or duplicate assets; realign purchasing, procurement, inventory, and operational management; optimize the use of available inventory and the spare installed base; maintain an accurate view of the condition of fixed assets; and use detailed, up-to-date asset records for capacity planning.

Operational Efficiency and Network Performance

Beyond these core operational benefits, FAM also enables operators to provide field technicians and network engineers with visibility of network operational data, replacements, and upgrades; provide data inputs for service cost calculations; combat fraud and theft by monitoring the actual locations of assets; and eliminate unnecessary maintenance costs via accurate warranty tracking.

Tax Compliance and Optimization

Fixed assets have significant tax implications across multiple dimensions. The timing of capital allowances depends on accurate asset classification and useful life determinations. Transfer pricing for intra-group asset transfers requires defensible asset valuations. Cross-border asset deployments create complex questions around tax nexus, permanent establishment, and asset attribution. In MENA jurisdictions increasingly subject to VAT regimes, the classification of costs as capital versus operating has direct VAT recovery implications.

Regulatory Compliance

Telecom faces stricter operating and financial regulations than many other industries, and the regulatory burden is constantly expanding. FAM is critical in this environment to safeguard assets and strengthen control over their use and movement. Beyond IFRS financial reporting requirements, telecom-specific regulatory obligations related to spectrum licensing, infrastructure sharing, and service quality reporting all depend on accurate, current asset information. FAM plays a key role in enabling operators to comply with regulatory, reporting, accounting, and auditing requirements — including ensuring that asset records are sufficient to support regulatory requests, auditor sampling, and shareholder reporting.

Capital Allocation and Investment Decision-Making

Accurate asset data enables rigorous Net Present Value (NPV) analysis for network investment decisions, informed make-versus-buy analysis for infrastructure, defensible impairment testing under IAS 36, and meaningful comparison of Return on Invested Capital (ROIC) across business units and geographies. Most telecom operators today are under pressure to address efficiency shortfalls and become more cautious in their capex investment strategies. In this context, FAM provides the precise information needed to support investment decision-making — enabling operators to accurately ascertain the value of assets at different stages of their life cycles and to make repair/replace decisions with full information transparency.

Mergers, Acquisitions, and Divestitures

Telecom has been one of the most active sectors globally for M&A and infrastructure divestitures — from tower company spin-offs to spectrum portfolio transactions to full-scale mergers. In every transaction, the quality of fixed asset records directly impacts transaction value, deal certainty, and post-merger integration complexity. Accurately accounting for assets during the valuation process of mergers and acquisitions valuations is one of the core capabilities that a mature FAM program must deliver. Organizations that maintain high-quality FAR data consistently achieve better transaction outcomes.

CHALLENGES IN FIXED ASSET MANAGEMENT

Despite the clear imperatives described above, fixed asset management remains one of the most consistently under-resourced and under-digitized functions in telecom finance and operations. The following section examines the key challenges — many of which are structural to the industry — that organizations must address to achieve asset management excellence. These

challenges are further amplified by the broader pressures operators face, such as slow revenue growth, efficiency shortfalls, regulatory complexity, technology evolution, intensifying competition, and evolving customer demands — all of which interact with and compound the difficulty of maintaining high-quality fixed asset records.

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Compliance with Fiscal and Regulatory Standards

- i. IFRS Complexity
- ii. Local Tax Law Variations for depreciation
- iii. Telecom Sector-Specific Regulations

Data Accuracy and Completeness

- i. FAR population gap
- ii. Incomplete FAR data is not an administrative inconvenience, it is a root cause of operational drag, capex waste and compliance exposure that cascades across every function that depends on asset record

Precision in Depreciation

- i. Cut-off Issues
- ii. Subsequent expenditure treatment
- iii. Disposal Timing

Emergence of New Business Models

- i. Asset Segregation
- ii. Lease Accounting under IFRS 16
- iii. Valuation Complexity

Network Operations Centre (NOC) Reconciliations

- i. Different Systems of Record
- ii. Speed of network change
- iii. Assets recorded as active in finance but absent from the network

Tracking Asset Movement and Transfers

- i. Physical Tracking Gaps
- ii. Lease Amendment Implications
- iii. Intercompany and Intracompany Transfers

Managing Asset Lifecycle

- i. Lack of Deployment Visibility
- ii. Capitalization timing
- iii. Capital vs. Operating Expenditure classification
- iv. Decommissioned assets remaining on FAR

Fragmented Asset Tracking

- i. Fragmented ERP landscape
- ii. Geographic Dispersal
- iii. Untracked mass assets

Physical verification challenges

- i. Scale and Geographic Dispersal
- ii. Access Constraints
- iii. Technical Identification Difficulties
- iv. Active Network constraints
- v. Underground and Buried Assets
- vi. Ghost Assets and Phantom Assets
- vii. Condition and Impairment Assessment
- viii. Third-Party and Shared Site Complications



CHALLENGES IN FIXED ASSETS PHYSICAL VERIFICATION

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Physical verification — confirming the existence, location, and condition of assets in the Fixed Asset Register — is among the most operationally demanding exercises in telecom finance. Unlike other industries where assets sit in controlled environments, telecom operators manage assets scattered across thousands of dispersed sites including remote desert towers, submarine cable stations, rooftop installations and millions of customer premises. The structural characteristics of the telecom asset estate create a distinct set of verification challenges that must be systematically understood and addressed.

01

Field Realities for Telecom Operators

A mid-size GCC operator may manage assets across several thousand cell sites, data centers, and customer premises, each with specific access restrictions — work-at-height permits, confined space authorization, live data center protocols, and hours of travel to remote sites. Equipment routinely carries multiple non-aligned identifiers — manufacturer serial numbers, NOC element IDs, internal asset tags, and ERP numbers — none of which correspond cleanly, making forensic identification a significant field challenge. In FAR populations not subjected to rigorous physical verification within three years, ghost and phantom assets are a well-documented industry challenge: phantom assets understate capital investment while ghost assets inflate depreciation and gross asset values, compounding financial reporting risk and impairing capital planning accuracy.

02

Reconciliation of FAR with Books of Accounts

The FAR should reconcile precisely to the general ledger at every period end, but telecom operators managing millions of asset records across multiple ERPs and geographies face persistent gaps driven by CWIP transferred to the ledger but not yet reflected in the FAR, disposals processed without FAR derecognition, and year-end adjustment entries for IAS 36 impairment and IFRS 16 remeasurement not reflected back into the FAR. Aged CWIP balances — project costs remaining in Capital Work in Progress beyond the point assets have been put into service — constitute an IFRS non-compliance matter, not merely an administrative gap, requiring documented capitalization triggers and automated monthly escalation workflows. MENA operators must also maintain dual-book depreciation records — IFRS and ZATCA or local tax basis — with timing differences reconciled to deferred tax balances, while multinational operators such as Ooredoo and e& face intercompany asset transfer complexity that, if unmanaged, can propagate errors directly into consolidated financial statements. Inconsistent fixed asset policies—covering capitalization thresholds, CWIP triggers, useful lives, disposals, and impairment—drive misalignment between FAR and the general ledger. Policy gaps lead to stranded CWIP, delayed recognition and derecognition, inconsistent depreciation, and manual adjustments, especially in dual-book environments. Without clear governance and system-enforced controls, these issues cascade into reconciliation breaks, misstated asset values, and weakened financial reporting.

Fixed Asset Reporting Requirements Across the Middle East

MENA telecom operators face a layered, multi-jurisdictional reporting matrix spanning IFRS financial statements, local statutory accounts, national telecoms regulatory reporting, and Zakat (corporate income tax) filings — each requiring asset-level data in prescribed formats. In Saudi Arabia, ZATCA requires Zakat returns drawing directly on FAR data while CST mandates network element availability reporting; in the UAE, the Federal Tax Authority's corporate tax rules, effective June 2023, introduce material differences between IFRS depreciation and tax-allowable deductions requiring careful reconciliation, and TDRA imposes shared passive infrastructure reporting obligations at each licensed site. The growth of Tower Co models and sale-and-leaseback arrangements across the GCC means MENA operators typically carry significant IFRS 16 Right-of-Use asset balances that must be tracked at the individual lease level to support recognition, remeasurement, and the full suite of IFRS 16 disclosures — making a configurable, multi-framework FAR platform a strategic necessity rather than an optional upgrade.

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USE OF AI IN FIXED ASSET MANAGEMENT

As telecommunications operators invest heavily in 5G, fiber networks, data centers, and digital infrastructure, the scale and complexity of managing fixed assets continue to increase. AI is emerging as a key enabler of modern Fixed Asset Management (FAM), helping operators improve asset control, optimize investments, and strengthen financial and operational performance.

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AI-Enabled Asset Visibility and Data Accuracy

AI can analyze data from ERP systems, network platforms, procurement records, and maintenance databases to identify duplicate, missing or incorrectly classified assets. This improves asset visibility, reduces ghost assets, and enhances the reliability of financial reporting and compliance processes.

Predictive Maintenance and Operational Efficiency

AI enables operators to move from reactive to predictive maintenance. By analyzing real-time equipment data, network alarms, and historical trends, AI identifies potential failures before they occur — reducing downtime, extending asset life, and lowering maintenance costs.

AI in Physical Verification

AI-powered drones and computer vision technologies automate asset inspections, verify existence, assess condition, and identify discrepancies between physical assets and asset records. This improves verification accuracy while significantly reducing operational effort and cost.

Capital Allocation and Investment Optimization

AI supports better investment decisions by analyzing network utilization, customer demand patterns, and asset performance. AI-driven analytics support informed build versus lease and repair versus replace decisions, optimizing capex and maximizing returns on existing infrastructure investments.

Financial Reporting and Compliance

AI automates asset classification reviews, depreciation analysis, impairment assessments, and lease accounting processes. By identifying anomalies in asset data, AI improves reporting accuracy, strengthens IFRS compliance, and reduces manual effort during audits and reporting cycles.

AI: Key Takeaway

AI is transforming FAM from an administrative function into a strategic capability. By improving asset visibility, enabling predictive maintenance, and supporting smarter investment decisions, AI-enabled FAM is becoming an increasingly important source of competitive advantage for telecom operators.

CONCLUSION

Fixed Asset Lifecycle Management is not a back-office function. It is a strategic capability that sits at the intersection of finance, operations, technology, and compliance, and one that can unlock significant value for telecom operators willing to invest in getting it right.

The telecommunications sector faces structural challenges that make this investment more urgent than ever: revenue growth from traditional services is under pressure, competition is intensifying, regulatory requirements are expanding, and the capital demands of 5G and fiber rollout are substantial. In this context, the ability to manage fixed assets with precision, maintaining accurate records, deploying capital efficiently, maximizing asset utilization, and complying with complex accounting and regulatory standards — is a genuine competitive differentiator.

The technology to enable world-class FAM is available and maturing rapidly, encompassing IoT, machine learning, cloud computing, mobility, and advanced analytics. The integration of infrastructure assets into coherent platform models — spanning finance, operations, and customer delivery — is the key to value creation in the sector. The Uniquis framework presented in this publication provides the accounting, governance, and process rigor needed to translate technology capability into lasting financial and operational improvement.

For telecom executives and finance leaders seeking to begin or accelerate their fixed asset management transformation journey, the first step is a clear-eyed assessment of current maturity — across data quality, process standardization, system integration, and governance. The rewards for that investment are substantial: more accurate financial reporting, more efficient capital deployment, stronger regulatory compliance, and a clearer strategic picture of the infrastructure assets that underpin the organization's future.

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Uniquis is committed to leveraging technology and an integrated global delivery model to provide best-in-class consulting services to its clients.

About Our Accounting & Reporting Consulting Services:

In today's dynamic business environment, organizations are continuously required to adapt to the dynamic shifts in accounting & reporting standards and regulations. Enhanced management reporting requirements and accelerated reporting timelines necessitate increased automation within the finance function. Special events, such as transitioning to new accounting standards, preparing for an IPO/capital market transaction or fulfilling the reporting requirements arising from an M&A transaction, introduce additional complexities and challenges for the finance function.

As a result, organizations need to transform their finance functions from time to time with a focus on people, processes, and technology. Our Accounting & Reporting Consulting (ARC) practice is designed to partner with the finance function navigate these challenges and with optimum use of our proprietary AI tools. Our teams function as an extension of your finance teams to execute your plans seamlessly.

We bring the necessary technical expertise, skills, technology, and bandwidth, enabling you to navigate your plans in real time without adding additional manpower costs within the organization.

A Team That You Can Trust To Deliver



Sandip Khetan
*Co-Founder, Global Head
of Accounting & Reporting
Consulting*



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*Regional Managing Partner,
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