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25 September 2017

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

**RE: INDEPENDENT LIMITED ASSURANCE REPORT ON SELECTED KEY PERFORMANCE INDICATORS OF THE FINANCIAL YEAR
ENDING 2017 SUSTAINABILITY REPORT**

Deloitte & Touche have undertaken a limited assurance engagement on selected key performance indicators, as described below, and presented in the sustainability report of Safaricom Limited for the year ended 31 March 2017. This engagement was conducted by a multidisciplinary team of assurance specialists with requisite experience in sustainability reporting.

Subject Matter

The subject matter comprises the following key performance indicators, prepared in accordance with the Global Reporting Initiative (GRI) G4 Guidelines.

Category	Key Performance Indicator
Material matters	<u>Governance, Risk and Regulation</u> 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.

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Category	Key Performance Indicator
	<p><u>Network Quality</u></p> <p>Independent testing and evaluation results.</p>
	<p><u>Environmental Responsibility</u></p> <p>Carbon footprint – Scope 1, 2 and 3 emissions</p> <p>Direct energy</p> <p>Indirect energy</p>
Stakeholder Engagement	<p><u>Customers</u></p> <p>Consumer Net Promoter Score (NPS), Enterprise NPS</p> <p><u>Employees</u></p> <p>Total workforce demographics (age profile and gender)</p> <p>Occupational health and safety incidents including man hours.</p> <p><u>Innovation Products</u></p> <p>Social Innovation products that is MTIBA and AQTaps.</p> <p>4G adoption driving mobile data growth.</p> <p>Blaze.</p>

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 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, 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, issued by the International Auditing and Assurance Standards Board. That Standard requires us to comply with ethical requirements and to plan and perform our limited assurance engagement to obtain sufficient appropriate evidence about whether the selected key performance indicators are free from material misstatement.

We do not accept any responsibility for any reports previously given by us on any non-financial information used in relation to the key performance indicators beyond that owed to those to whom those reports were addressed to at the dates of their issue.

Summary of Work Performed

A limited assurance engagement undertaken in accordance with ISAE

3000 involves assessing the suitability in the circumstances of the entity's use of GRI 4 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.

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 Limited selected key performance indicators have been prepared, in all material respects, in accordance with GRI G4 Guidelines.

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 agreeing or reconciling with underlying records. The key procedures conducted included:

- Gaining an understanding of Safaricom Limited 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.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have 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 2017, are not prepared, in all material respects, in accordance with the GRI 4 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 Limited 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
Registered Auditors
Partner



Julie Nyang'aya
25 September 2017