PART 7

UNAUDITED PRO FORMA FINANCIAL INFORMATION

SECTION A – ACCOUNTANTS' REPORT ON THE UNAUDITED PRO FORMA FINANCIAL INFORMATION

The Directors
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24 September 2025

To the Directors of The Beauty Tech Group plc (the "Company"),

Project Glow Topco Limited ("Topco") and its subsidiary undertakings (the "Group")

We report on the unaudited pro forma financial information (the "Unaudited Pro Forma Financial Information") set out in section B of Part 7 of the prospectus dated 24 September 2025 of the Company (the "Prospectus").

This report is required by Item 3 of Annex 20 of the UK version of Commission Delegated Regulation (EU) 2019/980 supplementing Regulation (EU) 2017/1129 of the European Parliament and of the Council ("Prospectus Delegated Regulation") as applied by UKLR 10.3.4R of the Listing Rules made by the Financial Conduct Authority (the "Listing Rules") and is given for the purpose of complying with that item and for no other purpose.

Opinion

In our opinion:

a) the Unaudited Pro Forma Financial Information has been properly compiled on the basis stated; and

b) such basis is consistent with the accounting policies of the Company.

Responsibilities

It is the responsibility of the directors of the Company to prepare the Unaudited Pro Forma Financial Information in accordance with Items 1 and 2 of Annex 20 of the Prospectus Delegated Regulation as applied by UKLR 10.3.4R of the Listing Rules.

It is our responsibility to form an opinion, as required by Item 3 of Annex 20 of the Prospectus Delegated Regulation as applied by UKLR 10.3.4R of the Listing Rules, as to the proper compilation of the Unaudited Pro Forma Financial Information and to report that opinion to you.

Save for any responsibility arising under Prospectus Regulation Rule 5.3.2R(2)(f) to any person as and to the extent there provided, to the fullest extent permitted by law, we do not accept or assume responsibility and will not accept any liability to any other person for any loss suffered by any such other person as a result of, arising out of, or in connection with this report or our statement, required by and given solely for the purposes of complying with Item 1.3 of Annex 1 of the

Prospectus Delegated Regulation and UKLR 10.3.1R(10) of the Listing Rules, consenting to its inclusion in the Prospectus.

In providing this opinion we are not updating or refreshing any reports or opinions previously made by us on any financial information used in the compilation of the Unaudited Pro Forma Financial Information, nor do we accept responsibility for such reports or opinions beyond that owed to those to whom those reports or opinions were addressed by us at the dates of their issue.

Basis of preparation

The Unaudited Pro Forma Financial Information has been prepared on the basis described in the notes to the Unaudited Pro Forma Financial Information, for illustrative purposes only, to provide information about how the proposed transaction might have affected the financial information presented on the basis of the accounting policies to be adopted by the Company in preparing the next financial statements for the year ended 31 December 2025.

Basis of opinion

We conducted our work in accordance with Standards for Investment Reporting issued by the Financial Reporting Council in the United Kingdom. We are independent in accordance with the Financial Reporting Council's Ethical Standard as applied to Investment Circular Reporting Engagements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

The work that we performed for the purpose of making this report, which involved no independent examination of any of the underlying financial information, consisted primarily of comparing the unadjusted financial information with the source documents, considering the evidence supporting the adjustments and discussing the Pro forma financial information with the directors of the Company.

We planned and performed our work so as to obtain the information and explanations we considered necessary in order to provide us with reasonable assurance that the Unaudited Pro Forma Financial Information has been properly compiled on the basis stated and that such basis is consistent with the accounting policies of the Company.

Our work has not been carried out in accordance with auditing or other standards and practices generally accepted in any jurisdictions other than the United Kingdom and accordingly should not be relied upon as if it had been carried out in accordance with those other standards and practices.

Declaration

For the purposes of Prospectus Regulation Rule 5.3.2R(2)(f) we are responsible for this report as part of the Prospectus and declare that, to the best of our knowledge, the information contained in this report is in accordance with the facts and that this report contains no omission likely to affect its import. This declaration is included in the Prospectus in compliance with Item 1.2 of Annex 1 of the Prospectus Delegated Regulation.

Yours faithfully

RSM UK Corporate Finance LLP

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Regulated by the Institute of Chartered Accountants in England and Wales