



البند رقم (4) Item number

التصويت على تعيين مراجع حسابات الشركة من بين المرشحين بناء على توصية لجنة المراجعة، وذلك لفحص ومراجعة وتدقيق القوائم المالية للربع الثاني والثالث والسنوي من العام المالي 2026م والربع الأول من العام المالي 2027م وتحديد أتعابه

Voting on the appointment of the company's auditors from the candidates based on the recommendation of the Audit Committee, for the examination, review, and auditing of the financial statements for the second and third quarters and the annual fiscal year 2026, and the first quarter of the financial year 2027, and determining their fees



توصية لجنة المراجعة للجمعية العامة لشركة جازان للتنمية والاستثمار باختيار المراجع الخارجي
Recommendation of the audit committee to the general assembly of Jazan
Development and Investment Company to select the external auditor

According to the invitation addressed to a number of auditor's offices to submit their bids to review the financial statements of Jazan Development and Investment Company (JAZADCO) for the second, third quarter and final statement of 2026 and the first quarter of 2027, as required by the audit committee regulations and the Capital Market Authority Regulations Accordingly, the offers sent by these offices were reviewed.

After reviewing the submitted offers and studying the submitted offers, the Committee recommended to the Board of Directors to submit to the General Assembly of the shareholders of JAZADCO the selection of one of the following auditors:

بناء على الدعوة الموجهة لعدد من مكاتب مراجعي الحسابات للتقدم بعروضها لمراجعة القوائم المالية لشركة جازان للتنمية والاستثمار (جازادكو) للربع الثاني والثالث والسنوي لعام 2026م والربع الأول لعام 2027م وذلك حسب ما تقتضيه لائحة لجنة المراجعة ولوائح هيئة السوق المالية.

وبعد اطلاع اللجنة ودراسة للعروض المرسله، أوصت لمجلس الإدارة بالرفع للجمعية العامة لمساهمي جازادكو باختيار أحد المراجعين التالية أسماؤهم:

No.	External Auditor	Fees
1	Alzoman, Alfahad & Alhajjaj professional services	550,000 SR
2	PKF Al Bassam Chartered Accountants	568,000 SR

م	المراجع الخارجي	الأتعاب
1	الزومان والفهد و الحجاج للاستشارات المهنية (A&Y)	550,000 ريال
2	بي كي إف البسام محاسبون ومراجعون قانونيون (PKF)	568,000 ريال

ملاحظة العروض غير شاملة ضريبة القيمة المضافة ومصاريف السفر والإقامة

Note The offers are exclusive of VAT, travel, and accommodation expenses

والله الموفق،،،

رئيس لجنة المراجعة
تركي بن أحمد العبيلان
تاريخ 2026/05/07م





البند رقم (6) Item number

التصويت على الأعمال والعقود التي تمت مع أطراف ذات العلاقة وذلك بين الشركة وبين المجموعة الوطنية للاستزراع المائي (نقوا)، وذلك بمبلغ (358,408) ريال سعودي خلال 2025م، والتي لعضو مجلس الإدارة السابق الدكتور/ عبدالله بن علي الديخي مصلحة غير مباشرة فيها، تتمثل طبيعة التعامل في شراء مستلزمات الأعلاف والمواد الخام. ووفقا للشروط التجارية السائدة ودون أي شروط تفضيلية

Voting on the works and contracts concluded with related parties between the company and the National Aquaculture Group (NAQUA), in the amount of (358,408) Saudi riyals during 2025, in which the former member of the Board of Directors, Dr. Abdullah Ali Aldubaikhi, has an indirect interest, the nature of the transaction is the purchase of feed requirements and raw materials. In accordance with the prevailing commercial terms and without any preferential terms



تبلغ مجلس الإدارة للجمعية بشأن الأعمال والعقود التي فيها مصلحة مباشرة أو غير مباشرة لعضو مجلس الإدارة للسنة المالية المنتهية في 2025/12/31م
Reporting to the Board of Directors of the Association regarding the business and contracts in which there is a direct or indirect
interestor indirect interest of the board member for the Fiscal Year Ended 31/12/2025

To: Shareholders of Jazan Development and Investment Company

Dear Sirs,

In accordance with Article (71) of the Companies Law, a member of the Board of Directors must Immediately become aware of any interest, whether direct or indirect, in business and contracts that are for the company's account, he must inform the Board of Directors .This notification shall be recorded in the minutes of the Board's meeting when it meets .This member may not participate in voting on the decision that is issued in this regard in the Board and General Assemblies. The Board shall report inform the General Assembly when it convenes about the works and contracts in which the in which the board member has a direct or indirect interest .The report shall be accompanied by a special report from the company's auditor prepared in accordance with the auditing standards adopted in the Kingdom of Saudi Arabia.

The following is a list of the works and contracts:

Dealing party	National Aquaculture Group (NAQUA)
Contract Nature	Purchase of feed supplies and raw materials
Amount used	358,408 SAR
Approved amount	452,726 SAR
Conditions	Prevailing commercial conditions in the market
Name of the relationship party	Former member Dr. Abdullah Ali Aldubaikhi

السادة / مساهمي شركة جازان للتنمية والاستثمار

السلام عليكم ورحمة الله وبركاته

وفقا للمادة (71) من نظام الشركات يجب على عضو مجلس الإدارة فور علمه بأي مصلحة له سواء مباشرة أو غير مباشرة في الأعمال والعقود التي تكون لحساب الشركة أن يبلغ المجلس بذلك، ويثبت هذا الإبلاغ في محضر اجتماع المجلس عند اجتماعه. ولا يجوز لهذا العضو الاشتراك في التصويت على القرار الذي يصدر في هذا الشأن في المجلس والجمعيات العامة. ويبلغ المجلس الجمعية العامة عند انعقادها عن الأعمال والعقود التي يكون لعضو المجلس مصلحة مباشرة أو غير مباشرة فيها، ويرفق بالإبلاغ تقرير خاص من مراجع حسابات الشركة يعد وفق معايير المراجعة المعتمدة في المملكة. وفيما يلي بيان بالأعمال والعقود:

طرف التعامل	المجموعة الوطنية للاستزراع المائي (نقوا)
طبيعة التعامل	شراء مستلزمات الأعلاف والمواد الخام
المبلغ المستخدم	358,408 ريال سعودي
المبلغ المعتمد	452,726 ريال سعودي
شروط العقد	الشروط التجارية السائدة في السوق
اسم طرف العلاقة	عضو مجلس الإدارة السابق الدكتور/ عبد الله بن علي الديبكي

والله الموفق... God bless

عضو مجلس الإدارة

جابر بن محمد السهلي

عضو مجلس الإدارة

محمد بن عبد الله الرشيد

عضو مجلس الإدارة

تركي بن أحمد العبيدان

نائب رئيس مجلس الإدارة

فiras بن خالد البواردي

عضو مجلس الإدارة

سلطان بن عبد الله السلاش

عضو مجلس الإدارة

محمد بن يحيى الصقور

رئيس مجلس الإدارة

إبراهيم بن عبد الله الجاسر

Limited assurance report on the declaration submitted by the Chairman of the Board of Directors

To the shareholders of
Jazan Development and Investment Company
A Saudi Joint Stock Company

We have undertaken a limited assurance engagement in respect of the accompanying declaration of related party transactions for the year ended 31 December 2025, pertaining to Jazan Development and Investment Company (the "Company") prepared by the Chairman of the Board Directors of the Company in accordance with the applicable criteria mentioned below to comply with the requirements of Article 71 of the Regulations for Companies (the "Declaration").

Subject matter

The Subject Matter for our limited assurance engagement is the Declaration prepared by the management of the Company and approved by the Chairman of the Board of Directors as attached to this report and submitted to us.

Criteria

The applicable Criteria is the requirement of Article 71 of the Regulations for Companies issued by the Ministry of Commerce which states that any member of the Board of Directors (the "Board") with any interests, both directly or indirectly, in the transactions or contracts made for the account of the Company shall declare such interests for the approval of the general assembly of the Company. The Board member must notify the Board of such interests and excuse himself in vote by the Board to approve such transactions or contracts. The Chairman of the Board will notify the general assembly of transactions and contracts in which a member of the Board has a direct or indirect interests.

Management's responsibility

The management of the Company is responsible for the preparation of the Declaration in accordance with the Criteria and ensuring its completeness. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation of the Declaration that is free from material misstatement, whether due to fraud or error.

Our independence and quality control

We have complied with the independence requirements of International Code of Ethics for Professional Accountants (including International Independence Standards) that is endorsed in the Kingdom of Saudi Arabia (the "Code"), and the ethical requirements that are relevant to our limited assurance engagement in the Kingdom of Saudi Arabia, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies International Standard on Quality Management 1 (ISQM 1), endorsed in the Kingdom of Saudi Arabia, which requires the firm to 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.

Our responsibility

Our responsibility is to express a limited assurance conclusion on the Declaration based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), 'Assurance Engagements Other Than Audits or Reviews of Historical Financial Information', as endorsed in the Kingdom of Saudi Arabia. This standard requires that we plan and perform this engagement to obtain limited assurance about whether anything has come to our attention that causes us to believe that the Company has not complied, in all material respects, with the applicable requirements of Article 71 of the Regulations for Companies in the preparation of the Declaration for the year ended 31 December 2025.

The procedures selected depend on our judgment, including the assessment of risks such as failure of systems and controls, whether due to fraud or error. In making those risk assessments, we consider internal controls relevant to the Company's compliance with the requirements of Article 71 of the Regulations for Companies in the preparation of the Declaration. Our procedures included examining, on a test basis, evidence supporting systems and controls in respect of the preparation of the Declaration in accordance with the requirements of Article 71 of the Regulations for Companies.

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

Limited assurance report on the declaration submitted by the Chairman of the Board of Directors (Continued)

Summary of work performed

We planned and performed the following procedures to obtain limited assurance over the Company's compliance with the requirements of Article 71 of the Regulations for Companies in the preparation of the Declaration:

- Discussed with the management the process for obtaining business and contracts by any of the Board members with the Company.
- Obtained the accompanying Declaration that includes the list of all transactions and agreements entered into by any of the Board members of the Company, either directly or indirectly, with the Company during the year ended 31 December 2025.
- Reviewed the minutes of the Board meetings that indicate that the Board member notified the Board on the transactions and agreements entered into by the Board member during the year ended 31 December 2025; and further that the concerned Board member did not vote on the resolution issued in this regard at the meetings of the Board.
- Reviewed the consistency of the transactions and agreements included in the Declaration with the disclosure in Note (22) to the audited consolidated financial statements for the year ended 31 December 2025.

Inherent limitations

Our procedures regarding systems and controls relating to the preparation of the Declaration in accordance with the requirements of the Article 71 of the Regulations for Companies are subject to inherent limitations and, accordingly, errors or irregularities may occur and not be detected. Furthermore, such procedures may not be relied upon as evidence of the effectiveness of the systems and controls against fraudulent collusion, especially on the part of those holding positions of authority or trust.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement under ISAE 3000 (Revised), as endorsed in the Kingdom of Saudi Arabia. Consequently, the nature, timing and extent of the procedures outlined above for gathering sufficient appropriate evidence were deliberately limited relative to a reasonable assurance engagement, and therefore less assurance is obtained with a limited assurance engagement than for a reasonable assurance engagement.

Our procedures did not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, as endorsed in the Kingdom of Saudi Arabia, and, accordingly, we do not express an audit opinion or a review conclusion in relation to the adequacy of systems and controls around the preparation of the Declaration.

This conclusion relates only to the Declaration for the year ended 31 December 2025 and should not be seen as providing assurance as to any future dates or periods, as changes to systems or controls may alter the validity of our conclusion.

Limited assurance conclusion

Based on our work described in this report, nothing has come to our attention that causes us to believe that the Company has not complied, in all material respects, with the applicable requirements of Article 71 of the Regulations for Companies in the preparation of the Declaration of related party transactions for the year ended 31 December 2025.

Restriction of use

This report, including our conclusion, has been prepared solely upon the request of the management of the Company, to assist the Company and its Chairman of the Board of Directors in fulfilling their reporting obligations to the General Assembly in accordance with Article 71 of the Regulations for Companies. The report should not be used for any other purpose or to be distributed to or otherwise quoted or referred to, without our prior consent to any other parties other than the Ministry of Commerce, Capital Market Authority and the shareholders of the Company.

for Alzoman, Alfahad and Alhajjaj Professional Services



Zaher Abdullah Alhajjaj
Certified Public Accountant
License No (562)

Riyadh, Kingdom of Saudi Arabia

Date: 17 Dhu al-Hijjah 1447

Corresponding to: 3 June 2026





البند رقم (7) Item number

التصويت على اشتراك عضو مجلس الإدارة الأستاذ/ جابر
بن محمد السهلي في عمل منافس لأعمال الشركة

**Voting on the participation of the member of the Board of
Directors, Mr. Jaber Mohammed Alsahli, in a business
competing with the company's business**



تبلغ مجلس إدارة شركة جازان للتنمية والاستثمار للجمعية العامة عن الأعمال المنافسة لأحد أعضاء المجلس

Notification from the Board of Directors of Jazan Development and Investment Company to the General Assembly Regarding

Competing Activities by a Board Member

Competing Activities: Jazan Development and Investment Company takes into consideration potential conflicts of interest and competing activities, whether direct or indirect, by members of the Board of Directors or senior executives and takes the necessary measures in accordance with the relevant laws and regulations. In this regard, the Company would like to clarify to the General Assembly that the case set out below was previously presented and duly licensed for the previous year. Since such license requires renewal for the new year, and no material change has been reported in the nature of the case, the Company is presenting it to the General Assembly to request renewal of the required license, as follows:

The Board member involved in activities that may compete with the Company is: Mr. Jaber Mohammed Alsahli - Board Member

Nature of the Competing Activities: Competition through his direct participation and participation is represented in the ownership and management of Tharawat Seas Company, a limited liability company specialized in fish production and has a shrimp production license under construction. This activity is a competitor to the shrimp farming activity of Jazan Development and Investment Company.

أعمال المنافسة : إن شركة جازان للتنمية والاستثمار تراعي حالات تعارض المصالح وأعمال المنافسة المحتملة، سواء المباشرة أو غير المباشرة، من قبل أعضاء مجلس الإدارة أو كبار التنفيذيين، وتتخذ الإجراءات اللازمة بما يتفق مع الأنظمة واللوائح ذات العلاقة. وفي هذا الشأن، تود الشركة أن توضح للجمعية العامة أن الحالة الموضحة أدناه سبق عرضها والحصول على الترخيص اللازم بشأنها عن العام السابق، وحيث إن الترخيص يتطلب التجديد للعام الجديد، ولم يرد ما يفيد بوجود تغيير جوهري في طبيعة الحالة، فإن الشركة تعرضها على الجمعية العامة لطلب تجديد الترخيص النظامي، وذلك على النحو الآتي:

العضو المشترك في أعمال من شأنها منافسة الشركة هو: الأستاذ/ جابر بن محمد السهلي - عضو مجلس الإدارة

طبيعة الأعمال المنافسة: تتمثل المنافسة من خلال مساهمته ومشاركته بطريقة مباشرة في ملكية وإدارة شركة ثروات البحار السعودية للأسماك، وهي شركة ذات مسؤولية محدودة متخصصة في إنتاج الأسماك ولديها رخصة لإنتاج الروبيان تحت الانشاء. يعد هذا النشاط منافسًا لنشاط استزراع الروبيان التابعة لشركة جازان للتنمية والاستثمار.

والله الموفق... God bless...

م	الاسم	المنصب	التوقيع
1	الأستاذ / إبراهيم بن عبدالله الجاسر	رئيس مجلس الإدارة	
2	الأستاذ / فراس بن خالد البواردي	نائب رئيس مجلس الإدارة	
3	الأستاذ / سلطان بن عبدالله الشلاش	عضو مجلس الإدارة	
4	الأستاذ / محمد بن يحيى الصقور	عضو مجلس الإدارة	
5	الأستاذ / تركي بن أحمد العبيلان	عضو مجلس الإدارة	
6	الأستاذ / محمد بن عبدالله الرشيد	عضو مجلس الإدارة	