

Meeting Agenda

First Item: Review and discuss the Board of Directors' report for the fiscal year ended September 30, 2025. (Attached)

Second Item: Vote on the External Auditor's report for the fiscal year ended September 30, 2025. (Attached)

Third Item: Review and discuss the financial statements for the fiscal year ended September 30, 2025. (Attached)

Fourth Item: Vote on discharging the Board of Directors from liability for the fiscal year ended on September 30, 2025.

Fifth Item: Vote on the appointment of the Company's External Auditor from among the nominees, based on the recommendation of the AR Committee, to examine, review and audit the financial statements for the first, second, third and annual quarters of the fiscal year ending September 30, 2026, and determine their fees. (Attached).

Sixth Item: Vote on authorizing the Board of Directors to distribute interim dividends to the shareholders of the Company on a semi-annual or quarterly basis for the fiscal year ending September 30, 2026. (Attached)

Seventh Item: Vote on the disbursement of SAR (737,000) as remuneration for the Board Members for the financial year ended on September 30, 2025. (Attached)

Eighth Item: Vote on the Board's recommendation to distribute cash dividends for the fiscal year ended September 30, 2025. The total distribution amounts to SAR (62,951,000), at SAR (7.92) per share, representing (79%) of the nominal value. Eligibility is for shareholders owning shares on the day of the General Assembly and registered with the Depository Center (Edaa) by the end of the second trading day following the General Assembly session, The distribution date shall be within fifteen business days from the date of the General Assembly's approval. (Attached)

Ninth Item: Voting on authorizing the Board of Directors with the authority of the Ordinary General Assembly regarding the authorization stipulated in paragraph (1) of Article Twenty-Seven of the Companies Law, for a period of one year from the date of the Assembly's approval or until the end of the term of the authorized Board of Directors, whichever is earlier, in accordance with the conditions stipulated in the Executive Regulations of the Companies Law related to Listed Joint Stock Companies.

Tenth Item: Voting on the Board of Directors' resolution to appoint Mrs. **Maria Del Mar Melero Rodriguez** as an (Independent) Board Member, effective from her appointment date on 23 February 2026, to complete the Board's term until the end of the current term on 31 December 2028. (Attached)

Eleven Item: Voting on the businesses and contracts executed during the financial year ended 30 September 2025 between Jamjoom Fashion Trading Company (Kingdom of Saudi Arabia) and KOJ Interiors L.L.C., as well as the contracts entered into between KOJ Interiors and each of the Group's subsidiaries, namely Jamjoom Fashion Trading L.L.C. (United Arab Emirates) and Nayomi L.L.C. (Qatar), and Jamjoom Fashion Company (Kuwait), in which Board Member(s) (Mr. Kamal Osman Jamjoom, Mrs. Nadia Jamjoom, and Mr. Jameel Jamjoom) have an indirect interest. The nature of the transactions relates to design services, approvals, and retail store fit-out work. These transactions are conducted under ongoing annual framework agreements entered into in the ordinary course of business, in accordance with prevailing commercial terms and without any preferential conditions. The total value of the transactions during the year amounted to SAR 88.275 million. (Attached)

Twelfth Item: Voting on the businesses and contracts that will be executed during the financial year ending 30 September 2026 between Jamjoom Fashion Trading Company (Kingdom of Saudi Arabia) and KOJ Interiors L.L.C., as well as the contracts entered into between KOJ Interiors and each of the Group's subsidiaries, namely Jamjoom Fashion Trading L.L.C. (United Arab Emirates) and Nayomi L.L.C. (Qatar), and Jamjoom Fashion Company (Kuwait), in which Board Member(s) (Mr. Kamal Osman Jamjoom, Mrs. Nadia Jamjoom, and Mr. Jameel Jamjoom) have an indirect interest. The nature of the transactions relates to design services, approvals, and retail store fit-out works. These transactions are conducted under ongoing annual framework agreements entered into in the ordinary course of business, in accordance with prevailing commercial terms and without any preferential conditions. (Attached)

Thirteenth Item: Voting on the businesses and contracts executed during the financial year ended 30 September 2025 between Jamjoom Fashion Trading Company (Dubai) Branch and Kamal Osman Jamjoom Group LLC (UAE), in which the Board member(s): (Mr. Kamal Osman Jamjoom, Mrs. Nadia Jamjoom, and Mr. Jameel Jamjoom) have an indirect interest. The nature of the transactions involves the provision of warehousing and logistics services under a Service Level Agreement (SLA) with an initial term of two years, renewable thereafter. These transactions are conducted in the ordinary course of business and in accordance with prevailing commercial terms. Without any preferential conditions. The total value of transactions during the year amounted to a sum of SAR 1.151 million. (Attached).

Fourteenth Item: Voting on the businesses and contracts that will be executed during the financial year ending 30 September 2026 between Jamjoom Fashion Trading Company (Dubai) Branch and Kamal Osman Jamjoom Group LLC (UAE), in which the Board member(s): (Mr. Kamal Osman Jamjoom, Mrs. Nadia Jamjoom, and Mr. Jameel Jamjoom) have an indirect interest. The nature of the transactions involves the provision of warehousing and logistics services under a Service Level Agreement (SLA) with an initial term of two years, renewable thereafter. These transactions are conducted in the ordinary course of business and in accordance with prevailing commercial terms. Without any preferential conditions. (Attached).

Fifteenth Item: Voting on the businesses and contracts executed during the financial year ended 30 September 2025 between Jamjoom Fashion Trading Company (Dubai) Branch and Kamal Osman Jamjoom Group LLC (UAE), in which the Board Member(s) (Mr. Kamal Osman Jamjoom, Mrs. Nadia Jamjoom, Mr. Jameel Jamjoom) have an indirect interest. The nature of the transactions involves the provision of information technology services, internal audit, organizational development, and legal services. These are ongoing service contracts conducted in the ordinary course of business and in accordance with prevailing commercial terms, without any preferential conditions. The total value of transactions during the year amounted to a sum of SAR 10.078 million. (Attached).

Sixteenth Item: Voting on the businesses and contracts that will be executed during the financial year ending 30 September 2026 between Jamjoom Fashion Trading Company (Dubai) Branch and Kamal Osman Jamjoom Group LLC (UAE), in which the Board Member(s) (Mr. Kamal Osman Jamjoom, Mrs. Nadia Jamjoom, Mr. Jameel Jamjoom) have an indirect interest. The nature of the transactions involves the provision of information technology services, internal audit, organizational development, and legal services. These are ongoing service contracts conducted in the ordinary course of business and in accordance with prevailing commercial terms, without any preferential conditions. (Attached).

Seventeenth Item :Voting on the businesses and contracts executed during the financial year ended 30 September 2025 between Jamjoom Fashion Trading Company (Dubai) Branch and Kamal Osman Jamjoom Services Philippines Inc, in which the Board member(s): (Mr. Kamal Osman Jamjoom, Mrs. Nadia Jamjoom, Mr. Jameel Jamjoom) have an indirect interest. The nature of the transaction is the provision of information technology services, which are continuous service contracts that are executed in the course

of normal business and in accordance with the prevailing commercial terms. and without any preferential terms. The total value of transaction during the year amounted to a sum of SAR 750 thousand. (Attachment).

Eighteenth Item: Voting on the businesses and contracts that will be executed during the financial year ending 30 September 2026 between Jamjoom Fashion Trading Company (Dubai) Branch and Kamal Osman Jamjoom Services Philippines Inc, in which the Board member(s): (Mr. Kamal Osman Jamjoom, Mrs. Nadia Jamjoom, Mr. Jameel Jamjoom) have an indirect interest. The nature of the transaction is the provision of information technology services, which are continuous service contracts that are executed in the course of normal business and in accordance with the prevailing commercial terms. and without any preferential terms. (Attachment).

Nineteenth Item: Voting on the businesses and contracts executed during the financial year ended 30 September 2025 between Jamjoom Fashion Trading Company (Dubai) Branch and Kamal Osman Jamjoom Tech Services India Pvt Ltd, in which the Board member(s): (Mr. Kamal Osman Jamjoom, Mrs. Nadia Jamjoom, Mr. Jameel Jamjoom) have an indirect interest. The nature of the transaction is the provision of information technology services, which are continuous service contracts that are executed in the course of normal business and in accordance with the prevailing commercial term. And without any preferential terms, the total value of transaction during the year amounted to a sum of SAR 1.084 million. (Attached)

Twentieth Item: Voting on the businesses and contracts that will be executed during the financial year ending 30 September 2026 between Jamjoom Fashion Trading Company (Dubai) Branch and Kamal Osman Jamjoom Tech Services India Pvt Ltd, in which the Board member(s): (Mr. Kamal Osman Jamjoom, Mrs. Nadia Jamjoom, Mr. Jameel Jamjoom) have an indirect interest. The nature of the transaction is the provision of information technology services, which are continuous service contracts that are executed in the course of normal business and in accordance with the prevailing commercial term and without any preferential terms. (Attached).

Twenty-One Item : Voting on the businesses and contracts executed during the financial year ended 30 September 2025 between the Company and Kamal Osman Jamjoom Trading Company (KSA), in which the Board member(s): (Mr. Kamal Osman Jamjoom, Mrs. Nadia Jamjoom, Mr. Jameel Jamjoom) have an indirect interest, the nature of the transaction is represented in the assignment of bank financing facilities used by the Company within the Group's facilities and until the completion of the facilities in the name of the Company, which are transactions carried out in the course of normal business and in accordance with the prevailing commercial terms and without any preferential conditions. The total value of transactions during the year amounted to a sum of SAR 12. 569 million. (Attached)

Twenty- Two Item: Voting on the businesses and contracts executed during the financial year ended 30 September 2025 between the Company and Kamal Osman Jamjoom Trading Company (KSA) in which the Board member(s): (Mr. Kamal Osman Jamjoom, Mrs. Nadia Jamjoom, Mr. Jameel Jamjoom) have an indirect interest. The nature of the transaction is represented in the cash pooling arrangements during the period of the establishment of the Company's independent bank accounts, which are transactions made in the course of normal business and in accordance with the prevailing commercial terms and without any preferential conditions. The total value of transactions during the year amounted to a sum of SAR 62.359 million. (Attached)

Twenty- Three Item: Voting on the businesses and contracts executed during the financial year ended 30 September 2025 between the Company and Kamal Osman Jamjoom Trading Company (KSA), in which the Board member(s): (Mr. Kamal Osman Jamjoom, Mrs. Nadia Jamjoom, Mr. Jameel Jamjoom) have an indirect interest. The nature of the transaction pertains to costs related to the Initial Public Offering (IPO), including consultancy fees as well as legal and regulatory fees. These costs were borne by the selling shareholder and were not charged to the Company which are transactions made in the course of normal business and in accordance with the prevailing commercial terms and without any preferential conditions. The total value of transactions during the year amounted to a sum of SAR 7.952 million. (Attached)

Twenty- Four Item: Voting on the amendment of Article Two of the Company Bylaws related to the name of the Company. (Attached)

Twenty-Five Item: Voting on the amendment of Article Eleven of Company Bylaws related to the Shareholders' Register. (Attached)

Twenty-Six Item: Voting on the amendment of Article Twelve of the Company Bylaws related to the purchase of shares. (Attached)

Twenty- Seven Item: Voting on the Amendment of Article Thirteen of the Company Bylaws related to the management of the Company. (attached).

Twenty-Eight Item :Voting on the amendment of Article Twenty-Five of the Company Bylaws related to voting in assemblies. (Attached).

Twenty-Nine Item: Vote on the amendment of Article Twenty-Nine of the Company Bylaws related to powers and authorities. (Attached)

Thirty Item: Vote on the Amendment of Article Thirty of the Company Bylaws related to the decisions of the capital owner. (Attached).

Thirty- One Item: Voting on adding a new article to the Company Bylaws related to the quorum of the Ordinary General Assembly Meeting. (Attached)

Thirty- Two Item: Vote on adding a new article to the Company Bylaws related to the quorum of the Extraordinary General Assembly meeting. (Attached)

Thirty- Three Item: Voting on the rearrangement and classification of the Company Bylaws articles and renumbering them in accordance with the proposed amendments in the above clauses, if approved.

1. ARC Statement

1. بيان لجنة المراجعة والمخاطر

As the Chairman of the Audit and Risk Committee ("the ARC"), I am pleased to present our report for the financial year ended 30 September 2025.

بصفتي رئيس لجنة المراجعة والمخاطر ("اللجنة" أو "لجنة المراجعة والمخاطر")، يسعدني أن أقدم تقريرنا للسنة المالية المنتهية في 30 سبتمبر 2025 م.

The ARC was officially formed and its Charter formally adopted by a resolution of the Company's Board of Directors in January 2025. The first meetings of the ARC were focused on strengthening internal controls, deepening risk oversight and ensuring alignment between internal audit, risk management and the Board's strategic objectives.

تم تشكيل لجنة المراجعة والمخاطر واعتماد ميثاقها رسميًا بموجب قرار من مجلس إدارة الشركة في يناير 2025 م. ركزت الاجتماعات الأولى للجنة على تعزيز الضوابط الداخلية، وتعميق الرقابة على المخاطر، وضمان التوافق بين المراجعة الداخلية وإدارة المخاطر والأهداف الاستراتيجية للمجلس.

During the year the ARC met twice. On December 10, 2025, we reviewed the external auditor's report on the annual financial statements for the year ended 30 September 2025. We held regular meetings with the external auditors and our internal audit unit. Our agenda was heavily weighted toward high-risk areas such as (but not limited to) cybersecurity, data privacy and regulatory compliance.

خلال العام الجاري، اجتمعت اللجنة مرتين: بتاريخ ديسمبر 10 2025، تم مراجعة تقرير المراجع الخارجي بشأن البيانات المالية السنوية للسنة المنتهية في 30 سبتمبر 2025 م. عقدنا اجتماعات منتظمة مع المراجعين الخارجيين ووحدة المراجعة الداخلية لدينا. تركز جدول أعمالنا بشكل كبير على المجالات عالية المخاطر مثل (على سبيل المثال لا الحصر) الأمن السيبراني وخصوصية البيانات والامتثال التنظيمي.

We formally approved the Internal Audit Charter during the year.

قمنا رسميًا باعتماد ميثاق المراجعة الداخلية خلال العام الجاري.

Overall, I believe that the Group's risk management framework and internal control systems are sound, though there remain areas for improvement.

بشكل عام، أعتقد أن إطار عمل إدارة المخاطر وأنظمة الرقابة الداخلية للمجموعة جيدة، على الرغم من أنه لا تزال هناك مجالات للتحسين.

Looking forward our priorities include enhancing our risk appetite framework, expanding audit coverage and embedding a stronger risk-aware culture across the organization. This already started off by a risk workshop for ARC members and senior executives during October 2025, which was well attended.

بالنظر إلى المستقبل، تشمل أولوياتنا تعزيز إطار شهية المخاطر لدينا، وتوسيع نطاق تغطية المراجعة، وترسيخ ثقافة أقوى تدرك المخاطر في جميع أنحاء المنظمة. وقد بدأ هذا بالفعل من خلال ورشة عمل للمخاطر لأعضاء لجنة المراجعة والمخاطر وكبار المديرين التنفيذيين خلال أكتوبر 2025، والتي حظيت بحضور جيد.

2. ARC Composition and Meetings

2. تكوين واجتماعات لجنة المراجعة والمخاطر

Member	Role/status	Number of meetings attended	عدد الاجتماعات التي تم حضورها	المنصب	العضو
Mr. Freddie Cloete	Chair, Independent	2/2	2/2	الرئيس، مستقل	السيد/ فريدي كلوث
Mr. Jameel Jamjoom	Non-Executive	2/2	2/2	عضو غير تنفيذي	السيد/ جميل جمجوم
Mrs. Nadia Jamjoom	Non-Executive	2/2	2/2	عضو غير تنفيذي	السيدة/ نادية جمجوم

• **Independence & Qualifications:** The ARC comprises predominantly independent and/or non-executive

• **الاستقلالية والمؤهلات:** تتألف لجنة المراجعة والمخاطر بشكل أساسي من أعضاء مجلس إدارة مستقلين و/أو غير تنفيذيين لديهم خبرة مالية ومحاسبية وخبرة في إدارة المخاطر.

<p>directors with financial, accounting and risk management expertise.</p>	
<ul style="list-style-type: none"> • Mandate: Our Charter (approved by the Board of Directors) mandates at least 4 meetings per year, consistent with CMA Corporate Governance Regulations. The ARC was only appointed late into the second quarter of the financial year. 	<ul style="list-style-type: none"> • الميثاق: ينص ميثاقنا (الذي وافق عليه مجلس الإدارة) على عقد 4 اجتماعات على الأقل سنويًا، بما يتوافق مع لوائح حوكمة الشركات الصادرة عن هيئة السوق المالية. تم تعيين لجنة المراجعة والمخاطر في وقت متأخر من الربع الثاني من السنة المالية.
<p>3. Responsibilities & Charter</p>	<p>3.المسؤوليات والميثاق</p>
<p>The ARC operates under a Board-approved charter. Its core responsibilities include:</p> <ul style="list-style-type: none"> • Overseeing financial reporting and external audit. • Supervising internal audit, including its charter, independence, plan and performance. • Monitoring the effectiveness of internal and financial controls and risk management systems. • Reviewing related party transactions and conflicts of interest. • Overseeing whistleblower mechanisms and confidential reporting (for financial misreporting and/or fraud). • Advising the Board on the appointment, dismissal and remuneration of external and internal auditors. 	<p>تعمل لجنة المراجعة والمخاطر بموجب ميثاق معتمد من مجلس الإدارة. تشمل مسؤولياتها الأساسية ما يلي:</p> <ul style="list-style-type: none"> • الإشراف على إعداد التقارير المالية والمراجعة الخارجية. • الإشراف على المراجعة الداخلية، بما في ذلك ميثاقها، واستقلاليتها، وخطتها، وأدائها. • مراقبة فعالية الضوابط الداخلية والمالية وأنظمة إدارة المخاطر. • مراجعة معاملات الأطراف ذات العلاقة وتعارض المصالح. • الإشراف على آليات الإبلاغ عن المخالفات (التبليغ) والتقارير السرية (لأعراض الإبلاغ عن الأخطاء المالية و/أو الاحتيال). • تقديم المشورة إلى مجلس الإدارة بشأن تعيين المراجعين الخارجيين، والداخليين، وفصلهم ومكافاتهم.
<p>4. Internal Audit oversight</p>	<p>4. الإشراف على المراجعة الداخلية</p>
<p>Internal audit is a function that is independent of executive management, reporting to the ARC. It includes within its scope the assessment of the adequacy and effectiveness of the internal control and financial systems and risk management systems including compliance with policies and procedures. Audit reports highlight any weaknesses and recommend corrective actions to senior management and the ARC. Internal audit plans its work taking into account the main risks the company faces.</p> <p>As well as reviewing the work of the Internal Audit function, the ARC receives quarterly updates from senior management on key issues and initiatives.</p>	<p>المراجعة الداخلية هي وظيفة مستقلة عن الإدارة التنفيذية، وتقدم تقاريرها إلى لجنة المراجعة والمخاطر. يشمل نطاق عملها تقييم مدى كفاية وفعالية أنظمة الرقابة الداخلية والأنظمة المالية وأنظمة إدارة المخاطر، بما في ذلك الامتثال للسياسات والإجراءات. تسلط تقارير المراجعة الضوء على أي نقاط ضعف وتوصي بالإجراءات التصحيحية للإدارة العليا ولجنة المراجعة والمخاطر. تخطط المراجعة الداخلية لعملها مع الأخذ في الاعتبار المخاطر الرئيسية التي تواجه الشركة. بالإضافة إلى مراجعة عمل وظيفة المراجعة الداخلية، تتلقى لجنة المراجعة والمخاطر تحديثات ربع سنوية من الإدارة العليا حول القضايا والمبادرات الرئيسية.</p>
<p>5. External Audit oversight</p>	<p>5.الإشراف على المراجعة الخارجية</p>
<p>The ARC met with the external auditor, KPMG, pre-audit and final review. Significant risk areas discussed included revenue recognition, impairment of assets and inventory valuation. The external auditors issued an unqualified audit opinion.</p>	<p>اجتمعت لجنة المراجعة والمخاطر مع المراجع الخارجي، KPMG، قبل المراجعة وفي المراجعة النهائية. شملت مجالات المخاطر الهامة التي تمت مناقشتها الاعتراف بالإيرادات، انخفاض في قيمة الأصول، وتقييم المخزون. أصدر المراجعون الخارجيون رأيًا غير متحفظ.</p>

<p>The ARC evaluated the auditor's performance, independence and objectivity and recommended their reappointment to the Board.</p>	<p>قامت لجنة المراجعة والمخاطر بتقييم أداء المراجع واستقلاليتيه وموضوعيته وأوصت مجلس الإدارة بإعادة تعيينه.</p>
<p>6. Risk management</p>	<p>6. إدارة المخاطر</p>
<p>During the year the ARC focused on the following significant risks:</p> <ul style="list-style-type: none"> • Regulatory/Compliance: As a new listed entity focus was on CMA regulations and other relevant Saudi Arabia laws. • Cybersecurity & Data privacy risk: Given the risk of data breach and systems disruptions this remains a top priority. <p>Enhanced training for senior management and staff is being planned for the following year.</p>	<p>ركزت لجنة المراجعة والمخاطر خلال العام الجاري على المخاطر الهامة التالية:</p> <ul style="list-style-type: none"> • المخاطر التنظيمية/الامتثال: بصفتها كيانًا مدرجًا حديثًا، كان التركيز على لوائح هيئة السوق المالية والقوانين الأخرى ذات الصلة في المملكة العربية السعودية. • مخاطر الأمن السيبراني وخصوصية البيانات: نظرًا لمخاطر اختراق البيانات واضطرابات الأنظمة، يظل هذا الخطر يمثل أولوية قصوى. <p>يتم التخطيط لتدريب معزز للإدارة العليا والموظفين للسنة التالية.</p>
<p>7. Whistleblowing & Fraud</p>	<p>7. التبليغ عن المخالفات والاحتيال</p>
<p>A whistle blowing policy is in place for the Group's employees to report violations of internal control systems. The ARC oversees the confidential reporting channel for employees to report financial misstatements, fraud or unethical behavior.</p> <p>The ARC discussed whether any fraud-related matters were observed with the external and internal auditors. The ARC believes that the Group's internal control framework relating to fraud prevention is generally effective. Any identified weaknesses or fraud-related incidents were addressed through appropriate corrective and preventive actions.</p>	<p>توجد سياسة للإبلاغ عن المخالفات (التبليغ) لموظفي المجموعة للإبلاغ عن انتهاكات أنظمة الرقابة الداخلية. تشرف لجنة المراجعة والمخاطر على قناة الإبلاغ السرية للموظفين للإبلاغ عن الأخطاء المالية أو الاحتيال أو السلوكيات غير الأخلاقية.</p> <p>ناقشت لجنة المراجعة والمخاطر ما إذا كان قد لوحظت أي مسائل متعلقة بالاحتيال مع المراجعين الخارجيين والداخليين. تعتقد لجنة المراجعة أن الإطار الرقابي الداخلي للمجموعة المتعلق بمنع الاحتيال فعال بشكل عام. وقد تمت معالجة أي نقاط ضعف تم تحديدها أو حوادث متعلقة بالاحتيال من خلال الإجراءات التصحيحية والوقائية المناسبة.</p>
<p>8. Internal Control System Assessment</p>	<p>8. تقييم نظام الرقابة الداخلية</p>
<p>Based on internal and external audit feedback and our review of the financial statements, the ARC's assessment is that the internal control system is adequate and functions effectively for the year under review. There are no control deficiencies that we believe would materially affect the Group's ability to execute its business strategy or produce reliable financial statements. However, we recognize the need for continuous improvement.</p>	<p>بناءً على ملاحظات المراجعة الداخلية والخارجية ومراجعتنا للبيانات المالية، تقييم لجنة المراجعة والمخاطر هو أن نظام الرقابة الداخلية كافٍ ويعمل بفعالية للسنة قيد المراجعة. لا توجد أوجه قصور في الرقابة نعتقد أنها ستؤثر ماديًا على قدرة المجموعة على تنفيذ استراتيجيتها التجارية أو إصدار بيانات مالية موثوقة. ومع ذلك، فإننا ندرك الحاجة إلى التحسين المستمر.</p>
<p>9. Related party transactions and conflict of interest</p>	<p>9. معاملات الأطراف ذات العلاقة وتعارض المصالح</p>
<ul style="list-style-type: none"> • The ARC reviewed all material related party transactions during the year. We ensured that these were properly disclosed in the annual financial statements. • For each, we evaluated the business rational, whether pricing was at arm's length and whether there was a potential conflict of interest. 	<ul style="list-style-type: none"> • راجعت لجنة المراجعة والمخاطر جميع معاملات الأطراف ذات العلاقة المادية خلال العام. لقد تأكدنا من الإفصاح عنها بشكل صحيح في البيانات المالية السنوية. • لكل معاملة، قمنا بتقييم المنطق التجاري، وما إذا كان التسعير بسعر السوق (على أساس تجاري بحت)، وما إذا كان هناك تعارض محتمل في المصالح.

10. Zakat & Tax provisions	10. مخصصات الزكاة والضرائب
<p>Discussions were held with management and the external auditor on the assumptions used to prepare zakat and income tax. The ARC is satisfied that the provisions recorded are adequate and in line with ZATCA regulations.</p> <p>No ZATCA reassessments or dispute notices were received during the year.</p>	<p>عقدت اللجنة مناقشات مع الإدارة والمراجع الخارجي بشأن الافتراضات المستخدمة لإعداد مخصصات الزكاة وضريبة الدخل، واطمأنت اللجنة بأن المخصصات المسجلة كافية وتتماشى مع لوائح هيئة الزكاة والضريبة والجمارك (ZATCA). لم يتم استلام أي إعادة تقييمات أو إشعارات نزاع من هيئة الزكاة والضريبة والجمارك (ZATCA) خلال العام.</p>
11. Conclusion	11. الخلاصة
<p>In conclusion, the ARC believes that the Group's internal control systems and risk management processes provide a solid foundation to support our strategic objectives. However, recognizing that risk is dynamic, we will continue to push for improvements and deeper integration of risk oversight into all aspects of management.</p> <p>I would like to thank my fellow Committee members, the internal audit unit, external auditors and management for their cooperation, transparency and commitment to governance excellence.</p>	<p>في الختام، تعتقد لجنة المراجعة والمخاطر أن أنظمة الرقابة الداخلية وعمليات إدارة المخاطر في المجموعة توفر أساساً متيناً لدعم أهدافنا الاستراتيجية. ومع ذلك، وإدراكاً بأن المخاطر ديناميكية، سنواصل السعي لتحقيق تحسينات ودمج أعمق للرقابة على المخاطر في جميع جوانب الإدارة.</p> <p>أود أن أشكر زملائي أعضاء اللجنة، ووحدة المراجعة الداخلية، والمراجعين الخارجيين، والإدارة لتعاونهم وشفافتهم والتزامهم بالتميز في الحوكمة.</p>
Freddie Cloete -Chairman, Audit & Risk Committee	فريدي كلوت - رئيس لجنة المراجعة والمخاطر
Signature:	التوقيع:
Date:	التاريخ:



<p>Dear Jamjoom Fashion Trading Company Shareholders</p> <p>Greetings,</p> <p><u>Re: Board Letter to the Ordinary General Assembly</u></p> <p>With reference to article (71) of the companies law, we would like to inform you that during the fiscal year 2025, Jamjoom Fashion Trading Company through its subsidiaries, has entered into number of transactions and contracts in which some of the board members have interest (whether direct or indirect), such contracts were executed in accordance of the relevant regulation and with no preferential terms.</p> <p>The aforementioned contracts and transactions were also disclosed in the Board of Directors annual report of the year 2025 as per legal requirements, noting that the company in such transactions follows the same terms and commercial principles followed with other parties, without any preferences.</p> <p>Enclosed to this report, The Auditor ("KPMG"), is providing its special report regarding these transactions as per the regulatory requirements, the Board recommend to the esteemed General Assembly to ratify and approve the transactions and authorize them for next year.</p> <p>With Kind Regards,</p>	<p>السادة/ مساهمي شركة مجموع فاشن للتجارة المحترمين</p> <p>السلام عليكم ورحمة الله وبركاته، وبعد:</p> <p><u>الموضوع/ خطاب تبليغ مجلس الإدارة للجمعية العامة العادية</u></p> <p>بالإشارة إلى المادة (71) من نظام الشركات، نود إبلاغكم بأنه خلال العام المالي 2025م قامت شركة مجموع فاشن للتجارة شركاتها الفرعية بالدخول في عقود وتعاملات تجارية كان لبعض أعضاء مجلس الإدارة مصلحة فيها (بطريقة مباشرة أو غير مباشرة) والتي تم التعامل معها في ضوء الأنظمة ذات العلاقة و بدون أي شروط تفضيلية.</p> <p>كما تم الإفصاح عنها في التقرير السنوي لمجلس الإدارة للعام 2025م، حسب المتطلبات النظامية علما بأن الشركة في مثل هذه التعاملات تتبع نفس الشروط و الأسس التجارية المتبعة مع الغير دون أي تفضيل.</p> <p>ونرفق لكم مع هذا التبليغ التقرير الخاص بمراجع حسابات الشركة ("KPMG") عن هذه المعاملات حسب المتطلبات النظامية، ويوصي المجلس للجمعية بالمصادقة على هذه التعاملات و التفويض بتجديدها لعام قادم.</p> <p>ولكم خالص الشكر والتقدير،،،</p>
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جمجوم فاشن
JAMJOOM FASHION

العام المالي 2025م
التاريخ: 1447/08/16هـ
الموافق: 2026/02/04م

توقيعات رئيس و أعضاء مجلس الإدارة

كمال عثمان جمجوم
رئيس مجلس الإدارة

Kamal Osman S Jamjoom
Chairman of the Board

Kamal Osman Jamjoom

التوقيع:
Signature:

ناديه جمجوم
عضو مجلس الإدارة

Nadia Jamjoom
Board Member

Nadia Jamjoom

التوقيع:
Signature:

ستيفن جراهام البروك
رئيس مجلس الإدارة

Stephen Holbrook
Vice Chairman of the Board

Stephen Holbrook

التوقيع:
Signature:

سليم شدياق
عضو مجلس الإدارة

Selim Chidiac
Board Member

Selim Chidiac

التوقيع:
Signature:

جميل جمجوم
عضو مجلس الإدارة

Jameel Jamjoom
Board member

Jameel Jamjoom

التوقيع:
Signature:

س.ت: ٤٠٣٠٥١٥٤٣٥, رقم عضوية الغرفة: ٢٣٤٤٥ تريو بوليفارد, الطابق ٣, ص.ب ٢٦٣٤ جدة ٢٣٥٢٥, حي الشاطئ طريق الملك, المملكة العربية السعودية (هاتف: +٩٦٦ ١٢ ٦٩٨١١٥٥ فاكس: +٩٦٦ ١٢ ٦٩٨٢٢٥٥)

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6982255

العام المالي 2025م
التاريخ: 1447/08/16هـ
الموافق: 2026/02/04م



المرفقات
Annexure
قائمة بالأعمال والعقود
Table of all Transactions

س.ت: ٤٠٣٠٥١٥٤٣٥, رقم عضوية الغرفة: ٢٣٤٤٥ تريو بوليفارد, الطابق ٣, ص.ب ٢٦٣٤ جدة ٢٣٥٢٥, حي الشاطئ طريق الملك, المملكة العربية السعودية (هاتف: ٦٩٨١١٥٥ ١٢ ٦٩٦٦ فاكس: ٦٩٨٢٢٥٥ ١٢ ٦٩٦٦

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6982255



#	Contract	Party	Counterparty	Date	Nature	Term	Value SAR '000	Percentage of sales 716.99M	Conflict
1	Prime Cost Agreement	Jamjoom Fashion Trading (KSA)	KOJ Interiors	FY24-25	Yearly framework agreement for design, approvals, and fit-out works to retail stores. Contractor is paid on a cost-plus basis with a fixed fee for specific services.	Commercial term	76,860.00	10.81%	Kamal Jamjoom, Nadia Jamjoom, and Jameel Jamjoom have an indirect interest in this agreement because Kamal owns the counterparty directly and he is a relative of both Jameel and Nadia
		Jamjoom Fashion Trading LLC (UAE)		FY24-25			8,683.00	1.22%	
		Nayomi Trading WLL (Qatar)		FY24-25			2,164.00	0.30%	
		Jamjoom Fashion Company (Kuwait)		FY24-25			568.00	0.08%	
Subtotal							88,275.00	12.42%	
2	Service Level Agreement	Jamjoom Fashion Trading (Dubai branch)	Kamal Osman Jamjoom Group LLC	FY24-25	Provision of warehousing and logistics services. A base operation cost monthly in addition to other variable costs charged by supplier/service provider (and an 8% markup).	Initial term of two years, with automatic one-year renewals unless terminated.	1,151.00	0.16%	Kamal Jamjoom, Nadia Jamjoom, and Jameel Jamjoom have an indirect interest in this agreement because Kamal owns the counterparty directly and he is a relative of both Jameel and Nadia
3	Service Level Agreement	Jamjoom Fashion Trading (Dubai branch)	Kamal Osman Jamjoom Group LLC	FY24-25	Provision of Information technology, Internal audit, Business development, and Legal services A base operation cost monthly in addition to other variable costs charged by supplier/service provider (and an 8% markup).	Initial term of two years, with automatic one-year renewals unless terminated.	10,078.00	1.42%	Kamal Jamjoom, Nadia Jamjoom, and Jameel Jamjoom have an indirect interest in this agreement because Kamal owns the counterparty directly and he is a relative of both Jameel and Nadia
4	Service Level Agreement	Jamjoom Fashion Trading (Dubai branch)	Kamal Osman Jamjoom Services Philippines Inc	FY24-25	Provision of Information technology services. A base operation cost monthly in addition to other variable costs charged by supplier/service provider (and an 5% markup).	Initial term of two years, with automatic one-year renewals unless terminated.	750.00	0.11%	Kamal Jamjoom, Nadia Jamjoom, and Jameel Jamjoom have an indirect interest in this agreement because Kamal owns the counterparty directly and he is a relative of both Jameel and Nadia
5	Service Level Agreement	Jamjoom Fashion Trading (Dubai branch)	Kamal Osman Jamjoom Tech Services India Pvt Ltd	FY24-25	Provision of Information technology services. A base operation cost monthly in addition to other variable costs charged by supplier/service provider (and an 15% markup).	Initial term of two years, with automatic one-year renewals unless terminated.	1,084.00	0.15%	Kamal Jamjoom, Nadia Jamjoom, and Jameel Jamjoom have an indirect interest in this agreement because Kamal owns the counterparty directly and he is a relative of both Jameel and Nadia
Subtotal							13,063.00	1.84%	
6	Financing	The Company	KOJ Trading KSA	FY24-25	Assignment of bank borrowings utilised by the Company under KOJ Trading KSA / KOJ Group facilities, while the Company is in the process of securing its own financing facilities.	As of 28 February 2025, the Company has secured financing facilities in its own legal name. However, certain group facility agreements remain at the parent entity level, under which the Company continues to be included as a participating entity. As of 30 September 2025, a loan amounting to 12.6M has been assigned to the Company.	12,569.00	1.77%	RPT and includes a conflict for Kamal Jamjoom, Nadia Jamjoom, and Jameel Jamjoom because Kamal owns the counterparty and he is a relative of both Jameel and Nadia.
7	Cash pooling	The Company	KOJ Trading KSA	FY24-25	The Company had transferred to the shareholder (parent company) funds as a result of cash pooling during whilst independent banking arrangements were set up.	As of 28 February 2025, the cash pooling arrangement with the parent company was discontinued. The company received a total of 62.4M as payment.	62,359.00	8.77%	RPT and includes a conflict for Kamal Jamjoom, Nadia Jamjoom, and Jameel Jamjoom because Kamal owns the counterparty and he is a relative of both Jameel and Nadia.
7	Initial Public Offering Cost	The Company	KOJ Trading KSA	FY24-25	All IPO-related expenses, including advisory, legal, underwriting, and regulatory fees, were borne by the selling shareholder and not charged to the Company.	Immediately upon receipt of the IPO proceeds, the selling shareholder shall reimburse the Company.	7,952.00	1.12%	RPT and includes a conflict for Kamal Jamjoom, Nadia Jamjoom, and Jameel Jamjoom because Kamal owns the counterparty and he is a relative of both Jameel and Nadia.
Total							184,218.00	25.91%	

س.ت: ٤٠٣٠٥١٥٤٣٥, رقم عضوية الغرفة: ٢٣٤٤٥ تريبو بوليفارد, الطابق ٣, ص.ب ٢٦٣٤ جدة ٢٣٥٢٥, حي الشاطئ طريق الملك, المملكة العربية السعودية (هاتف: +٩٦٦ ١٢ ٦٩٨١١٥٥ فاكس: +٩٦٦ ١٢ ٦٩٨٢٢٥٥)

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6982255



KPMG Professional Services Company

Zahrán Business Center
Prince Sultan Street
P. O. Box 55078
Jeddah 21534
Kingdom of Saudi Arabia
Commercial Registration No 4030290792

Headquarters in Riyadh

شركة كي بي إم جي للاستشارات المهنية مساهمة مهنية

مركز زهران للأعمال
شارع الأمير سلطان
ص. ب. 55078
جده 21534
المملكة العربية السعودية
سجل تجاري رقم 4030290792

المركز الرئيسي في الرياض

Private and confidential

Our Ref.: Engagement Letter – 2025
SAN: 1868790553
Contact: Abdullah Akbar

The Board of Directors
Jamjoom Fashion Trading
Jeddah, Kingdom of Saudi Arabia

Attention: Mr. Scott - CFO

14 January 2026

Subject: Independent Limited Assurance Report – Article 71 of the Companies Law issued by the Ministry of Commerce (“MOC”)

Dear Sir(s),

Thank you for engaging us to provide you with assurance services for Jamjoom Fashion Trading (the “Company”), on terms which are described in this letter and the attached terms of business. These together form the agreement between us.

We are writing to you to confirm our mutual understanding of the terms of your engagement with KPMG Professional Services Company to undertake for the Company a limited assurance on whether anything has come to our attention that cause us to believe that the subject matter detailed below (“Subject Matter”), has not been prepared, in all material respects, in accordance with the applicable criteria (“Applicable Criteria”) set below.

1. Article 71 of the Companies Law issued by MOC.

Any work already performed in connection with this engagement before the date of this letter also will be governed by the terms and conditions of this letter.

Subject Matter

The Subject Matter for our limited assurance engagement is related to the Board of Directors declaration enclosed in the attached Appendix 1 (the “Declaration”) prepared by the Management in accordance with the requirements of Article 71 of the Companies Law and presented by the Board of Directors of Jamjoom Fashion Trading (the “Company”), which comprises the transactions carried out by the Company during the year ended 30 September 2025 in which any of the members of Board of Directors of the Company had direct or indirect personal interest.

Intended users of the subject matter information and our assurance report thereon

The Company confirms that the Board of Directors’ declaration and our assurance report thereon is intended to be presented to the shareholders in their ordinary General Assembly Meeting in accordance with the requirements of Article (71) of the Companies Law and should not be used for any other purpose.



The Responsibilities of the Assurance Practitioner

Our responsibility is to express a limited assurance conclusion on the Subject Matter above based on our assurance engagement conducted in accordance with International Standard on Assurance Engagements (3000) "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" endorsed in the Kingdom of Saudi Arabia, and the terms and conditions for this engagement as agreed with the Company's management.

Our procedures were designed to obtain a limited level of assurance on which to base our conclusion, and, as such, do not provide all of the evidence that would be required to provide a reasonable level of assurance. The procedures performed depend on our judgement including the risk of material misstatement of the Subject Matter, whether due to fraud or error. While we considered the effectiveness of internal controls when determining the nature and extent of our procedures, our engagement was not designed to provide assurance on internal controls.

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

Our firm applies International Standard on Quality Management (1) 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.

The 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.

As part of this engagement, we have not performed any procedures by way of audit, review or verification of the Subject matter, nor of the underlying records or other sources from which the Subject matter was extracted. Accordingly, we do not express such an opinion.

Our procedures include:

- Obtaining the declaration that includes the transactions and / or contracts performed in which any of the BOD members of the Company has either direct or indirect interest during the year ended 30 September 2025;
- Reviewing the minutes of meetings of the BoD that indicate notifications to the BoD by certain director(s) of actual or potential conflicts of direct or indirect interest in relation to transactions and / or contracts involving the BoD member;
- Checking that the minutes of meetings of the BOD that the relevant director(s) who notified the BoD of actual or potential conflicts of direct or indirect interest did not vote on the resolution to recommend the related transaction(s) and / or contract(s);
- On a sample basis, obtaining the required approvals along with supporting documents in respect of the transactions and / or contracts included in the declaration; and
- Checking the transaction amounts included in the Declaration agree, where applicable, to the transaction amounts disclosed in note 19 to the audited consolidated financial statements of the Company for the year ended 30 September 2025.

The procedures selected, and our determination of the nature, timing and extent of these procedures, will depend on our judgment, including the assessment of the risk of material misstatement in the Board of Directors' declaration, whether due to fraud or error.

In making these risk assessments, we consider internal control relevant to the Company's preparation of the Board of Directors' declaration in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing a conclusion on the effectiveness of the Company's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the objectives of the engagement that we have identified during our engagement.

The determination of the scope, emphasis, timing and conduct of the engagement may change as a result of unexpected events, changes in conditions or the evidence obtained from the results of procedures, which may require us to revise the overall engagement strategy and plan, and therefore the resulting planned nature, timing and extent of further procedures.



Our engagement is planned and performed to obtain limited assurance, but not absolute assurance, about whether anything has come to our attention that causes us to believe that the Subject Matter has not been prepared in all material respects in accordance with the Applicable Criteria.

Therefore, there is an unavoidable risk that some misstatements may not be detected by an assurance engagement performed in accordance with ISAE 3000 as endorsed in the Kingdom of Saudi Arabia, even though the engagement is properly planned and performed in accordance with that standard. Furthermore, such an assurance engagement is not designed to detect matters that are immaterial to the Board of Directors' declaration.

Communications to Those Charged with Governance Regarding Key Findings and Matters of Governance

To the extent that they come to our attention, we will communicate to those charged with governance in writing about material misstatements resulting from error, unless clearly inconsequential or trivial to the Board of Directors' declaration and any instances of fraud or information obtained that indicates that a fraud may exist. Further, to the extent that they come to our attention, we will inform those charged with governance about fraud involving management, employees who have significant roles in internal control and others involved in the preparation of the Board of Directors' declaration. If we suspect that members of senior management are involved in fraud, we will report the matter to those charged with governance.

We will communicate in writing other matters of governance interest that come to our attention and that have not otherwise been communicated, arising from the assurance engagement. We are not required to design procedures for the specific purpose of identifying matters of governance interest, and, therefore, our assurance engagement may not identify such matters.

Communications to Intended Users and Others

Additionally, if we consider it appropriate, we will determine whether the key findings relating to instances of fraud or error and matters of governance identified during the assurance engagement, if any, have been communicated appropriately to shareholders. If we consider that a matter has not been communicated appropriately, we will take further action, as appropriate. Such action may include communicating with shareholders about such matters.

This will affect the confidentiality clauses in our Terms of Business, as noted below

Such action also may include modifying our assurance conclusion or adding an Other Matter paragraph and also may result in us withdrawing from the engagement.

The Responsibilities of the Company

The Company confirms that the responsible party for the preparation of the Board of Directors' declaration is those charged with governance.

Our engagement will be conducted on the basis that the Company acknowledge and understand that they have responsibility for the:

- a) Preparation and appropriate presentation of the subject matter in accordance with the applicable criteria, including the preparation of the Board of Directors' declaration;
- b) Design, implementation and maintenance of such internal control as the Company determines is necessary to enable the preparation of the Board of Directors' declaration that is free from material misstatements, whether due to fraud or error;
- c) Prevention and detection of fraud and for identifying and ensuring that the Company complies with laws and regulations applicable to its activities;
- d) Process to ensure that personnel involved with the preparation and presentation of the Board of Directors' declaration are properly trained, and accounting systems are properly updated.



The Company also acknowledges and understands that they have responsibility to provide us with:

- a) Access to all information of which Company is aware that is relevant to the preparation of the Board of Directors' declaration such as records, source documentation and other matters;
- b) Additional information that we may request from Company for the purpose of the engagement; and
- c) Unrestricted access to persons within the Company from whom we determine it necessary to obtain evidence.

We look forward to full cooperation from your staff during our engagement.

Written Representations

As part of our engagement process, we will request from Company written representations in connection with the engagement and in relation to matters on which independent corroboration is not available.

A copy of the written representations we expect to request is attached at Appendix 3 to this letter.

Engagement Deliverable

The intention of this engagement is to provide an assurance report on the Board of Directors' declaration in accordance with ISAE 3000 as endorsed in the Kingdom of Saudi Arabia. In our report, we will express a limited assurance conclusion as to whether anything has come to our attention that causes us to believe that the Subject Matter has not been prepared, in all material respects in accordance with the Applicable Criteria.

We cannot provide assurance that an unqualified conclusion will be rendered. Circumstances may arise in which it is necessary for us to modify our report or withdraw from the engagement. In such circumstances, our findings or reasons for withdrawal will be communicated to you.

A draft of the expected form and content of our report is included at Appendix 2 *Draft Assurance Report*. The form and content of our report may be amended in the light of our findings, as noted earlier.

If a request is made before the completion of this limited assurance engagement to change the terms of the engagement, we will consider the appropriateness of the request and we will only agree to such a change if we consider that there is reasonable justification.

If such a change is made, we will not disregard evidence that was obtained prior to the change.

Distribution of Information and Restriction of Use

Our report will be prepared to be presented to the shareholders in their ordinary General Assembly Meeting in accordance with the requirements of Article (71) of the Companies Law. It will be released to the Company on the basis that our report shall not be copied, referred to or disclosed, in whole (save for the Company's own internal purposes) or in part, without our prior written consent.

Our report is designed to meet the agreed requirements of the Companies Law as determined by the Company's needs at the time. Our report should not therefore be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than the shareholders for any purpose or in any context. Any party other than shareholders who obtains access to our report or a copy thereof and chooses to rely on our report (or any part thereof) will do so at its own risk. To the fullest extent permitted by law, we accept no responsibility and deny any liability to any party.

Other Relevant Information Timetable

The engagement will commence on 16 April 2025. The engagement duration is estimated at 2 weeks on the assumption that all relevant information, assistance, documentation and access to personnel is made available to us promptly as and when required by us. We shall use all reasonable endeavors to meet this timetable.



KPMG Resources

This engagement will be led by Abdullah Akbar, the Engagement Partner and day-to-day operation will be the responsibility of Muhammad Farooq, the Engagement Senior Manager. Other team members will be involved in the work as well.

Our Charges

Our fees, which may be billed as work progresses, are based on the time required by the individuals assigned to the engagement plus direct out-of-pocket expenses. Our invoices are due and payable upon presentation.

Our budgeted fees for the engagement for the year ended 30 September 2025 have been agreed with you at SR 70,000 plus reimbursable expenses for travelling, communications, document production, etc. incurred on the engagement together with any applicable VAT thereon.

The fees for the limited assurance report plus any applicable VAT will be charged and are payable 50% on signing of the engagement letter and 50% on submission of the conclusion for the report on Article 71.

Expenses necessarily incurred while engaged on this assignment will be billed to you at cost together with any applicable VAT and will comprise both directly incurred costs such as travel, conveyance etc. (which will be billed at actual) and an amount equal to 5% of the value of fees to cover incidental expenses such as printing, telephone and other communications, courier, stationery, photocopy etc.

The above budgeted fees are agreed on the basis set out in this engagement letter. Circumstances encountered during the performance of these services that warrant additional time or expense, such as the Company not preparing properly for the work planned, could cause us to be unable to deliver them within the above estimates. We will endeavor to notify you of any such circumstances as they are assessed and negotiate and agree the extent of any additional fee to be charged. Should the need arise, fees for any separate accounting advice will be agreed separately.

Terms of Business

We accept this engagement on the basis that our General Terms of Business, as set out in Appendix 4, will apply to this work and govern our relationship with you.

This letter is the "Engagement Letter" mentioned in our General Terms of Business. Please read these terms carefully. There are various exclusions and limitations on our liability and associated obligations imposed on you. Through our contract with you we aim to clarify your and our obligations and responsibilities and we seek to protect ourselves, other members of the KPMG organisation and our people. We draw your attention in particular to the following clauses of our General Terms:

Clause 4: We set out here the obligations imposed on us in respect of your Confidential Information. For our marketing or publicity purposes we are permitted to make general references to our relationship with you and to work performed for you.

Clause 7: We confirm here that our work is performed for you alone and we set out various restrictions on the extent to which you may share with others the product of our work or refer to our name. This clause is disapplied in relation to any reports or other written communications from us that are required by applicable legislation to be made public, but the restrictions apply to any private reporting or other private communications in writing presented by us in connection with the Services.

Clauses 18 to 24: These set out our position where your interests may conflict with our other clients' interests and clarify our responsibilities in relation to Confidential Information (as defined in clause 4) in the circumstances identified.

Clauses 31 to 35: We set out here the principal exclusions and limitations on our liability to you. Our liability in connection with our work under this engagement letter for losses to all parties to whom we accept responsibility for such work shall be limited, on the basis set out in our General Terms, to a maximum aggregate amount of the fees received by us for this engagement.

Clause 36: We set out here your duty to keep us harmless in case of actions put forward against us by any third party.



Clause 44: This clause explains that the Services Contract is subject to the laws of the Kingdom of Saudi Arabia and further that the parties submit to the exclusive jurisdiction of the courts of Saudi Arabia.

If there are any differences between the terms and conditions mentioned in this letter and the terms and conditions set out in Appendix 4, then the terms and conditions of this letter shall apply.

Please confirm your agreement to and acceptance of the terms of this letter and the attachment(s) by signing and returning to us the enclosed copy. If there are any aspects that you wish to discuss please let us know.

This letter and the Appendices shall apply only to the work described in this letter. Should further work be required over and above such work, separate terms of engagement will need to be agreed.

Any work already performed in connection with this engagement before the date of this letter will also be governed by the terms and conditions of this letter.

Yours faithfully,

KPMG Professional Services Company

Abdullah Oudah Althagafi
License No. 455

Attached:

- [Appendix 1] Board of Directors' declaration
- [Appendix 2] Draft assurance report
- [Appendix 3] Written representations we expect to request
- [Appendix 4] General Terms of Business

Acknowledgement and acceptance on behalf of the Company:

I have read and understood the terms and conditions of this letter and attachments and I agree to and accept them.

Signed:

Position: Chief Financial Officer

Date:

Duly authorised, for and on behalf of Jamjoom Fashion Trading



KPMG Professional Services Company

Zahrán Business Center
Prince Sultan Street
P. O. Box 55078
Jeddah 21534
Kingdom of Saudi Arabia
Commercial Registration No 4030290792

Headquarters in Riyadh

شركة كي بي إم جي للاستشارات المهنية مساهمة مهنية

مركز زهران للأعمال
شارع الأمير سلطان
ص. ب. 55078
جده 21534
المملكة العربية السعودية
سجل تجاري رقم 4030290792

المركز الرئيسي في الرياض

Independent Limited Assurance Report to Jamjoom Fashion Trading on the Board of Directors' Declaration on the Requirements of Article 71 of the Companies Law

To the Shareholders of Jamjoom Fashion Trading

We were engaged by the management of Jamjoom Fashion Trading (the "Company") to report on the the Board of Directors' declaration prepared by the Management in accordance with the requirements of Article 71 of the Companies Law, which comprises the transactions carried out by the Company during the year ended 30 September 2025 in which any of the members of Board of Directors of the Company had direct or indirect personal interest as detailed below ("Subject Matter") and the accompanying management's statement thereon as set out in Appendix 1, in the form of an independent limited assurance conclusion that based on our work performed and evidence obtained, nothing has come to our attention that causes us to believe that the Subject Matter is not properly prepared, in all material respects, based on the applicable criteria ("Applicable Criteria") below.

Subject Matter

The Subject Matter for our limited assurance engagement is related to the Board of Directors' declaration enclosed in the attached Appendix 1 (the "Declaration") prepared by the Management in accordance with the requirements of Article 71 of the Companies Law, presented by the Board of Directors of Jamjoom Fashion Trading (the "Company"), which comprises the transactions carried out by the Company during the year ended 30 September 2025 in which any of the members of Board of Directors of the Company had direct or indirect personal interest.

Applicable Criteria

We have used the following as the Applicable Criteria:

- Article 71 of the Companies Law issued by Ministry of Commerce ("MOC").

Jamjoom Fashion Trading's Responsibility

The management of the Company is responsible for preparing the Subject Matter information that is free from material misstatement in accordance with the Applicable Criteria and for the information contained therein. The management the Company is also responsible for preparing the Subject Matter information (i.e. Appendix 1).

This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and presentation of the Subject Matter that information is free from material misstatement, whether due to fraud or error. It also includes selecting the Applicable Criteria and ensuring that the Company complies with the Companies Law ; designing, implementing and effectively operating controls to achieve the stated control objectives; selecting and applying policies; making judgments and estimates that are reasonable in the circumstances; and maintaining adequate records in relation to the Subject Matter information.



Jamjoom Fashion Trading's Responsibility (continued)

The management of the Company is also responsible for preventing and detecting fraud and for identifying and ensuring that the Company complies with laws and regulations applicable to its activities. The management of the Company is responsible for ensuring that staff involved with the preparation of the Subject Matter information are properly trained, systems are properly updated and that any changes in reporting encompass all significant business units.

Our Responsibility

Our responsibility is to examine the Subject Matter information prepared by the Company and to report thereon in the form of an independent limited assurance conclusion based on the evidence obtained. We conducted our engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000, "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" endorsed in the Kingdom of Saudi Arabia and the terms and conditions for this engagement as agreed with the Company's management. That standard requires that we plan and perform our procedures to obtain a meaningful level of assurance about whether the Subject Matter information is properly prepared, in all material respects, as the basis for our limited assurance conclusion.

The firm applies International Standard on Quality Management 1 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.

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

The procedures selected depend on our understanding of the Subject Matter and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise.

In obtaining an understanding of the Subject Matter and other engagement circumstances, we have considered the process used to prepare the Subject Matter information in order to design assurance procedures that are appropriate in the circumstances, but not for the purposes of expressing a conclusion as to the effectiveness of the Company's process or internal control over the preparation and presentation of the Subject Matter information.

Our engagement also included: assessing the appropriateness of the Subject Matter, the suitability of the criteria used by the Company in preparing the Subject Matter information in the circumstances of the engagement, evaluating the appropriateness of the procedures used in the preparation of the Subject Matter information and the reasonableness of estimates made by the Company.

The 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. We did not perform procedures to identify additional procedures that would have been performed if this were a reasonable assurance engagement.

As part of this engagement, we have not performed any procedures by way of audit, review or verification of the Subject Matter information nor of the underlying records or other sources from which the Subject Matter information was extracted.

Procedures Performed

Our procedures performed are as follows:

- Obtained the declaration that includes the transactions and / or contracts performed in which any of the BOD members of the Company has either direct or indirect interest during the year ended 30 September 2025 ;



Procedures Performed (continued)

- Reviewed the minutes of meetings of the BoD that indicate notifications to the BoD by certain director(s) of actual or potential conflicts of direct or indirect interest in relation to transactions and/or contracts involving the BoD member;
- Checked that the minutes of meetings of the BOD that the relevant director(s) who notified the BoD of actual or potential conflicts of direct or indirect interest did not vote on the resolution to recommend the related transaction(s) and / or contract(s);
- On a sample basis, obtained the required approvals along with supporting documents in respect of the transactions and/or contracts included in the declaration; and
- Checked the transaction amounts included in the Declaration agree, where applicable, to the transaction amounts disclosed in note 19 to the audited consolidated financial statements of the Company for the year ended 30 September 2025.

Conclusion

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report.

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

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Subject Matter information is not prepared, in all material respects, in accordance with the Applicable Criteria.

Restriction of Use of Our report

Our report should not be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than the Company and MOC for any purpose or in any context. Any party other than the Company and MOC who obtains access to our report or a copy thereof and chooses to rely on our report (or any part thereof) will do so at its own risk. To the fullest extent permitted by law, we accept or assume no responsibility and deny any liability to any party other than the Company and MOC for our work, for this independent limited assurance report, or for the conclusions we have reached.

Our report is released to the Company and MOC on the basis that it shall not be copied, referred to or disclosed, in whole (save for the Company's own internal purposes) or in part, without our prior written consent.

KPMG Professional Services Company

Abdullah Oudah Althagafi
License No: 455

Jeddah, _____ XX, 2026
Corresponding to: _____ XX, 1447H

[Appendix 3] Written representations we expect to request

Date:

Private and Confidential

KPMG Professional Services Company
Certified Public Accountants
P.O. Box 55078
Jeddah 21534

Dear Sirs,

LETTER OF REPRESENTATION

This representation letter is provided to you in connection with your limited review of Subject Matter (Appendix A prepared by the Management and presented by the Board of Directors' of Jamjoom Fashion Trading ("the Company")), in respect of transaction with member of the Board of Directors with the Company in accordance with the Criteria (Article 71 of the Companies Law issued by Ministry of Commerce) which is to be presented to Company's general assembly by the Board of Directors of the Company to the shareholders in their Annual General Meeting.

We confirm that the management and the Board of Directors of the Company are responsible for the preparation of the Declaration in accordance with the applicable Criteria and are responsible for the selection of methods used for identification of transactions under the requirements of Article 71 of the Companies Law. Further, the Company's management and the Board of Directors' are responsible for establishing and maintaining internal controls relevant to the preparation and presentation of the Declaration that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate criteria; maintaining adequate records and making estimates that are reasonable in the circumstances.

We have made available to you all significant information that we believe is relevant to your limited review engagement.

We confirm the details of related party transactions and contracts in which the board of directors of the Company have direct or indirect personal interest for the period from 1 October 2024 to 30 September 2025 are complete and accurate. We are not aware of any factual inaccuracies within the information provided.

We confirm that the documents and records supporting the amounts are appropriate and accurate.

We confirm that apart from the Subject Matter, there are no other matters, transactions or contracts with the Company in which the directors had personal interest.

We confirm that the ordinary general assembly has authorized that the board members as disclosed in the Board of Directors' Declaration (Appendix 1) may have direct or indirect interest in transactions or contracts made for the Company.

We confirm that the authorization as mentioned above is taken from the ordinary general assembly at the end of the respective financial year.

We confirm that the transactions pertaining to the subject matter are approved by the audit committee on a monthly basis. These transactions are then further approved by the Board of Directors subsequent to the year end when the annual consolidated financial statements are approved and authorized for issue.

We confirm that there was no Form 3 for any of the member of the Board of Directors that was revised during the year ended 30 September 2025. Furthermore, we confirm that there was no requirement as per Companies Law to update Form 3.

We confirm that only xx new contracts were entered into and included in the Board of Directors' Declaration pertaining to year ended 30 September 2025. Furthermore, we confirm that none of the contract was terminated and cancelled during the year ended 30 September 2025.

We confirm that transactions with subsidiaries within the Group, whether wholly or partially owned, were not included in the Board of Directors' Declaration for the year ended 30 September 2025. We also confirm that as per Article 71 of the Companies Law issued by Ministry of Commerce doesn't require us to include transactions with subsidiaries of the Group, whether wholly or partially owned.

We further confirm that the directors, who had personal interest in any contract or work, did not participate, when the relevant resolutions were submitted to vote.

We confirm that your responsibility is to express a limited assurance conclusion on the Subject Matter based on our limited assurance engagement conducted in accordance with the International Standard on Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000') endorsed in the Kingdom of Saudi Arabia and the terms of reference for this engagement as agreed with the Company.

We have read the report as provided by KPMG Professional Services to the Company, and agreed on the Scope of work and confirm and approve the report and we also confirm that:

- We are aware of no mistakes of facts as set out; and
- There are no matters related to the issuance of the report in final form of which we consider that you should be aware.

We confirm that your limited review was conducted in accordance with the International Standards on Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000') and does not constitute an audit or a review made in accordance with International Auditing Standards, therefore, we do not expect you to express such an assurance.

We confirm that your report will solely be used by the Company as required by Article 71 of Companies Law issued by Ministry of Commerce and will not be used for any other purpose.

Chief Executive Officer

Chief Financial Officer

Enclosed: Appendix 1 – Board of Directors’ declaration of transactions and contracts in which directors of

Jamjoom Fashion Trading (“the Company”) have personal interest, for the year ended 30 September 2025.



Appendix (4) – General Terms of Business

These General Terms of Business (“**General Terms**”) apply to the delivery of services by KPMG to a client pursuant to a letter enclosing these General Terms and recording the engagement (“the **Engagement Letter**”).

Definitions

Services means the services to be delivered by us under the Engagement Letter.

KPMG or we (or derivatives) mean the KPMG contracting party as identified by the engagement letter.

Engagement Team means KPMG Persons (excluding corporate bodies) involved in delivering the Services.

you (and derivatives) means the addressee or addressees of the Engagement Letter.

Services Contract means the contract formed by the Engagement Letter and these General Terms together with any appended documents or other terms applicable to the Services (“**Additional Terms**”).

KPMG Persons means the KPMG contracting party, each and all of our partners, directors, employees and agents, together with any other body, whether located or operating inside or outside the Kingdom of Saudi Arabia, associated with us and each and all of its partners, directors, employees and agents and “**KPMG Person**” shall mean any one of them.

Other KPMG Person(s) means, collectively or individually, KPMG Persons who are not members of the Engagement Team.

agents (when referable to KPMG) means persons whom we authorize to act on our behalf or whom we treat as our employees, and for whose conduct we accept responsibility, in connection with the Services.

Other Beneficiaries means any person or organization identified in and for whom you sign the Engagement Letter (other than you) as a beneficiary of the Services or any product thereof.

Our services and responsibilities

1. The Engagement Letter shall set out the Services to be delivered by us and associated matters and may vary these General Terms.
2. The Services shall be delivered with reasonable skill and care.
3. We shall form an Engagement Team, to include individuals (if any) named in the Engagement Letter. We may substitute any who are named for others of equal or similar skills but we shall consult you before doing so.
4. We may acquire sensitive information concerning your business or affairs while delivering the Services (“**Confidential Information**”). We shall preserve the

confidentiality of Confidential Information and we shall not disclose it beyond the Engagement Team unless permitted by you or this clause. We shall comply with the confidentiality standards of our regulatory body and we shall adhere to the confidentiality restrictions of any other authority in the Kingdom of Saudi Arabia with power over us, as well as any obligations imposed on us by the laws of the Kingdom of Saudi Arabia. We shall be entitled to comply with any requirement of Saudi law, our regulatory body or any other authority in the Kingdom of Saudi Arabia with power over us, to disclose Confidential Information. Information relating to you, to our relationship with you, and to the Services including Confidential Information may be shared by us with (i) Other KPMG Persons and/or (ii) other parties who facilitate the administration of our business or support our infrastructure in both cases in order to (a) perform client and engagement acceptance procedures (including but not limited to the identification of potential conflicts of interest or compliance with independence requirements, (b) for the purposes of internal risk assessments and (c) to support the maintenance of quality and professional standards in the delivery of the services (e.g. through the involvement of professional practice and policy departments, the participation in quality assurance measures or the establishment and maintenance of knowledge databases). We shall remain responsible for preserving confidentiality if Confidential Information is shared with Other KPMG Persons or accessed by other such parties. We may remove, or arrange for the removal of names and any other identifiers from Confidential Information and then use such anonymised information for lawful purposes chosen at our discretion. This clause shall not apply where Confidential Information properly enters the public domain. This clause shall not prohibit our disclosure of Confidential Information, in confidence, to our professional indemnity insurers or advisers.

For the purposes of marketing or publicizing or selling our services we may wish to disclose that we have performed work (including the Services) for you, in which event we may identify you by your name and we may indicate only the general nature or category of such work (or of the Services) and any details which have properly entered the public domain.

5. We may supply written advice or confirm oral advice in writing or deliver a final written report or make an oral presentation. We may also supply oral, draft or interim advice or reports or presentations but in such circumstances our written advice or our final written report shall prevail. No reliance shall be placed by you on anything draft or interim. Where you wish to rely on anything provided orally, you shall inform us and we shall supply final documentary confirmation.
6. We shall not be obliged to update any advice, report or any product of the Services, oral or written, for events occurring



after the advice, report or product concerned has been issued in final form.

7. Any product of the Services in any form or medium shall be supplied for your benefit and information only. Save as may be required by law or by a competent regulatory authority (in which case you shall, unless prohibited by law, inform us in advance), it shall not be copied, referred to or disclosed by you, in whole (save for your own internal purposes) or in part, without our prior written consent. You shall not quote our name or reproduce our logo in any form or medium without our prior written consent. You may disclose in whole any product of the Services to your legal and other professional advisers for the purposes of seeking advice in relation to the Services, provided that when doing so you inform them that
- disclosure by them (save for their own internal purposes or where compelled) is not permitted without our prior written consent, and
 - to the fullest extent permitted by law we accept no responsibility or liability to them in connection with the Services.

KPMG uses "Sayen" solution to sign digitally all documents and reports including deliverables to the client. Sayen is an approved digital signature platform by the "National Center of Digital Certification" in Saudi Arabia and is under periodic audit and certified by Webtrust©. However, KPMG does not have the right to audit the solution.

8. Any advice, opinion, statement of expectation, forecast or recommendation supplied by us shall not amount to any form of guarantee that we have determined or predicted future events or circumstances.

Ownership

9. We have created, acquired, own or otherwise have rights in, and may, in connection with the performance of the Services, use, provide, modify, create, acquire or otherwise obtain rights in (i) concepts, ideas, methods, methodologies, procedures, processes, know-how, techniques, models, templates and software and (ii) the general elements of style, design, art work and graphics and content of general applicability included in the deliverables or work product not specific to you or the Services (collectively, "**KPMG Property**"). We retain all ownership and use rights in the KPMG Property. You shall acquire no rights or interest in KPMG Property, except as expressly provided in the Engagement Letter. We acknowledge that KPMG Property shall not include any of your Confidential Information or tangible or intangible property, and we shall have no ownership rights in such property. For the purposes of delivering services to you or other clients, we and other KPMG Persons shall be entitled to use, develop or share with each other knowledge, experience and skills of general application gained through performing the Services.

Except for KPMG Property, upon full and final payment of our Charges, the tangible items specified as deliverables will become your property. If any KPMG Property is contained in any of the deliverables, we hereby grant you a royalty-free, paid-up, non-exclusive, perpetual license to use such KPMG Property in connection with your use of the deliverables as intended in the Service Contract.

You acknowledge and agree that we shall have the right to retain for our files copies of each of the deliverables.

Our charges

10. The fees mentioned in the engagement letter represent our professional charges only and do not include any taxes, levies or any other imposts that may be apply under any applicable law. We shall render invoices in respect of the Services, comprising fees and outlays together with any applicable VAT on the fees and outlays, and any VAT will be shown separately on our invoices (together "our Charges"). Details of our Charges and any special payment terms shall be set out in the Engagement Letter. Our fees shall be based on the degree of responsibility of Engagement Team members involved in delivering the Services, their skill and time spent by them in performing them and the nature and complexity of the Services. Outlays will include both directly incurred costs and an amount, equal to 2.5% of the value of time, to cover incidental expenses which are not charged directly to the engagement. Our Charges may differ from estimates or quotations.
11. In return for the delivery of the Services by us, you shall pay our Charges (including for the avoidance of doubt all and any VAT chargeable, without any right of set-off), on presentation of our invoice or at such other time as may be specified in the Engagement Letter.

11.1 We may charge administration costs on any outstanding balances (these charges applying after as well as before any court award or judgement in our favour in respect of outstanding balances).

11.2 If the Services Contract is terminated or suspended, we shall be entitled to payment for outlays incurred and to payment of fees for Service performed. Our fees shall in this event be calculated by reference to our hourly rates at the time of performance of the Services.

11.3 Where there is more than one addressee of the Engagement Letter, unless the Engagement Letter provides otherwise, all of you shall be liable to pay our Charges in full separately and together as a group.

11.4 If we are required or requested by any court or regulatory body in any proceedings or forum in which we are not a party or a participant, or if we are required by a government committee or body to provide information or produce documents relating in any way to the Services, you shall pay our costs in preparing for and responding to any such requirement at our standard rates applicable at the time



of responding, together with any outlays including legal expenses where appropriate.

Your responsibilities

12. Where there is more than one of you, this clause applies to each of you separately and not collectively. Notwithstanding our duties and responsibilities in relation to the Services, you shall retain responsibility and accountability for managing your affairs, deciding on what to do after receiving any product of the Services, implementing any advice or recommendations provided by us and realizing any benefits requiring activity by you.
13. Where you require us or the nature of the Services is such that it is likely to be more efficient for us to perform work at your premises or using your computer systems or telephone networks, you shall ensure that all arrangements are made for access, security procedures, virus checks, facilities, licences or consents as may be required (without cost to us).
14. You shall not, directly or indirectly, solicit the employment of any of our partners, directors or employees, during the performance of the Services or for a period of 6 months following their completion or following termination of the Services Contract, without our prior written consent. This prohibition shall not prevent you at any time from running recruitment advertising campaigns nor from offering employment to any of our partners, directors or employees, as the case may be, who may respond to any such campaign.

Information

15. To enable us to perform the Services, you shall supply promptly all information and assistance and all access to documentation in your possession, custody or under your control and to personnel under your control where required by us. You shall use your best endeavours to procure these supplies where not in your possession or custody or under your control. You shall inform us of any information or developments which may come to your notice and which might have a bearing on the Services. You shall supply information in response to our enquiries (if any) to enable us to comply with our statutory responsibilities to make disclosures to relevant authorities in respect of money laundering and any other criminal activity that we may encounter during performance of the Services and any such disclosures may include Confidential Information.
16. We may rely on any instructions, requests or information supplied, orally or in writing, by any person whom we know to be or reasonably believe to be authorized by you to communicate with us for such purposes. We may communicate with you by electronic mail, where any such person wishes us to do so, on the basis that in consenting to this method of communication you accept the inherent risks, that to the extent permitted by law we may intercept such communications in order to monitor them for internal compliance or other statutory purpose, and that you shall

perform virus checks. We may at your request send documents to an electronic storage facility hosted or controlled by you at your direction, in which event you shall be responsible for the security and confidentiality at such facility.

17. We may receive information from you or from other sources in the course of delivering the Services. To the fullest extent permitted by law, we shall not be liable to you for any loss or damage suffered by you arising from fraud, misrepresentation, withholding of information material or relevant to the Services or required by us, or other default relating to such information, whether on your part or that of the other information sources, unless such fraud, misrepresentation, withholding or such other default is evident to us without further enquiry.

Knowledge and conflicts

18. In clauses 18 to 24 "**Barriers**" means safeguards designed to facilitate the protection of each client's interests and may include (for example): separate teams, their geographical and operational separation and/or access controls over data, computer servers and electronic mail systems.
19. The Engagement Team shall not be required, expected or deemed to have knowledge of any information known to Other KPMG Persons which is not known to the Engagement Team.
20. The Engagement Team shall not be required to make use of or to disclose to you any information, whether known to them personally or known to Other KPMG Persons, which is confidential to another client.
21. KPMG Persons may be delivering services to, or be approached to deliver services to, another party or parties who has or have interests which compete or conflict with yours (a "**Conflicting Party**" or "**Conflicting Parties**").
22. KPMG Persons are and shall remain free to deliver services to Conflicting Parties, except that where the interests of the Conflicting Party conflict with yours specifically and directly in relation to the subject matter of the Services:
 - the Engagement Team shall not deliver services to the Conflicting Party; and Other KPMG Persons may only deliver services to the Conflicting Party where appropriate Barriers are put in place. The effective operation of such Barriers shall constitute sufficient steps to avoid any real risk of a breach of our duty of confidence to you.
23. We seek to identify Conflicting Parties in the circumstances set out in clause 22. If you know or become aware that a KPMG Person is advising or proposing to advise such a Conflicting Party, you shall inform us promptly.
24. Where a party has engaged us to deliver services before you have done so and subsequently circumstances change, we may consider that, even with Barriers operating, your



interests are likely to be prejudiced and we may not be satisfied that the situation can be managed. In that event we may have to terminate the Services Contract and we shall be entitled to do so on notice taking effect immediately on delivery but we shall consult you before we take that step.

The Services Contract

25. The Services Contract sets out the entire agreement and understanding between you and us in connection with the Services. Without affecting KPMG's responsibilities for other services it is engaged to perform on terms agreed separately in writing, the Services Contract supersedes and relieves you and KPMG from liability (if any) that might arise for any prior agreements, understandings, arrangements, statements or representations (unless made fraudulently) as to any facts or matters relating to you or to KPMG or to the Services. Any modifications or variations to the Services Contract must be in writing and signed by an authorized representative of each of us. If there is any inconsistency between the Engagement Letter and any other elements of the Services Contract, the Engagement Letter shall prevail. In the event of any inconsistency between these General Terms and Additional Terms that may apply, the Additional Terms shall prevail.

Third party rights

26. Save where the Service Contract confers benefits on KPMG Persons who are not the KPMG contracting party, no-one shall have any rights to enforce any part of the Services Contract. We and you may rescind or vary the Services Contract without anyone else's consent. Other Beneficiaries (if any) shall acquire rights under the Services Contract through signature by the addressee of the Engagement Letter on their behalf.

Circumstances beyond your or our control

27. Neither we nor you shall be in breach of our contractual obligations or incur any liability to the other if we or you are unable to comply with the Services Contract as a result of any cause beyond our or your reasonable control (including sanctions). In the event of any such occurrence affecting one of us, that one shall be obliged as soon as reasonably practicable to notify the other, who shall have the option of suspending or terminating the operation of the Services Contract on notice taking effect immediately on delivery.

Waiver, assignment and sub-contractors

28. Failure to exercise or enforce any rights shall not amount to a waiver of such rights.
29. No-one shall have the right to assign the benefit (or transfer the burden) of the Services Contract to another party.
30. Subject to clause 4 and 39, we shall have the right to appoint sub-contractors to assist us in delivering the Services but where any such sub-contractors are not KPMG Persons we shall consult you before doing so.

Where we appoint sub-contractors under this clause, we may share Confidential Information with them and for all purposes in connection with the Services Contract we shall accept responsibility for their activities which shall form part of the Services.

Limitations on our liability

31. Our liability in connection with the Services shall be limited in accordance with this clause.

In the particular circumstances of the Services set out in the Engagement Letter and subject to clause 33 and clause 34 below:

- the aggregate liability to you and to Other Beneficiaries of each and all KPMG Persons,
- in contract or tort or under statute or otherwise,
- for any loss or damage suffered by you (or by any such other party) arising from or in connection with the Services or the Services Contract,
- however the loss or damage is caused, including our negligence but not if caused by our fraud or other deliberate breach of duty,

shall be limited to the amount specified in the Engagement Letter or if no amount is specified there to the fee charged and received by us for the Services as specified in the Engagement Letter.

32. Where there is more than one beneficiary of the Services ("**Beneficiary**") the limitation on our liability agreed under clause 31 to each Beneficiary shall be apportioned by them amongst them. No Beneficiary shall dispute or challenge the validity, enforceability or operation of clause 31 on the ground that no such apportionment has been so agreed or that the agreed share of the limitation amount apportioned to any Beneficiary is unreasonably low. In this clause, "**Beneficiary**" shall include you and Other Beneficiaries.
33. Subject always to the aggregate limitation on our liability in clause 31 above, our liability in aggregate shall be limited to that proportion of the total loss or damage after taking into account contributory negligence (if any), which is just and equitable having regard to the extent of our responsibility for the loss or damage concerned, and the extent of responsibility of any other person also responsible or potentially responsible ("**Other Person**"). In order to calculate the proportionate share of our liability, no account shall be taken of any matter affecting the possibility of recovering compensation from any Other Person, including the Other Person having ceased to exist, having ceased to be liable, having an agreed limit on its liability or being impecunious or for other reasons unable to pay, and full account shall be taken of the responsibility to be attributed to any Other Person whether or not it is before the competent court as a party to the proceedings or as a witness.



34. We accept the benefit of the limitations in clause 31, 32 and 33 above on our own behalf and in so doing we confer benefits on each and all other KPMG Persons who may be or might have been involved in delivering the Services.

Any parts of the Services Contract which do or may exclude or limit our liability in any respects shall not apply beyond the extent permitted by law.

35. This clause shall apply to claims arising from or under the Services Contract.

35.1 You and Other Beneficiaries shall not bring any claim against any KPMG Person or anyone else other than the KPMG contracting party in respect of loss or damage suffered by you or by Other Beneficiaries arising out of or in connection with the Services. This restriction shall not operate to limit or exclude the liability of the KPMG contracting party for the acts or omissions of anyone involved in delivering the Services.

35.2 Any claim from you or Other Beneficiaries in respect of loss or damage suffered as a result of, arising from or in connection with the Services Contract, whether in contract or tort or under statute or otherwise, must be made

- if Services have been delivered, within four years of the date of the work giving rise to the claim
- if the Services Contract has been terminated, within four years of the date of termination (subject to the bullet point above)
- if the claim relates to our unauthorised disclosure of Confidential Information, within four years of the date on which the unauthorised disclosure took place

and in any of these cases that shall be the date when the earliest cause of action (in contract or tort or under statute or otherwise) shall be deemed to have accrued in respect of the relevant claim. For the purposes of this clause a claim shall be made when court or other dispute resolution proceedings are commenced.

Third parties

36. If you breach any of your obligations under the Services Contract and there is any claim made or threatened against us by a third party, you shall compensate us and reimburse us for and protect us against any loss, damage, expense or liability incurred by us which results from or arises from or is connected with any such breach and any such claim. If any payment is made by you under this clause you shall not seek recovery of that payment from us at any time. In this clause "us" shall include all KPMG Persons and "you" shall include Other Beneficiaries.

Termination

37. Each of us can terminate the Services Contract or suspend its operation by giving 30 days' prior notice in writing to the other at any time. Termination or suspension under this

clause shall not affect any rights that may have accrued for either of us before termination or suspension and all sums due to us shall become payable in full when termination or suspension takes effect.

38. Any part of these General Terms which by its nature or implicitly or to give effect to its purpose is to continue in force after expiry or termination of the Services Contract shall survive, such as (for example) restrictions on use or confidentiality or terms protecting liability.

Data protection

39. Where necessary to enable us to deliver the Services we shall have your authority to process or arrange for the processing of personal data on your behalf. We shall act on your instructions only (given for such purposes). We may also process or arrange for processing of personal data in order to support the maintenance of quality and standards in our work or to facilitate the administration of our business or to support our infrastructure. We shall answer your reasonable enquiries to enable you to monitor our compliance with this clause. We shall not sub-contract our processing of personal data (unless to KPMG Persons or other parties who are required to take equivalent measures when processing personal data) without your prior written consent.

Notices

40. Any notice under the Services Contract shall be in writing and delivered by pre-paid first class post (or pre-paid overseas equivalent) to or left at our respective addresses appearing in the Engagement Letter (or such other address as may be notified in writing). Notices delivered by post shall be deemed to have arrived
- where posted from and to addresses in the Kingdom of Saudi Arabia, on the second working day and
 - where posted from or to addresses overseas, on the tenth working day
- following the date of posting.

Severability

41. Each clause or term of the Services Contract constitutes a separate and independent provision. If any of the provisions of the Services Contract are judged by any court or authority of competent jurisdiction to be void or unenforceable, the remaining provisions shall continue in full force and effect.

Capacity

42. You agree to and accept the provisions of the Services Contract on your own behalf and as agent for Other Beneficiaries. You shall procure that any Other Beneficiaries shall act on the basis that they are a party to the Services Contract as if they had each signed a copy of



the Engagement Letter and agreed to be bound by the Services Contract. However, you alone shall be responsible for payment of our Charges.

43. We accept your agreement to and acceptance of the terms of the Services Contract (save for clause 31, 32 and 33 above) on our behalf and in so doing we confer benefits on each and all other KPMG Persons.

Law and jurisdiction

44. The Services Contract shall be subject to and governed by laws of Kingdom of Saudi Arabia and all disputes arising from or under the Services Contract shall be subject to the exclusive jurisdiction of the courts in the Kingdom of Saudi Arabia.

Complaints

45. We aspire to embed in our culture attributes that we feel distinguish our brand and contribute to the difference that you experience when you engage KPMG. We may invite you to provide feedback on our performance so that we can measure to what extent we meet our goals. If you would like to discuss the Services or if you have a complaint about them, you are invited to contact any partner or director, named in the Engagement Letter. If your problem is not resolved, you should contact Abdullah Al Fozan, our Senior Partner by writing to him by email: aalfozan@kpmg.com or at KPMG Tower, Riyadh Front, Airport Road, PO Box 92876, Riyadh 11663, Kingdom of Saudi Arabia. We will investigate any complaint promptly and do what we can to resolve difficulties.

Date : 10/12/2025

التاريخ: 2025/12/10م

<p>To: Chairman of the Board of Directors Jamjoom Fashion Trading Co, listed Joint stock CO</p>	<p>إلى :رئيس مجلس الإدارة شركة جمجوم للتجارة شركة مساهمة مدرجة</p>
<p>Subject: Recommendation of the ARC to the Board of Directors regarding the appointment of external auditors for the year ending 30 September 2026</p>	<p>الموضوع: توصية لجنة المراجعة والمخاطر إلى مجلس الإدارة بشأن تعيين مراجع الحسابات الخارجي للسنة المنتهية في 30 سبتمبر 2026م</p>
<p>In terms of the Capital Market Authority (“CMA”) Corporate Governance Regulations in the Kingdom of Saudi Arabia, and the Audit and Risk Committee (“ARC”) Charter of Jamjoom Fashion Trading Co, we, the ARC, are required to recommend to the Board of Directors the appointment of external auditors and determine their fees. The ARC, following its meeting on 10 December 2025, has, in conjunction with senior management, reviewed the proposals submitted by external auditing firms to perform the external audit of the Group’s annual consolidated financial statements, and statutory accounts for the year ending 30 September 2026 as well as reviews of the interim financial statements for the Quarters (Quarter 1, Quarter 2, Quarter 3 and Annual). Both KPMG and EY are endorsed as acceptable accounting firms by the CMA. Both firms are recognized as leading accountancy</p>	<p>بموجب لوائح حوكمة الشركات الصادرة عن هيئة السوق المالية في المملكة العربية السعودية، وميثاق لجنة المراجعة والمخاطر لشركة جمجوم فاشن التجارية، يتعين علينا نحن، لجنة المراجعة والمخاطر، تقديم توصية إلى مجلس الإدارة بشأن تعيين مراجع الحسابات الخارجي وتحديد أتعابهم. قامت لجنة المراجعة والمخاطر، عقب اجتماعها المنعقد في 10 ديسمبر 2025م، وبالإشتراك مع الإدارة العليا، بمراجعة العروض المقدمة من شركات المراجعة الخارجية للقيام بأعمال المراجعة الخارجية للقوائم المالية الموحدة السنوية للمجموعة، والحسابات النظامية للسنة المنتهية في 30 سبتمبر 2026م، بالإضافة إلى مراجعة القوائم المالية الأولية لشركة جمجوم فاشن عن الربع الأول، والثاني والثالث والسنوي. إن كلاً من شركتي "كي بي إم جي" و"إي واي" هما مكتبتا محاسبة معتمدتان من قبل هيئة السوق المالية. كما تُعد كلتا الشركتين من الشركات الرائدة عالمياً في مجال المحاسبة والمراجعة، وتقدمان معايير مماثلة من خدمات ضمان الجودة. بناءً على</p>



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and audit firms globally and offer similar standards of quality assurance services.

Based on the above the ARC recommends that the Board nominate KPMG to be reappointed as external auditors by the General Assembly of Shareholders.

ما تقدم، توصي لجنة المراجعة والمخاطر بأن يقوم مجلس الإدارة بترشيح شركة "كي بي إم جي (KPMG)" لإعادة تعيينها كمراجع حسابات خارجي من قبل الجمعية العامة للمساهمين.

Firm	Proposed Fees
KPMG 1,351,637 SAR	KPMG 1,351,637 SAR
EY	1,370,000 SAR (converted from USD)

الأتعاب	شركة المراجعة
1,351,637 ريال سعودي	كي بي إم جي (KPMG)
1,370,000 ريال سعودي (محوّلة من الدولار الأمريكي)	إي واي (EY)

Freddie Cloete

Title: Chairman of the Audit and Risk Committee

Signature:

Date:

فريدي كليوت

الصفة: رئيس لجنة المراجعة والمخاطر

التوقيع:

التاريخ:



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1. البيانات الشخصية للعضو

Personal Information of the Member

			الاسم الرباعي
MARÍA DEL MAR MELERO RODRÍGUEZ			Full Name
	تاريخ الميلاد		الجنسية
23 rd August 1973	Date of Birth	SPANISH	Nationality

2. المؤهلات العلمية للعضو

Academic Qualifications of the Member

اسم الجهة المانحة	تاريخ الحصول على المؤهل	التخصص	المؤهل	م
The issuer of the qualification	Date of obtaining the qualifications	Specialization	Qualifications	
Univ of Humberside, UK	1995	EUROPEAN BUSINESS STUDIES	BA 2nd Hons 1st Div	1
Centro Europeo Gestión Empresas - Cámara de Comercio e Industria de Madrid	1995	EUROPEAN BUSINESS PROGRAMME	Notable (8/10)	
IESE, Madrid	2020	PROGRAMA DE ALTA DIRECCIÓN DE EMPRESAS	SUCCESSFULL	2
ESADE, Madrid	2023	BOARD MEMBER PROGRAMME	SUCCESSFULL	
LSE, London	2025	LEADERSHIP PROGRAMME SW50	SUCCESSFULL	3

3. الخبرات العملية للعضو

Experiences of the Member

مجالات الخبرة	الفترة
Experience	Period
Founder & CEO Virtual Atelier AI	Sept 25 - today
Cofounder of DNA Futures & FWD Advisors	2023 - today/ 2025-today
Cofounder 23 Pingüinos	2024
El corte Inglés: Women's Fashion Director, Strategy & Transformation director, Baby's & Childrenswear Director	2013 - 2022
Tendam Group. Women'Secret: Buying & Design Director	2006-2013
Inditex Group. Oysho: Head of Underwear & Swimwear	2001-2003
Marks & Spencer - Management Roles	1997-2001



٤. العضوية الحالية في مجالس إدارات شركات مساهمة أخرى (مدرجة أو غير مدرجة) أو أي شركة أخرى أيا كان شكلها القانوني أو اللجان المنبثقة منها

Current membership in the board of directors of other joint stock companies (listed or non-listed) or any other company, regardless of its legal form or the committees deriving from it

الشكل القانوني للشركة	عضوية اللجان	طريقة التعيين (مرشح بصفته مساهما، معين من قبل مساهم يتمتع بحق التعيين بموجب نظام الشركات الأساس، مرشح من مساهم)	صفة العضوية (تنفيذي، غيرتنفيذي، مستقل)	النشاط الرئيسي	اسم الشركة	م
Legal form of the company	The name of the Committee in which it is a Member	Appointment method (a nominee as a shareholder, appointed by a shareholder who enjoys the right of appointment under the company's articles of association, nominated by a shareholder)	Membership type in board of directors (executive, nonexecutive, independent)	Main activity	Company name	
SL		A nominee as a shareholder	Non-executive	Investment in Start-ups differente sectors	Arribest, SL	1
Foundation			Trustee	Foundation: fights against poverty and social exclusion through the transformative power of art, culture, and creativity	Fundación Voces	٢
						3
						٤
						5



سلمهم الله

السادة / شركة جمجوم فاشن للتجارة
السلام عليكم ورحمة الله وبركاته...

بناءً على طلبكم في الفرع الرقمي الوارد لنا برقم (MCDB169775) وتاريخ 1447/06/26 هـ بشأن طلب ادراج مقترح تعديل بعض مواد النظام الاساسي للشركة وفقاً للمرفق بهذا الخطاب بجدول أعمال الجمعية العامة غير العادية للشركة لعرضه على مساهمي الشركة بالجمعية وأخذ الموافقة عليها وفقاً لقرار مجلس الإدارة وبعد الاطلاع والدراسة نود الإفادة بعدم ممانعة الوزارة بعرض التعديلات المقترحة للنظام الأساس على الجمعية العامة غير العادية حال انعقادها، على أن يتم لاحقاً تزويد الوزارة بنسخة من وثائق وقرارات الجمعية لإكمال اللازم نظاماً وفقاً لنص الفقرة الثانية من المادة الثامنة من نظام الشركات.

اليوم

وتقبلوا أطيب تحياتي وتقديري،،،

مدير إدارة العمليات المكلف

٢٧
١٤٤٧

سلطان عبدالله العتيبي



سلمهم الله

السادة / شركة جمجوم فاشن للتجارة
السلام عليكم ورحمة الله وبركاته...

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مدير إدارة العمليات المكلف

٢٧
١٤٤٧

سلطان عبدالله العتيبي

مقارنة المواد تعديلات النظام الأساس

ملاحظات	المادة بعد	المادة قبل	م
<p>حذف جملة من شخص واحد مع إضافة كلمة مدرجة</p>	<p>شركة مجموع فاشن للتجارة شركة مساهمة مدرجة</p>	<p>1. المادة الثانية : اسم الشركة شركة مجموع فاشن للتجارة شركة مساهمة من شخص واحد (شركة مساهمة)</p>	1.
<p>حذف الجملة مع إعادة صياغتها بالكامل لتناسب مع الإدراج.</p>	<p>سجل المساهمين 1. تداول الأسهم وفقاً لأحكام نظام السوق المالية ولوائحه التنفيذية 2. تسجل الأسهم وفقاً لأحكام نظام السوق المالية ولوائحه التنفيذية 3. يجوز للشركة أن تضع قيود على تداول أسهمها</p>	<p>2. المادة الحادية عشر : سجل المساهمين تداول أسهم الشركة بالقيود في سجل المساهمين الذي تعده الشركة أو تتعاقد مع الغير على إعداده، وفقاً لنظام السوق المالية بمجرد أن تصبح الشركة شركة مساهمة مدرجة. ويجب أن يتضمن سجل المساهمين إذا أعدته الشركة أسماء المساهمين وجسدياتهم وأماكن إقامتهم ومهنتهم وأرقام الأسهم والقدر المدفوع منها، ويؤشر في هذا القيد على السهم. ولا يعتد بنقل ملكية السهم الاسمي في مواجهة الشركة أو الغير إلا من تاريخ القيد في السجل المذكور.</p>	2.
<p>حذف جملة وفقاً للمادة الخامسة عشرة من هذا النظام.</p>	<p>المادة الثانية عشر : شراء الأسهم 1. يحق للشركة شراء أسهمها، وبيعها، ورفضها ووضعها ضمناً. 2. يجوز أن يكون غرض شراء الشركة لأسهمها من أجل تخصيصها كأسهم</p>	<p>3. المادة الثانية عشر : شراء الأسهم 1. يحق للشركة شراء أسهمها، وبيعها، ورفضها، ووضعها ضمناً.</p>	3.

	<p>خزينة وفقاً للأنظمة واللوائح المطبقة. 3. يجوز للشركة اعتماد برنامج أسهم الموظفين واستخدام أسهم الخزينة في هذا البرنامج، سواءً أكانت أسهم الخزينة تلك نتيجةً لشراء الشركة لأسهمها أو من الأسهم المصدرة بموجب زيادة رأس مال الشركة وذلك لموظفي الشركة أو الشركات التابعة لها، وذلك وفقاً للأنظمة و اللوائح المطبقة.</p>	<p>2. يجوز أن يكون غرض شراء الشركة لأسهمها من أجل تخصيصها كأسهم خزينة وفقاً للأنظمة واللوائح المطبقة.</p> <p>3. يجوز للشركة اعتماد برنامج أسهم الموظفين واستخدام أسهم الخزينة في هذا البرنامج، سواءً أكانت أسهم الخزينة تلك نتيجةً لشراء الشركة لأسهمها أو من الأسهم المصدرة بموجب زيادة رأس مال الشركة وفقاً للمادة الخامسة عشرة من هذا النظام وذلك لموظفي الشركة أو الشركات التابعة لها، وذلك وفقاً للأنظمة و اللوائح المطبقة.</p>
<p>أعادة صياغة المادة مع النص على جواز التوكيل بحضور الجلسات</p>	<p>المادة الثالثة عشر إدارة الشركة :</p> <p>أ- يتولى إدارة الشركة مجلس إدارة يتكون من (6) ستة أعضاء، ويشترط أن يكونوا جميعاً من الأشخاص ذوي الصفة الطبيعية، يتم انتخابهم من قبل الجمعية العامة العادية للمساهمين لمدة لا تزيد عن أربعة (4) سنوات قابلة للتجديد.</p> <p>ب- يباشر مجلس الإدارة مهامه وفقاً للضوابط التالية:</p>	<p>4. المادة الثالثة عشر إدارة الشركة :</p> <p>(أ) يتولى إدارة الشركة مجلس إدارة مؤلف من (6) عضواً ويشترط أن يكونوا أشخاصاً من ذوي الصفة الطبيعية تنتخبهم الجمعية العامة العادية للمساهمين لمدة 4 سنة/سنوات.</p> <p>(ب) يحدد طريقة العمل في مجلس الإدارة كالاتي ويكون مكان انعقاد الجلسات في المركز الرئيس للشركة أو عبر وسائل التتقية الحديثة أو أي مكان آخر يراه المجلس مناسباً.</p>

	<p>مكان انعقاد الاجتماعات: يكون في المقر الرئيس للشركة، أو من خلال وسائل التقنية الحديثة، أو في أي مكان آخر يراه المجلس مناسباً.</p> <p>نصاب الانعقاد: بعد الاجتماع صحيحاً إذا حضره ما لا يقل عن (50%) من أعضاء المجلس.</p> <p>نصاب اتخاذ القرارات: تصدر قرارات المجلس بموافقة (51%) على الأقل من الأعضاء الحاضرين.</p> <p>الحضور بالوكالة: يجوز لأي عضو من أعضاء المجلس أن يوكل غيره في حضور اجتماعات المجلس أو التصويت نيابةً عنه.</p>	<p>ويكون النصاب الصحيح للاجتماع بحضور 50% من اعضاء مجلس الادارة ويكون النصاب القانوني الصحيح لاتخاذ القرارات بموافقة 51 % من الأعضاء ولا يجوز لأعضاء المجلس التوكيل بحضور الجلسات.</p>
<p>استبدال كلمة العادي بالتر اكمي</p>	<p>التصويت في الجمعيات</p> <p>1 - يكون انتخاب أعضاء مجلس الإدارة بالتصويت التر اكمي. ولا يجوز لأعضاء مجلس الإدارة الاشتراك في التصويت على قرارات الجمعية التي تتعلق بالأعمال والعقود، التي لهم فيها مصلحة مباشرة أو غير مباشرة أو التي تنطوي على تعارض مصالح.</p>	<p>5. المادة الخامسة وعشرون : التصويت في الجمعيات</p> <p>1 - يكون انتخاب أعضاء مجلس الإدارة بالتصويت العادي. ولا يجوز لأعضاء مجلس الإدارة الاشتراك في التصويت على قرارات الجمعية التي تتعلق بالأعمال والعقود، التي لهم فيها مصلحة مباشرة أو غير مباشرة أو التي تنطوي على تعارض مصالح.</p>
<p>مادة جديدة</p>	<p>نصاب اجتماع الجمعية العامة العادية :</p>	<p>6.</p>

	<p>1. لا يكون انعقاد اجتماع الجمعية العامة العادية صحيحاً إلا إذا حضره مساهمون يمثلون ربع أسهم الشركة التي لها حقوق تصويت على الأقل.</p> <p>2. إذا لم يتوافر النصاب اللازم لعقد اجتماع الجمعية العامة العادية وفق الفقرة (1) من هذه المادة، توجه الدعوة إلى اجتماع ثاني خلال الثلاثين (30) يوماً التالية للتاريخ المحدد لانعقاد الاجتماع السابق. ومع ذلك، يجوز عقد الاجتماع الثاني بعد ساعة من انتهاء المدة المحددة للاجتماع الأول بشرط أن تتضمن الدعوة إلى عقد الاجتماع الأول ما يفيد بإمكانية عقد ذلك الاجتماع، وفي جميع الأحوال يكون الاجتماع الثاني صحيحاً أيّاً كان عدد الأسهم التي لها حقوق تصويت الممثلة فيه.</p>	
<p>مادة جديدة</p>	<p>نصاب اجتماع الجمعية العامة غير العادية:</p> <p>1. لا يكون اجتماع الجمعية العامة غير العادية صحيحاً إلا إذا حضره مساهمون يمثلون نصف أسهم الشركة التي لها حقوق تصويت على الأقل.</p> <p>2. إذا لم يتوافر النصاب اللازم لعقد اجتماع الجمعية العامة غير العادية وفق الفقرة (1) من هذه المادة، توجه الدعوة إلى اجتماع ثاني ومع ذلك يجوز عقد الاجتماع الثاني بعد ساعة من انتهاء المدة المحددة لعقد الاجتماع الأول بشرط أن تتضمن الدعوة إلى عقد الاجتماع الأول ما يفيد بإمكانية عقد ذلك الاجتماع، وفي جميع الأحوال يكون الاجتماع الثاني صحيحاً إذا حضره مساهمون يمثلون ربع أسهم الشركة التي لها حقوق تصويت على الأقل.</p> <p>3. إذا لم يتوافر النصاب اللازم لعقد الاجتماع الثاني، وجهت دعوة إلى اجتماع ثالث يعقد بالأوضاع ذاتها</p>	<p>7.</p>

	<p>المنصوص عليها في المادة الحادية والتسعين (91) من نظام الشركات ويكون الاجتماع الثالث صحيحاً أيًا كان عدد الأسهم التي لها حقوق تصويت الممثلة فيه.</p>	
<p>حذف المادة وأعدت تسميتها وصيغتها صياغة مختلفة وتقسيمها لمادتين مختلفتين اختصاصات الجمعية العامة العادية وغير العادية.</p>	<p>اختصاصات الجمعية العامة العادية فيما عدا الأمور التي تختص بها الجمعية العامة غير العادية، تختص الجمعية العامة العادية بجميع الأمور المتعلقة بالشركة، و تتعدد مرة على الأقل في السنة خلال السنة أشهر التالية لانتهاء السنة المالية للشركة، كما يجوز دعوة جمعيات عادية أخرى كلما دعت الحاجة لذلك</p>	<p>8. المادة التاسعة وعشرون: الصلاحيات والسلطات يكون لمالك رأس المال صلاحيات وسلطات جمعيات المساهمين المنصوص عليها في نظم الشركات، وتصدر قراراته كتابة، دون الحاجة إلى دعوة الجمعية العامة، وتشمل الصلاحيات على الأخص ما يأتي: 1- تعيين أعضاء مجلس الإدارة، وعزلهم. 2- تعيين مراجع حسابات أو أكثر للشركة، وفقاً لما يقتضيه نظام الشركات، وتحديد أتعابه، وإعادة تعيينه، وعزله. 3- الإطلاع على تقرير مجلس الإدارة ومناقشته. 4- الإطلاع على القوائم المالية للشركة ومناقشتها. 5- مناقشة تقرير مراجع الحسابات - إن وجد - واتخاذ قرار بشأنه. 6- البت في اقتراحات مجلس الإدارة بشأن طريقة توزيع الأرباح. 7- تكوين احتياطات الشركة وتحديد استخدامها. 8- تعديل نظام الشركة الأساس</p>

		<p>باستثناء الأمور المحظور عليها تعديلها نظاماً 9. تقرير استمرار الشركة أو حلها. 10. تحول الشركة إلى شكل قانوني آخر. 11. اندماج الشركة أو تقسيمها. 12. إبرام ذمة أعضاء مجلس الإدارة.</p>
<p>حذف المادة وأعدت تسميتها وصيغتها صياغة مختلفة وتقسيمها لمادتين مختلفتين اختصاصات الجمعية العامة العادية وغير العادية .</p>	<p>اختصاصات الجمعية العامة غير العادية: تختص الجمعية العامة غير العادية بالاختصاصات الواردة في نظام الشركات ولها أن تصدر قرارات في الأمور الداخلة صلا في اختصاصات الجمعية العامة العادية وذلك بالشروط والأوضاع نفسها المقررة للجمعية العامة العادية .</p>	<p>9. المادة التاسعة وعشرون : الصلاحيات والسلطات يكون لمالك رأس المال صلاحيات وسلطات جمعيات المساهمين المنصوص عليها في نظام الشركات، وتصدر قراراته كتابة، دون الحاجة إلى دعوة الجمعية العامة، وتشمل الصلاحيات على الأخص ما يأتي: 1. تعيين أعضاء مجلس الإدارة، وعزلهم؛ 2. تعيين مراجع حسابات أو أكثر للشركة، وفقاً لما يقتضيه نظام الشركات، وتحديد أتعابه، وإعادة تعيينه، وعزله. 3. الاطلاع على تقرير مجلس الإدارة ومناقشته. 4. الاطلاع على القوائم المالية للشركة ومناقشتها. 5. مناقشة تقرير مراجع الحسابات - إن وجد - واتخاذ قرار بشأنه. 6. البت في اقتراحات مجلس الإدارة بشأن طريقة</p>

		<p>- توزيع الأرباح. 7. تكوين احتياطات الشركة وتحديد استخدامها. 8. تعديل نظام الشركة الأساس باستثناء الأمور المحظور عليها تعديلها نظاماً. 9. تقرير استثمار الشركة أو حلها. 10. تحول الشركة إلى شكل قانوني آخر. 11. اندماج الشركة أو تقسيمها. 12. إبرام ذمة أعضاء مجلس الإدارة.</p>
<p>حذف المادة وأعدت تسميتها</p>	<p>قرارات الجمعية العامة للمساهمين يسري قرار الجمعية العامة للمساهمين من تاريخ صدوره، ما لم ينص نظام الشركات أو النظام الأساس للشركة أو القرار نفسه على تاريخ لاحق لسريانه أو على ارتباط سريانه بتحقيق شروط معينة".</p>	<p>10. المادة الثلاثون : قرارات مالك رأس المال يسري قرار مالك رأس المال من تاريخ صدوره باستثناء الحالات التي ينص فيها نظام الشركات أو نظام الشركة الأساس، أو القرار الصادر على سريانه بوقت آخر أو عند تحقق شروط معينة.</p>

مقارنة المواد تعديلات النظام الأساس

ملاحظات	المادة بعد	المادة قبل	م
<p>حذف جملة من شخص واحد مع إضافة كلمة مدرجة</p>	<p>شركة مجموع فاشن للتجارة شركة مساهمة مدرجة</p>	<p>1. المادة الثانية : اسم الشركة شركة مجموع فاشن للتجارة شركة مساهمة من شخص واحد (شركة مساهمة)</p>	1.
<p>حذف الجملة مع إعادة صياغتها بالكامل لتناسب مع الإدراج.</p>	<p>سجل المساهمين 1. تداول الأسهم وفقاً لأحكام نظام السوق المالية ولوائحه التنفيذية 2. تسجل الأسهم وفقاً لأحكام نظام السوق المالية ولوائحه التنفيذية 3. يجوز للشركة أن تضع قيود على تداول أسهمها</p>	<p>2. المادة الحادية عشر : سجل المساهمين تداول أسهم الشركة بالقيود في سجل المساهمين الذي تعده الشركة أو تتعاقد مع الغير على إعداده، وفقاً لنظام السوق المالية بمجرد أن تصبح الشركة شركة مساهمة مدرجة. ويجب أن يتضمن سجل المساهمين إذا أعدته الشركة أسماء المساهمين وجسدياتهم وأماكن إقامتهم ومهنتهم وأرقام الأسهم والقدر المدفوع منها، ويؤشر في هذا القيد على السهم. ولا يعتد بنقل ملكية السهم الاسمي في مواجهة الشركة أو الغير إلا من تاريخ القيد في السجل المذكور.</p>	2.
<p>حذف جملة وفقاً للمادة الخامسة عشرة من هذا النظام.</p>	<p>المادة الثانية عشر : شراء الأسهم 1. يحق للشركة شراء أسهمها، وبيعها، ورفضها ووضعها ضمناً. 2. يجوز أن يكون غرض شراء الشركة لأسهمها من أجل تخصيصها كأسهم</p>	<p>3. المادة الثانية عشر : شراء الأسهم 1. يحق للشركة شراء أسهمها، وبيعها، ورفضها، ووضعها ضمناً.</p>	3.

	<p>خزينة وفقاً للأنظمة واللوائح المطبقة. 3. يجوز للشركة اعتماد برنامج أسهم الموظفين واستخدام أسهم الخزينة في هذا البرنامج، سواءً أكانت أسهم الخزينة تلك نتيجةً لشراء الشركة لأسهمها أو من الأسهم المصدرة بموجب زيادة رأس مال الشركة وذلك لموظفي الشركة أو الشركات التابعة لها، وذلك وفقاً للأنظمة واللوائح المطبقة.</p>	<p>2. يجوز أن يكون غرض شراء الشركة لأسهمها من أجل تخصيصها كأسهم خزينة وفقاً للأنظمة واللوائح المطبقة.</p> <p>3. يجوز للشركة اعتماد برنامج أسهم الموظفين واستخدام أسهم الخزينة في هذا البرنامج، سواءً أكانت أسهم الخزينة تلك نتيجةً لشراء الشركة لأسهمها أو من الأسهم المصدرة بموجب زيادة رأس مال الشركة وفقاً للمادة الخامسة عشرة من هذا النظام وذلك لموظفي الشركة أو الشركات التابعة لها، وذلك وفقاً للأنظمة واللوائح المطبقة.</p>
<p>أعادة صياغة المادة مع النص على جواز التوكيل بحضور الجلسات</p>	<p>المادة الثالثة عشر إدارة الشركة :</p> <p>أ- يتولى إدارة الشركة مجلس إدارة يتكون من (6) ستة أعضاء، ويشترط أن يكونوا جميعاً من الأشخاص ذوي الصفة الطبيعية، يتم انتخابهم من قبل الجمعية العامة العادية للمساهمين لمدة لا تزيد عن أربعة (4) سنوات قابلة للتجديد.</p> <p>ب- يباشر مجلس الإدارة مهامه وفقاً للضوابط التالية:</p>	<p>4. المادة الثالثة عشر إدارة الشركة :</p> <p>(أ) يتولى إدارة الشركة مجلس إدارة مؤلف من (6) عضواً ويشترط أن يكونوا أشخاصاً من ذوي الصفة الطبيعية تنتخبهم الجمعية العامة العادية للمساهمين لمدة 4 سنة/سنوات.</p> <p>(ب) يحدد طريقة العمل في مجلس الإدارة كالاتي ويكون مكان انعقاد الجلسات في المركز الرئيس للشركة أو عبر وسائل التتقية الحديثة أو أي مكان آخر يراه المجلس مناسباً.</p>

	<p>مكان انعقاد الاجتماعات: يكون في المقر الرئيس للشركة، أو من خلال وسائل التقنية الحديثة، أو في أي مكان آخر يراه المجلس مناسباً.</p> <p>نصاب الانعقاد: بعد الاجتماع صحيحاً إذا حضره ما لا يقل عن (50%) من أعضاء المجلس.</p> <p>نصاب اتخاذ القرارات: تصدر قرارات المجلس بموافقة (51%) على الأقل من الأعضاء الحاضرين.</p> <p>الحضور بالوكالة: يجوز لأي عضو من أعضاء المجلس أن يوكل غيره في حضور اجتماعات المجلس أو التصويت نيابةً عنه.</p>	<p>ويكون النصاب الصحيح للاجتماع بحضور 50% من اعضاء مجلس الادارة ويكون النصاب القانوني الصحيح لاتخاذ القرارات بموافقة 51 % من الأعضاء ولا يجوز لأعضاء المجلس التوكيل بحضور الجلسات.</p>
<p>استبدال كلمة العادي بالتر اكمي</p>	<p>التصويت في الجمعيات</p> <p>1 - يكون انتخاب أعضاء مجلس الإدارة بالتصويت التر اكمي. ولا يجوز لأعضاء مجلس الإدارة الاشتراك في التصويت على قرارات الجمعية التي تتعلق بالأعمال والعقود، التي لهم فيها مصلحة مباشرة أو غير مباشرة أو التي تنطوي على تعارض مصالح.</p>	<p>5. المادة الخامسة وعشرون : التصويت في الجمعيات</p> <p>1 - يكون انتخاب أعضاء مجلس الإدارة بالتصويت العادي. ولا يجوز لأعضاء مجلس الإدارة الاشتراك في التصويت على قرارات الجمعية التي تتعلق بالأعمال والعقود، التي لهم فيها مصلحة مباشرة أو غير مباشرة أو التي تنطوي على تعارض مصالح.</p>
<p>مادة جديدة</p>	<p>نصاب اجتماع الجمعية العامة العادية :</p>	<p>6.</p>

	<p>1. لا يكون انعقاد اجتماع الجمعية العامة العادية صحيحاً إلا إذا حضره مساهمون يمثلون ربع أسهم الشركة التي لها حقوق تصويت على الأقل.</p> <p>2. إذا لم يتوافر النصاب اللازم لعقد اجتماع الجمعية العامة العادية وفق الفقرة (1) من هذه المادة، توجه الدعوة إلى اجتماع ثاني خلال الثلاثين (30) يوماً التالية للتاريخ المحدد لانعقاد الاجتماع السابق. ومع ذلك، يجوز عقد الاجتماع الثاني بعد ساعة من انتهاء المدة المحددة للاجتماع الأول بشرط أن تتضمن الدعوة إلى عقد الاجتماع الأول ما يفيد بإمكانية عقد ذلك الاجتماع، وفي جميع الأحوال يكون الاجتماع الثاني صحيحاً أيّاً كان عدد الأسهم التي لها حقوق تصويت الممثلة فيه.</p>	
<p>مادة جديدة</p>	<p>نصاب اجتماع الجمعية العامة غير العادية:</p> <p>1. لا يكون اجتماع الجمعية العامة غير العادية صحيحاً إلا إذا حضره مساهمون يمثلون نصف أسهم الشركة التي لها حقوق تصويت على الأقل.</p> <p>2. إذا لم يتوافر النصاب اللازم لعقد اجتماع الجمعية العامة غير العادية وفق الفقرة (1) من هذه المادة، توجه الدعوة إلى اجتماع ثاني ومع ذلك يجوز عقد الاجتماع الثاني بعد ساعة من انتهاء المدة المحددة لعقد الاجتماع الأول بشرط أن تتضمن الدعوة إلى عقد الاجتماع الأول ما يفيد بإمكانية عقد ذلك الاجتماع، وفي جميع الأحوال يكون الاجتماع الثاني صحيحاً إذا حضره مساهمون يمثلون ربع أسهم الشركة التي لها حقوق تصويت على الأقل.</p> <p>3. إذا لم يتوافر النصاب اللازم لعقد الاجتماع الثاني، وجهت دعوة إلى اجتماع ثالث يعقد بالأوضاع ذاتها</p>	<p>7.</p>

	<p>المنصوص عليها في المادة الحادية والتسعين (91) من نظام الشركات ويكون الاجتماع الثالث صحيحاً أيًا كان عدد الأسهم التي لها حقوق تصويت الممثلة فيه.</p>	
<p>حذف المادة وأعدت تسميتها وصيغتها صياغة مختلفة وتقسيمها لمادتين مختلفتين اختصاصات الجمعية العامة العادية وغير العادية.</p>	<p>اختصاصات الجمعية العامة العادية فيما عدا الأمور التي تختص بها الجمعية العامة غير العادية، تختص الجمعية العامة العادية بجميع الأمور المتعلقة بالشركة، و تتعدد مرة على الأقل في السنة خلال السنة أشهر التالية لانتهاء السنة المالية للشركة، كما يجوز دعوة جمعيات عادية أخرى كلما دعت الحاجة لذلك</p>	<p>8. المادة التاسعة وعشرون: الصلاحيات والسلطات يكون لمالك رأس المال صلاحيات وسلطات جمعيات المساهمين المنصوص عليها في نظم الشركات، وتصدر قراراته كتابة، دون الحاجة إلى دعوة الجمعية العامة، وتشمل الصلاحيات على الأخص ما يأتي: 1- تعيين أعضاء مجلس الإدارة، وعزلهم. 2- تعيين مراجع حسابات أو أكثر للشركة، وفقاً لما يقتضيه نظام الشركات، وتحديد أتعابه، وإعادة تعيينه، وعزله. 3- الإطلاع على تقرير مجلس الإدارة ومناقشته. 4- الإطلاع على القوائم المالية للشركة ومناقشتها. 5- مناقشة تقرير مراجع الحسابات - إن وجد - واتخاذ قرار بشأنه. 6- البت في اقتراحات مجلس الإدارة بشأن طريقة توزيع الأرباح. 7- تكوين احتياطات الشركة وتحديد استخدامها. 8- تعديل نظام الشركة الأساس</p>

<p>حذف المادة وأعدت تسميتها وصيغتها صياغة مختلفة وتقسيمها لمادتين مختلفتين اختصاصات الجمعية العامة العادية وغير العادية .</p>	<p>اختصاصات الجمعية العامة غير العادية: تختص الجمعية العامة غير العادية بالاختصاصات الواردة في نظام الشركات ولها أن تصدر قرارات في الأمور الداخلة صلا في اختصاصات الجمعية العامة العادية وذلك بالشروط والأوضاع نفسها المقررة للجمعية العامة العادية .</p>	<p>باستثناء الأمور المحظور عليها تعديلها نظاماً 9. تقرير استمرار الشركة أو حلها. 10 . تحول الشركة إلى شكل قانوني آخر. 11 . اندماج الشركة أو تقسيمها. 12 . إبرام ذمة أعضاء مجلس الإدارة.</p>
<p>9.</p>	<p>المادة التاسعة وعشرون : الصلاحيات والسلطات يكون لمالك رأس المال صلاحيات وسلطات جمعيات المساهمين المنصوص عليها في نظام الشركات، وتصدر قراراته كتابة، دون الحاجة إلى دعوة الجمعية العامة، وتشمل الصلاحيات على الأخص ما يأتي: 1. تعيين أعضاء مجلس الإدارة، وعزلهم؛ 2. تعيين مراجع حسابات أو أكثر للشركة، وفقاً لما يقتضيه نظام الشركات، وتحديد أتعابه، وإعادة تعيينه، وعزله. 3. الاطلاع على تقرير مجلس الإدارة ومناقشته. 4. الاطلاع على القوائم المالية للشركة ومناقشتها. 5. مناقشة تقرير مراجع الحسابات - إن وجد - واتخاذ قرار بشأنه. 6. البت في اقتراحات مجلس الإدارة بشأن طريقة</p>	<p>9.</p>

		<p>- توزيع الأرباح. 7. تكوين احتياطات الشركة وتحديد استخدامها. 8. تعديل نظام الشركة الأساس باستثناء الأمور المحظور عليها تعديلها نظاماً. 9. تقرير استثمار الشركة أو حلها. 10. تحول الشركة إلى شكل قانوني آخر. 11. اندماج الشركة أو تقسيمها. 12. إبرام ذمة أعضاء مجلس الإدارة.</p>
<p>حذف المادة وأعدت تسميتها</p>	<p>قرارات الجمعية العامة للمساهمين يسري قرار الجمعية العامة للمساهمين من تاريخ صدوره، ما لم ينص نظام الشركات أو النظام الأساس للشركة أو القرار نفسه على تاريخ لاحق لسريانه أو على ارتباط سريانه بتحقيق شروط معينة".</p>	<p>10. المادة الثلاثون : قرارات مالك رأس المال يسري قرار مالك رأس المال من تاريخ صدوره باستثناء الحالات التي ينص فيها نظام الشركات أو نظام الشركة الأساس، أو القرار الصادر على سريانه بوقت آخر أو عند تحقق شروط معينة.</p>