



Q & M DENTAL GROUP (SINGAPORE) LIMITED
(Company Registration No. 200800507R)

RESPONSES TO QUERIES FROM THE SINGAPORE EXCHANGE SECURITIES TRADING LIMITED (“SGX-ST”) ON THE ANNUAL REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2011 (“ANNUAL REPORT”)

The Board of Directors (the “Board”) of Q&M Dental Group (Singapore) Limited (the “Company”) wishes to provide the following information in response to SGX-ST’s queries on 23 April 2012 in connection with the Company’s Annual Report.

SGX-ST’s Query 1

Compliance with Rule 1207 (10)

For the purpose of complying with Listing Rule 1207(10), please note that:

- a. “Absence of evidence to the contrary” disclaimer is not allowed in the opinion;
- b. The Board and the Audit Committee must opine whether the internal controls are adequate to address all 3 areas of risks (ie: financial, operational and compliance risks). “In its current business environment”, “business operations” without mention of all the 3 risks area are not acceptable; and
- c. Both the Board and the Audit Committee must provide the opinion; “The Board and the AC believes” is not acceptable.

We note that the confirmation provided in your Annual Report is not consistent with some of the guidelines stated above. Hence, please provide a clean opinion that it is in compliance with the Listing Rule 1207 (10).

Company’s Response

Referring to page 23 of the Annual Report on Internal Controls, the Company wishes to provide the additional information as follows:

The Audit Committee has reviewed the Company’s system of internal controls and is satisfied that the overall systems of controls are adequate to meet the needs of the Group in its current environment. Based on the reports by both external and internal auditors, the Board, with the concurrence of the Audit Committee is satisfied that there are adequate internal controls in place for the Group’ to address financial, operational and compliance risks during the year.

SGX-ST’s Query 2

Dealing in securities

We note that the annual report did not state whether officers deal in company’s securities on short term basis. Please provide the necessary disclosure required under Rule 1207(19).

Company's Response

Referring to page 24 of the Annual Report on Internal Controls, the Company wishes to provide the additional information as follows:

The Company prohibits its officers from dealing in the Company's shares on short term considerations. They are required to observe insider trading provisions under the Securities and Futures Act at all times even when dealing in the Company's securities falls within the permitted periods.

By Order of the Board

Dr Ng Chin Siau
Group Chief Executive Officer
24 April 2012

About Q & M Dental Group (全民牙医集团 (新加坡) 有限公司)

Q & M Dental Group [QNM SP / QMDT.SI] is a growing private dental healthcare group in Asia. The Group operates the largest network of dental outlets in Singapore and is building its presence in the People's Republic of China ("PRC") and Malaysia.

Founded in 1996, Q & M Dental Group has built an established brand through its reputation as a reliable provider of quality dental healthcare services. In Singapore, the Group has 46 dental clinics strategically located island-wide, four dental centres and one mobile dental clinic. It also owns two dental supplies and equipment distribution companies. The Group has a team of about 150 experienced dentists, supported by about 300 clinic support staff, to provide quality service to its patient pool of more than 400,000 island-wide.

Q & M Dental Group is presently executing plans to expand its presence in the overseas markets. To-date, the Group has invested in two dental healthcare groups in the PRC that operate a total of seven dental clinics, one dental centre and a mobile dental clinic in Beijing and Nanjing cities. It also has a 70% stake in a dental practice in Johor Bahru, Malaysia which operates 2 clinics.

The Group was listed on the Main Board of the SGX-ST on 26 November 2009. For further information on Q & M Dental Group, please visit the Group's website at www.QandMDental.com.sg

Investor Relations
General Counsel
V Subramaniam Tel: 6779 3432 Email: subra@qandm.com.sg
Chief Financial Officer
Vitters Sim Yu Xiong Tel: 6779 7371 Email: vitters@qandm.com.sg