



Deloitte LLP  
1 New Street Square  
London  
EC4A 3HQ

The Board of Directors  
on behalf of Helios Towers, Ltd.  
Level 3  
35 Cybercity  
Ebene  
Mauritius

12 September 2019

Dear Sirs/Mesdames

**Helios Towers, Ltd. (the "Company")**

We hereby give our consent to the inclusion in the Registration Document of the Company dated 12 September 2019 (the "Investment Circular") of our accountant's report on historical financial information in Part A of Part X; in the form and context in which it is included, as shown in proof 10: 10.9.19 of the Investment Circular (the cover of which we attach, signed for identification) and being put on public display in accordance with Annex 1 item 21.1 of Commission delegated regulation (EU) 2019/980 (the "Prospectus Delegated Regulation").

Our consent is required by Annex 1 item 1.3 of the Prospectus Delegated Regulation and is given solely for the purpose of complying with that provision and for no other purpose.

Our work has not been carried out in accordance with auditing or other standards and practices generally accepted in jurisdictions outside the United Kingdom, including the United States of America, and accordingly should not be relied upon as if it had been carried out in accordance with those standards and practices.

Yours faithfully

Deloitte LLP

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