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24 October 2025

The Board of Directors
Singapore Paincare Holdings Limited
601 MacPherson Road
#06-20/21 Grantral Mall
Singapore 368242

Dear Sirs

AGREED-UPON PROCEDURES REPORT ON SINGAPORE PAINCARE HOLDINGS LIMITED'S PROFIT WARNING FOR THE UNAUDITED FINANCIAL RESULTS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

1. Purpose of this Agreed-Upon Procedures Report and Restriction on Use and Distribution

Our report is solely for the purpose of assisting Singapore Paincare Holdings Limited (the Engaging Party and hereafter referred to as the "Company") and the Board of Directors ("Board") in evaluating whether the unaudited consolidated financial results of the Company and its subsidiaries (the "Group") for the financial year ended 30 June 2025 have been prepared using accounting policies that are substantially consistent with those applied in the audited consolidated financial statements of the Group for the year ended 30 June 2024, in accordance with the Singapore Financial Reporting Standards (International) and may not be suitable for another purpose.

This report is intended solely for the Company and the Board and should not be used by, or distributed to, any other parties.

2. Responsibilities of the Company and Board

The Company has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

The Board is responsible for the subject matter on which the agreed-upon procedures are performed.

3. Practitioner's Responsibilities

We have conducted the agreed-upon procedures engagement in accordance with the Singapore Standard on Related Services (SSRS) 4400 (Revised), *Agreed-Upon Procedures Engagements*. An agreed-upon procedures engagement involves us performing the procedures that have been agreed with the Company, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

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3. Practitioner's Responsibilities (Continued)

Professional Ethics and Quality Control

We have complied with the ethical requirements in the Accounting and Corporate Regulatory Authority ("ACRA") Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities ("ACRA Code") and with the independence requirements.

Our firm applies Singapore Standard on Quality Control (SSQC) 1, *Quality Control for Firms that Performs Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*, and accordingly, maintains a comprehensive system of quality control including documented policies and procedures regarding compliance and ethical requirements, professional standards and applicable legal and regulatory requirements.

4. Procedures and Findings

We have performed the procedures described below, which were agreed upon with the Company.

The procedures and findings are summarised as follows:

	Procedures	**Findings**
1	Perform enquiries with designated personnel of the Group responsible for financial and accounting matters to confirm that the unaudited consolidated financial results for the financial year ended 30 June 2025 have been prepared using accounting policies that are substantially consistent with those applied in the audited consolidated financial statements of the Group for the financial year ended 30 June 2024, in accordance with the Singapore Financial Reporting Standards (International).	We made enquiries with the Financial Controller of the Group who represented that the unaudited consolidated financial results for the financial year ended 30 June 2025 have been prepared using accounting policies that are substantially consistent with those applied in the audited consolidated financial statements of the Group for the financial year ended 30 June 2024. The unaudited consolidated financial results of the Group for the financial year ended 30 June 2025 have been prepared in accordance with the Singapore Financial Reporting Standards (International).
2	Compare the Group's recorded trial balance for the financial year ended 30 June 2025 against the unaudited consolidated financial results for the same period to identify any variances.	We noted that the balances in the recorded trial balance were consistent with the corresponding amounts presented in the unaudited consolidated financial results for the financial year ended 30 June 2025. No material variances were identified between the trial balance and the unaudited consolidated financial results.

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4. Procedures and Findings (Continued)

The procedures and findings are summarised as follows: (Continued)

3	Obtain written management representations from management confirming that the Group is expected to report a net loss for the financial year ended on 30 June 2025.	We received a written representation from management stating that, based on the Group's current financial information and assessment, the Group is expected to report a net loss for the financial year ended 30 June 2025.

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BDO LLP
Public Accountants and
Chartered Accountants

Singapore
24 October 2025