

August 10, 2021

The Board of Directors
Global Testing Corporation Limited
120 Robinson Road
#08-01
Singapore 068913

Dear Sirs,

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION AS OF AND FOR THE SIX MONTHS PERIOD ENDED JUNE 30, 2021

Introduction

We have reviewed the interim financial information of Global Testing Corporation Limited (the "Company") and its subsidiary (the "Group") which comprises the condensed interim statements of financial position of the Group and Company as at June 30, 2021, the condensed interim statement of profit or loss and other comprehensive income, condensed interim statement of changes in equity and condensed interim statement of cash flows of the Group, and the condensed interim statement of changes in equity of the Company for the six months period then ended, and notes to the condensed interim financial information, as set out in Sections A to E of the Company's announcement on the Singapore Exchange Securities Trading Limited (the "Interim Financial Information").

Management is responsible for the preparation and presentation of the Interim Financial Information in accordance with Singapore Financial Reporting Standards (International) 1-34 Interim Financial Reporting ("SFRS(I) 1-34"). Our responsibility is to express a conclusion on the Interim Financial Information based on our review.

Scope of Review

We conducted our review in accordance with the Singapore Standard on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Singapore Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Interim Financial Information is not prepared, in all material respects, in accordance with SFRS(I) 1-34.



Restriction on Use

The Interim Financial Information has been prepared by the Company to meet the requirements of Appendix 7.2 of the Singapore Exchange Securities Trading Limited Listing Manual. As a result, the Interim Financial Information may not be suitable for another purpose. Our report is intended solely for the Board of Directors and should not be used by parties other than the Board of Directors.

A handwritten signature in black ink that reads "Deloitte & Touche" in a cursive script.

Public Accountants and
Chartered Accountants
Singapore