

Auditor's Report
On the extent of compliance with corporate governance rules

To Messrs. / Ibn Sina Pharma Company
(Egyptian Joint Stock Company)

To the Financial Regulatory Authority

Introduction

We tested the governance compliance report prepared by the management of Ibn Sina Pharma (Egyptian Joint Stock Company) for the fiscal year ended 31 December 2025.

Management Responsibility

The company's management is responsible for preparing and presenting a report on compliance with the rules of governance in accordance with the instructions issued by the Financial Supervisory Authority and the Egyptian Guide for Corporate Governance issued by the Egyptian Center of Directors and the relevant laws and decisions, and the responsibility of the management extends to identifying points of non-compliance and justifications.

Auditor's Responsibility

officials are limited to testing the information contained in the report on compliance with the rules of governance and to make a conclusion in light of the tests that have been performed, and we have tested the report of compliance with the rules of governance in accordance with the Egyptian standard for verification tasks No. (3000) "Verification tasks other than reviewing or examining historical financial information", and this standard requires compliance with the requirements of professional conduct, including the requirements of independence, and the planning and performance of the verification process to obtain confirmation that the report on compliance with the rules of governance is free of any significant and influential distortions, and includes testing the report of compliance with the rules of governance Obtaining mainly evidence from the observation and inquiries from the persons responsible for preparing the report on compliance with the rules of governance and access to documents when this is Appropriate.

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

This report has been prepared to be submitted to the Financial Regulatory Authority at the request of the company's management, and not for any other purpose and therefore is suitable for use only for the purpose for which it was prepared.

Conclusion

The above-mentioned Corporate Governance Compliance Report reflects fairly and clearly in all its important aspects the Company's compliance with the Corporate Governance Rules during the financial year ended 31 December 2025 based on the instructions issued by the Financial Supervisory Authority and the Egyptian Corporate Governance Guide issued by the Egyptian Center of Directors and the relevant laws and decisions.

Cairo on: 1 March 2026

Auditor



Essam Ghorab

Register of Accountants and Auditors No. (4393)
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