INDEPENDENT AUDITOR'S REPORT TO THE COUNCIL OF GOVERNORS OF JAMES PAGET UNIVERSITY HOSPITALS NHS FOUNDATION TRUST

AUDIT COMPLETION CERTIFICATE

In our audit report dated 26 June 2026 we stated that we could not certify that we had completed the audit of James Paget University Hospitals NHS Foundation Trust ("the Trust") for the year ended 31 March 2026 in accordance with the requirements of Schedule 10 of the National Health Service Act 2006 and the Code of Audit Practice published by the National Audit Office (the "NAO") in November 2024 on behalf of the Comptroller and Auditor General (the "Code of Audit Practice").

We could not certify completion at 26 June 2026 because at that date we were unable to confirm that we had completed our work in respect of the trust accounts consolidation pack of the Trust for the year ended 31 March 2026 because we had not received confirmation from the NAO that the NAO's audit of the Department of Health and Social Care's accounts was complete.

Following receipt of the confirmation from the NAO that the NAO's audit of the Department of Health and Social Care's accounts is complete, we have now completed our work in respect of the trust accounts consolidation pack of the Trust for the year ended 31 March 2026.

No matters have come to our attention since the date of our audit report, 26 June 2026 that would have had an impact on our reporting by exception on whether we had identified any significant weaknesses in the arrangements that have been made by the Trust to secure economy, efficiency and effectiveness in its use of resources.

CERTIFICATE OF COMPLETION OF THE AUDIT

We certify that we have completed the audit of the accounts of James Paget University Hospitals NHS Foundation Trust for the year ended 31 March 2026 in accordance with the requirements of Schedule 10 of the National Health Service Act 2006 and the Code of Audit Practice.

THE PURPOSE OF OUR AUDIT WORK AND TO WHOM WE OWE OUR RESPONSIBILITIES

This report is made solely to the Council of Governors of the Trust, as a body, in accordance with Schedule 10 of the National Health Service Act 2006. Our audit work has been undertaken so that we might state to the Council of Governors of the Trust, as a body, those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Council of Governors of the Trust of the Trust, as a body, for our audit work, for this report, or for the opinions we have formed.

Emma Larcombe

Emma Larcombe

for and on behalf of KPMG LLP
Chartered Accountants
20 Station Road
Cambridge
CB1 2JD

10 November 2026