

The Board of Directors
on behalf of Helios Towers Plc
10th floor
5 Merchant Square
London
W2 1AS
United Kingdom

15 October 2019

Dear Sirs/Mesdames

Helios Towers plc (the "Company")

We hereby give our consent to the inclusion in the Prospectus of the Company dated 15 October 2019 (the "Investment Circular") of:

- our accountant's report on historical financial information in Part XV; and
- our report relating to the pro forma financial information in Part XVI,

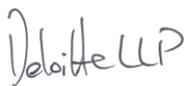
in the form and context in which they are included, as shown in Final Proof of the Investment Circular (the cover of which we attach, signed for identification) and being put on public display in accordance with Annex 1 item 21.1 of Commission delegated regulation (EU) 2019/980 (the "Prospectus Delegated Regulation").

We also hereby authorise the contents of the reports referred to above included in the Investment Circular for the purposes of Prospectus Regulation Rule 5.3.2R(2)(f)

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

Deloitte LLP is a limited liability partnership registered in England and Wales with registered number OC303675 and its registered office at 1 New Street Square, London EC4A 3HQ, United Kingdom. Deloitte LLP is the United Kingdom affiliate of Deloitte NSE LLP, a member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"). DTTL and each of its member firms are legally separate and independent entities. DTTL and Deloitte NSE LLP do not provide services to clients.