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The Board of Directors
Safaricom PLC
P.O. Box 66827, 00800
Nairobi, Kenya.

RE: INDEPENDENT LIMITED ASSURANCE REPORT ON SELECTED KEY PERFORMANCE INDICATORS OF THE SUSTAINABLE BUSINESS REPORT FOR SAFARICOM PLC FOR THE YEAR ENDED 31 MARCH 2020

Deloitte & Touche has undertaken a limited assurance engagement on selected key performance indicators, as described below, and presented in the Sustainable Business Report 2020 of Safaricom PLC for the year ended 31 March 2020. This engagement was conducted by a multidisciplinary team of assurance specialists with requisite experience in sustainability reporting.

Subject Matter

The subject matter being the Safaricom annual Sustainable Business Report covering the period 1 April 2019 to 31 March 2020, comprises the following key performance indicators, prepared in accordance with the Global Reporting Initiative (GRI) 4.0 guidelines.

Category	Key Performance Indicator
Material matters	<u>Governance, Risk and Regulation</u> <ul style="list-style-type: none">• Anti-corruption corrective measures – fraud cases outcome• Anti-corruption preventive measures – ethics awareness training• Anti-corruption monitoring measures – risk assessments, fraud and internal audit reviews

Category	Key Performance Indicator
	<p data-bbox="667 252 1010 280"><u>Environmental Responsibility</u></p> <ul data-bbox="667 308 1263 411" style="list-style-type: none"> <li data-bbox="667 308 1263 336">• Carbon footprint – Scope 1, 2 and 3 emissions <li data-bbox="667 344 882 373">• Direct energy <li data-bbox="667 381 900 411">• Indirect energy
Stakeholder Engagement	<p data-bbox="667 435 801 464"><u>Customers</u></p> <ul data-bbox="667 491 1344 520" style="list-style-type: none"> <li data-bbox="667 491 1344 520">• Consumer Net Promoter Score (NPS), Enterprise NPS <p data-bbox="667 544 801 572"><u>Employees</u></p> <ul data-bbox="667 600 1447 663" style="list-style-type: none"> <li data-bbox="667 600 1370 628">• Total workforce demographics (age profile and gender) <li data-bbox="667 636 1447 663">• Occupational health and safety incidents including man-hours <p data-bbox="667 687 909 716"><u>Innovation Products</u></p> <ul data-bbox="667 743 887 772" style="list-style-type: none"> <li data-bbox="667 743 887 772">• 4G customers

Directors' Responsibility

The directors are responsible for the selection, preparation and presentation of the key performance indicators in accordance with the Global Reporting Initiatives (GRI) 4.0 Guidelines. This responsibility includes the identification of stakeholders and stakeholder requirements, material issues, for commitments with respect to sustainability performance and for the design, implementation and maintenance of internal controls relevant to the preparation of the Report that is free from material misstatement, whether due to fraud or error.

Inherent Limitations

Non-financial performance information is subject to more inherent limitations than financial information given both its nature and the methods used for determining, calculating, sampling and estimating such data. This could have a material impact on comparability. Qualitative interpretations of relevance, materiality and the accuracy of data are subject to individual assumptions and judgments. A limited assurance engagement is restricted primarily to enquiries and analytical procedures and the work is less detailed than undertaken for a reasonable assurance engagement.

Our Independence and Quality Control

We have complied with the code of ethics for professional accountants issued by the International Ethics Standards Board for Accountants (IESBA), which includes independence and other requirements founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

In accordance with International Standards on Quality Control, Deloitte & Touche maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor's Responsibility

Our responsibility is to express a limited assurance conclusion on the selected key performance indicators based on the procedures we have performed and the evidence we have obtained.

We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000, Assurance Engagements other than Audits or Reviews of Historical Financial Information, and, in respect of greenhouse gas emissions, International Standard on Assurance Engagements (ISAE) 3410, Assurance Engagements on Greenhouse Gas Statements issued by the international Auditing and Assurance Standards Board. These standards require us to comply with ethical requirements and to plan and perform our engagement to obtain limited

assurance about whether the selected key performance indicators are free from material misstatement.

Summary of Work Performed

A limited assurance engagement undertaken in accordance with ISAE 3000, and ISAE 3410, involves assessing the suitability in the circumstances of the entity's use of GRI 4.0 Guidelines as the basis of preparation for the selected key performance indicators, assessing the risks of material misstatement of the selected key performance indicators whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the selected key performance indicators. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records. The key procedures conducted included:

- Gaining an understanding of Safaricom PLC systems through interview with management responsible for reporting systems at corporate head office and site level.
- Reviewing the systems and procedures to capture, collate, aggregate, validate and process source data for the assured performance indicators included in the Report.
- Testing the accuracy and completeness of the information from original documents and systems on a sample basis.
- Testing the consolidation of information and performing recalculations on a sample basis.

The procedures performed in a limited assurance engagement vary in nature on the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks, and are less in extent than for, a reasonable assurance engagement. As a result, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether Safaricom PLC selected key performance indicators have been prepared, in all material respects, in accordance with GRI 4.0 Guidelines.

Limited Assurance Conclusion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the selected key performance indicators, as set out in the subject matter paragraph above for the year ended 31 March 2020, have not been prepared in all material respects, in accordance with the GRI 4.0 Guidelines.

Other Matters

Our report does not extend to any disclosures or assertions relating to future performance plans and/or strategies disclosed in the Report.

Where the information is presented in electronic format for example pdf or HTML and not in a printed format: The maintenance and integrity of the entity's website is the responsibility of management. Our procedures do not involve consideration of these matters and, accordingly we accept no responsibility for any changes to either the information in the report or our independent assurance report that may have occurred since the initial date of presentation on the entity's website.

Restriction on Use and Distribution

Our work has been undertaken to enable us to express a limited assurance conclusion on the selected sustainability information to Safaricom PLC in accordance with the terms of our engagement, and for no other purpose. We do not accept or assume liability to any party other than the entity, for our work, for this report, or for the conclusion we have reached.

Deloitte & Touche

Certified Public Accountants (Kenya)

Nairobi, Kenya

26 October 2020

CPA Bernadette Wahogo, Practising certificate No. 1698.
Signing partner responsible for the independent assurance