

ANNUAL REPORT 2025

SINGAPORE DENTAL COUNCIL

WHO WE ARE

The Singapore Dental Council is the self-regulatory body for the dental profession constituted under the Dental Registration Act 1999. Our key objectives are to promote high standards of oral health and to promote the interests of the dental profession in Singapore.

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PRESIDENT'S MESSAGE



The year has been marked by significant developments that underscore the Council's commitment to ensuring the highest standards of oral healthcare for our community.

Continuing Professional Development and Lifelong Learning

The rapidly evolving Dental landscape demands that we embrace Continuing Professional Education (CPE) as a cornerstone of our practice. Our profession's strength lies not only in technical competence, but in our unwavering pursuit of lifelong learning that enhances both our skills and knowledge of dentistry in order to provide the best care for our patients.

The dental field continues to evolve with new technologies, treatment modalities, and evidence-based practices that reshape dental practice significantly. Developments such as digital scanning and three-dimensional printing have transformed restorative workflows, improving both clinical outcomes and patient experience through enhanced accuracy and reduced appointment times. It is incumbent upon each practitioner to stay abreast of these developments through active participation in CPE programmes, peer learning, and professional discourse. Practitioners must continue to embrace new developments, deliver exceptional patient care, and maintain professional standards. Those who pursue ongoing education will not only achieve excellence in their own practices but also make valuable contributions to the broader dental profession. As our field continues to advance and patients become more informed and discerning, practitioners must equally commit to enhancing their expertise and understanding.

Ethical Standards

The SDC Ethical Code and Ethical Guidelines (ECEG) serve as our moral compass, guiding every aspect of our professional conduct. These principles are not merely regulatory requirements but fundamental tenets that define our profession's integrity and preserve public trust. As we navigate the complexities of modern dental practice, these guidelines provide the framework for making decisions that prioritise patient welfare, maintain professional standards, and uphold the honour of our profession.

The implementation of the mandatory Ethics Self-Assessment Exercise (ESAE) for dentists in May 2024 was a pivotal step in reinforcing our commitment to ethical standards. This initiative ensures that all dental practitioners remain current with the SDC ECEG, while fostering a culture of continuous learning and professional growth. By reviewing these guidelines regularly, we ensure that ethical considerations remain at the forefront of our clinical decision-making.

Looking Forward

As we prepare to extend the ESAE to oral health therapists in 2026, we continue to strengthen the foundation of ethical practice across all dental professionals. Our upcoming review of the ECEG and the implementation of the compulsory Qualifying Examination for foreign basic dental degree holders from 2029 demonstrate our proactive approach to ensuring and maintaining excellence while embracing innovation.

The progress we have achieved reflects the dedication and professionalism of our dental community. I encourage all practitioners to view CPE not as an obligation, but as an investment in their professional growth and their patients' wellbeing. Let us continue to foster a culture where learning never ceases, where ethical practice is paramount, and where the pursuit of excellence drives every aspect of our work.

Together, we will continue to elevate the standards of dental care, ensuring that our profession remains worthy of the trust placed in us by the patients and public we serve.

A/Prof Patrick Tseng
President, Singapore Dental Council

SINGAPORE DENTAL COUNCIL

APPOINTED MEMBERS

1 May 2024 to 30 April 2027



A/PROF TSENG SENG KWONG PATRICK

President, Singapore Dental Council

Chairman, Dental Registration Act Review Committee
Chairman, Ethics Committee
Chairman, Proceedings and Review Committee
Chairman, Committee for Dental Procedures Accreditation
Member, Dental Schools Review Committee
Member, Dental Specialists Accreditation Board



A/PROF CHNG CHAI KIAT

Registrar, Singapore Dental Council

Chief Dental Officer, Ministry of Health
Chairman, Dental Schools Review Committee
Chairman, Oral Health Therapists Accreditation Committee
Chairman, Dental Specialists Accreditation Board
Member, Proceedings and Review Committee



PROF CHRISTOPHER CHARLES PECK

Assistant Chairman, Dental Schools Review Committee
Assistant Chairman, Committee for Dental Procedures Accreditation
Member, Complaints Panel



CLIN A/PROF LUI JEEN NEE

Chairman, Credentials Committee
Member, Audit and Risk Committee
Member, Complaints Panel
Member, Dental Registration Act Review Committee



ADJ A/PROF MOHAMED AZHARASHID BIN MOHAMED TAHIR (ADJ A/PROF RASHID TAHIR)

Assistant Chairman, Credentials Committee
Assistant Chairman, Continuing Professional Education Committee
Member, Complaints Panel



MR ONG MING DA

Member, Complaints Panel
Member, Committee for Dental Procedures Accreditation
Member, Continuing Professional Education Committee
Member, Dental Registration Act Review Committee
Member, Dental Schools Review Committee
Member, Oral Health Therapists Accreditation Committee



MS JANELLE JOY FOO YAN MING

Assistant Chairman, Oral Health Therapists Accreditation Committee
Member, Complaints Panel
Member, Dental Registration Act Review Committee



MS SREE GAITHIRI D/O KUNNASEGARAN

Member, Complaints Panel
Member, Ethics Committee
Member, Oral Health Therapists Accreditation Committee

ELECTED MEMBERS

1 May 2024 to 30 April 2027



DR CHOO KEANG HAI

Chairman, Continuing Professional Education Committee
Member, Complaints Panel
Member, Committee for Dental Procedures Accreditation
Member, Dental Registration Act Review Committee
Member, Proceedings and Review Committee



DR GOH SIEW HOR

Assistant Chairman, Ethics Committee
Assistant Chairman, Audit and Risk Committee
Member, Complaints Panel



A/PROF INTEKHAB ISLAM

Chairman, Aesthetic Facial Procedures Oversight Committee
Chairman, Infection Prevention and Control Committee
Member, Complaints Panel
Member, Committee for Dental Procedures Accreditation



DR KUAN CHEE KEONG

Chairman, Complaints Panel
Assistant Chairman, Dental Registration Act Review Committee
Member, Dental Schools Review Committee
Member, Ethics Committee



DR TAN TIEN WANG

Chairman, Audit and Risk Committee
Deputy Chairman, Complaints Panel
Member, Committee for Dental Procedures Accreditation
Member, Continuing Professional Education Committee
Member, Infection Prevention and Control Committee

The Council has a key role in approving applications for registration, reviewing policies for good oral health standards through Continuing Professional Education, making recommendations on courses and examinations to qualify as a dental practitioner, and regulating the conduct and ethics of dental practitioners.

MANAGEMENT

Executive Secretary	A/Prof Asher Lim (till 30 Aug 2025)
Executive Secretary	Dr Anshad Ansari (from 5 Jan 2026)
Assistant Executive Secretary	Dr Chay Pui Ling
Assistant Executive Secretary	Dr Goh Aik Wei
Assistant Executive Secretary	Dr Melissa Khor

COMMITTEES AND MEMBERS

AESTHETIC FACIAL PROCEDURES OVERSIGHT COMMITTEE

Chairman A/Prof Intekhab Islam
Assistant Chairman A/Prof Asher Lim

Members
Dr Leroy Kiang Chow Loong
Dr Lim Tian Wei William
Dr Lye Kok Weng
Dr Seah Tian Ee
Dr Sha Yang
Dr Tan Mei Hui
Dr Yong Chee Weng

The Aesthetic Facial Procedures Oversight Committee reviews dental practitioners' applications to perform aesthetic facial procedures, accredits courses for the Certificate of Competence, and reviews the Aesthetic Facial Procedures Guidelines.

AUDIT AND RISK COMMITTEE

Chairman Dr Tan Tien Wang
Assistant Chairman Dr Goh Siew Hor

Member
Clin A/Prof Lui Jeen Nee

The Audit and Risk Committee oversees the Council's financial statements, risk management and internal controls, audits, and compliance.

CREDENTIALS COMMITTEE

Chairman Clin A/Prof Lui Jeen Nee
Assistant Chairman Adj A/Prof Mohamed Azharashid Bin Mohamed Tahir

Members
Clin A/Prof Goh Bee Tin
A/Prof Tan Beng Choon Keson
Dr Chan Siew Luen
Dr Ong Kheng Kok
Dr Thean Tsin Piao

The Credentials Committee makes recommendations on the criteria for Displayable Qualifications that are not basic degrees.

COMPLAINTS PANEL

Chairman Dr Kuan Chee Keong
Deputy Chairman Dr Tan Tien Wang

Council Members
Dr Choo Keang Hai
Prof Christopher Charles Peck
Clin A/Prof Lui Jeen Nee
A/Prof Intekhab Islam
Adj A/Prof Mohamed Azharashid Bin Mohamed Tahir
Dr Goh Siew Hor
Mr Ong Ming Da
Ms Janelle Joy Foo Yan Ming
Ms Sree Gaithiri d/o Kunnasegaran

The Complaints Panel comprises dental practitioners (both Council and non-Council members) and laypersons, appointed to form Complaints and Disciplinary Committees to inquire into complaints and disciplinary matters.

Dentists

Clin A/Prof Teoh Khim Hean
Clin A/Prof Tan Ken
Dr Anshad s/o Ansari
Dr Asha Karunakaran
Dr Chee Oon Lin Serene
Dr Choy Keen Meng
Dr George Yi-Wei Soh
Dr Gian Siong Lin Jimmy
Dr Goh Kwee Chien Benny
Dr Goh Wan-Lin Jacqueline
Dr Kuah Hong Guan
Dr Kwa Chong Teck
Dr Lai Wen Pui Bien
Dr Lee Chee Wee
Dr Lee Chi Hong Bruce
Dr Lee Pheng Hean Bryce
Dr Lee Yew Keong David
Dr Lim Lii
Dr Mohanarajah S Senathirajah
Dr Ng Yong Kheng
Dr Ong Hoe Boon
Dr Ong Jien Woon, Samuel
Dr Ong Kheng Kok
Dr Ong Meng Ann Marianne
Dr Phay Yew Ming
Dr Philip Goh Kong Hui
Dr Seow Yian San
Dr Shaun Anderson Thompson
Dr Sim Poh Choo Christina
Dr Tan Chin Hwee
Dr Tan Hui Ling Sharon
Dr Tay Lai Hock Alphonsus
Dr Wee Choon Seng Freddy
Dr Wong Paul Matthew
Dr Wu Loo Cheng
Dr Yeo Kok Beng

Oral Health Therapists

Ms A. Abrojibanu
Ms Juginder Kaur
Ms Satya Bhama Devi d/o Narpat Panday

Laypersons

A/Prof Audrey Chia
A/Prof Siow Jin Keat
A/Prof Tay Cho Jui
Asst Prof Alex Qiang Chen
Dr Boey Wah Keong
Dr Tyrone Goh
Mr Chan Kok Way
Mr Henry Tan Song Kok
Mr Lim Peng Hong
Mr Mansoor Hassanbhai
Mr Philip Leong
Mr Teh Joo Heng
Mr Yogeeswaran s/o Sivasithamparam
Ms Chiang Hui Xian Mindy
Ms Chng Mui Lee, Cecilia
Ms Seah Soon Peng

CONTINUING PROFESSIONAL EDUCATION COMMITTEE

Chairman Dr Choo Keang Hai
Assistant Chairman Adj A/Prof Mohamed Azharashid Bin Mohamed Tahir

Members

Dr Tan Tien Wang
Dr Eu Oy Chu
Dr Lim Lii
Dr Ong Meng Ann Marianne
Dr Soh Jen
Mr Ong Ming Da

The Continuing Professional Education (CPE) Committee reviews and augments the policy on CPE, strengthens the system for the implementation of compulsory CPE, and reviews programmes organised by approved providers.

COMMITTEE FOR DENTAL PROCEDURES ACCREDITATION

Chairman A/Prof Tseng Seng Kwong Patrick
Assistant Chairman Prof Christopher Charles Peck

Members

Prof Chew Chong Lin
Clin A/Prof Goh Bee Tin
A/Prof Goh Kwee Chien Benny
A/Prof Intekhab Islam
A/Prof Wong Mun Loke
Dr Choo Keang Hai
Dr Choy Keen Meng
Dr Tan Tze Tsung Derek
Dr George Yi-Wei Soh
Dr Lee Chi Hong Bruce
Dr Lim Lii
Dr Ng Jing Jing
Dr Tan Tien Wang
Mr Ong Ming Da

The Committee for Dental Procedures Accreditation makes recommendations to the Council on the training, curriculum, and demonstration of competency that dental practitioners should acquire to perform high-risk procedures.

DENTAL REGISTRATION ACT REVIEW COMMITTEE

Chairman A/Prof Tseng Seng Kwong Patrick
Assistant Chairman Dr Kuan Chee Keong

Members

Dr Choo Keang Hai
Mr Ong Ming Da
Ms Janelle Joy Foo Yan Ming
Clin A/Prof Goh Bee Tin
Clin A/Prof Lui Jeen Nee
Dr Long Benjamin Charles

The Dental Registration Act (DRA) Review Committee was appointed to review the DRA to identify areas for improvement and makes recommendations on meaningful legislative amendments.

DENTAL SCHOOLS REVIEW COMMITTEE

Chairman A/Prof Chng Chai Kiat
Assistant Chairman Prof Christopher Charles Peck

Members

A/Prof Tseng Seng Kwong Patrick
Dr Kuan Chee Keong
Mr Ong Ming Da

The Dental Schools Review Committee reviews the intermediate and long-term supply and demand for dental professionals and makes policy recommendations to the Ministry after studying the potential impact of dental delivery and services.

DISCIPLINARY COMMITTEE CHAIRMEN

Panel of Chairmen for Disciplinary Committee

Dr Ang Ee Peng Raymond
Prof Chew Chong Lin
Dr Kwa Chong Teck
Dr Long Benjamin Charles
Dr Chan Siew Luen
Adj A/Prof Hwang Yee Cheau
Dr Loganathan Vijayan
A/Prof Tan Beng Choon Keson

The Minister for Health appoints a Panel of Disciplinary Committee (DC) Chairmen to chair DCs when dental practitioners are referred for formal inquiries.

ETHICS COMMITTEE

Chairman A/Prof Tseng Seng Kwong Patrick
Assistant Chairman Dr Goh Siew Hor

Members
Dr Ang Ee Peng Raymond
Dr Shahul Hameed
Dr Ng Jing Jing
Dr Kuan Chee Keong
Dr Long Benjamin Charles
Dr Jerry Lim Eng Yong
Ms Sree Gaithiri d/o Kunnasegaran

The Ethics Committee reviews the Ethical Code and Ethical Guidelines to ensure that the principles remain relevant in light of the evolving dentistry landscape.

INFECTION PREVENTION AND CONTROL COMMITTEE

Chairman A/Prof Intekhab Islam

Members
Dr Chelsia Sim Qiu Xia
Dr Lee Chee Wee
Dr Leung Wing Hung Dominic
Dr Guay Peiru Melissa
Dr Tan Tien Wang
Dr Yong Chee Weng

The Infection Prevention and Control Committee is tasked to develop the National Dental Guidelines for Infection Prevention and Control, an evidence-based guidelines on infection prevention and control measures specific to the local context.

ORAL HEALTH THERAPISTS ACCREDITATION COMMITTEE

Chairman A/Prof Chng Chai Kiat
Assistant Chairman Ms Janelle Joy Foo Yan Ming

Members
Dr Anshad s/o Ansari
Dr Tang Kok Siew
Dr Eu Oy Chu
Ms Sree Gaithiri d/o Kunnasegaran
Mr Ong Ming Da
Ms Chua Ann Yew Elaine
Ms Yap Xin Ying

The Oral Health Therapists Accreditation Committee determines the registration requirements for Oral Health Therapists, and accredits and recommends Continuing Professional Education courses for them.

PROCEEDINGS AND REVIEW COMMITTEE

Chairman A/Prof Tseng Seng Kwong Patrick

Members
A/Prof Chng Chai Kiat
Dr Choo Keang Hai
A/Prof Asher Lim

The Proceedings and Review Committee reviews and makes decisions on complaints and disciplinary matters.

STATISTICS ON DENTAL PRACTITIONERS

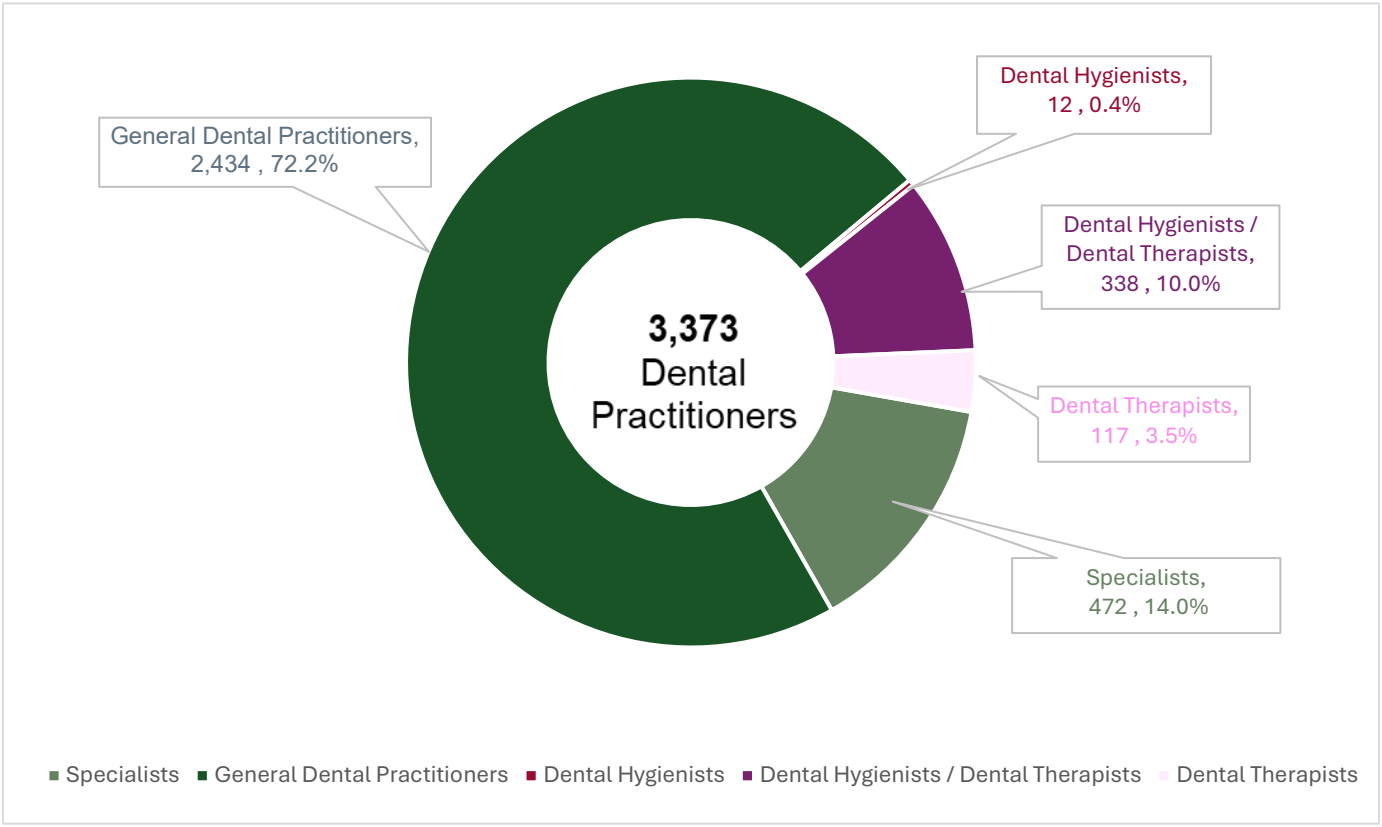
COMPOSITION OF REGISTERED DENTAL PRACTITIONERS[1]

As at 31 December 2025, the total number of dentists was 2,906 (comprising 472 Dental Specialists and 2,434 General Dental Practitioners), representing a 3% increase from 2,812 at the end of 2024.

The total number of Oral Health Therapists (OHTs) was 467 (comprising 338 Dental Hygienists/Dental Therapists, 117 Dental Therapists, and 12 Dental Hygienists), representing a 4% increase from 451 at the end of 2024.

There were 4.8 dentists per 10,000 population[2], up from 4.7 in 2024 and 4.5 in 2023. This increase reflects the growing number of dentists available to meet the expanding dental care needs of the population.

Chart 1: Composition of Dental Practitioners in 2025



[1] *Dental Practitioners refer to General Dental Practitioners, Dental Specialists and Oral Health Therapists.*

[2] *As of September 2025, the ratio of dentists to population is 2,906 dentists vs Singapore population (6,111,175) = 4.8 dentists per 10,000 people. Source: Department of Statistics Singapore.*

GENDER AND AGE DISTRIBUTION OF DENTAL PRACTITIONERS

Gender and age distribution of Dentists

There were more female dentists (1,609, 55%) than male dentists (1,297, 45%) as of 2025, similar to 2024 when there were 1,537 (55%) female dentists and 1,275 (45%) male dentists.

As at 31 December 2025, of the 1,609 female dentists, 51% (818) were 35 years old and below, 32% (514) were between 36 and 50 years old, 14% (233) were between 51 and 69 years old, and 3% (44) were 70 years old and above, as shown in Chart 2.

Of the 1,297 male dentists, 29% (378) were 35 years old and below, 33% (423) were between 36 and 50 years old, 32% (412) were between 51 and 69 years old, and 6% (84) were 70 years old and above.

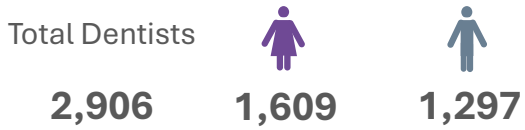
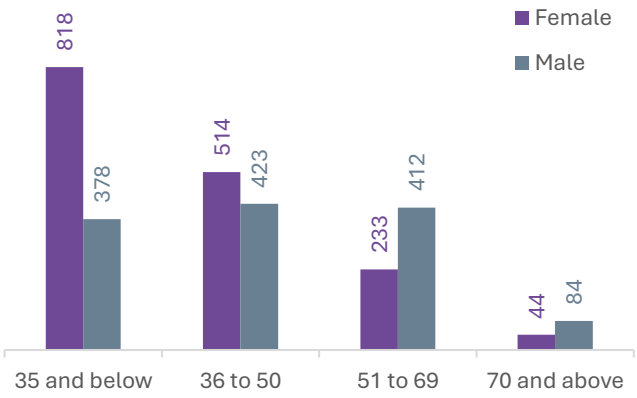


Chart 2: Gender and Age Distribution of Dentists in 2025



Gender and age distribution of OHTs

As at 31 December 2025, females made up 89% (417) of the 467 OHTs, while male OHTs accounted for the remaining 11% (50).

Among the 417 female OHTs, 52% (217) were 35 years old and below, 24% (98) were between 36 and 50 years old, 19% (80) were between 51 and 69 years old, and 5% (22) were 70 years old and above, as shown in Chart 3.

Among the 50 male OHTs, 56% (28) were 35 years old and below, 38% (19) were between 36 and 50 years old, 4% (2) were between 51 and 69 years old, and 2% (1) were 70 years old and above.

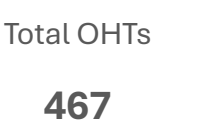
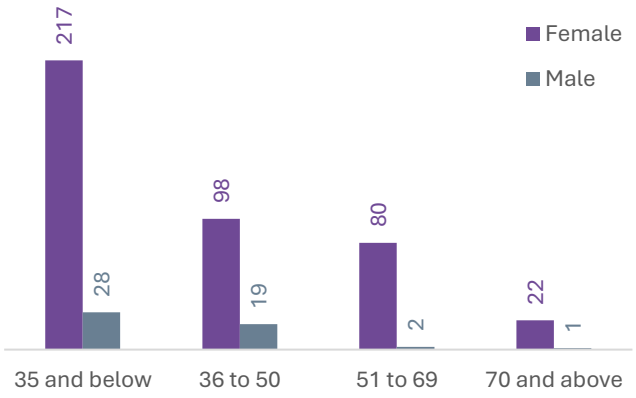


Chart 3: Gender and Age Distribution of OHTs in 2025



PERCENTAGE OF DENTAL PRACTITIONERS WITH VALID PRACTISING CERTIFICATES BY EMPLOYMENT SECTOR*

As at 31 December 2025, 97% (2,814) of the 2,906 registered dentists had valid practising certificates (PCs), and 76% (354) of the 467 registered OHTs had valid PCs. The breakdown of the dental practitioners employed in the private and public healthcare sectors is shown in Table 1.

Table 1: Dental Practitioners with Valid PCs in 2025

	Dentists	OHTs
Private Sector*	2,198	151
Public Sector*	616	203

**For the purposes of this report, the public sector healthcare refers to government restructured hospitals, polyclinics, schools and local universities, Ministries and statutory boards. All other employment settings are classified under the private sector.*

COUNTRIES WITH DENTAL QUALIFICATIONS RECOGNISED BY SDC AND CORRESPONDING PERCENTAGE OF REGISTERED DENTAL PRACTITIONERS FROM EACH COUNTRY

The Council recognises dental qualifications from the following countries^:



Dentist

- Australia
- Hong Kong SAR/China
- Japan
- New Zealand
- Republic of Ireland
- United Kingdom
- United States of America

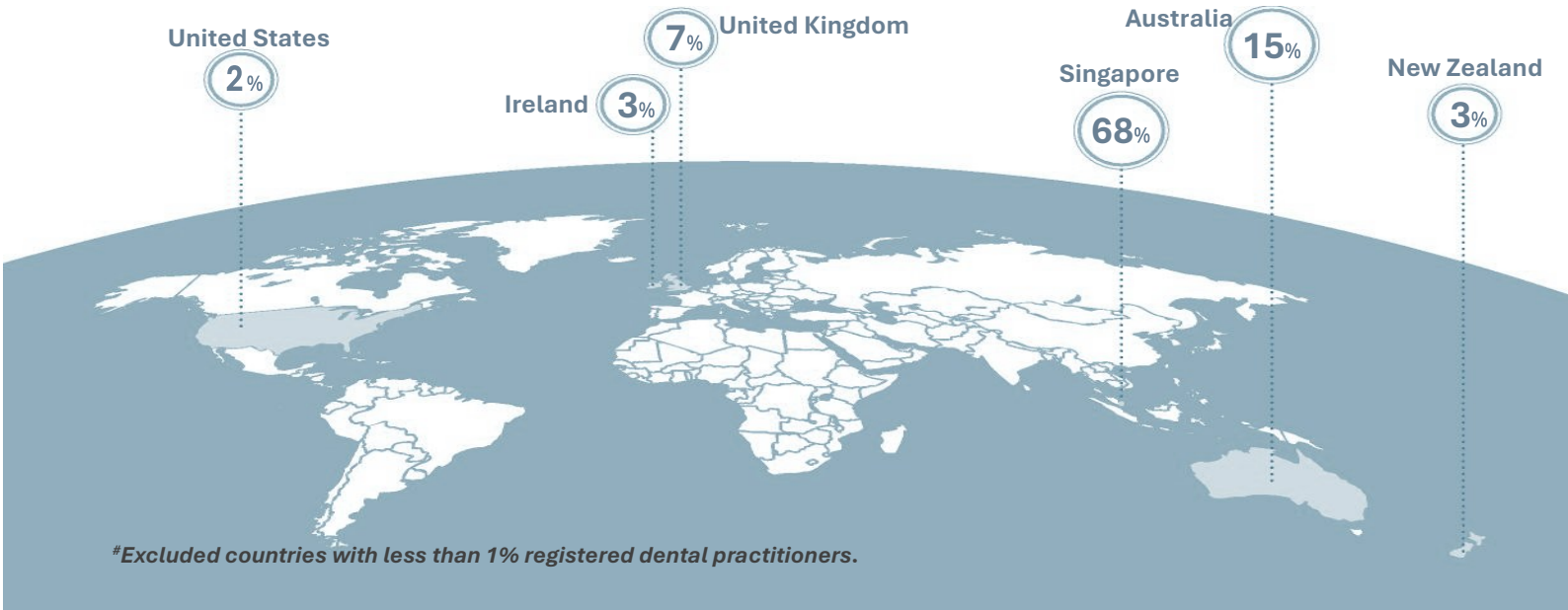


Oral Health Therapist/Dental Hygienist/Dental Therapist

- Australia
- Canada
- United Kingdom
- Republic of Ireland
- New Zealand
- United States of America

^For more details, please refer to the schedule list of registrable basic dental qualification under Dental Registration Act 1999.

PERCENTAGE OF REGISTERED DENTAL PRACTITIONERS WITH DENTAL QUALIFICATIONS FROM THE SPECIFIED COUNTRY AS AT 31 DECEMBER 2025#



#Excluded countries with less than 1% registered dental practitioners.

REGISTER OF DENTISTS



Newly Registered Dentists

Local-Trained	Foreign-Trained
75	**59**

FIVE-YEAR GROWTH IN NUMBER OF DENTISTS

Over the past five years, there has been a steady growth in the total number of practising dentists. There was a slight decline in the number of Conditionally registered (C-reg) dentists since 2023, as shown in Chart 4.

Chart 4: Number of Dentists from 2021 to 2025



Note: C-reg dentists may apply to convert to full registration after 2 years, subject to the Council's approval.

MOVEMENT OF DENTISTS ACROSS PUBLIC AND PRIVATE SECTORS

Table 2: Number of Dentists Who Moved from the Public to Private Sector between 2020 and 2025

Year-to-Year	2020 to 2021	2021 to 2022	2022 to 2023	2023 to 2024	2024 to 2025
Total	85	23	103	22	78

Table 3: Number of Dentists Who Moved from the Private to Public Sector between 2020 and 2025

Year-to-Year	2020 to 2021	2021 to 2022	2022 to 2023	2023 to 2024	2024 to 2025
Total	9	2	11	3	44

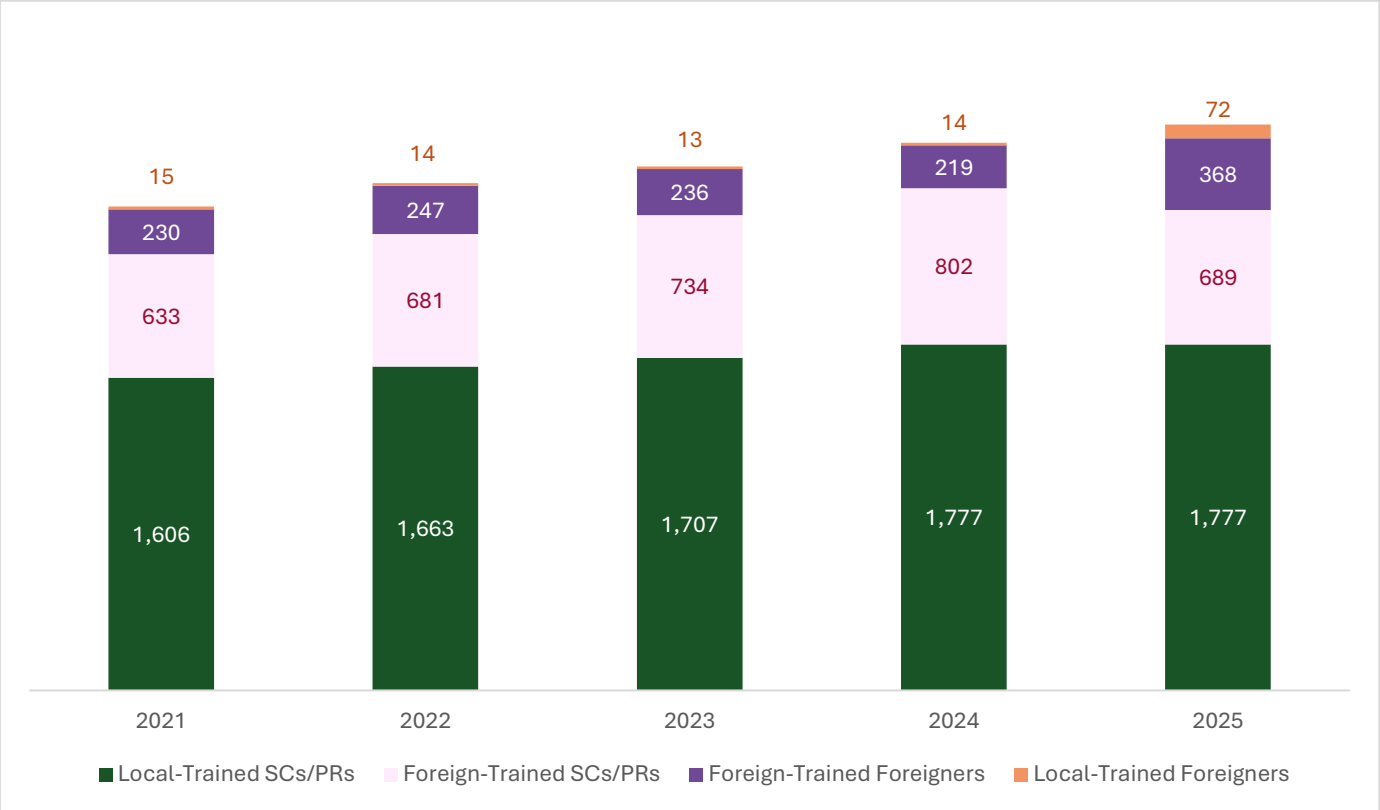
LOCAL- AND FOREIGN-TRAINED DENTISTS IN SINGAPORE FROM 2021 TO 2025

Locally-trained dentists consistently made up the majority of dentists in Singapore at around 64% over the past five years. There were 1,849 local-trained dentists and 1,057 foreign-trained dentists as at 31 December 2025, as shown in Chart 5.

The proportion of foreign-trained dentists who are Singapore Citizens (SCs) and Singapore Permanent Residents (PRs) practising in Singapore declined to 24% (689 out of 2,906) in 2025, despite increasing from 25% (633 out of 2,484) in 2021 to 29% (802 out of 2,812) in 2024.

Conversely, the proportion of foreign-trained foreigners practising in Singapore increased from 9% (230 out of 2,484) in 2021 to 13% (368 out of 2,906) in 2025, despite a dip to 8% (219 out of 2,812) in 2024.

Chart 5: Proportion of Local- and Foreign-trained Dentists from 2021 to 2025



GENERAL DENTAL PRACTITIONERS

POPULATION AND GROWTH OF GENERAL DENTAL PRACTITIONERS BY REGISTRATION TYPE

The number of General Dental Practitioners increased steadily from 2021 to 2025, with a 3% increase from 2,358 in 2024 to 2,434 in 2025. The growth was mainly due to the increase in the number of fully registered practitioners.

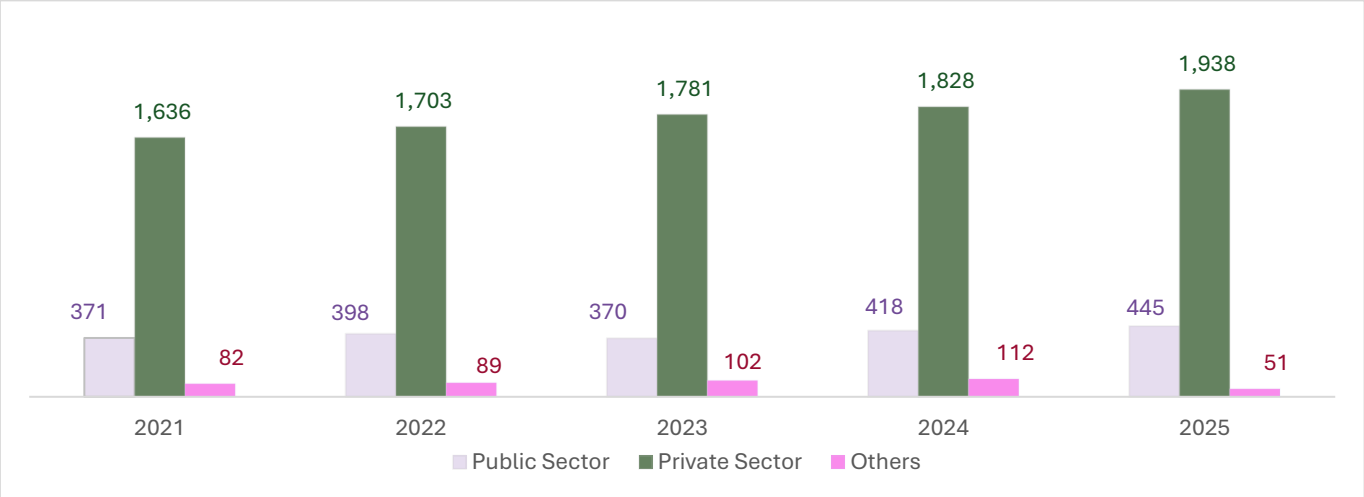
Chart 6: Growth of General Dental Practitioners by Registration Type from 2021 to 2025



POPULATION AND GROWTH OF GENERAL DENTAL PRACTITIONERS BY EMPLOYMENT SECTOR

As at 31 December 2025, 80% (1,938) of General Dental Practitioners were practising in the private sector, 18% (445) in the public sector and the remaining 2% (51) in other sectors. This represents a 6% increase in the number of General Dental Practitioners in the private sector, from 1,828 in 2024 to 1,938 in 2025.

Chart 7: Growth of General Dental Practitioners by Employment Sector from 2021 to 2025



REGISTER OF SPECIALISTS

NUMBER OF DENTAL SPECIALISTS FROM 2021 TO 2025

As at 31 December 2025, there were 472 Dental Specialists, an increase of 4% from 2024, as shown in Chart 8.

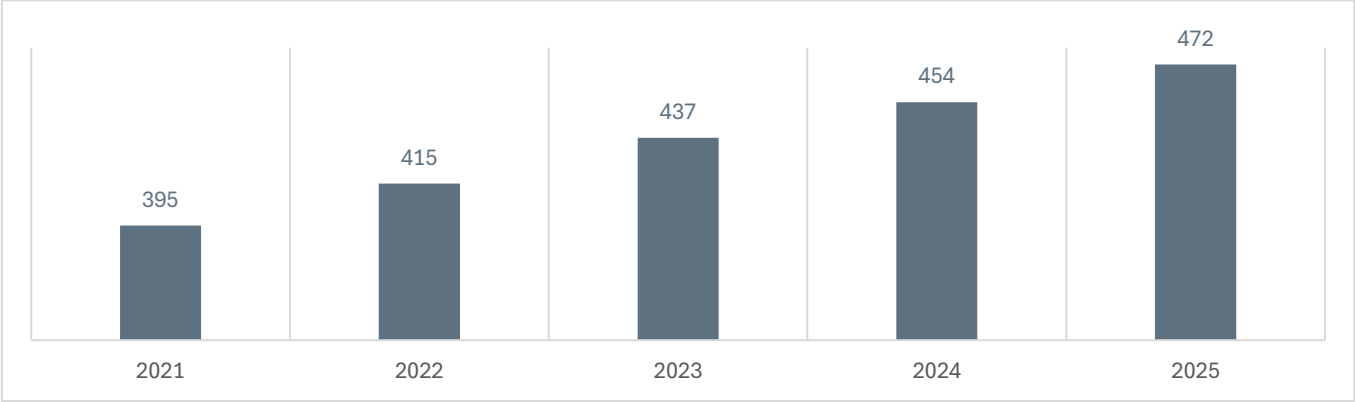
- Of these Dental Specialists, 99.2% (468) were on Full Registration, 0.6% (3) were on Conditional Registration, and 0.2% (1) was on Temporary Registration.
- There were 21 newly registered Dental Specialists.



21

NEWLY REGISTERED SPECIALISTS

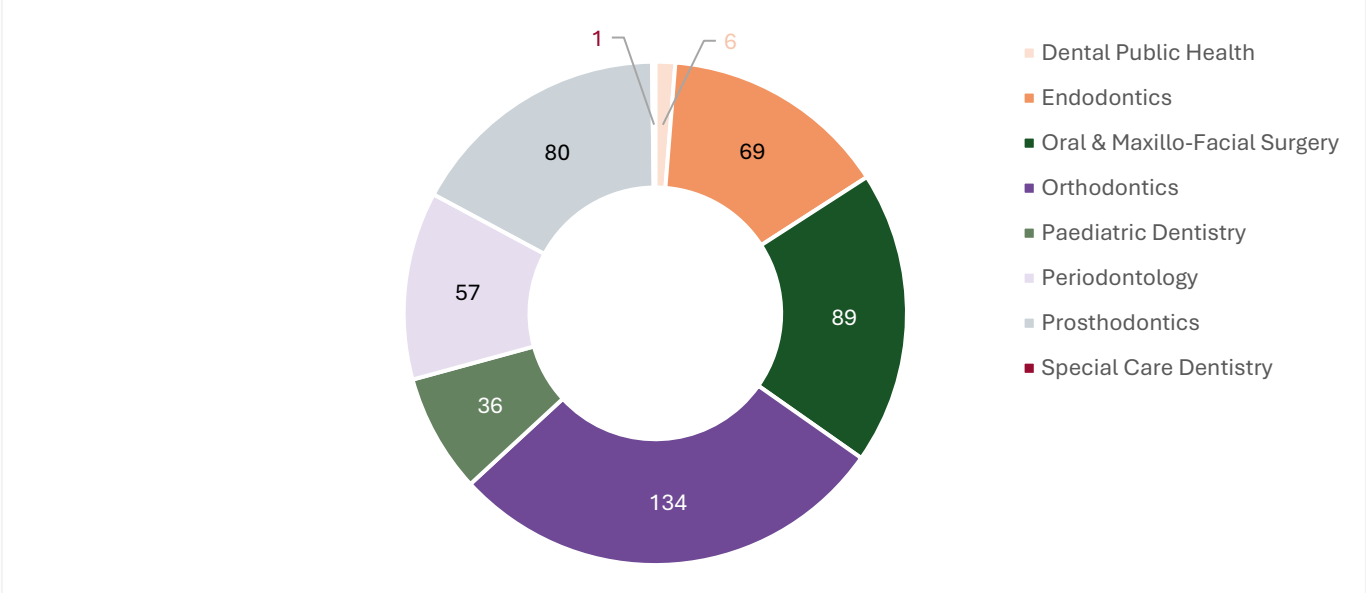
Chart 8: Number of Dental Specialists from 2021 to 2025



DENTAL SPECIALISTS BY SPECIALTY AS AT 31 DECEMBER 2025

As at 31 December 2025, the specialty of Orthodontics had the highest number of specialists at 28% (134), followed by Oral & Maxillofacial Surgery at 19% (89) and Prosthodontics at 17% (80).

Chart 9: Number of Dental Specialists by Specialty in 2025



DENTAL SPECIALISTS BY EMPLOYMENT SECTORS AS AT 31 DECEMBER 2025

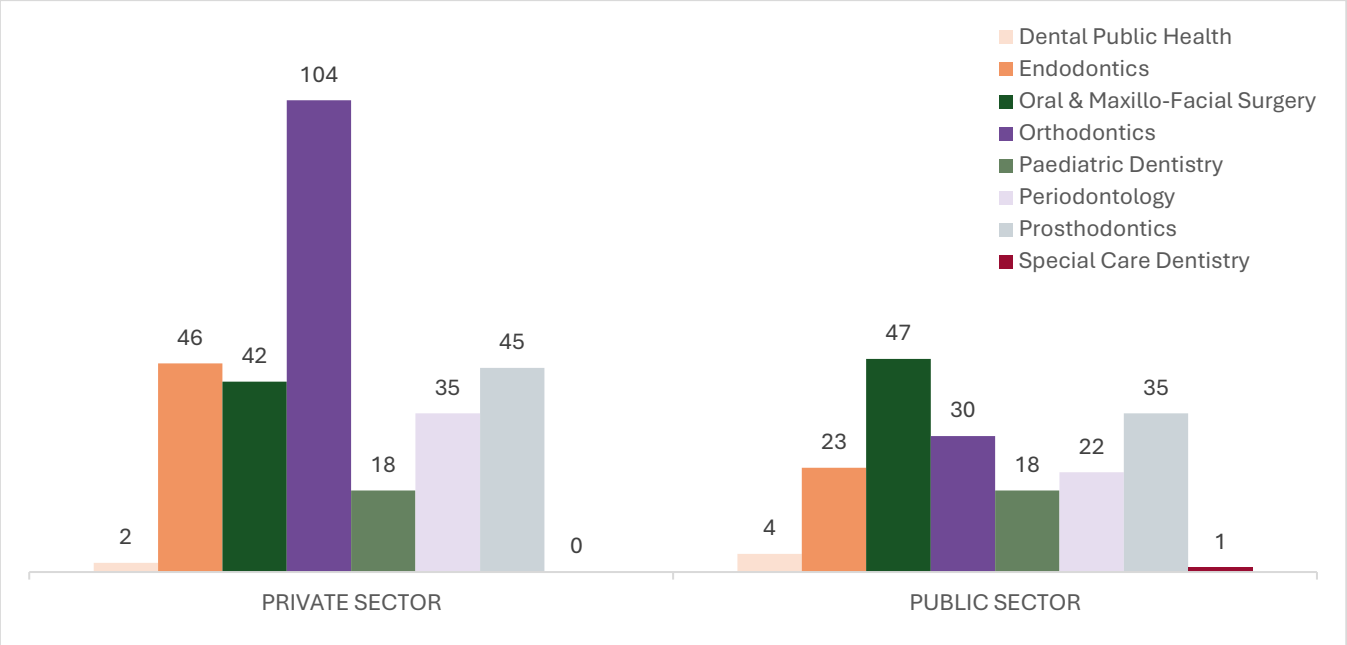
62%

PRIVATE SECTOR

38%

PUBLIC SECTOR

Chart 10: Dental Specialists by Employment Sector in 2025



The majority of the specialists were employed in the private sector at 62% (292), of whom the largest proportions were practising in the specialties of Orthodontics at 36% (104), Endodontics at 16% (46) and Prosthodontics at 15% (45), as shown in Chart 10.

Of the 38% (180) specialists who were employed in the public sector, the majority were practising in the specialties of Oral & Maxillo-Facial Surgery at 26% (47) and Prosthodontics at 19% (35).

REGISTER OF ORAL HEALTH THERAPISTS

Registered OHTs include local- and foreign-trained dental hygienists and dental therapists. The Register of OHTs consists of Part I and Part II. Part II OHTs must work under the supervision of registered dentists in an approved workplace and may apply for conversion to Part I after five years of obtaining Assessment Reports attesting to good performance, subject to the Council's approval.

NUMBER OF REGISTERED OHTS AS AT 31 DECEMBER 2025

Newly Registered OHTs

15	2
Local-Trained	Foreign-Trained

OHTS BY REGISTRATION TYPE

The number of OHTs increased by 4% from 451 at the end of 2024 to 467 at the end of 2025.

More OHTs are registered under Part I of the Register than Part II (283 vs 184). Dental Hygienists/Dental Therapists in Part II made up the largest proportion of the registered OHTs at 37% (174), followed by Dental Hygienists/Dental Therapists in Part I at 35% (164), out of a total of 467 OHTs.

Chart 11: OHTs under Part I Registration in 2025

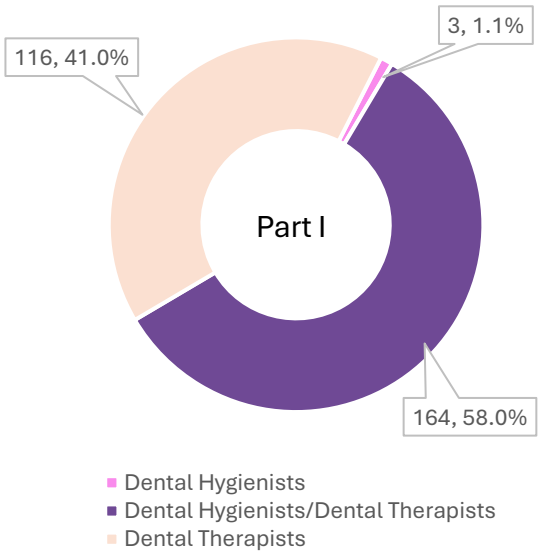
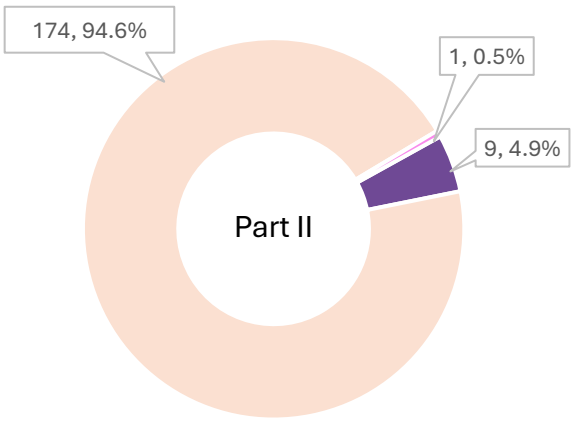


Chart 12: OHTs under Part II Registration in 2025



NUMBER OF OHTS BY REGISTRATION TYPE (FIVE-YEAR TREND)

The number of Part I OHTs increased steadily over the past five years, rising by 19% from 237 in 2021 to 283 in 2025. The increase was driven mainly by the growing number of Part I Dental Therapists/Hygienists.

In contrast, the number of Part II OHTs decreased by 12% from 208 in 2021 to 184 in 2025.

Chart 13: Number of Part I OHTs from 2021 to 2025

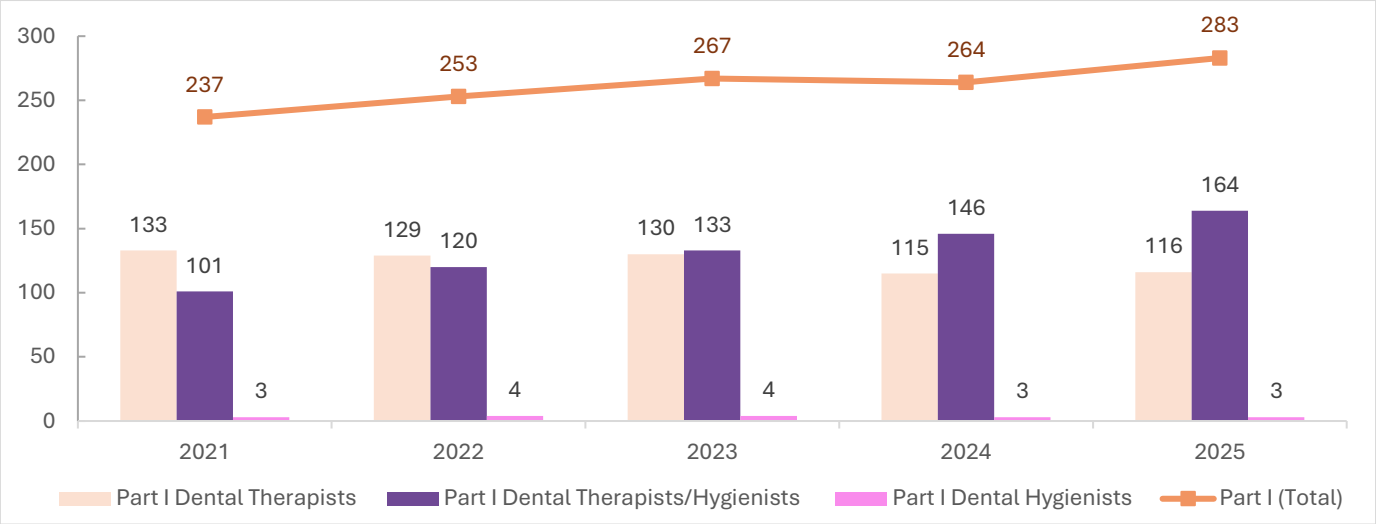
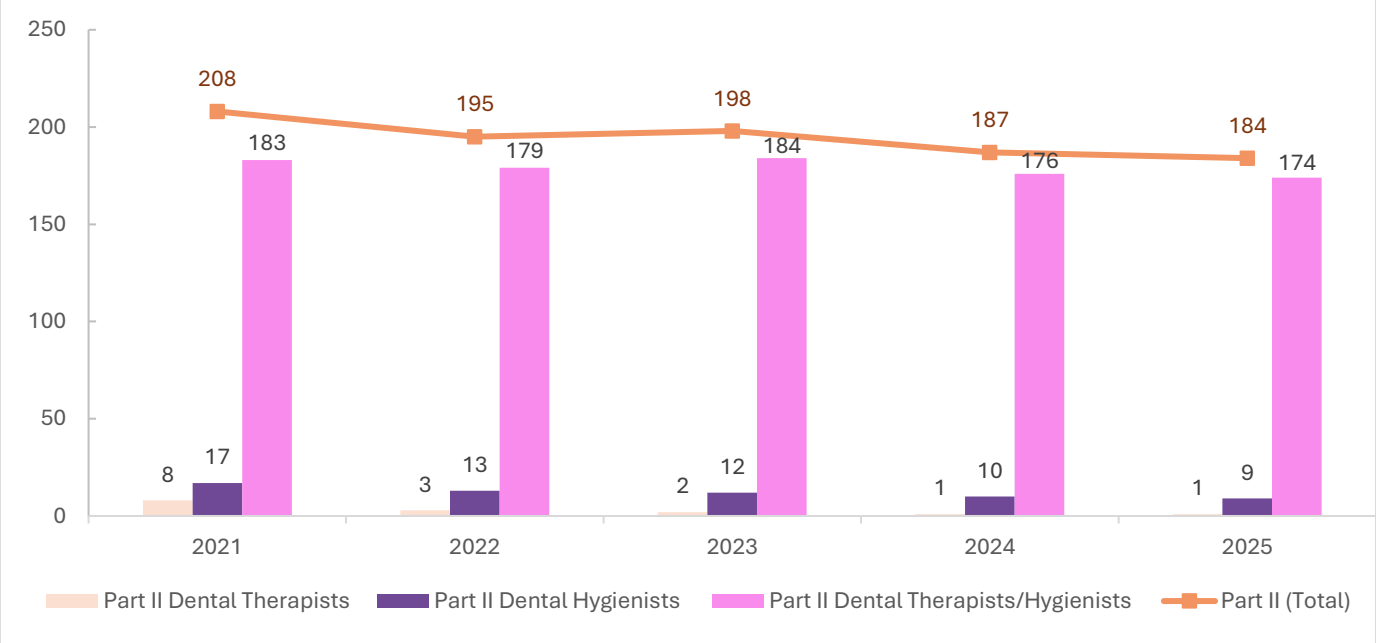


Chart 14: Number of Part II OHTs from 2021 to 2025

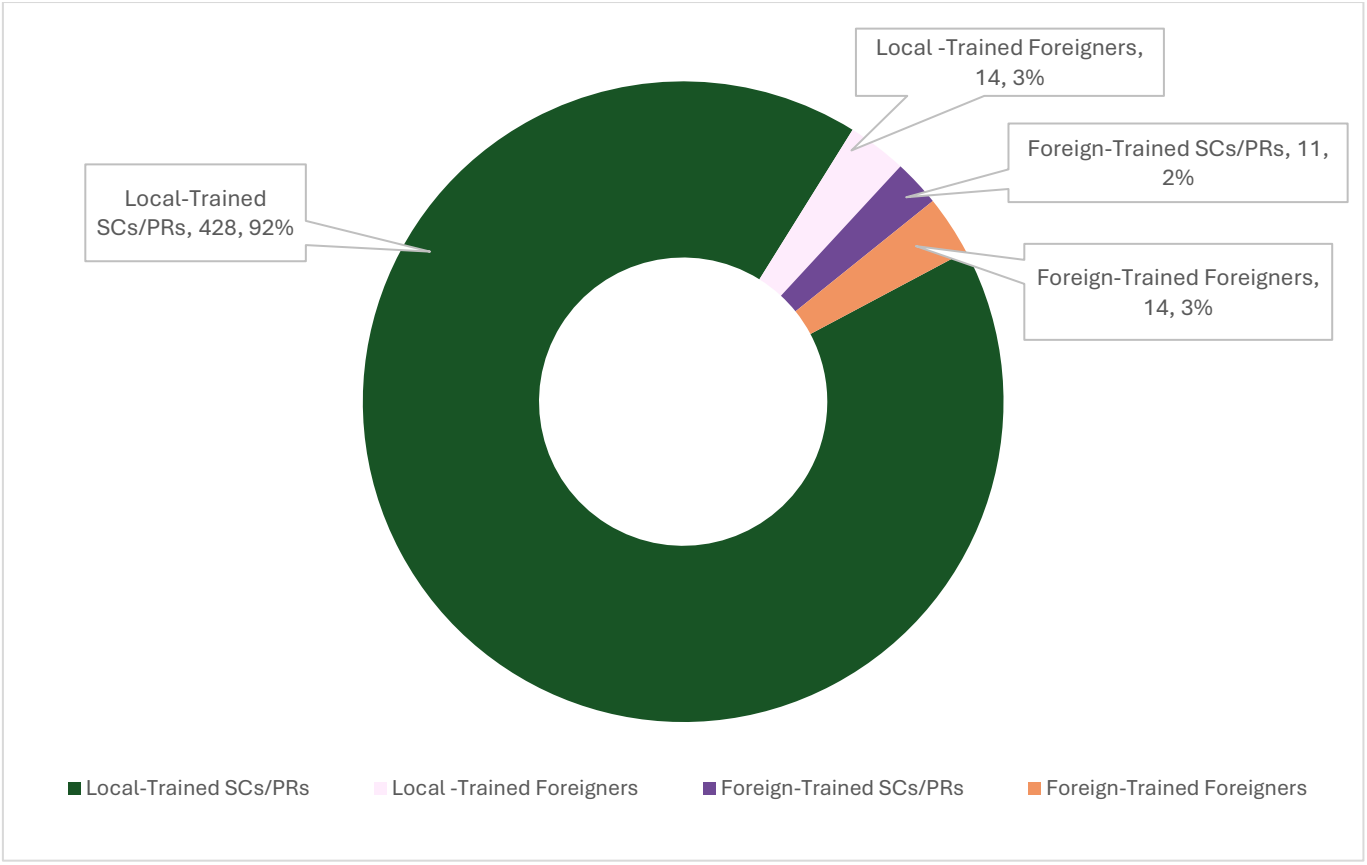


LOCAL- AND FOREIGN-TRAINED OHTS BY NATIONALITY

Locally trained OHTs made up 95% (442) of all 467 registered OHTs in 2025, of whom the majority were SCs and PRs (428 OHTs; 92%). The remaining 14 OHTs (3%) were local-trained foreigners.

Foreign-trained OHTs accounted for 5% (25) of the registered OHTs, comprising 11 (2%) SCs and PRs and 14 (3%) foreigners.

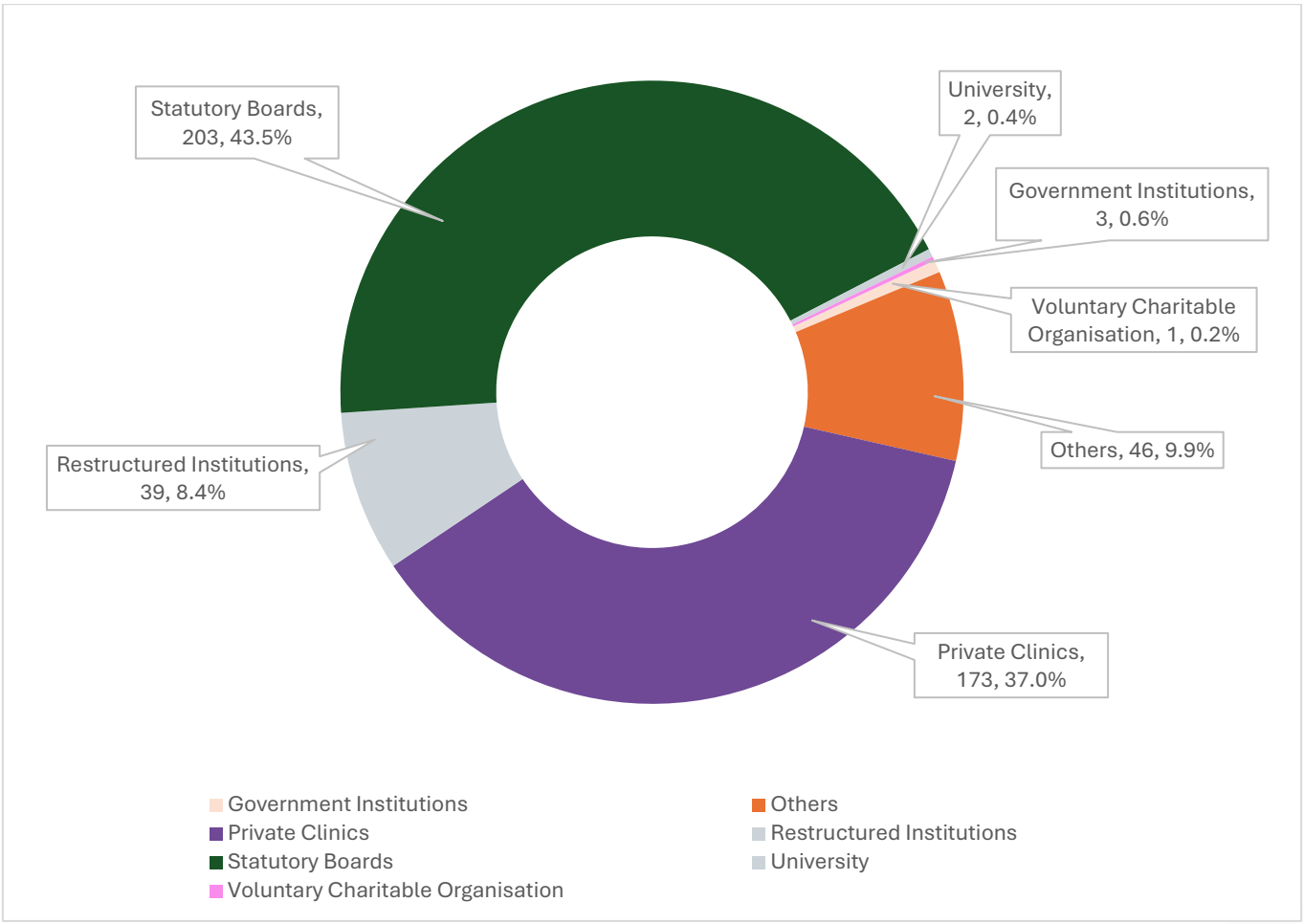
Chart 15: Proportion of Local- and Foreign-trained OHTs by Nationality in 2025



OHTS BY EMPLOYMENT SECTOR AS AT 31 DECEMBER 2025

In terms of the distribution of registered OHTs by employment sector, the majority were employed in the Statutory Boards (43.5%), followed by private clinics (37%).

Chart 16: Proportion of OHTs by Employment Sector in 2025



MOVEMENT OF OHTS ACROSS PUBLIC AND PRIVATE SECTORS

Table 4: Number of OHTs Who Moved from the Public to Private Sector between 2020 and 2025

Year-to-Year	2020 to 2021	2021 to 2022	2022 to 2023	2023 to 2024	2024 to 2025
Total	**15**	**9**	**14**	**5**	**6**

Table 5: Number of OHTs Who Moved from the Private to Public Sector between 2020 and 2025

Year-to-Year	2020 to 2021	2021 to 2022	2022 to 2023	2023 to 2024	2024 to 2025
Total	**2**	**2**	**5**	**6**	**17**

SUPERVISED PRACTICE

SUPERVISION OF DENTAL PRACTITIONERS

Pursuant to Sections 14A(4) and 21(1)(*a*) of the DRA, C-reg dentists and Part II OHTs are required to work under the supervision of SDC-approved supervisors at all times.

Proper supervision allows dental practitioners to carry out treatment procedures appropriately without compromising patient safety. Supervisors play a critical role in coaching C-reg dentists and Part II OHTs in their professional development and guiding them to become safe and competent dental practitioners before they progress to Fully registered (F-reg) dentists and Part I OHTs respectively.

Key roles and responsibilities of a supervisor include:

- Being present at all times when the supervisee is practising at the approved practice place(s)
- Providing proper guidance and training to the supervisee
- Facilitating periodic, open conversations with the supervisee to review his or her progress and encourage good workplace communication and progressive learning
- Ensuring that the conduct and practice of the supervisee adhere to the regulations and guidelines of the Council, i.e. the DRA and the ECEG, and is befitting of the dental profession
- Reporting to the Council immediately if the supervisee is considered unsafe to practise
- Submitting assessment reports of the supervisee to the Council via online submission

The Council recognises the vital contribution of supervisors in developing the next generation of dental professionals. For further guidance on supervision requirements, supervisors are encouraged to refer to the Guidebook on Supervision of Dental Practitioners and the SDC Scenario-based FAQs on the SDC website.

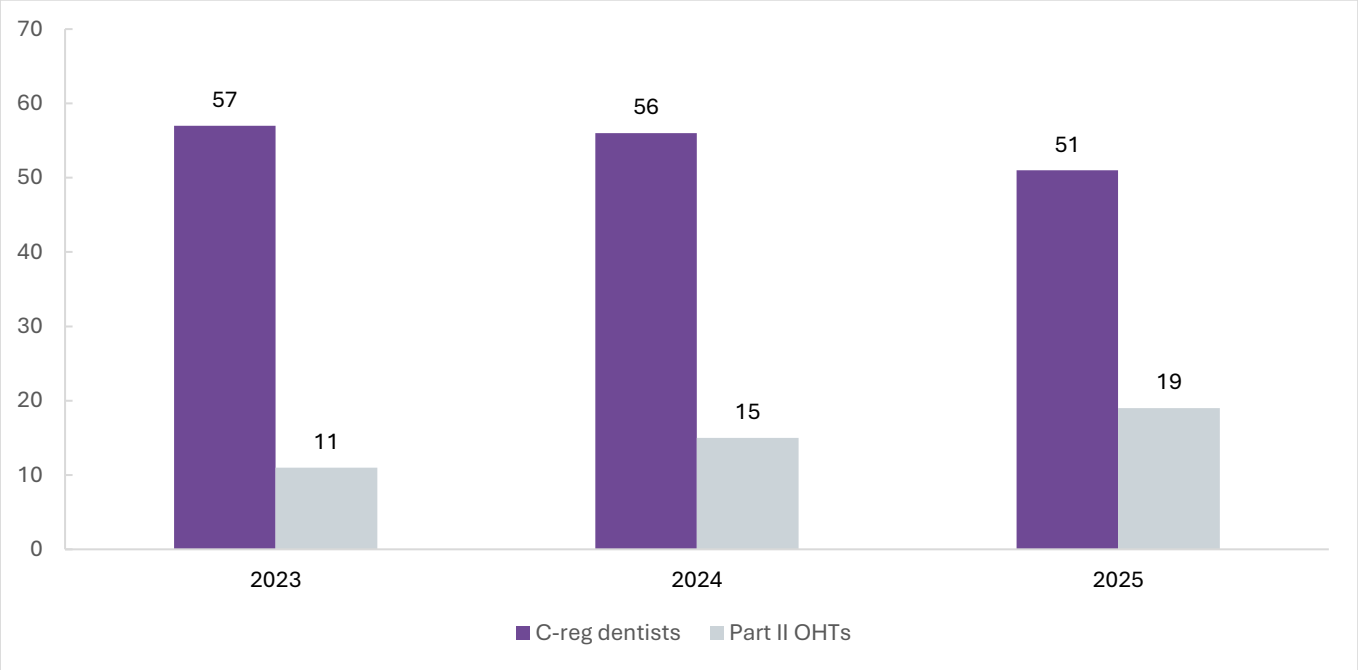
CONVERSION OF C-REG DENTISTS AND PART II OHTS TO F-REG AND PART I RESPECTIVELY

In 2025, the Council had approved the conversion of 51 C-reg dentists and 19 Part II OHTs to F-reg and Part I respectively.

Dental Practitioners whose registrations were converted in 2025	**51** C-reg dentists converted to F-reg	**19** Part II OHTs converted to Part I

Since 2023, the conversion of C-reg dentists to F-reg dentists has remained consistently stable, averaging between 50 to 60 cases per year, while the conversion of Part II OHTs to Part I OHTs has seen an increase.

Chart 17: Number of C-reg Dentists and Part II OHTs Converted to Full Registration or Part I from 2023 to 2025



CONTINUING PROFESSIONAL EDUCATION, BASIC CARDIAC LIFE SUPPORT AND ETHICS SELF-ASSESSMENT EXERCISE REQUIREMENTS

Continuing Professional Education (CPE) is one of the mandatory requirements for the renewal of PCs for dental practitioners.

Division I Dentists are required to fulfil 70 CPE points (with at least 14 core points and 50 verifiable points), while Division II Dentists and OHTs are required to fulfil 35 CPE points (with at least 7 core points and 25 verifiable points) within their two-year Qualifying Period (QP), as shown in Table 6.

The mandatory CPE requirement ensures that all dental practitioners continually upgrade their skills and knowledge, staying updated on the latest developments in dentistry and maintaining good standards of professional practice to provide appropriate oral healthcare services to the public.

In addition, all dentists are required to fulfil the Basic Cardiac Life Support (BCLS) requirement (practical & theory), whereas OHTs are only required to fulfil BCLS theory component. The age requirement of the BCLS (practical) has also been revised. Dentists aged 55 and above (lowered from the previous requirement of 60 years old and above) are exempted from the practical BCLS and are only required to pass the theoretical BCLS.

On the recommendation of the Ministry of Health (MOH) Healthcare Ethics Capability Committee (HECC), the Council has implemented a mandatory online Ethics Self-Assessment Exercise (ESAE) for renewal of PCs from 2025 for dentists and 2026 for OHTs.

The intent of ESAE is to raise awareness and understanding of the ECEG and to ensure that all dental practitioners are kept abreast of the applicable standards of ethical practice required in the discharge of their professional duties and responsibilities.

Table 6: CPE, BCLS and ESAE Requirements for Dentists and OHTs for every Two-Year PC Renewal Cycle

Register Type		Required CPE Points	Core	Verifiable	Required BCLS	ESAE
Dentists	***Division I***	70	14	50	Practical & theory (6 points)[3]	80% passing mark (5 points)[4]
	Division II	35	7	25		
OHTs		35	7	25	Theory (4 points)[5]	

[3] *Dentists who are 55 years old and above are only required to fulfil BCLS (theory).*

[4] *Additional requirement for PC renewal from 2025 (dentists) / 2026 (OHTs)*

[5] *BCLS (practical) is optional for OHTs.*

To maintain the professional competency of dental specialists, they are required to complete their 14 core points from specialty-related CPE activities, during the QP period from 1 October 2023 to 30 September 2025 for PC renewal in October 2025. Dental specialists may submit CPE claims under Categories 1A, 1B, 2 and 3B for the specialty-related CPE activities listed in Table 7.

Table 7: Activities which Dental Specialists May Claim for Specialty-Related Core Points

Activities	CPE Category
Role as examiner	1A
Setting of exam questions	1A
2-hour teaching in lectures or seminars	1B (Local)
Research and publications	2 (Publications/ Editorial Work)
Assessment based learning	3B (Distance Learning)

Table 8 shows the total number of CPE events conducted by accredited providers and the corresponding training hours over the past three years, while Table 9 shows the number of participants who attended some of the more popular in-person CPE events in 2025.

Table 8: Number of CPE Events and CPE Hours

Period	Total Number of CPE Events	Total Number of CPE Hours
Jan – Dec 2025	615	3165
Jan – Dec 2024	632	3058
Jan – Dec 2023	640	3169

Table 9: CPE Events with the Highest Number of Participants

Period	Event Title	No. of Participants
Jan – Dec 2025	SDA Convention 2025	655
	World Sleep Day Symposium	259
	College of Dental Surgeons Singapore Scientific Conference	227
	International Oral Health Congress 2025	192

PROFESSIONAL CONDUCT OF DENTAL PRACTITIONERS

The Council governs and regulates the professional conduct of dental practitioners to protect patient safety and ensure that high standards of oral healthcare are delivered. When a statutory complaint is received by the Council, pursuant to Section 44(5) of the DRA[6], the Chairperson of the Complaints Panel will appoint a Complaints Committee (CC) consisting of at least one member of the Council and members of the Complaints Panel (CP) to inquire into the complaint. Investigations will also be conducted as the CC deems fit. Under Section 46(1) of the DRA[7], the CC could mete out appropriate sanctions, i.e. issue a Letter of Advice or Letter of Warning, or dismiss the complaint, or make any other order that it thinks fit, or refer the dental practitioner to a Disciplinary Committee (DC) or Health Committee (HC). Upon the conclusion of the CC inquiry, should the complainant and/or the dental practitioner be dissatisfied with the CC's decision, an appeal may be filed with the Minister for Health.

The CC may refer a dental practitioner to a DC when it is of the view that the dental practitioner had acted in a manner that constitutes professional misconduct or brought disrepute to the profession. Where the Council has been made aware of a dental practitioner's criminal convictions involving fraud or dishonesty, under Section 44(3) of the DRA[8], the Council may on its own motion refer a dental practitioner to a DC. For matters where a formal inquiry is deemed necessary to determine a dental practitioner's physical or mental fitness to practise, the dental practitioner may be referred to a HC.

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[6] *DRA **Section 44(5)**:*
(5) The chairperson of the Complaints Panel may from time to time appoint one or more committees (called for the purposes of this Act Complaints Committees) consisting of —
(a) a chairperson, being a member of the Complaints Panel who is a member of the Council;
(b) 2 members of the Complaints Panel comprising 2 registered dentists or one registered dentist and one registered oral health therapist; and
(c) a member of the Complaints Panel who is a lay person,
which must inquire into any complaint or information mentioned in subsection (1) or (2).

[7] *DRA **Section 46(1)**:*
46. (1) Upon due inquiry into the complaint or information, or any information or evidence mentioned in section 45(9), a Complaints Committee must —
(a) if it is of the view that no formal inquiry is necessary —
(i) order that the registered dentist or registered oral health therapist be issued with a letter of advice;
(ii) order that the registered dentist or registered oral health therapist be warned;
(iii) order that the complaint or matter be dismissed; or
(iv) make any other order that it thinks fit; or
(b) if it is of the view that a formal inquiry is necessary —
(i) order that an inquiry be held by the Health Committee; or
(ii) order that an inquiry be held by a Disciplinary Committee.

[8] *DRA **Section 44(3)**:*
(3) Where a registered dentist or registered oral health therapist has contravened section 38 or 39, or has been convicted in Singapore or elsewhere of an offence involving fraud or dishonesty, the Council must, despite subsection (1) or (2), immediately refer the matter to a Disciplinary Committee under section 47.

DC proceedings are quasi-criminal in nature. If a dental practitioner is convicted of the charge(s) brought against him or her, the DC has statutory powers to exercise certain orders under the DRA, such as directing the Registrar of the Council to remove the name of the dental practitioner from the Register of Dentists, ordering a period of suspension of practice, imposing conditions to restrict the dental practitioner's practice, or ordering a fine to be imposed on the dental practitioner. Under Section 51(7) of the DRA, any person who is aggrieved by the orders made by the DC may appeal to the General Division of the High Court against the DC's orders.

A dental practitioner may be referred to the HC if there is evidence to suggest an impairment of his or her physical or mental condition. If it is found that the fitness of the dental practitioner to practise is impaired, the HC may order a suspension of the dental practitioner's registration, order that the dental practitioner's registration be conditional, or recommend to Council to remove the dental practitioner from the Register.

OVERVIEW

The aims of the Council's complaints and disciplinary framework are to ensure that good clinical standards and the reputation of the dental fraternity are upheld, and to ensure that inquiries are conducted in a fair manner and in accordance with the DRA. When reviewing complaints, the CCs mainly investigate allegations related to the professional conduct of dental practitioners, as stated in the ECEG. As the Council understands that clinician-patient relationships may be strained due to various reasons that may not necessarily constitute professional misconduct, the Council strongly encourages effective communication between patients and dental practitioners to minimise misunderstandings. In dealing with adverse feedback against dental practitioners, the Council has been working closely with stakeholders such as the MOH, public and private healthcare institutions and dental clinics, and dental professional bodies to pursue mediation as the first course of conflict resolution and intervention where suitable. At the same time, the Council strives to address specific issues of concern so that members of the public can make informed decisions on the most appropriate course of action to take.

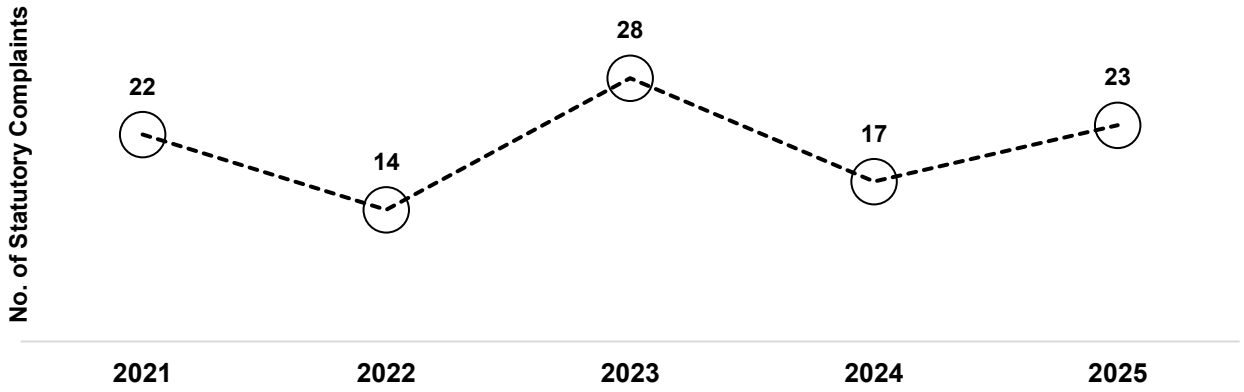
YEAR IN BRIEF (2025)

23	19	1
Statutory Complaints received by the Council	Concluded inquiries by *Complaints Committees*	Concluded inquiry by *Disciplinary Committee*

COMPLAINTS COMMITTEE INQUIRIES

In 2025, the Council received 23 statutory complaints. Chart 18 shows the number of complaints received over the past five years from 2021 to 2025.

Chart 18: Number of Statutory Complaints Received from 2021 to 2025



In addition to the 23 statutory complaints received in 2025, there were 23 ongoing CC inquiries as at 31 December 2024 which were adjourned to 2025.

SOURCES OF STATUTORY COMPLAINTS

Out of the 23 statutory complaints received in 2025, 22 were filed by members of the public and one was filed by the MOH.

TYPES OF ALLEGATIONS

A typical complaint may involve several allegations. Most complaints involve treatment-related allegations, i.e. those related to the treatment performed, while some complaints involve non-treatment-related allegations.

Out of the 23 statutory complaints received in 2025, 19 involved treatment-related allegations while 4 involved non-treatment-related allegations. Tables 10 and 11 show the breakdown of the complaints by the main allegation, while Table 12 lists the type of dental procedure or treatment performed for treatment-related complaints.

Table 10: Treatment-Related Statutory Complaints Received in 2025

Treatment-related	
Main allegation	**No. of complaints**
Post-treatment complications	8
Lack of informed consent	3
Unsatisfactory treatment	3
Negligence	2
Performed unnecessary treatment	2
Inadequate treatment oversight	1

Table 11: Non-Treatment-Related Statutory Complaints Received in 2025

Non-treatment-related	
Main allegation	**No. of complaints**
Unprofessional behaviour	2
Fraud	1
Theft of clinic property	1

Table 12: Types of Dental Procedure Performed for Treatment-Related Statutory Complaints

Dental treatment	No. of complaints
Dental prosthetics (e.g. dentures, implants, crowns, veneers)	6
Wisdom tooth extraction	5
Dental fillings	3
Root canal treatment	2
Orthodontics	1
Scaling and polishing	1
Surgery	1

CONCLUDED CC INQUIRIES

In 2025, 19 CCs concluded their respective inquiries. Table 13 shows the breakdown of concluded inquiries by the year the complaints were received.

Table 13: Breakdown of Concluded CC Inquiries by Year Complaint was Received

Year complaint received	No. of complaints
2023	3
2024	12
2025	4

The extended timeline for concluding pre-2025 cases resulted from several factors: the complex nature of the cases, difficulties in obtaining dental records and other evidence, and the need for multiple rounds of expert clarifications. Several of these cases involved serious allegations that required thorough investigation and careful consideration of the outcome.

Of the 19 concluded inquiries, two were discontinued at the request of the complainants to withdraw their complaints. Of the remaining 17 inquiries, two CCs issued separate outcomes to multiple dental practitioners who were the subjects of the same complaints – one case involved two dental practitioners, and another involved three dental practitioners. This resulted in a total of 20 outcomes issued by CCs in 2025. Chart 19 and Table 14 show the breakdown of these outcomes for dental practitioners who were the subjects of the 17 concluded CC inquiries.

Chart 19: Outcomes of Concluded CC Inquiries

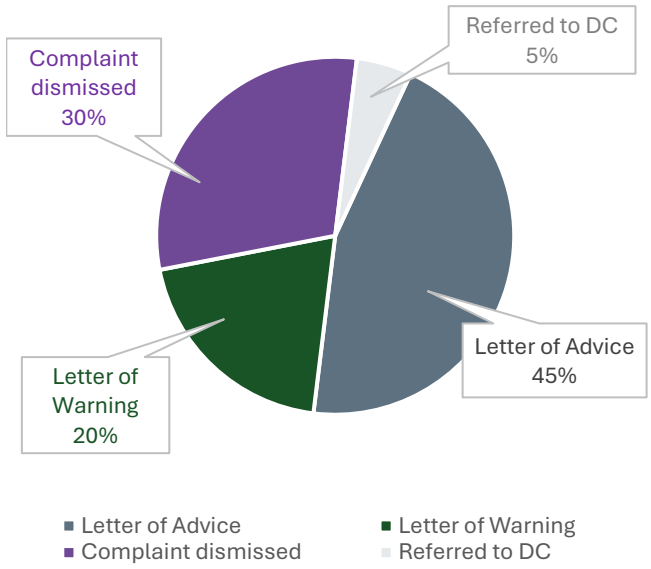


Table 14: Outcomes of Concluded CC Inquiries

Outcome	No. of dental practitioners being issued the outcome
Complaint dismissed	6
Letter of Advice	9
Letter of Warning	4
Referred to DC	1

APPEALS AGAINST CC'S DECISION FILED TO THE MINISTER FOR HEALTH

Of the 19 concluded CC inquiries, five complainants had filed appeals with the Minister.

DISCIPLINARY COMMITTEE INQUIRIES

Dental practitioners may be referred to DCs for formal inquiries if there is evidence of professional misconduct.

In 2025, one dental practitioner was referred to the DC by the CC.

CONCLUDED DC INQUIRY

In 2025, one DC concluded its inquiry. The DC's Grounds of Decision were published on the SDC website.

I. Dr PGC

Dr PGC faced a single charge under Section 40(1)(*d*) of the DRA (Cap 76, 2009 Rev Ed) for failing to provide supervision to a dentist with conditional registration under Section 14A of the DRA. Dr PGC pleaded guilty to the charge.

On 22 January 2025, the DC ordered that:

a. the registration of Dr PGC in the Register of Dentists be suspended for a period of 24 months;
b. Dr PGC be censured;
c. Dr PGC shall give a written undertaking to the Council that he will not engage in the conduct complained of or any similar conduct; and
d. Dr PGC pays the costs and expenses of and incidental to the proceedings, including the costs and expenses of Counsel for the Council and the Legal Assessor.

INVESTIGATION FINDINGS

The Council endeavours to protect patient safety and ensure the safe practice of dentistry through proactive enforcement to remind registered dental practitioners to comply with the DRA, Dental Registration Regulations (DRR) and the ECEG. Surveillance efforts may include monitoring of websites and social media platforms belonging to dental practitioners, as well as advertisements and endorsements conducted via third parties.

Collaborative enforcement efforts with MOH

The Council continued to work closely with the MOH on the illegal practice of dentistry and breaches to the Healthcare Services (Advertisement) Regulations 2021.

In 2025, the Council detected the following offences which were referred to the MOH for further investigation:

(a) Illegal practice of dentistry (veneers)
(b) Illegal practice of dentistry (teeth whitening)
(c) Prima facie breach of the Healthcare Services (Advertisement) Regulations 2021

Table 15: Types of Illegal Dental Practices Detected from 2021 to 2025

Offences	2021	2022	2023	2024	2025
Selling/Fixing of Veneers	2	2	3		2
Selling/Fixing of Braces		1			
Teeth Whitening Services	1				1
Practising without a Valid PC under Section 22 DRA		2	3		
PHMC (Advertisement) Regulations	1				
Healthcare Services (Advertisement) Regulations[9]		1	3	1	1
PHMC Regulations read with MOH National Infection Prevention and Control Guidelines 2017	1				
Healthcare Services (Outpatient Dental Service) Regulations 2023[10]				1	

[9] *The Healthcare Services (Advertisement) Regulations 2021 came into operation on 3 January 2022, replacing the PHMC (Advertisement) Regulations.*

[10] *The Healthcare Services (Outpatient Dental Service) Regulations 2023 came into operation on 26 June 2023.*

DENTAL PRACTITIONER'S PLEDGE AFFIRMATION CEREMONY

On 29 August 2025, 150 newly registered dentists and OHTs affirmed the Dental Practitioner's Pledge. The Ceremony was graced by Mr Tan Kiat How, Senior Minister of State for Health and Digital Development and Information.

The Pledge Affirmation Ceremony continues to be a significant milestone where dental practitioners formally pledge to uphold the highest standards of professionalism and ethics in the profession.



Pledge Affirmation Ceremony

150

Dental practitioners affirmed their commitment to patient safety and ethical conduct

20

Council members and invited guests witnessed the ceremony



Dr Jonathan Yew Tien Jin led his peers in the recitation of the Dental Practitioner's Pledge.

"To our newly registered dental practitioners, let the Pledge serve as your professional compass as you embark on your careers, guiding you to maintain your commitment to the values embodied in the Dental Practitioner's Pledge. It is a commitment to maintain professional and ethical standards; demonstrate respect, care, and compassion towards patients; foster collaboration within dental and the broader healthcare communities; and pursue excellence through continuous learning and professional growth."



Senior Minister of State for Health and Digital Development and Information, Mr Tan Kiat How encouraged young dental practitioners to establish strong ethical and professional foundations as they embark on their professional journey.



Registrar of the SDC, A/Prof Chng Chai Kiat encouraged dental practitioners to stay grounded while embracing new knowledge and technologies to drive responsible progress through continuing education.

"Besides being well-grounded in ethical principles, we will need to stay relevant, upgrade our skills, acquire new knowledge, and adopt new technologies by attending accredited and reputable continuing education courses regularly. It is also important that all of us stay up to date on the latest in dental research through learning from peer reviewed journals… There will be challenges ahead as you embark on your professional careers, but you will need to adjust your mindset, prepare to keep learning and embrace various challenges with confidence."

FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

SINGAPORE DENTAL COUNCIL

(Statutory board constituted under the Dental Registration Act 1999)

FINANCIAL STATEMENTS

For the financial year ended 31 March 2026

CA Assurance LLP
Public Accountants and Chartered Accountants Singapore

SINGAPORE DENTAL COUNCIL

(Statutory board constituted under the Dental Registration Act 1999)

FINANCIAL STATEMENTS

For the financial year ended 31 March 2026

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SINGAPORE DENTAL COUNCIL
Constituted under the Dental Registration Act 1999

STATEMENT BY THE MEMBERS OF THE COUNCIL
For the financial year ended 31 March 2026

In the opinion of the Members of the Council,

(a) the financial statements of the **SINGAPORE DENTAL COUNCIL** (the "Council") together with the notes thereto are properly drawn up in accordance with the provisions of the Public Sector (Governance) Act 2018, Act 5 of 2018 (the "PSG Act"), Dental Registration Act 1999 (the "Act") and Statutory Board Financial Reporting Standards in Singapore ("SB-FRSs") so as to give a true and fair view of the financial position of the Council as at **31 March 2026**, and of the financial performance, changes in fund, and cash flows of the Council for the financial year ended on that date;

(b) at the date of this statement, there are reasonable grounds to believe that the Council will be able to pay its debts as and when they fall due;

(c) the receipts, expenditure, investment of moneys and the acquisition and disposal of assets by the Council during the financial year ended **31 March 2026** have been in accordance with the provisions of the Act, the PSG Act and the requirements of any other written law applicable to moneys of or managed by the Council; and

(d) proper accounting and other records have been kept, including records of all assets of the Council whether purchased, donated or otherwise.

The Members of the Council have, on the date of this statement, authorised these financial statements for issue.

On behalf of the Members of the Council:

A/Prof. Tseng Seng Kwong Patrick
President

A/Prof. Chng Chai Kiat
Registrar

Singapore

Date: 29 JUN 2026

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **SINGAPORE DENTAL COUNCIL** (the "Council"), which comprise the statement of financial position as at **31 March 2026**, and the statement of comprehensive income, statement of changes in fund and statement of cash flows for the financial year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Public Sector (Governance) Act 2018, Act 5 of 2018 (the "PSG Act"), the Dental Registration Act 1999 (the "Act") and Statutory Board Financial Reporting Standards ("SB- FRSs") so as to present fairly, in all material respects, the state of affairs of the Council as at **31 March 2026** and the results, changes in fund and cash flows of the Council for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with Singapore Standards on Auditing ("SSAs"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Council in accordance with the Accounting and Corporate Regulatory Authority ("ACRA") Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities ("ACRA Code") together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The management is responsible for the other information. The other information comprises the Statement by the Members of the Council included in page 1 but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Members of the Council for the Financial Statements

The Members of the Council are responsible for the preparation of financial statements that give a true and fair view in accordance with the provisions Public Sector (Governance) Act 2018, Act 5 of 2018 (the "PSG Act"), the Dental Registration Act 1999 (the "Act") and Statutory Board Financial Reporting Standards ("SB- FRSs"), and for devising and maintaining a system of internal accounting controls sufficient to provide a reasonable assurance that assets are safeguarded against loss from unauthorised use or disposition; and transactions are properly authorised and that they are recorded as necessary to permit the preparation of true and fair financial statements and to maintain accountability of assets.

In preparing the financial statements, Members of the Council are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

The Members of the Council's responsibilities include overseeing the Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SSAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Members of the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

In our opinion:

(a) the receipts, expenditure, investment of moneys and the acquisition and disposal of assets by the Council during the financial year are, in all material respects, in accordance with the provisions of the PSG Act, the Act and the requirements of any other written law applicable to moneys of or managed by the Council; and

(b) proper accounting and other records have been kept, including records of all assets of the Council whether purchased, donated or otherwise.

The engagement partner on the audit resulting in this independent auditor's report is Zhai Guangsheng.

CA Assurance LLP
Public Accountants and
Chartered Accountants

Singapore 29 JUN 2026

SINGAPORE DENTAL COUNCIL
Constituted under the Dental Registration Act 1999

STATEMENT OF COMPREHENSIVE INCOME
For the financial year ended 31 March 2026

	Note	2026 S$	2025 S$
Income			
Application fees		**77,960**	70,055
Additional qualification		**1,750**	1,550
Certificate of good standing		**-**	4,770
Certificate of professional status		**3,960**	-
Certified true copy of certificate of registration		**300**	50
Duplicate of certificate		**450**	100
Examination fees		**14,250**	18,000
Interest income		**2,107**	2,705
Legal proceeding costs recovered (net)	**11**	**-**	31,402
Penalty fees (Late renewals)		**7,200**	740
Practising certificate fees		**940,420**	822,004
Total income		**1,048,397**	951,376
Less: Operating Expenses			
Computer operations and maintenance		**157,244**	171,651
Shared service fees	**9**	**2,023,410**	1,594,290
Legal expenses for disciplinary proceedings (net)	**11**	**249,139**	-
Other operating expenses	**10**	**287,785**	109,451
Total operating expenses		**2,717,578**	1,875,392
Deficit before grant and contribution to consolidated fund		**(1,669,181)**	(924,016)
Grants			
Grants received from Ministry of Health		**829,652**	6,526
Net deficit for the financial year, representing total comprehensive loss for the financial year		**(839,529)**	(917,490)

The accompanying notes form an integral part of these financial statements.

SINGAPORE DENTAL COUNCIL
Constituted under the Dental Registration Act 1999

STATEMENT OF FINANCIAL POSITION
As at 31 March 2026

	Note	2026 S$	2025 S$
ASSETS			
Non-current assets			
Property, plant and equipment	**4**	**-**	**-**
		-	**-**
Current assets			
Prepayment		**27,679**	-
Other receivables	**5**	**304,048**	430,294
Cash and cash equivalents	**6**	**1,198,038**	879,733
Total current assets		**1,529,765**	1,310,027
TOTAL ASSETS		**1,529,765**	1,310,027
FUNDS AND LIABILITIES			
Funds			
Accumulated fund		**(1,110,611)**	(271,082)
Total funds		**(1,110,611)**	(271,082)
Non-current liabilities			
Fees received in advance	**7**	**832,551**	641,237
Current liabilities			
Fees received in advance	**7**	**1,126,779**	8,873
Other payables	**8**	**681,046**	930,999
		1,807,825	939,872
Total liabilities		**2,640,376**	1,581,109
TOTAL FUNDS AND LIABILITIES		**1,529,765**	1,310,027

The accompanying notes form an integral part of these financial statements.

SINGAPORE DENTAL COUNCIL
Constituted under the Dental Registration Act 1999

STATEMENT OF CHANGES IN FUND
For the financial year ended 31 March 2026

Accumulated fund	**2026** **S$**	2025 S$
Beginning of the year	**(271,082)**	646,408
Deficit for the year	**(839,529)**	(917,490)
End of the year	**(1,110,611)**	(271,082)

The accompanying notes form an integral part of these financial statements.

SINGAPORE DENTAL COUNCIL
Constituted under the Dental Registration Act 1999

STATEMENT OF CASH FLOWS
For the financial year ended 31 March 2026

	Note	2026 S$	2025 S$
Cash flows from operating activities			
Deficit before grant and contribution to consolidated fund		**(1,669,181)**	(924,016)
Adjustment for:			
Interest income		**(2,107)**	(2,705)
Operating cash flows before working capital changes		**(1,671,288)**	(926,721)
Changes in working capital:			
Prepayment		**(27,679)**	-
Other receivables		**126,246**	747,023
Fees received in advance		**1,309,220**	(717,333)
Other payables		**(249,953)**	266,197
Net cash flows used in operating activities		**(513,454)**	(630,834)
Cash flows from financing activities			
Interest Income		**2,107**	2,705
Grant received from Ministry of Health		**829,652**	6,526
Net cash generated from financing activities		**831,759**	9,231
Net changes in cash and cash equivalents		**318,305**	(621,603)
Cash and cash equivalents at beginning of financial year		**879,733**	1,501,336
Cash and cash equivalents at end of financial year	**6**	**1,198,038**	879,733

The accompanying notes form an integral part of these financial statements.

These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

1. Corporate information

The SINGAPORE DENTAL COUNCIL (the "Council") is a statutory board under the Ministry of Health in Singapore and was constituted under the Dental Registration Act 1999 (the "Act"). The Council's registered office is located at 16 College Road #01-01 College of Medicine Building, Singapore 169584 and its principal place of business is located at 81 Kim Keat Road, Level 10 NKF Centre, Singapore 328836.

The functions of the Council, as stated in Section 4 of the Act are the following:

(a) to approve or reject applications for registration as a dentist or as an oral health therapist;

(b) to issue certificates of registration and practising certificates to registered dentists and registered oral health therapist;

(c) to make recommendations to the appropriate authorities on the courses of instructions and examinations leading;

(d) to make recommendations to the appropriate authorities for the training and education of registered dentists and registered oral health therapist;

(e) to determine and regulate the conduct and ethics of registered dentists and registered oral health therapists; and

(f) generally, do all such acts, matters and things as are necessary to be carried out under the Act, or which the Council on the date of the Statement by the Members of Council;

The financial statements of the Council for the financial year ended 31 March 2026 were authorised for issue by the Members of Council on the date of the Statement by the Members of the Council.

2. Material accounting policy information

2.1 Basis of preparation

The financial statements have been prepared in accordance with the provisions of the Act and Statutory Board Financial Reporting Standards in Singapore ("SB-FRSs"). The financial statements have been prepared under the historical cost convention, except as disclosed in the accounting policies below.

The financial statements are presented in Singapore Dollars (S$), which is the Council's functional currency. All financial information presented in Singapore Dollars has been rounded to the nearest one dollar, unless otherwise indicated.

The financial statements of the Council have been prepared on the basis that it will continue to operate as a going concern.

2. Material accounting policy information (continued)

2.2 Adoption of new and amended standards and interpretations

The accounting policies adopted are consistent with those of the previous financial period except that in the current financial year, the Council has adopted all the new and amended standards which are relevant to the Council and are effective for annual financial periods beginning on or after 1 April 2025. The adoption of these standards did not have any material effect on the financial performance or position of the Council.

2.3 Standards issued but not yet effective

A number of new standards and amendments to standards that have been issued are not yet effective and have not been applied in preparing these financial statements.

The Council expects that the adoption of these new and amended standards will have no material impact on the financial statements in the year of initial application.

2.4 Property, plant and equipment

All items of property, plant and equipment are initially recorded at cost. Subsequent to recognition, property, plant and equipment other than freehold land and buildings are measured at cost less accumulated depreciation and any accumulated impairment losses. The cost of property, plant and equipment includes its purchase price and any costs be capable of operating in the manner intended by management. Dismantlement, removal or restoration costs are included as part of the cost of property, plant and equipment if the obligation for dismantlement, removal or restoration is incurred as a consequence of acquiring or using the property, plant and equipment.

Depreciation is calculated using the straight-line method to allocate depreciable amounts over their estimated useful lives. The estimated useful lives are as follows:

Office equipment	8 years

The residual values, useful lives and depreciation method are reviewed at each financial year-end, and adjusted prospectively, if appropriate.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on derecognition of the asset is included in profit or loss in the year the asset is derecognised.

Fully depreciated assets are retained in the financial statements until they are no longer in use and no future charge for depreciation is made in respect of these assets.

2. Material accounting policy information (continued)

2.5 Impairment of non-financial assets

The Council assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when an annual impairment testing for an asset is required, the Council makes an estimate of the asset's recoverable amount.

An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs of disposal and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or cash-generating unit exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

Impairment losses are recognised in profit or loss.

A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. If that is the case, the carrying amount of the asset is increased to its recoverable amount. That increase cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised previously. Such reversal is recognised in profit or loss.

2.6 Financial assets

Initial recognition and measurement

Financial assets are recognised when, and only when the entity becomes party to the contractual provisions of the instruments.

At initial recognition, the Council measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss ("FVPL"), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVPL are expensed in profit or loss.

Trade receivables are measured at the amount of consideration to which the Council expects to be entitled in exchange for transferring promised goods or services to a practitioner, excluding amounts collected on behalf of third party, if the trade receivables do not contain a significant financing component at initial recognition.

Subsequent measurement

Investments in debt instruments

Subsequent measurement of debt instruments depends on the Council 's business model for managing the asset and the contractual cash flow characteristics of the asset. The three measurement categories for classification of debt instruments are amortised cost, fair value through other comprehensive income ("FVOCI") and FVPL. The Council only has debt instruments at amortised cost.

2. Material accounting policy information (continued)

2.6 Financial assets (continued)

Subsequent measurement (continued)

Investments in debt instruments (continued)

Financial assets that are held for the collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Financial assets are measured at amortised cost using the effective interest method, less impairment. Gains and losses are recognised in profit or loss when the assets are derecognised or impaired, and through the amortisation process.

Derecognition

A financial asset is derecognised where the contractual right to receive cash flows from the asset has expired. On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received and any cumulative gain or loss that had been recognised in other comprehensive income for debt instruments is recognised in profit or loss.

2.7 Financial liabilities

Initial recognition and measurement

Financial liabilities are recognised when, and only when, the Council becomes a party to the contractual provisions of the financial instrument. The Council determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognised initially at fair value plus in the case of financial liabilities not at FVPL, directly attributable transaction costs.

Subsequent measurement

After initial recognition, financial liabilities that are not carried at FVPL are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are derecognised, and through the amortisation process.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. On derecognition, the difference between the carrying amounts and the consideration paid is recognised in profit or loss.

2. Material accounting policy information (continued)

2.8 Offsetting of financial instruments

A financial asset and a financial liability shall be offset and the net amount presented in the statement of financial position when, and only when, an entity:

(a) currently has a legally enforceable right to set off the recognised amounts; and

(b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

2.9 Impairment of financial assets

The Council recognises an allowance for expected credit losses ("ECLs") for all debt instruments not held at FVPL. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Council expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12 months ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is recognised for credit losses expected over the remaining life of the exposure, irrespective of timing of the default (a lifetime ECL).

The Council considers a financial asset to be in default when internal or external information indicates that the Council is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Council. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

2.10 Cash and cash equivalents

Cash and cash equivalents comprise cash at banks and on hand, demand deposits, and short-term highly liquid investments that are readily convertible to known amount of cash and which are subject to an insignificant risk of changes in value.

2. Material accounting policy information (continued)

2.11 Provisions

Provisions are recognised when the Council has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount of obligation can be estimated reliably.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources embodying economic benefits will be required to settle the obligation, the provision is reversed. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risk specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as finance cost.

2.12 Income

Revenue is measured based on the consideration to which the Council expects to be entitled in exchange for transferring promised goods or services to a practitioner, excluding amounts collected on behalf of third parties.

Revenue is recognised when the Council satisfies a performance obligation by transferring a promised good or service to the practitioner, which is when the practitioner obtains control of the good or service. A performance obligation may be satisfied at a point in time or over time. The amount of revenue recognised is the amount allocated to the satisfied performance obligation.

Fees

Application fee, certificate of good standing, certified true copy of certificate of registration, examination fee, additional qualification, certificate of professional status, duplicate of certificate, and penalty fees are recognised upon receipt at point in time.

Practising certificate fees are recognised on an accrual basis over the validity period of the certificate.

Recovery of legal cost

Recovery of legal cost from practitioners is recognised on acceptance of settlement at a point in time.

Interest income

Interest income is recognised on accrual basis using effective interest method over a period of time.

2. Material accounting policy information (continued)

2.13 Government grants

Government grants are recognised as a receivable where there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Where the grant relates to an asset, the fair value is recognised as deferred capital grant on the balance sheet and is amortised to income and expenditure statement over the expected useful life of the relevant asset by equal annual instalments.

Where loans or similar assistance are provided by governments or related institutions with an interest rate below the current applicable market rate, the effect of this favourable interest is regarded as additional government grant.

2.14 Leases

The Council assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

As lessee

The Council applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Council recognises lease liability representing the obligations to make lease payments and right-of-use asset representing the right to use the underlying leased asset.

Right-of-use asset

The Council recognises right-of-use asset at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are measured at cost, less accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liability. The cost of right-of-use asset includes the amount of lease liability recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset transfers to the Council at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

Short-term leases and leases of low-value assets

The Board applies the short-term lease recognition exemption to its short term leases of machinery (i.e. those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low value assets are recognised as expense on a straight-line basis over the lease term.

2. Material accounting policy information (continued)

2.15 Related parties

SB-FRS 24 defines a related party as a person or entity that is related to the reporting entity, and it includes a person or a close member of that person's family if that person:

(i) has control or joint control over the reporting entity;
(ii) has significant influence over the reporting entity; or
(iii) is a member of the key management personnel of the reporting entity or of a related entity.

For the purpose of the financial statements, related parties are considered to be related to the Council if the Council or Members of Council has the ability, directly or indirectly, to control or exercise significant influence over the party in making financial and operating decisions or vice versa, or where the Council and the party are subject to common control or common significant influence.

Related parties of the Council include all government ministries, departments, other statutory boards, Organs of the State and individuals who are key management personnel or close member of their families.

3. Significant accounting judgements and estimates

The preparation of the Council's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the end of each reporting year. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in the future periods.

Management is of the opinion that there are no significant judgements made in applying accounting estimates and policies that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. Property, plant and equipment

	Office equipment	Total
	S$	S$
Cost		
At 1 April 2024	**797**	**797**
Written-off	**-**	**-**
At 31 March 2025	**797**	**797**
Written-off	**(797)**	**(797)**
At 31 March 2026	**-**	**-**
Accumulated depreciation		
At 1 April 2024	**797**	**797**
Depreciation	**-**	**-**
At 31 March 2025	**797**	**797**
Written-off	**(797)**	**(797)**
At 31 March 2026	**-**	**-**
Carrying amount		
At 31 March 2025	**-**	**-**
At 31 March 2026	**-**	**-**

5. Other receivables

	2026	2025
	S$	S$
Deposits	**140,366**	-
Amount due from related party	**26,329**	217,183
Sundry receivables	**137,353**	213,111
	304,048	430,294

The carrying amounts of other receivables approximate their fair value.

Amount due from related parties are non-trade, unsecured, non-interest bearing, repayable on demand and to be settled in cash.

6. Cash and cash equivalents

	2026	2025
	S$	S$
Cash at bank	**1,198,038**	879,733

7. Fees received in advance

	2026	2025
	S$	S$
Practising certificate fees received:		
- due within 12 months	**1,126,779**	8,873
- due more than 12 months	**832,551**	641,237
	1,959,330	650,110

8. Other payables

	2026	2025
	S$	S$
Amount due to related party	**528,792**	265,468
Accruals	**152,254**	208,965
Sundry payables	**-**	456,566
	681,046	930,999

Other payables are unsecured, non-interest bearing and recognised at their original invoice amounts which represent their fair values on initial recognition.

Amount due to related party is non-trade, unsecured, non-interest bearing, repayable on demand and to be settled in cash.

9. Shared services fees

	2026	2025
	S$	S$
MOH Shared service fee	**103,889**	98,696
SPB Shared service fee		
- Expenditure on manpower	**1,740,980**	1,325,586
- Administration & general	**137,115**	125,478
- IT costs	**41,426**	44,530
	2,023,410	1,594,290

Secretarial functions of the Council are brought together under a single secretariat team – the Secretariat of healthcare Professional Boards ("SPB") from 1 January 2020. Shared service costs are charged to the Council based on cost apportioned to it.

10. Other operating expenses

	2026	2025
	S$	S$
Audit fee	**9,247**	1,321
Bank charges	**4**	20
Ceremony/function/events	**33,668**	33,951
Examination related expenses	**17,985**	8,720
Office equipment rental	**105**	54
Office supplies	**5**	697
Online collection charges	**19,310**	1,730
Overseas travel	**1,257**	2,537
Postage and courier	**359**	1,447
Publication materials	**-**	14,300
Refreshment	**1,728**	4,550
Temporary manpower cost	**203,907**	39,032
Transportation	**114**	108
Telecommunication	**96**	984
	287,785	109,451

11. Legal expenses for disciplinary proceedings (net)

	2026	2025
	S$	S$
Legal proceeding costs recovered	**(221,173)**	(402,162)
Legal expenses for disciplinary proceedings incurred	**470,312**	370,760
	249,139	(31,402)

12. Significant related party balances and transactions

The Council is a statutory board incorporated under the Ministry of Health. As a statutory board, all government ministries, departments, other statutory boards and Organs of State are deemed related parties of the Council.

In addition to the information disclosed elsewhere in the financial statements, the following is significant balances and transactions took place during the financial year between the Council and its related parties at rates and terms agreed:

	2026	2025
	S$	S$
Balances with related parties		
- Amount due from a related party	**26,329**	217,183
- Amount due to a related party	**528,792**	265,468

12. Significant related party balances and transactions (continued)

	S$	S$
Transactions with related parties		
- Grants received from a related party	**829,652**	6,526
- Shared service cost by a related party	**2,023,410**	1,594,290

13. Fund management

The primary objective of the Council's fund management is to ensure that the funding from government grants and members' fees are properly managed and used to support its operations.

The Council manages its fund structure and makes adjustments to it, in light of changes in economic conditions. No changes were made to the objectives, policies or processes during the financial year ended 31 March 2026 and 31 March 2025 respectively.

The Council is not subject to externally imposed capital requirements.

14. Fair value of assets and liabilities

Assets and liabilities not measured at fair value
Other receivables, cash and cash equivalents and other payables

The carrying amounts of these balances approximate their fair values due to the short-term nature of these balances.

15. Contingent asset

During the financial year, the Council incurred legal expense of S$60,000 in connection with disciplinary proceedings against one dental practitioner. The Disciplinary Committee ordered the practitioner to bear the legal costs incurred by the Council.

As at the reporting date, no formal confirmation had been received regarding the final outcome of the cost recovery process. The Council anticipates that the legal costs will be recoverable in full if the action is successful.

16. Financial risk management

The Council is exposed to financial risks arising from its operations and the use of financial instruments. The key financial risks include credit risk and liquidity risk. The Members of the Council review and agree on policies and procedures for the management of these risks.

16. Financial risk management (continued)

a) Credit risk

Credit risk refers to the risk that the counterparty will default on its contractual obligations resulting in a loss to the Council. The Council's exposure to credit risk arises primarily from other receivables. For other financial assets (including cash and cash equivalents), the Council minimises credit risk by dealing exclusively with high credit rating counterparties.

The Council has adopted a policy of only dealing with creditworthy counterparties. The Council performs ongoing credit evaluation of its counterparties' financial condition and generally does not require a collateral.

The Council considers the probability of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis throughout each reporting period.

The Council determined that its financial assets are credit-impaired when:

- There is significant difficulty of the debtor
- A breach of contract, such as a default or past due event
- It is becoming probable that the debtor will enter bankruptcy or other financial reorganisation
- There is a disappearance of an active market for that financial asset because of financial difficulty

b) Liquidity risk

Liquidity risk refers to the risk that the Council will encounter difficulties in meeting its short-term obligations due to shortage of funds. The Council's approach to manage liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Council's reputation. In the management of its liquidity risk, the Council monitors and maintains a level of cash and cash equivalents deemed adequate by the management to finance the Council's operations and mitigate the effects of fluctuations in cash flows.

Analysis of financial instruments by remaining contractual maturities

The table below summarises the maturity profile of the Council's financial assets and liabilities at the reporting date based on contractual undiscounted repayment obligations.

16. Financial risk management (continued)

b) Liquidity risk (continued)

	Carrying amount S$	Contractual cash flows S$	One year or less S$
2026			
Financial assets			
Other receivables	**304,048**	**304,048**	**304,048**
Cash and cash equivalents	**1,198,038**	**1,198,038**	**1,198,038**
Total undiscounted financial assets	**1,502,086**	**1,502,086**	**1,502,086**
Financial liabilities			
Other payables	**681,046**	**681,046**	**681,046**
Total undiscounted financial liabilities	**681,046**	**681,046**	**681,046**
Total net undiscounted financial assets	**821,040**	**821,040**	**821,040**
2025			
Financial assets			
Other receivables	430,294	430,294	430,294
Cash and cash equivalents	879,733	879,733	879,733
Total undiscounted financial assets	1,310,027	1,310,027	1,310,027
Financial liabilities			
Other payables	930,999	930,999	930,999
Total undiscounted financial liabilities	930,999	930,999	930,999
Total net undiscounted financial assets	379,028	379,028	379,028

17. Financial instruments by category

At the reporting date, the aggregate carrying amounts of financial assets and financial liabilities at amortised cost were as follows:

	2026	2025
	S$	S$
Financial assets measured at amortised cost		
Other receivables	**304,048**	430,294
Cash and cash equivalents	**1,198,038**	879,733
Total financial assets measured at amortised cost	**1,502,086**	1,310,027
Financial liabilities measured at amortised cost		
Other payables	**681,046**	930,999
Total financial liabilities measured at amortised cost	**681,046**	930,999

SINGAPORE DENTAL COUNCIL

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