



Assurance Capability Statement

2026



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About PwC

About PwC - Global, Africa and The New Era

Global

At PwC, we help clients build trust and reinvent so they can turn complexity into competitive advantage. We're a tech-forward, people-empowered network with more than 364,000 people in 136 countries and 137 territories. Across assurance, tax and legal, deals, consulting and risk services, we help clients build, accelerate, and sustain momentum. Find out more at www.pwc.com.

Africa

In Africa, we're the largest provider of professional services with over 450 partners and over 10,000 people in 14 countries. This means that we're able to provide our clients with seamless and consistent tax, assurance and consulting and risk services and deals solutions, wherever they do business on the continent.

The Next Era

We're proud of the way we constantly evolve to support our clients and our people. Now, we're evolving another important part of who we are: our brand. At the heart of it all is greater clarity about the role we play for clients and our people as we help them build, sustain and accelerate momentum.

It is this combination of capabilities and the ability to look at things from different perspectives that is so essential to delivering high quality and real impacts for clients, stakeholders and society at large in Africa and globally.



About PwC Tanzania

Our History

1947 saw the formation of The East African firm of Cooper Brothers and Company being an amalgamation of two existing firms, the oldest of which first opened offices in Dar es Salaam in 1925. Mergers resulted in changes of name to Coopers & Lybrand (in 1957) and then PricewaterhouseCoopers (PwC) (in 1998).

Accordingly, PwC and its legacy firms have operated in the country for more than 70 years.

Our Firm Today

Our operating entities in Tanzania are “PricewaterhouseCoopers” (a partnership) and “PricewaterhouseCoopers Limited” (together described below as “PwC Tanzania”) through which we provide assurance, tax and legal services, deals, consulting, and risk services.

As of July 2026, PwC Tanzania had 10 partners and over 250 staff working from offices in Dar es Salaam and Arusha. Apart from the training received whilst working with the firm in Tanzania, we also develop our people by deployment on secondment overseas - for example, as of July 2026 we had 5 Tanzanians working on long term secondments in other PwC offices (Africa, North America and Europe).

Our Value Proposition

We combine in-depth understanding of local business, social, cultural and economic issues with deep functional and industry knowledge.

Our local expertise, combined with the geographic breadth and functional knowledge of our global network, ensure that our clients benefit from ideas that challenge conventional thinking and gain new perspectives. We offer high-quality, well-executed services, candid advice, practical and timely input for your decision making and access to the firm’s best resources.

We believe that developing strong relationships with clients unlocks value and meaningful results. This is how we do business. We take the time to listen, question and understand your goals and the competitive and regulatory environment. And then we tap into our resources to help you create the kind of value you are looking for.



Our Services

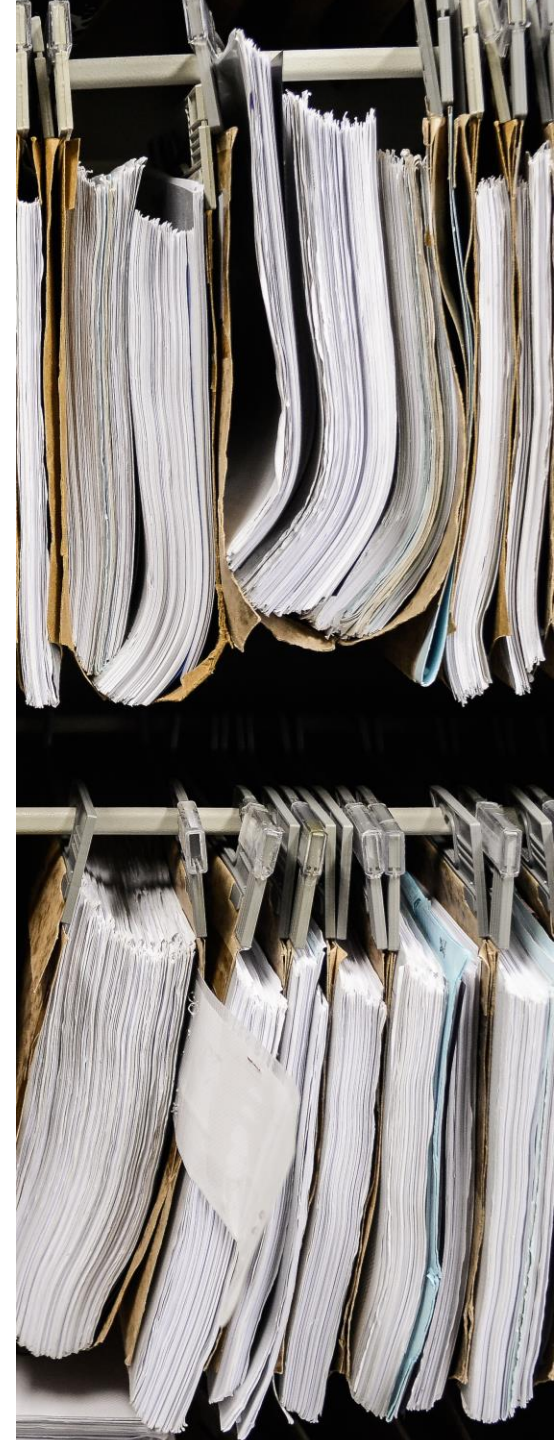
Our Services

Our Assurance group provides audit and assurance services to clients on their financial performance and operations, as well as helping them improve their external financial reporting and adapt to new regulatory requirements.

These services are focused on your specific management needs; Audit efficiency and timely preparation of financial statements; people to performance, systems to strategy, business plans to business resilience; accounting, financial reporting and capital market transactions and actuarial services.

Other services offer include the ones below:

- **IFRS, IPSAS and ISSB Training:** To keep our clients up to date with the regulations and legislations changes we offer customised training.
- **Capital markets and accounting advisory practice:** We take the time to explore your business and focus on uncovering ways for you to optimise value at every stage. Our range of services across the critical areas of accounting, financial reporting and non-financial reporting and capital market transactions.
 - **Sustainability reporting (assurance and implementation):** Our experts with deep experience take a connected business approach to sustainability reporting. Will work alongside you to help you in identifying sustainability reporting gaps, implementing and reporting to your stakeholders.
- **Government and public sector:** We assess your organisation's internal controls, policies, and compliance with donor and regulatory requirements. This includes risk and capacity evaluations, reviewing procurement processes, verifying expenditure against eligibility criteria, and conducting spot checks to ensure project outcomes align with agreed targets.



Our Services

Core offering: Financial Assurance

Financial Assurance is the process of establishing the integrity and credibility of financial disclosures through an external review process. An increasing number of organisations report on issues which require a high level of independent assurance, such as compliance with agreed service or control standards.

The purpose of an audit is to form a view on whether the information presented in the financial report, taken as a whole, fairly reflects the financial position of the organisation at a given date. The assurances sought include comfort over the completeness and accuracy of the information and its consistency with actual performance.

In order to obtain these assurances, we conduct an audit in accordance with the applicable Auditing Standards while also including tests and procedures relevant to your circumstances. The effectiveness of our audits is enhanced by our industry knowledge and experience which we tailor to suit the size and nature of your organisation, whether you are a large listed company or a small high growth business.

While many of the rules of business have changed, the fundamentals haven't. Meeting investor expectations begins with the completeness, accuracy and fair presentation of information in your financial statements and disclosures.

PwC believes in creating a client experience which adds value and comfort, but also builds a lasting relationship based on trust and confidence.

The audit is key to sustaining confidence in both your company and the financial system at large. It must keep pace with a fast-evolving corporate reporting environment – one characterised by investor scepticism and the 24/7 scrutiny of corporate information, including non-financial information.

Not only does your audit help assure compliance with applicable reporting standards, there are important by-products of the audit process such as the identification of internal management issues and important insights that can help you address both present and future challenges.

That's because we approach your audit with a deep and broad understanding of your business, the industry in which you operate, and the latest regulatory standards. We consider the risks your company faces, the way management controls these risks and the transparency of your company's reporting to stakeholders.

Around the world 74,000 PwC auditors in PwC member firms use a single, global audit methodology that is designed to comply with the International Standards on Auditing and align with new standards as necessary. PwC's relentless focus on quality, independence, transparency and advanced methodology is – like all our services – designed to ensure compliance with professional standards, as well as optimise value for your organisation and your stakeholders.

Our Services

Capital Markets and Accounting Advisory practice

Transaction & Accounting Advisory Services

Our Transaction and Accounting Advisory team provides practical, end-to-end support across complex transactions, accounting change, and reporting requirements. We combine deep technical expertise in IFRS, IPSAS, and other accounting frameworks with strong industry experience across financial services, government, energy, telecommunications, and consumer markets. Working closely with management teams, we help clients navigate transaction-driven accounting issues, regulatory compliance, and growth initiatives-from transaction structuring through execution and exit.

Key Offerings

- Accounting advice on proposed transaction structures and related policy assessments
- IFRS, IPSAS, and other accounting framework conversions
- Purchase price allocation (PPA) exercises
- Goodwill impairment assessments
- Credit accounting advisory
- Carve-out and divestiture accounting support
- Group restructuring and reorganisation advisory
- Capital markets and debt listing accounting support
- Technical accounting training and capacity building
- Integrated reporting and stakeholder-focused financial communication

Capital markets transactions

We assist clients as they plan and execute their capital market transactions.

Our team has the requisite expertise and skills to assist and advise on IPO readiness, listing requirements, financial statements and accounting policies, prospectus preparation, reporting obligations including and corporate governance.

Sustainability & Integrated Reporting Advisory

Drawing on PwC's global sustainability network, we support clients in delivering high-quality sustainability and integrated reports that meet evolving regulatory and stakeholder expectations across jurisdictions. We combine deep expertise in leading reporting frameworks with strong ESG capabilities to provide end-to-end integrated reporting support.

Key Offerings

- Sustainability and integrated reporting advisory
- Implementation of ISSB (IFRS S1 & S2) and GRI sustainability reporting, Integrated Reporting, SASB, and TFRS 1.
- Regulatory reporting and multi-jurisdictional disclosure support
- ESG technical advisory, including carbon accounting, governance, technology, climate risk assessment and scenario analysis and assurance
- Technical interpretation, narrative development, and report drafting
- End-to-end reporting support.

Our Services

Government & Public Sector

Our Assurance Government and Public Sector Services are designed to provide comprehensive audit, compliance, and advisory support tailored to public institutions and donor-funded projects. We help ensure transparency, accountability, and effective management of funds through rigorous financial and technical assessments, compliance reviews, and capacity-building initiatives.

Key service offerings include:

- **Financial Audits:** Institutional and donor-funded project audits that provide assurance on financial statement accuracy and compliance with accounting policies through audit opinions.
- **Internal Control Assessments:** Evaluation of internal controls to confirm adherence to organisational policies, procedures, and best practices.
- **Risk and Capacity Assessments:** Micro-assessments and organisational risk reviews to validate reliability of systems, operations, and controls in managing donor funds.
- **Donor and Regulatory Compliance Reviews:** Examination of compliance with donor agreements and regulatory requirements.
- **Procurement Reviews:** Ensuring procurement processes comply with organisational policies and procedures.
- **Expenditure Verifications:** Checking supporting documentation to confirm reported expenditure meets eligibility criteria.
- **Spot Checks:** Verification of project components and outputs to ensure alignment with expected results.
- **IPSAS Implementation:** Gap analysis, compliance checks, training, and support for transitioning to IPSAS reporting.
- **Technical and Financial Audits:** Collaboration with technical experts to assure both financial and technical aspects of projects.
- **Compilation Engagements:** Assisting clients with preparing or reconstructing financial information for audit or management purposes.
- **Financial Monitoring:** Periodic verification of financial and non-financial data to assure donors on fund utilisation.
- **Indirect Cost Rate Engagements:** Auditing and computing indirect cost rates for donor negotiations.
- **Asset Verification:** Physical inspection to confirm asset existence and completeness of records.



Our People

Cletus Kiyuga: Partner/Director - Assurance Leader for Tanzania



Name	Cletus Kiyuga
Title	Partner, Assurance services - PwC Tanzania
Contact details	M: +255 752 438 033 E: cletus.kiyuga@pwc.com LinkedIn: Cletus Kiyuga
Qualifications	• Certified Public Accountant - CPA (T) • Member of National Board of Accountants and Auditors of Tanzania (NBAA) • Registered Tax Consultant - Tanzania Revenue Authority (TRA) • Bachelor of Commerce (Accounting)
Relevant Experience:	Cletus has extensive experience in external audit and non-audit engagements. He has worked with numerous manufacturing clients, helping them navigate complex regulatory environments and improve their operational efficiencies. His expertise in the manufacturing industry includes auditing production processes, ensuring compliance with industry standards, and advising on best practices for quality control and cost management. In addition to his manufacturing experience, Cletus has also served clients in financial services, consumer sectors, transportation, mining, energy, and resources. He is currently the Human Capital leader for PwC Tanzania, where he plays a key role in talent development and organisational growth. His client portfolio include (but are not limited to) the following: Bata Shoes, Brookside dairy Tanzania Ltd, Assemble Insurance, Kilombero Sugar Company Limited, ECOBANK, Sila Africa Tanzania Limited, Britam, Saint-Gobain Lodhia Gypsum Industries Limited, Tanzania Portland Cement Public Limited Company, Tanga Cement, CRDB Bank Plc., Tanzania Breweries Limited, Azania Bank, Reliance Insurance Company Ltd Tanzania Distilleries.

Zainab Msimbe: Partner/Director



Name	Zainab Msimbe
Title	Country Senior Partner - PwC Tanzania
Contact details	M: +255 767 388 890 E: zainab.msimbe@pwc.com LinkedIn: Zainab Msimbe
Qualifications	• Fellow Certified Public Accountant (FCPA-PP) • Master of Business Administration (Finance) • Bachelor of Commerce Degree (Finance) • Registered Tax Consultant - Tanzania Revenue Authority (TRA)
Relevant Experience:	Zainab is the Country Senior Partner for PwC Tanzania, bringing over 20 years of experience to the role. Previously, she served as the Country Operations Partner, where she managed Operations and Finance matters for PwC Tanzania and led the Learning and Methodology Practice. In this capacity, Zainab was instrumental in developing and implementing the country's Net Zero policy. Zainab has extensive experience providing assurance services to clients across a wide range of industries, both within and outside Tanzania. Her expertise spans manufacturing, hospitality, banking, insurance, real estate, and pension funds. Additionally, she has significant experience working with Government and Public sector entities on financial audits and capacity building. Zainab's wealth of expertise and proven track record of success make her an invaluable asset to PwC Tanzania. Earlier in her career, Zainab worked as an internal auditor for African Banking Corporation and spent two years at PwC Uganda. She is a founding member and former member of the Governing Council of the Tanzania Association of Certified Women Accountants. Furthermore, she serves on the Governing Council of the Institute of Tax Administration and mentors many young women.

Nelson Msuya: Partner/Director



	Name	Nelson Msuya
	Title	Partner, Assurance - PwC Tanzania
	Contact details	M: +255 655 583 344 E: nelson.msuya@pwc.com LinkedIn: Nelson Msuya
	Qualifications	• Masters in Business Administration (MBA) in Procurement and Supplies Management - Coventry University (UK) • Bachelor's Degree in Commerce and Management (Hons) specializing in Finance - University of Dar-es-Salaam Qualifications and membership • Fellow Certified Public Accountant in Public Practice (FCPA 1091) (T) • Registered Tax Consultant with Tanzania Revenue Authority (TRA); • Trained Practitioner on US Government Auditing Standards (GAGAS) and USAID and CDC Financial Management Mandatory Provisions • Member of the National Board of Accountants and Auditors (NBAA); • Alumnus, Gordon Institute of Business Science, University of Pretoria (Leadership Development Programme)
	Relevant Experience:	Nelson has been a partner with PwC Tanzania since 1 July 2007, with over 25 years of assurance and advisory services experience advising a wide range of industries and organisations in Tanzania. Currently, Nelson heads the PwC Tanzania firm's Government and Public Services Sector (G&PS) industry group. He is also responsible for Risk and Quality within PwC Tanzania. Nelson has been involved in the fund management, advisory, and assurance assignments as Engagement Leader including International Development Agencies, International and Local Not for Profit Organisations, Donor Funded projects, Local and International Governments and other charitable organisations.

Cedric Mpobusingye: Partner/Director



Name	Cedric Mpobusingye
Title	Partner, Assurance services - PwC Tanzania
Contact details	M: +255 752 438 033 E: cedric.t.mpobusingye@pwc.com LinkedIn: Cedric Mpobusingye
Qualifications	• Member of the Association of Chartered Certified Accountants (ACCA) • Registered with the National Board of Accountants and Auditors (NBAA) • Bachelor of Science in Computer Science
Relevant Experience:	Cedric is a Partner at PricewaterhouseCoopers, Tanzania. He has over 25 years of experience in corporate governance, risk management, internal and external audit, and family business consulting and has worked in Tanzania, Uganda, the Republic of Ireland and the United Kingdom. Cedric is a trusted advisor to leading family businesses and to Boards of some of the largest companies in the financial services, agricultural, manufacturing, and telecommunications sectors in Uganda. He is a member of PwC East Africa Family Business consulting network.

Jocelyn Batanyita: Partner/Director

	Name	Jocelyn Batanyita
	Title	Partner, Assurance Services - PwC Tanzania
	Contact details	M: +255 755 423 888 E: jocelyn.batanyita@pwc.com LinkedIn: Jocelyn Batanyita
	Qualifications	• Certified Public Accountant [CPA (U)] • Certified Family Business Consultant (Nelson Mandela University) • Fellow of the Association of Chartered Certified Accountants (FCCA) • Certified Internal Auditor (CIA)
	Relevant Experience:	Jocelyn has over 15 years of experience in auditing cutting across various sectors including Consumer and Industrial Products and Services (CIPS), Energy, Utilities and Mining, Financial services including commercial banks and microfinance institutions, Agribusiness and Public Sector/Parastatals. Her experience includes auditing, financial statement review, IFRS training, accounting, financial due diligence, performance management reviews and other non audit services across various sectors.

Assurance – Associate Directors

	Responsibilities	Relevant experience	Qualifications and memberships
 Willie Kimaro Associate Director M: +255 754 301 007 willie.w.kimaro@pwc.com 	Assurance Services	- Statutory audits - IFRS reporting - Regulatory compliance and reporting - Work experience outside Tanzania: United Kingdom (UK)	- Certified Public Accountant - CPA (T) - Member of the Association of Chartered Certified Accountants (ACCA) - Registered with the National Board of Accountants and Auditors (NBAA) - Bachelor of Science in Electrical Engineering
 Francis Nzau Associate Director M: +255 762 435 631 francis.k.nzau@pwc.com 	Assurance Services	- Financial and specialized audits - Donor compliance reviews (ISRS 4400) - Risk assessment & internal controls - Capacity building and technical assistance (IPSAS) - Work experience: Tanzania, Kenya, Uganda, Ethiopia, Rwanda, Somalia, South Sudan, Sudan, Djibouti	- Master of Business Administration, Finance - Member of the Institute of Certified Public Accountants of Kenya (ICPAK) - International Public Sector Accounting Standards (IPSAS), Training of Trainers - Member of the Association of Chartered Certified Accountants UK (ACCA) - Bachelor of Science in Electrical and Electronics Engineering
 Howary Kharbush Associate Director M: +255 759 498 025 howary.k.kharbush@pwc.com 	Capital Markets & Accounting Advisory Services	- Accounting advisory services - IFRS and IPSAS training - Sustainability and integrated reporting services - Statutory audit - Work experience outside Tanzania: Kenya, South Africa	- Member of the Association of Chartered Certified Accountants UK (ACCA) - Accredited sustainability reporting expert and GRI accredited profession. - Bachelor of Commerce - Accounting

Assurance Senior Managers

	Responsibilities	Relevant experience	Qualifications and memberships
 Jacqueline Moshi Senior Manager M: +255 713 013 393 jacqueline.m.moshi@pwc.com 	Assurance Services	- Statutory audits - IFRS reporting - Regulatory compliance and reporting - Work experience outside Tanzania: United Kingdom	- Member of the Association of Chartered Certified Accountants (ACCA) - Member of Certification in International Public Sector Accounting Standards (IPSAS) - Member of the Institute of Internal Auditor (IIA) - Masters of Science (MSc) in Finance and Investment – Coventry University (UK) - Bachelor of Commerce (Accounting) - University of Mysore, India
 Dr. Bonita Kilama Senior Manager M: +255 754 479 331 bonita.kilama@pwc.com 	Assurance Services	- Data Management and Routine monitoring - Program and survey design - Program management and evaluation - Community engagement and capacity building - Policy formulation and implementation	- Medical Profession (Doctor of Dental Surgery) - Masters of Science in Public Health (MPH)

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Contacts

Please let us know if you would like to discuss further...

Assurance	
Zainab Msimbe	Country Senior Partner
Cletus Kiyuga	Partner – Assurance Leader
Nelson Msuya	Partner
Cedric Mpobusingye	Partner
Jocelyn Batanyita	Partner
Francis Nzau	Associate Director
Howary Kharbush	Associate Director
Willie Kimaro	Associate Director
Advisory Services	
Benjamin Mkwizu	Associate Director
Chacha Winani	Associate Director
Tax and Legal Services (TLS)	
Rishit Shah	Partner - TLS Leader
Joseph Lyimo	Partner
Mirumbe Mseti	Partner
Ali Asger Dawoodbhai	Partner
Jonia Kashalaba	Partner
Redempta Maira	Associate Director
Kunj Sinai	Associate Director
Fadhila Tiisekwa	Associate Director



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Thank you