

SUPPLEMENTAL DISCLOSURE – CHANGE IN SHELL STATUS

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SIC 5190

The goal of this disclosure is to provide information with respect to the company's Change of Shell Status. The Company was previously deemed to be a Shell Company and is changing its status as the Company has determined that it no longer meets the definition of a Shell Company. The Effective Date of the change in Shell Company Status is November 18, 2022.

On November 18, 2022, Tracker Financial Group Limited acquired the IENG FU Education Center provides how to control your breathing and many different kinds of stretches, which help to loosen, strengthen, and stabilize the various muscles and parts of the body when exercising.

With this acquisition, TFGL was no longer considered a "shell company" as it now had both assets and operations. From the date of acquisition through December 31, 2022, TFGL, through the acquired IENG FU Education Center had revenues of approximately \$20,138.

The definition of a shell company as defined in Rule 405 under the Securities Act of 1933 as well as Release 33-8587, is whether the entity has no or nominal operations and no or nominal assets. Neither the release nor the Act requires that a company meet both requirements of Rule 405 so as not to be considered a shell. The Rule states:

The term **shell** company means a registrant . . . that has:

1. No or nominal operations; **and**
2. Either:
 - i. No or nominal assets;
 - ii. Assets consisting solely of cash and cash equivalents; or
 - iii. Assets consisting of any amount of cash and cash equivalents and nominal other assets.

Additionally, the Securities and Exchange Commission has made itself clear within footnote 172 of Release No. 33-8869 "indicating that Rule 144 (i)(1)(i) is not intended to capture a 'startup company,' or, in other words, a company with limited operating history, in the definition of a reporting or non-reporting shell company" because the company does not meet the conditions of having "no or nominal operations.

TFGL has significant operations and is therefore not a "shell company" as defined in Rule 405.

I, Kin Lap Lei, being the CEO of Tracker Financial Group Limited certify that:

I have read the forgoing and it is true and correct.

March 15, 2023

/s/ Kin Lap Lei
Kin Lap Lei, CEO