

**Wednesday, 12 August 2020**

**THE MANAGING DIRECTOR/CEO**

Vetiva Capital Management Limited  
Plot 266B, Kofo Abayomi Street  
Victoria Island  
Lagos

Dear Sir,

**PROPOSED SCHEME OF ARRANGEMENT BETWEEN GUARANTY TRUST BANK PLC. AND THE HOLDERS OF ITS FULLY PAID ORDINARY SHARES OF 50 KOBO EACH (THE "SCHEME")**

We, Andersen Tax LP, hereby consent to the mention and inclusion of our name in the form and context in which it will appear in the Scheme Document or any other related document to be issued and filed with the Securities and Exchange Commission, The Nigerian Stock Exchange or any other regulator, in connection with the above mentioned Scheme.

Yours faithfully,  
**Andersen Tax LP**



**Olaleye Adebisi**  
Managing Partner



**Chinedu Ezomike**  
Partner



**OLAYINKA, A. DOHERTY ESQR.**  
**OLAYINKA, A. DOHERTY & CO,**  
BARRISTERS, SOLICITORS AND  
NOTARIES PUBLIC  
6, Tokunboh Str. Lagos Island  
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