



SMTRACK BERHAD

Reg No.: 200401000918 (639421-X)
(Incorporated in Malaysia)

**UNAUDITED INTERIM
FINANCIAL REPORT
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026**

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026 ⁽¹⁾

	Individual Quarter⁽²⁾		Cumulative Quarter⁽²⁾	
	Current Year Quarter Ended	Preceding Year Corresponding Quarter	Current Year-To- Date	Preceding Year Corresponding Period
	30 June 2026 RM'000	30 June 2025 RM'000	30 June 2026 RM'000	30 June 2025 RM'000
Revenue	630	-	7,343	-
Cost of sales	(211)	-	(4,216)	-
Gross profit	419	-	3,127	-
Other income	-	-	9	-
Administrative expenses	(6,139)	-	(9,657)	-
Operating loss	(5,720)	-	(6,521)	-
Finance cost	(6)	-	(147)	-
Loss before taxation	(5,726)	-	(6,668)	-
Taxation	-	-	-	-
Net loss after taxation	(5,726)	-	(6,668)	-
Other comprehensive loss, net of tax	-	-	-	-
Total comprehensive loss	(5,726)	-	(6,668)	-
Net loss attributable to:				
- Owners of the Company	(5,719)	-	(6,564)	-
- Non-controlling interests	(7)	-	(104)	-
Net loss	(5,726)	-	(6,668)	-
Total comprehensive loss attributable to:				
- Owners of the Company	(5,719)	-	(6,564)	-
- Non-controlling interests	(7)	-	(104)	-
Total comprehensive loss	(5,726)	-	(6,668)	-
Loss per share (sen):				
Basic loss per share (sen)	(0.43)	-	(0.50)	-
Diluted loss per share (sen)	(0.43)	-	(0.50)	-

Notes:

- (1) The unaudited condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements of the Group for the 18-month financial period ended ("FPE") 31 December 2024 and the accompanying notes attached to this interim financial report.
- (2) The financial year end of the Group has been changed from 31 December to 30 June. Therefore, there will be no comparative financial information for corresponding quarter and preceding period.

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026 ⁽¹⁾

	(Unaudited) As at 30 June 2026 RM'000	(Audited) As at 31 December 2024 RM'000
ASSETS		
Non-current assets		
Aircraft, plant and equipment	40,060	40,166
Intangible assets	9,240	9,240
Right of use assets	320	448
Other receivables, deposits and prepayments	4,944	4,944
Goodwill on consolidation	8,741	8,741
	63,305	63,539
Current assets		
Trade receivables	3,100	-
Other receivables, deposits and prepayments	-	5,068
Inventories	-	171
Cash and bank balances	231	439
	3,331	5,678
Total Assets	66,636	69,217
EQUITY AND LIABILITIES		
Equity Attributable to Equity Holders of the Company		
Share capital	114,862	114,862
Accumulated loss	(75,695)	(69,131)
Shareholders' funds	39,167	45,731
Non-controlling interests	744	848
Total Equity	39,911	46,579
LIABILITIES		
Non-current liabilities		
Lease liabilities	393	408
Other payables	9,700	9,700
Borrowings	7,000	8,546
	17,093	18,654
Current liabilities		
Trade Payables	3,083	159
Other payables and accruals	4,330	2,895
Tax payables	73	73
Lease liabilities	164	355
Borrowings	1,982	502
	9,632	3,984
Total liabilities	26,725	22,638
Total equity and liabilities	66,636	69,217
Net assets per share attributable to ordinary equity holders of the Company ⁽²⁾ (RM)	0.03	0.03

Notes:

- (1) The unaudited condensed consolidated statement of financial position should be read in conjunction with the audited financial statements of the Group for the FPE 31 December 2024 and the accompanying notes attached to this interim financial report.
- (2) Calculated based on net assets attributable to owners of the Company divided by the total number of shares in issue of 1,321,471,800 shares as at the reporting period of 30 June 2026.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026 ⁽¹⁾

	Current Period to Date	Preceding Year Corresponding Cumulative Period
	30 June 2026 RM'000	30 June 2025 RM'000
CASH FLOW FROM OPERATING ACTIVITIES		
Loss before taxation	(6,668)	-
Adjustments for:		
Depreciation	234	-
Interest expenses	147	-
Operating loss before working capital changes	(6,287)	-
Changes in working capital		
Decrease in inventories	171	-
Decrease in trade and other receivables	1,968	-
Increase in trade and other payables	4,359	-
Cash used in operations	211	-
Net cash generated in operations	211	-
CASH FLOW FROM INVESTING ACTIVITIES		
Net cash flows from / (used in) investing activities	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Net decrease from borrowings	(66)	-
Repayment of lease liabilities	(206)	-
Interest paid	(147)	-
Net cash flows from financing activities	(419)	-
NET DECREASE IN CASH AND CASH EQUIVALENTS	(208)	-
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR/PERIOD	439	-
CASH AND CASH EQUIVALENTS AT END OF THE YEAR/PERIOD	231	-
Cash and cash equivalents at end of the financial year/period comprise the following:		
Cash and bank balances	231	-
	231	-

Note:

- (1) The unaudited condensed consolidated statement of cash flow should be read in conjunction with the audited financial statements of the Group for the FPE 31 December 2024 and the accompanying notes attached to this interim financial report.

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2026 ⁽¹⁾**

	←	Non-distributable	Distributable	→		
	Share Capital RM'000	Employee Share Option Reserve RM'000	Accumulated Losses RM'000	Shareholders' Fund RM'000	Non-controlling Interest RM'000	Total equity RM'000
At 1 Apr 2026	114,862	-	(69,976)	44,886	751	45,637
Transaction with owners:						
Issuance of shares	-	-	-	-	-	-
Transactions with owners:						
Exercise of Share Issuance Scheme ("SIS") options	-	-	-	-	-	-
Grant of SIS options	-	-	-	-	-	-
Non-controlling interest arising from disposal of a subsidiary company	-	-	-	-	-	-
Net loss for the financial period	-	-	(5,719)	(5,719)	(7)	(5,726)
At 30 June 2026	114,862	-	(75,695)	39,167	744	39,911

Note:

- (1) The unaudited condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements of the Group for the FPE 31 December 2024 and the accompanying notes attached to this interim financial report.

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	Share Capital RM'000	Non-distributable Employee Share Option Reserve RM'000	Distributable Accumulated Losses RM'000	Shareholders' Fund RM'000	Non-controlling Interest RM'000	Total equity RM'000
At 1 Apr 2025	114,862	-	(69,131)	45,731	848	46,579
Transaction with owners:						
Issuance of shares	-	-	-	-	-	-
Transactions with owners:						
Exercise of SIS options	-	-	-	-	-	-
Grant of SIS options	-	-	-	-	-	-
Non-controlling interest arising from disposal of a subsidiary company	-	-	-	-	-	-
Net loss for the financial period	-	-	(623)	(623)	(10)	(613)
At 30 June 2025	114,862	-	(69,754)	45,108	838	45,966

Note:

- (1) The unaudited condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements of the Group for the FPE 31 December 2024 and the accompanying notes attached to this interim financial report.

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A. EXPLANATORY NOTES PURSUANT TO THE MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134**A1. Basis of preparation**

The interim financial statements of SMTrack and its subsidiaries (“Group”) are unaudited and have been prepared in accordance with MFRS 134 “Interim Financial Reporting” issued by the Malaysian Accounting Standards Board, Rule 9.22 and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”) (“Listing Requirements”). These interim financial statements also comply with International Accounting Standard 34 Interim Financial Reporting issued by the International Accounting Standards Board.

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the FPE 31 December 2024. These explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant for the understanding of the changes in the financial position and performance of the Group since the FPE 31 December 2024.

A2. Auditors’ report of preceding period financial statements

The auditor report on financial statements for the FPE 31 December 2024 of the Group were not qualified by the external auditor.

A3. Seasonal or cyclical factors

The Group’s operations are not materially affected by seasonal and/or cyclical factors.

A4. Unusual items affecting assets, liabilities, equity, net income or cash flows

During the current quarter and financial period to date, the Group has performed an impairment assessment on its current assets, for inventories and other receivables, deposits and prepayments in accordance with MFRS 136 “Impairment of Assets” and MFRS 9 “Financial Instruments”.

Based on the impairment assessment, the impairment losses recognized on the assets were mainly attributable to the lower-than-expected future economic benefits, challenging industry market conditions, and assessments indicating that the carrying amounts are no longer fully recoverable.

A5. Material changes in estimates

There were no material changes in estimates in the current quarter under review and financial year-to-date.

A6. Debts and equity securities

There were no issuance of debts or equity securities the quarter under review.

A7. Dividends

There were no dividends declared or paid by the Company during the current quarter under review.

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A8. Segmental information
Current quarter

01/04/2026 to 30/06/2026	Investment holdings	Delivery	Beauty and wellness	Drone and aviation	Oil and gas	Food and beverage ("F&B")	Property management and development	Adjustment & Eliminations	Consolidated
	RM	RM	RM	RM	RM	RM	RM	RM	RM
Revenue									
Revenue from external customers	-	-	629,719	-	-	-	-	-	629,719
Results									
(Loss)/profit before tax	(130,379)	-	22,371	-	-	(37,021)	-	(5,581,690)	(5,726,719)
Net (loss) /profit for the period	(130,379)	-	22,371	-	-	(37,021)	-	(5,581,690)	(5,726,719)
Non-controlling interests	-	-	7,606	-	-	(14,804)	-	-	(7,198)
(Loss)/profit attributable to owners of the company	(130,379)	-	14,765	-	-	(22,217)	-	(5,581,690)	(5,719,521)

Cumulative quarter

01/01/2025 to 30/06/2026	Investment holdings	Delivery	Beauty and wellness	Drone and aviation	Oil and gas	F&B	Property management and development	Adjustment & Eliminations	Consolidated
	RM	RM	RM	RM	RM	RM	RM	RM	RM
Revenue									
Revenue from external customers	-	-	6,457,943	-	-	885,157	-	-	7,343,100
Results									
(Loss)/profit before tax	(1,364,587)	(4,535)	(99,166)	(2,524)	(105,729)	490,225	-	(5,581,690)	(6,668,006)
Net (loss)/profit for the period	(1,364,587)	(4,535)	(99,166)	(2,524)	(105,729)	490,225	-	(5,581,690)	(6,668,006)
Non-controlling interests	-	(1,814)	(33,716)	(124)	-	(69,238)	-	-	(104,892)
(Loss)/profit attributable to owners of the company	(1,364,587)	(2,720)	(65,450)	(2,400)	(105,729)	559,462	-	(5,581,690)	(6,563,114)

The Group's operating segments comprise its principal business activities, including investment holdings, beauty and wellness, F&B, property management and development, oil and gas, delivery, and drones and aviation-related activities. A detailed review of the performance of the Group's operating segments and the material factors affecting the revenue and results of each segment for the current-quarter and financial year-to-date is disclosed in Note B1 of this quarterly report.

A9. Capital commitments

There were no material capital commitments in respect of property, plant and equipment as at the current financial quarter under review.

A10. Other commitments

There were no material other commitments as at the current financial quarter under review.

A11. Changes in the composition of the Group

There were no changes in the composition of the Group during the current financial quarter under review.

A12. Contingent assets and contingent liabilities

The Directors are of the opinion that the Group has no contingent assets and contingent liabilities which, upon crystallisation, would have a material impact on the financial position and business performance of the Group as at the current financial quarter under review.

A13. Material events pending completion

There were no material events pending completion in the financial quarter under review and financial year-to-date.

A14. Material events subsequent to the end of the quarter

The Board had on 13 April 2026 announced that the Company had on even date triggered (i) criterion 2.1(c) of Guidance Note 3 of the Listing Requirements ("GN3") and (ii) Rule 8.03A(2)(b) of the Listing Requirements. Accordingly, the Company is considered as an affected listed corporation.

As such, the Company is still in the midst of formulating its regularisation plan to address its affected listed issuer status. The Company has approximately 8 months to submit its regularisation plan to the relevant authorities for approval and will make further announcements in relation to any latest development on this matter from time to time.

B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE ACE MARKET LISTING REQUIREMENTS OF BURSA SECURITIES**B1. Review of the performance of the Group**

For the quarter ended 30 June 2026, the Group recorded revenue of RM0.63 million and a loss before taxation of RM5.73 million.

The Group's revenue was solely mainly contributed by the beauty and wellness segment which recorded revenue of RM0.63 million during the current quarter. The revenue was derived from the provision of aesthetic treatments and facial services, as well as the sale of related beauty and personal-care products, to both existing and new customers. The F&B, oil and gas, property management and development, drones and aviation, and delivery segments did not contribute any revenue during the current quarter due to the Group not having any revenue-generating activities in these segments during the current quarter.

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Current quarter performance**(i) Beauty and wellness**

The segment recorded a revenue of RM629,719 and a profit before tax of RM22,371 for the current quarter under review. This remains the primary revenue contributor to the Group.

(ii) F&B

The segment recorded no revenue but incurred a net loss before tax of RM37,021 during the current quarter. This loss was primarily driven by ongoing operational administrative costs.

(iii) Investment holdings

This segment recorded a loss before tax of RM130,379 during the quarter, which is mainly attributed to corporate administrative expenses and compliance costs incurred at the holding company level.

(iv) Delivery, drone & aviation, oil & gas, and property management and development

There were no active commercial operations, revenues, or expenses recognized under these segments during the current quarter under review.

Cumulative quarter performance**(i) Beauty and wellness**

The segment recorded a revenue of RM6,457,943 and a loss before tax of RM99,166 for the cumulative quarter. This remains the primary revenue contributor to the Group.

(ii) Food & beverage

The segment recorded a revenue of RM885,157 and a profit before tax of RM490,225 for the cumulative quarter.

(iii) Investment holdings

This segment recorded a loss before tax of RM1,364,587 for the cumulative quarter. While the segment primarily comprises investment holding activities, the loss is primarily driven by significant corporate level asset write-off recognised at the company level, specifically involving other receivable, deposits and prepayments.

(iv) Delivery, drone & aviation, oil & gas, and property management and development

There were no active commercial operations, revenues, but incurred a net loss of RM112,788 under these segments for the cumulative quarter. These losses comprise asset adjustments, professional and compliance fees and operating overheads.

B2. Comparison to the Results of the Preceding Quarter

	Current Quarter Ended 30 June 2026 RM'000	Immediate Preceding Quarter Ended 31 March 2026 RM'000
Revenue	630	3,721
Loss before tax	(5,726)	(121)

The Group's revenue for the current quarter decreased by approximately RM3.09 million or 83.07% to approximately RM0.63 million from approximately RM3.72 million in the preceding quarter. The decrease in revenue was mainly due to lower business activities of beauty and wellness segment during the current quarter.

The Group's loss before tax for the current quarter increased by approximately RM5.61 million to approximately RM5.73 million from the loss before tax of approximately RM0.12 million in the preceding quarter. The increase in loss before tax was mainly attributable to impairment losses recognised during the current quarter, following a review of the carrying amounts of the Group's assets which indicated that certain amounts were no longer expected to be fully recoverable. This was compounded by the lower revenue contribution during the current quarter while the Group continued to incur operating and administrative expenses.

B3. Prospects

The Group expects the operating environment to remain challenging in the near term amid cautious business spending, persistent cost pressures, evolving market conditions and geopolitical uncertainties. Nonetheless, the Group remains focused on strengthening its existing businesses and improving its overall financial and operational performance.

Moving forward, the Group will continue to focus on improving the performance of its core business, namely beauty and wellness. At the same time, the Group will remain proactive in identifying new business opportunities across its other business segments, including, among others, delivery, F&B, oil and gas, as well as property management and development. The Group will continue to evaluate potential strategic collaborations, investments and business opportunities based on their commercial viability, funding requirements and expected contribution to the Group.

In line with the above, the Group is pursuing a proposed joint venture, which provides an opportunity to expand its F&B business through the acquisition of Gold Moon DTT, the owner of the Z Terra brand and operator of Z Terra Event Hall, one of the rooftop event venues in Ulaanbaatar, Mongolia. The proposed joint venture is expected to broaden the Group's revenue base and, subject to its successful implementation, enhance the future earnings of the Group.

In view of the Company's GN3 and affected listed issuer status, the Board is also taking the necessary steps to formulate a regularisation plan to address the Company's financial position and performance. The Company will continue to make the necessary announcements in accordance with the Listing Requirements. The Group will continue to exercise prudence in the deployment of its resources and remain focused on cost control, operational efficiency and sustainable revenue generation.

B4. Variance of forecast and profit guarantee

The Group did not issue any profit forecast or profit guarantee for the financial quarter under review.

B5. Taxation

	Current Quarter Ended 30 June 2026 RM'000	Year to Date Ended 30 June 2025 RM'000
Current tax expense	-	-

The Group did not incur any current tax expense for the current quarter under review. The effective tax rate is not meaningful for the current quarter as the Group recorded a loss before taxation.

B6. Status of Corporate Proposal**(i) Proposed Acquisition of the remaining equity interest in V Ultimate Sdn Bhd**

On 31 October 2023, SMTrack Berhad ("SMTrack" or the "Company") entered into a Heads of Agreement with the vendors of V Ultimate Sdn Bhd ("VUSB") in relation to the proposed acquisition of the remaining equity interest in VUSB for a total consideration of RM55.0 million. As at 30 June 2026, the Company holds approximately 66% equity interest in VUSB. The proposed acquisition of the remaining equity interest in VUSB has not been completed and remains subject to the relevant terms, conditions, approvals and/or further developments, where applicable. The Company will make the necessary announcements to Bursa Securities should there be any material development in respect of the proposed acquisition.

(ii) Proposed Joint Venture with Madyna Global LLC

On 13 April 2026, the Company entered into a joint venture agreement with Madyna Global LLC to incorporate a joint venture company ("SPV") to undertake the proposed acquisition of Gold Moon DTT LLC.

Nonetheless, the SPV has yet to be incorporated as at the date of this interim financial report as the proposed joint venture remains subject to, amongst others, satisfactory legal and financial due diligence and the execution of the relevant definitive agreements, where applicable.

The Company will make the necessary announcements should there be any material development in respect of the proposed joint venture.

(iii) Proposed Share Consolidation and Proposed Share Capital Reduction

The proposed share consolidation and proposed share capital reduction, which were announced on 6 April 2026 were aborted on 8 April 2026. Accordingly, these proposals are no longer outstanding.

B7. Group borrowings and debt securities

The Group's borrowings of approximately RM9.0 million comprise RM7.0 million relating to borrowings from Southborn Capital Sdn Bhd under SMT Turbojet Resources Sdn Bhd and RM1.98 million relating to a loan from Bank Pertanian Malaysia Berhad ("Agrobank") under AHA Food & Beverage Sdn Bhd. The RM1.98 million loan from Agrobank under AHA Food & Beverage Sdn Bhd, which was previously classified as non-current borrowings, has been reclassified to current borrowings during the current quarter. The RM7.0 million borrowing from Southborn Capital Sdn Bhd under SMT Turbojet Sdn Bhd remains classified as non-current borrowings. The details of the borrowings have been set out in the tables below for ease of reference.

The amount of RM5,204 previously classified as current borrowings was incorrectly classified. The amount represents a payment made by V Ultimate Sdn Bhd on behalf of a staff member in respect of the staff member's car loan. The amount is recoverable from the staff member and has not been reimbursed to V Ultimate Sdn Bhd. Accordingly, the amount of RM5,204 has been reclassified from current borrowings to the appropriate receivable balance.

Financial Institution	Classification	Amount (RM)
Southborn Capital Sdn Bhd	Non-current	7,000,000.00
Agrobank	Current	1,982,454.99

The borrowing from Southborn Capital Sdn Bhd amounting to RM7.0 million is unsecured, and no collateral or security has been pledged in respect of the borrowing.

The borrowing from Agrobank amounting to RM1.98 million is secured by, amongst others, a debenture over the fixed and floating assets of the Company, together with the relevant guarantees and other security documents as stipulated in the respective facility documentation.

The Group's borrowings are classified as current and non-current based on the contractual repayment terms and the Group's obligations as at 30 June 2026.

B8. Off balance sheet financial instruments

As at 30 June 2026, the Group does not have any off balance sheet financial instruments.

B9. Material Litigations**(i) Sessions Court Case.: BA-A52-75-08/2025**

Aerodome Sdn. Bhd. ("Aerodome") obtained a Judgment in Default of Appearance ("JID") against the Company in relation to outstanding aircraft hangar rental. An application to set aside the JID was subsequently filed but was dismissed by the Sessions Court on 8 May 2026. An appeal was thereafter filed with the High Court of Shah Alam under Case No. BA-12A-19-05/2026. Case Management is fixed for 26 August 2026, pending the Sessions Court Judge's Grounds of Judgment to be included in the Supplemental Appeal Record. The Case Management has since been rescheduled to 11 September 2026.

Aerodome has also filed a Judgment Debtor Summons ("JDS") under Case No. BA-56J-56-10/2025. The hearing has not been fixed pending the disposal of an application for a stay of execution, which is fixed for hearing on 28 August 2026.

The total amount claimed was RM317,791.91 as at 28 October 2025, comprising outstanding rental of RM192,748.89, aircraft relocation charges of RM107,636.72, judgment and costs of RM1,276.00, together with interest at 5% per annum.

(ii) Magistrates' Court Case No.: BA-A72-62-08/2025

The claim relates to outstanding office rental within the aircraft hangar. Upon the Company's application, the Judgment in Default of Attendance entered against the Company was successfully set aside on 11 March 2026.

Following the setting aside of the Judgment in Default of Attendance, the Magistrates' Court directed the Company to file its Statement of Defence, which was duly filed.

The Company also filed an application for a stay of proceedings for the matter to be referred to the Asian International Arbitration Centre ("AIAC"), pursuant to the arbitration clause contained in the agreement entered into between the parties.

The stay application was subsequently dismissed by the Magistrates' Court on the ground that the Company's Leading Counsel was absent during the Case Management, notwithstanding that another counsel was present and represented the Leading Counsel.

Dissatisfied with the decision, the Company subsequently filed an appeal to the High Court under Case No. BA-11A-4-05/2026 against the dismissal of the stay application. The hearing of the appeal before the High Court is fixed for 26 November 2026.

In addition, a further application for a stay of proceedings was filed with the Magistrates' Court pending the disposal of the High Court appeal and referral of the matter to arbitration.

On 14 August 2026, the Magistrates' Court dismissed the said stay application. A Case Management has been fixed for 28 August 2026 for the purpose of fixing a hearing date.

B10. Dividends

The Board does not recommend any dividends for the current financial quarter under review.

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B11. Earnings / (loss) per share**(i) Basic earnings / (loss) per share**

	Individual Quarter	Cumulative Quarter
	Current Year Quarter Ended 30/06/2026	Current Year Quarter Ended 30/06/2026
Net (loss) attributable to ordinary equity holders of the Company (RM'000)	(5,719)	(6,564)
Weighted average number of ordinary shares in issue ('000)	1,321,472	1,321,472
Basic (loss) per share (sen)	(0.43)	(0.50)

(ii) Diluted earnings / (loss) per share

No diluted earnings / (loss) per share is disclosed as all the potential ordinary shares are anti-dilutive.

B12. Notes to the unaudited consolidated statements of profit or loss and other comprehensive income

	Current Quarter RM'000	Financial Year-to-Date RM'000
Other income including investment income	-	9
Interest expense	6	147
Depreciation	234	234
Impairment of assets	(5,582)	(5,582)

Saved as disclosed above, the Group does not have other items that were significantly affecting the profit or loss in the unaudited consolidated statements of profit or loss and other comprehensive income. Other disclosure items pursuant to Note 16, Appendix 9B of the Listing Requirements are not applicable.

B13. Fair value of financial liabilities

There was no gain or loss arising from fair value changes of financial liabilities for the financial quarter under review as the Group did not have any financial liabilities measured at fair value.

B14. Authorisation for issue

The interim financial report was authorised for issue by the Board in accordance with a resolution of the directors dated 28 August 2026.

BY ORDER OF THE BOARD OF SMTRACK BERHAD

28 August 2026