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26632 Towne Centre Dr., Ste. 300
Foothill Ranch, CA 92610
P: 949.540.6540 | F: 949.540-6578

July 1, 2024

OTC Markets Group, Inc.
304 Hudson Street, Third Floor
New York, New York 10013

RE: Attorney Letter with Respect to Adequate Current Information of Remedent, Inc. (the “**Issuer**”) for the year ended March 31, 2024

Dear Sir or Madam:

This law firm has acted as special legal counsel (the “**Counsel**”) for the Issuer and has been asked to prepare this Letter of Counsel (the “**Letter**”), in accordance with the applicable laws of Nevada and of the United States, regarding its corporate operations and level of disclosure of corporate information.

Counsel has examined such corporate records and other documents and such questions of law as Counsel considered necessary or appropriate for the purposes of rendering this Letter. Counsel has reviewed specific documents concerning the Issuer (the “**Information**”) in connection with the preparation of this Letter. The Information is listed below with the date it was posted through the OTC Disclosure and News Service (the “**OTC News Service**”) or Securities and Exchange Commission (the “**SEC**”), if applicable:

- Issuer’s Disclosure Statement Pursuant to the OTC Pink Basic Disclosure Guidelines posted to the OTC Disclosure & News Service:
 - Issuer’s annual report for the year ended March 31, 2024, posted on June 28, 2024.
 - Issuer’s quarterly report for the quarter ended December 31, 2023, posted on February 14, 2024
 - Issuer’s amended quarterly report for the quarter ended September 30, 2023, posted on December 13, 2023
 - Issuer’s amended quarterly report for the quarter ended June 30, 2023, posted on December 13, 2023
 - Issuer’s quarterly report for the quarter ended September 30, 2023, posted on November 14, 2023
 - Issuer’s quarterly report for the quarter ended June 30, 2023, posted on August 14, 2023
 - Issuer’s annual report for the year ended March 31, 2023, posted on June 29, 2023.
 - Issuer’s annual report for the year ended March 31, 2022, posted on June 29, 2022.
- Issuer’s corporate minutes of the meetings of its Board of Directors and shareholders deemed relevant to the issuance of this Letter
- Issuer’s amended and restated articles of incorporation effective June 3, 2005, and amended and restated bylaws dated June 3, 2005 (copy filed with OTC Markets March 31, 2021)
- Other related corporate information as were necessary and provided by the corporation’s management and transfer agent.

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Additionally, Counsel has (i) through telephone and Zoom calls met with management and a majority of the directors of the Issuer, specifically Guy De Vreese, Chairman and CEO of the Issuer, and Philippe Van Acker, director and CFO of the Issuer; (ii) reviewed the Information, as amended, published by the Issuer through the OTC News Service and (iii) discussed the Information with management and a majority of the directors of the Issuer.

The opinions and conclusions contained in this Letter are based upon the information and facts made available to Counsel and are solely based on the accuracy of such Information and facts. Further, Counsel has reviewed all prior disclosures, as set forth above, (the “**Prior Disclosures**”) posted by the Issuer with the OTC News Service and SEC. All such Prior Disclosures are believed to be accurate and reliable. In the event that the Information, facts, and Prior Disclosures are determined not to be true, this Letter is rescinded and to be deemed null and void. Counsel has discussed the above Information, Prior Disclosures, and the underlying assumptions Counsel is relying upon, with the management of the Issuer.

The financial statements for the fiscal year ended March 31, 2024 are not audited. The financial statements as reported were prepared in accordance with US GAAP by Ms. Joan Brown, the Issuer’s outside consultant for financial matters and are reviewed by Philippe Van Acker, the Issuer’s CFO, who is responsible for the review of the financial statements and notes thereto. Ms. Brown is a Certified Professional Accountant (Chartered Accountant) and CPA (Illinois) with 25+ years of experience, primarily working with publicly listed clients. Mr. Van Acker is an experienced financial executive in the dental equipment and supply industry. Ms. Brown and management of the Issuer participated in the gathering of the Information for the Issuer’s financial statements. Mr. Van Acker and management have reviewed the Issuer’s unaudited financial statements and reports as published with OTC Markets, and are responsible for the accuracy and completeness of the information reported.

The transfer agent for the Issuer is:

Issuer Direct Corporation
One Glenwood Ave., Ste 1001
Raleigh, NC 27603
P. 919-744-2722
E. info@issuerdirect.com

The transfer agent is registered with the Securities and Exchange Commission (the “**SEC**”). A Shareholder list dated as of March 31, 2024 and March 31, 2023 were used by Counsel and the Issuer to confirm the number of outstanding shares set forth in the Annual Report for the year ended March 31, 2024.

OTC Markets Group, Inc. (“**OTC Markets Group**”) is entitled to rely on this Letter in determining whether the Issuer has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the *Securities Act of 1933* (the “**Securities Act**”). No person or entity other than the OTC Markets Group is entitled to rely upon this Letter. OTC Markets Group is granted full and complete permission and rights to publish this Letter via the OTC Disclosure and News Service for viewing by the public and regulators. Counsel is of the opinion that the Information (i) constitutes “**adequate current public information**” concerning the Issuer’s securities (the “**Securities**”) and the Issuer, and “**is available**” within the meaning of Rule 144(c)(2) of the Securities Act, (ii) includes all the information that a broker-dealer would be required to obtain from the Issuer in order to publish a quotation for the Securities pursuant to Rule 15c2-

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11 of the *Securities Exchange Act of 1934*, (iii) complies as to form with the OTC Markets Group's Disclosure Guidelines for Providing Adequate Current Information, available at www.otcmarkets.com, and (iv) has been posted through the OTC Disclosure and News Service.

To the best of Counsel's knowledge, after inquiry of management and the majority of the directors of the Issuer, neither Counsel, nor the Issuer, nor any 5% or more holders of the Securities is currently under investigation by any federal or state regulatory authority for any violation of federal or state securities laws.

Based on our review of the Issuer's SEC and OTC filings and representation from current management and directors, some of whom have been with the Issuer for more than a decade, it is our opinion that the Issuer is not a shell Corporation, nor has it ever been considered a "Shell Company" as defined in Rules 405 of the Securities Act of 1933 and 12b-2 of the Exchange Act of 1934.

The undersigned is licensed in the State of California. Counsel is a United States resident and has been retained by the Issuer for the purpose of rendering this Letter and related matters. Counsel is an outside law firm acting as special securities and regular disclosure counsel. As of the date of this letter Counsel does not own shares of the Issuer.

Counsel has relied on information obtained from public officials, officers of the Issuer, and other sources.

Counsel has no reason to believe that the records, certificates, or other documents of the Issuer (that we have reviewed) are not accurate, authentic, or reliable. The opinion expressed above is subject to the following assumptions, exceptions and qualifications:

- (a) We have assumed that (i) all information in all documents reviewed by us is true and correct, (ii) all signatures on all documents reviewed by us are genuine, (iii) all documents submitted to us as originals are true and complete, (iv) all documents submitted to us as copies are true and complete copies of the originals thereof, and (v) each natural person signing any document reviewed by us had the legal capacity to do so.
- (b) We have made no independent investigation as to the accuracy or completeness of any factual matters contained in the records, documents and certificates that we have reviewed in connection with the foregoing opinion.
- (c) We are admitted to practice law in the State of California. The opinion expressed above is limited to the federal laws of the United States of America and the laws of the state of Nevada. No other opinion is expressed regarding the law of other jurisdictions, choice of law, or conflict of law and this Letter does not rely on the work of other counsel.
- (d) Counsel is permitted to practice before the SEC and has not been prohibited from practice thereunder. Counsel is not currently and has not been in the past five years the subject of an investigation, hearing, or proceeding by the SEC, the U.S Commodity Futures Trading Commission (CFTC), the Financial Industry Regulatory Authority (FINRA), or any other federal, state, or foreign regulatory agency. The undersigned is not currently and has never been suspended or barred from practicing in any state or jurisdiction, nor charged in a civil or criminal case.

No person, entity or otherwise, other than OTC Markets Group (and **only** OTC Markets Group) is entitled to rely on this Letter in determining whether the Issuer has made adequate current information publicly

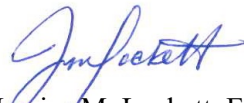
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available within the meaning of Rule 144(c)(2) under the Securities Act. However, in connection therewith, OTC Markets Group is granted full and complete permission to publish the Letter through the OTC Disclosure & News Service for public viewing.

Counsel is opining herein as to the United States federal securities laws, and Counsel expresses no opinion with respect to the applicability thereto, or the effect thereon, of the laws of any other jurisdiction or as to any matters of municipal law or the laws of any local agencies within any state. Counsel expresses no opinion as to any matter other than as expressly set forth above, and no opinion on any other matter may be inferred or implied from this Letter. The opinions expressed herein are given as of the date of this Letter, and we disclaim any obligation to advise you of any change in any matter set forth herein.

Regards,

LOCKETT + HORWITZ
A Professional Law Corporation



Jessica M. Lockett, Esq.