

TRYFACTA, INC.

POLICY ON DETERMINATION OF MATERIALITY OF EVENTS AND INFORMATION

(Adopted and approved by Board of Directors on November 26, 2025, and effective as of the Company's listing date)

1. Purpose

This Policy establishes the principles and guidelines for Tryfacta, Inc. (collectively with its subsidiaries, the "Company") to determine the "materiality" of events and information. This determination governs the Company's obligation to make timely and accurate public disclosures to investors, stock exchanges at GIFT City, and IFSCA.

2. The "Reasonable Investor" Standard

The fundamental standard for materiality is the "reasonable investor" test. Information is material if there is a substantial likelihood that a reasonable investor would consider it important in making an investment decision (i.e., to buy, sell, or hold the Company's securities).

3. Assessment

An event or information may be material if it is qualitatively significant. Factors that may render an item material include, but are not limited to, whether the omission of an event or information:

- is likely to result in discontinuity or alteration of event or information already available publicly.
- is likely to result in significant market reaction if the said omission came to light at a later date.
- masks a change in earnings or other trends.
- hides a failure to meet analysts' consensus expectations.
- changes a loss into income, or vice versa.
- concerns a segment of the business that is critical to operations or profitability.
- affects compliance with regulatory requirements or loan covenants.
- has the effect of increasing management's compensation.
- relates to an unlawful transaction or an illicit payment.
- is likely to have a significant effect on the Company's stock price.

4. Mandatory Disclosures

Certain events are deemed material by their nature and must be disclosed. These include, but are not limited to:

- Changes in directors, key managerial personnel, or auditors.
- Mergers, de-mergers, acquisitions, or corporate restructuring.
- Material cybersecurity incidents.
- Issuance or alteration of securities.
- Significant litigation or regulatory actions.
- Changes in the Company's credit rating.

5. Administration of the Policy

- **Authorized Persons:** The Board of Directors authorizes the CEO, the CFO, and the Compliance Officer (collectively, the "Authorized Persons") to jointly and severally determine the materiality of an event.
- **Timeliness:** This determination must be made as soon as reasonably practicable after an event occurs or information becomes available.
- **Disclosure:** Once an event is deemed material, the Company shall make accurate public disclosure in accordance with all applicable listing rules but not later than twenty-four hours.