



Ernst & Young Professional Services (Professional LLC)
Paid-up capital: 5,500,000 – Five million five hundred thousand Saudi Riyal)

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LIMITED ASSURANCE REPORT TO THE SHAREHOLDERS OF THE JAMJOOM PHARMACEUTICALS FACTORY COMPANY (A SAUDI JOINT STOCK COMPANY)

Scope

We have been engaged by Jamjoom Pharmaceuticals Factory Company (the "Company") and its subsidiaries (together referred to as the "Group") to perform a 'limited assurance engagement,' as defined by International Standards on Assurance Engagements endorsed in the Kingdom of Saudi Arabia, here after referred to as the engagement, to report on the Group's compliance with the requirements of Article (71) of the Companies' Law (the "Subject Matter") contained in the Group's attached notification (Appendix A) which is presented by the Group's Board of Directors to the Ordinary General Assembly on the transactions and contracts in which some members of the Group's Board of Directors have a direct or indirect personal interest in them dated 10 May 2026.

Criteria Applied by the Group

In preparing the Subject Matter the Group applied the below criteria (the "Criteria"). Such Criteria were specifically designed for the notification presented by the Group's Board of Directors to the Ordinary General Assembly (Appendix A). As a result, the subject matter information may not be suitable for another purpose.

- Article (71) of the Companies' Law issued by the Ministry of Commerce.
- Notification presented by the Group's Board of Directors to the Ordinary General Assembly (Appendix A) dated 10 May 2026.
- Declarations submitted by some members of the Group's Board of Directors' members regarding the transactions and contracts in which some members of the Group's Board of Directors have a direct or indirect personal interest in them.

Group's Management Responsibilities

The Group's management is responsible for selecting the Criteria, and for presenting the Subject Matter in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the Subject Matter, such that it is free from material misstatement, whether due to fraud or error.

Our Responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.



**LIMITED ASSURANCE REPORT TO THE SHAREHOLDERS OF
THE JAMJOOM PHARMACEUTICALS FACTORY COMPANY (A SAUDI JOINT STOCK COMPANY)
(continued)**

Our Responsibilities (continued)

We conducted our engagement in accordance with the *International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ("ISAE 3000") that is endorsed in the Kingdom of Saudi Arabia, and the terms of reference for this engagement as agreed with the Group on 16 March 2026. Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Our Independence and Quality Management

We have maintained our independence and confirm that we have met the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) that is endorsed in the Kingdom of Saudi Arabia, and have the required competencies and experience to conduct this assurance engagement.

Our firm also applies International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, that is endorsed in the Kingdom of Saudi Arabia, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Description of Procedures Performed

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject matter and related information and applying analytical and other appropriate procedures.



**LIMITED ASSURANCE REPORT TO THE SHAREHOLDERS OF
THE JAMJOOM PHARMACEUTICALS FACTORY COMPANY (A SAUDI JOINT STOCK COMPANY)
(continued)**

Description of Procedures Performed (continued)

Our procedures included:

- Obtained the notification presented by the Group's Board of Directors to the Ordinary General Assembly (Appendix A) regarding the transactions and contracts entered between some of the Group's Board of Directors members directly or indirectly with the Group dated 10 May 2026.
- Obtained the declarations from some of the Group's Board of Directors' members for the transactions and contracts done with the Group's in which some members of the Group's Board of Directors have a direct or indirect personal interest in them.
- Discussed with the management the contracts and transactions between the Board of Directors' members either directly or indirectly with the Group during the year ended 31 December 2025.

We also performed such other procedures as we considered necessary in the circumstances.

Other Matter

The attached notification (Appendix A) is stamped by us for identification purposes only.

Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that need to be made to the Subject Matter, in order for it to be in accordance with the Criteria applied by the Group referred to above.

for Ernst & Young Professional Services

Ahmed Ibrahim Reda
Certified Public Accountant
License No. (356)



Jeddah: 25 Thul-Qi'dah 1447H
(12 May 2026G)

(English Version)

**Dear Esteemed Shareholders of Jamjoom Pharmaceuticals Factory Company
Greetings,**

Notification from the Board of Directors to the General Assembly of Shareholders on the transactions with related parties

In accordance with the requirements of Article 71 of the Companies Law issued by Royal Decree No. M/132 dated 1/12/1443 AH, which includes that a member of the Board of Directors, upon becoming aware of any interest he has, whether directly or indirectly, in the business and contracts that are for the company's account, must inform the Board of this and this notification shall be recorded in the minutes of the Board meeting at its meeting, and this member may not participate in voting on the resolution issued in this regard in the Board and the General Assemblies. The Board shall inform the General Assembly upon its convening of the transactions and contracts in which the Board member has a direct or indirect interest, and shall attach to the report a special report from the Company's auditor prepared in accordance with the auditing standards adopted in the Kingdom.

Accordingly, we would like to inform the General Assembly of the following:

The Transaction and contracts in which the members of the Board of Directors of Jamjoom Pharmaceuticals Factory Company have a direct or indirect interest, with their details as follows:

- 1- The transaction and contracts conducted between the Company and Jamjoom Algeria Lildawa, in which the Chairman of the Board Mr. Mahmoud.Yousuf Jamjoom, the Vice Chairman Mr. Ahmed.Yousuf Jamjoom, and the Board members Mr. Mohammed.Yousuf Jamjoom, Mr. Waleed Yousuf Jamjoom, and Ms. Alaa Yousuf Jamjoom, and the former Board member Mr. Yousuf Mohammed Salah Jamjoom (may Allah have mercy on him) have an indirect interest. These transactions are for the purpose of sale of products and raw material, without preferential benefits, noting that the value of transactions for the year 2025 amounted to (12,260,229) Saudi Riyals.
- 2- The transaction and contracts conducted between the Company and Jamjoom Medicine Store, branch of Abdulatif Mohammed Salah Jamjoom and Brothers Company, in which the Chairman of the Board Mr. Mahmoud Yousuf Jamjoom, the Vice Chairman Mr. Ahmed Yousuf Jamjoom, and the Board members Mr. Mohammed Yousuf Jamjoom, Mr. Waleed Yousuf Jamjoom, and Ms. Alaa Yousuf Jamjoom, and the former Board member Mr. Yousuf Mohammed Salah Jamjoom (may Allah have mercy on him) have an indirect interest. These transactions are for the purpose of sale of pharmaceutical products for distribution to customers, without preferential benefits, noting that the value of transactions for the year 2025 amounted to (831,050,908) Saudi Riyals.
- 3- The transaction and contracts conducted between the Company and Jamjoom Medicine Store, branch of Abdulatif Mohammed Salah Jamjoom and Brothers Company, in which the Chairman of the Board Mr. Mahmoud Yousuf Jamjoom, the Vice Chairman Mr. Ahmed Yousuf Jamjoom, and the Board members Mr. Mohammed Yousuf Jamjoom, Mr. Waleed Yousuf Jamjoom, and Ms. Alaa Yousuf Jamjoom, and the former Board member Mr. Yousuf Mohammed Salah Jamjoom (may Allah have mercy on him) have an indirect interest. These transactions pertain to the distribution commission based on the

شركة مساهمة مدرجة - رأس المال ٧٠٠ مليون ريال
عنوان المصنع : رقم القطعة م . ي . ا : ٣ . المنطقة الصناعية . المرحلة الخامسة . جدة . ت : ٩٦٦ ١٢ ٦٨ ١٢٢٢ . ف : ٩٦٦ ١٢ ٦٨ ١٢٢٢
العنوان البريدي : ٦٦٧ . جدة - ٢١٤٢٢ . المملكة العربية السعودية . الإدارة : ت : ٩٦٦ ١٢ ٦١٤ ٠٩٩ . ف : ٩٦٦ ١٢ ٦١٤ ٠٨٨

Joint Stock Company - Capital SR. 700 Million

Factory Address: Plot No. ME1 : 3, Phase V, Industrial City, Jeddah, Tel.: + 966 12 608 1111 , Fax : + 966 12 608 1222
Postal Address P.O.Box 6267 , Jeddah 21442 Saudi Arabia, Administration: Tel.: + 966 12 614 0099 , Fax : + 966 12 614 0088
E-mail : jpharma@jamjoompharma.com - Web Site : www.jamjoompharma.com

distribution agreement, without preferential benefits, noting that the value of transactions for the year 2025 amounted to (1,267,159) Saudi Riyals.

- 4- The transaction and contracts conducted between the Company and Jamjoom Printing Company, in which the Chairman of the Board Mr. Mahmoud Yousuf Jamjoom, the Vice Chairman Mr. Ahmed Yousuf Jamjoom, and the Board members Mr. Mohammed Yousuf Jamjoom, Mr. Waleed Yousuf Jamjoom, and Ms. Alaa Yousuf Jamjoom, and the former Board member Mr. Yousuf Mohammed Salah Jamjoom (may Allah have mercy on him) have an indirect interest. These transactions pertain to purchase of printing and packaging materials and services, without preferential benefits, noting that the value of transactions for the year 2025 amounted to (8,672,719) Saudi Riyals.
- 5- The transaction and contracts conducted between the Company and Jamjoom General Agencies, branch of Abdulatif Mohammed Salah Jamjoom and Brothers Company, in which the Chairman of the Board Mr. Mahmoud Yousuf Jamjoom, the Vice Chairman Mr. Ahmed Yousuf Jamjoom, and the Board members Mr. Mohammed Yousuf Jamjoom, Mr. Waleed Yousuf Jamjoom, and Ms. Alaa Yousuf Jamjoom, and the former Board member Mr. Yousuf Mohammed Salah Jamjoom (may Allah have mercy on him) have an indirect interest. These transactions pertain to purchase of promotional commemorative materials, without preferential benefits, noting that the value of transactions for the year 2025 amounted to (377,651) Saudi Riyals.
- 6- The transaction and contracts conducted between the Company and Dream Sky Travel and Tourism Agency, in which the Chairman of the Board, Mr. Mahmoud Yousuf Jamjoom, and the former Board member Mr. Yousuf Mohammed Salah Jamjoom (may Allah have mercy on him) have an indirect interest. These transactions pertain to procure travelling services, without preferential benefits, noting that the value of transactions for the year 2025 amounted to (22,692,565) Saudi Riyals.
- 7- The transaction and contracts conducted between the Company and Tegan Al-Fateh Factory Company in which the Chairman of the Board Mr. Mahmoud Yousuf Jamjoom, the Vice Chairman Mr. Ahmed Yousuf Jamjoom, and the Board members Mr. Mohammed Yousuf Jamjoom, Mr. Waleed Yousuf Jamjoom, and Ms. Alaa Yousuf Jamjoom, and the former Board member Mr. Yousuf Mohammed Salah Jamjoom (may Allah have mercy on him) have an indirect interest. These transactions pertain to purchase of packaging materials (cardboard boxes for medicines), without preferential benefits, noting that the value of transactions for the year 2025 amounted to (12,224,353) Saudi Riyals.

We assure shareholders that the transaction amounts described in this notification have been reviewed and approved by the Chief Executive Officer, Chief Financial Officer as well as members of the Board of Directors, and we assure shareholders that all such transactions have been recorded and disclosed in the Company's financial statements for the financial year ended 31 December 2025 in accordance with the requirements of the International Financial Reporting Standards as adopted in the Kingdom of Saudi Arabia.

Kind Regards



تواقيع أعضاء مجلس الإدارة/Signatures of the Board of Directors



التوقيع/Signature:

1- رئيس المجلس: محمود يوسف محمد
صلاح جمجوم

Chairman: Mahmoud Yusuf
Jamjoom

الصفة/Title
غير تنفيذي - غير مستقل
(Non-Executive-Non-Independent)

التاريخ/Date:
2026/ /
May 10

التوقيع/Signature:

2- نائب الرئيس: أحمد يوسف محمد
صلاح جمجوم

Vice Chairman: Ahmed
Yusuf Jamjoom

الصفة/Title
تنفيذي - غير مستقل
(Executive-Non-Independent)

التاريخ/Date:
2026/ /

التوقيع/Signature:

3- وليد يوسف جمجوم

Walid Yusuf Mohammed
Salah Jamjoom

الصفة/Title
غير تنفيذي - غير مستقل
(Non-Executive-Non-Independent)

التاريخ/Date:
2026/ /

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(مفنية ذات مسؤولية محدودة)
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(Professional LLC) J8

تواقيع أعضاء مجلس الإدارة/Signatures of the Board of Directors

- 1- رئيس المجلس: محمود يوسف محمد
صلاح جمجوم
Chairman: Mahmoud Yusuf
Jamjoom
- الصفة/Title: غير تنفيذي - غير مستقل
(Non-Executive-Non-Independent)
- التاريخ/Date: _____م 2026
- التوقيع/Signature: 
- 2- نائب الرئيس: أحمد يوسف محمد
صلاح جمجوم
Vice Chairman: Ahmed
Yusuf Jamjoom
- الصفة/Title: تنفيذي - غير مستقل
(Executive-Non-Independent)
- التاريخ/Date: 10 May 2026م
- التوقيع/Signature: _____
- 3- وليد يوسف جمجوم
Walid Yusuf Mohammed
Salah Jamjoom
- الصفة/Title: غير تنفيذي - غير مستقل
(Non-Executive-Non-Independent)
- التاريخ/Date: _____م 2026

تواقيع أعضاء مجلس الإدارة/Signatures of the Board of Directors

التوقيع/Signature:

1- رئيس المجلس: محمود يوسف محمد
صلاح جمجوم

Chairman: Mahmoud Yusuf
Jamjoom

غير تنفيذي - غير مستقل
(Non-Executive-Non-Independent)

Title/الصفة

_____ 2026م

Date/التاريخ:

التوقيع/Signature:

2- نائب الرئيس: أحمد يوسف محمد
صلاح جمجوم

Vice Chairman: Ahmed
Yusuf Jamjoom

تنفيذي - غير مستقل
(Executive-Non-Independent)

Title/الصفة

_____ 2026م

Date/التاريخ:

التوقيع/Signature:

3- وليد يوسف جمجوم

Walid Yusuf Mohammed
Salah Jamjoom

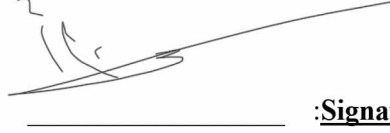
غير تنفيذي - غير مستقل
(Non-Executive-Non-Independent)

Title/الصفة

_____ May 10 2026م

Date/التاريخ:





التوقيع/Signature:

4- آلاء يوسف محمد صلاح جمجوم

Alaa Yousef Jamjoom

غير تنفيذي - غير مستقل
Title/الصفة
(Non-Executive-Non-Independent)

التاريخ/Date: May 10 2026م



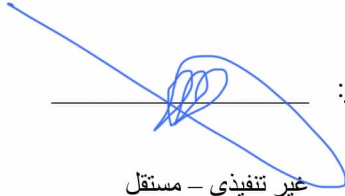
التوقيع/Signature:

5- محمد يوسف محمد صلاح جمجوم

Mohammed Yousef Jamjoom

غير تنفيذي - غير مستقل
Title/الصفة
(Non-Executive-Non-Independent)

التاريخ/Date: 2026



التوقيع/Signature:

6- فارس إبراهيم عبدالله الغنام

Faris Ibrahim AlGhannam

غير تنفيذي - مستقل
Title/الصفة
(Non-Executive-Independent)

التاريخ/Date: May 8 2026م



التوقيع/Signature:

7- نور أحمد شريف

Noor Ahmed Sheriff

غير تنفيذي
Title/الصفة
(Non-Executive)

التاريخ/Date: 2026



_____ :التوقيع/Signature 4- آلاء يوسف محمد صلاح جمجوم
Alaa Yousef Jamjoom
Title/الصفة
غير تنفيذي - غير مستقل
(Non-Executive-Non-Independent)
Date/التاريخ: _____ 2026م


_____ :التوقيع/Signature 5- محمد يوسف محمد صلاح جمجوم
Mohammed Yousef Jamjoom
Title/الصفة
غير تنفيذي - غير مستقل
(Non-Executive-Non-Independent)
Date/التاريخ: _____ May 7 2026م

_____ :التوقيع/Signature 6- فارس إبراهيم عبدالله الغنام
Faris Ibrahim AlGhannam
Title/الصفة
غير تنفيذي - مستقل
(Non-Executive-Independent)
Date/التاريخ: _____ 2026م

_____ :التوقيع/Signature 7- نور أحمد شريف
Noor Ahmed Sheriff
Title/الصفة
غير تنفيذي
(Non-Executive)
Date/التاريخ: _____ 2026م

4- آلاء يوسف محمد صلاح جمجوم
Alaa Yousef Jamjoom
الصفة/Title: غير تنفيذي - غير مستقل
(Non-Executive-Non-Independent)
التاريخ/Date: 2026م

5- محمد يوسف محمد صلاح جمجوم
Mohammed Yousef Jamjoom
الصفة/Title: غير تنفيذي - غير مستقل
(Non-Executive-Non-Independent)
التاريخ/Date: 2026م

6- فارس إبراهيم عبدالله الغنام
Faris Ibrahim AlGhannam
الصفة/Title: غير تنفيذي - مستقل
(Non-Executive-Independent)
التاريخ/Date: 2026م

7- نور أحمد شريف
Noor Ahmed Sheriff
الصفة/Title: غير تنفيذي
(Non-Executive)
التاريخ/Date: 2026 May 8

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(Professional LLC) J8


Approved by email
10 May 2026

التوقيع/Signature:

8- جاويد غلام

Javed Ghulam

الصفة/Title
غير تنفيذي – مستقل
(Non-Executive-
Independent)
التاريخ/Date:
2026/ __/ __م



التوقيع/Signature:

9- بينامين توجود

Benjamin Toogood

الصفة/Title
غير تنفيذي – مستقل
(Non-Executive-
Independent)
التاريخ/Date:
2026/ 5/10م

