THE PHARMACEUTICAL COMPLIANCE FORUM INC.

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2025

OWEN & KWIECINSKI, LLP
CERTIFIED PUBLIC ACCOUNTANTS
AND BUSINESS CONSULTANTS

Independent Accountant's Report

To the Management of The Pharmaceutical Compliance Forum Inc.

We have performed the procedures enumerated below, related to The Pharmaceutical Compliance Forum Inc.'s financial accounts during the year ended December 31, 2025. The Pharmaceutical Compliance Forum Inc.'s management is responsible for determining the sufficiency of the procedures.

The Pharmaceutical Compliance Forum Inc.'s management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in understanding the financial accounts of The Pharmaceutical Compliance Forum Inc. during the year ended December 31, 2025. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. **Tracing of Cash Disbursements**

   Procedure : Traced all disbursements recorded in the Company's bank accounts during the year to the corresponding supporting documents, vendor invoices, and contracts.

   Finding: All disbursements traced from the bank accounts agreed to supporting documentation without exception.

2. **Tracing of Bank-to-Bank Transfers**

   Procedure: Traced all transfers between the Company's bank accounts during the year to the corresponding bank and investment statements. The accounts traced were JPMorgan Chase Bank, N.A., Vanguard, PayPal, and Stripe.

   Finding: All transfers traced between the bank accounts agreed to supporting documentation without exception.

3. **Tracing of Cash Receipts**

Procedure: Verify that all receipts from ACH/Checks, PayPal, Stripe, and Gavel were deposited in the Company's JPMorgan Chase Bank, N.A. account.

Finding: Funds were deposited without exception.

We were engaged by The Pharmaceutical Compliance Forum Inc.'s management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of The Pharmaceutical Compliance Forum Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of The Pharmaceutical Compliance Forum Inc., and is not intended to be, and should not be, used by anyone other than these specified parties.

Owen & Kwiecinski, LLP

Owen & Kwiecinski, LLP
Somerville, NJ
July 17, 2026