

# TRYFACTA, INC.

## AUDIT COMMITTEE CHARTER

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

### 1. Purpose

The purpose of the Audit Committee (the "Committee") of the Board of Directors (the "Board") of Tryfacta, Inc. (the "Company") is to:

- Oversee the accounting and financial reporting processes of the Company and audits of the Company's financial statements.
- Assist the Board in its oversight of:
  - (i) the integrity of the Company's financial statements;
  - (ii) the Company's compliance with legal and regulatory requirements;
  - (iii) the independent auditor's qualifications, independence, and performance;
  - (iv) the Company's internal accounting and financial controls; and
  - (v) the design and implementation of the Company's internal audit function (if any).

While the Committee has these responsibilities, it is management's responsibility to prepare the financial statements in accordance with generally accepted auditing principles (GAAP) and the independent auditor's responsibility to audit those statements.

### 2. Membership & Organization

The Committee shall consist of at least three members of the Board:

- Majority of the members shall be independent in accordance with applicable listing standards (e.g., India INX / NSE IX) and IFSCA / SEC rules.
- Each member must be financially literate.
- At least one member shall be a "financial expert" in the judgment of the Board, in accordance with IFSCA / SEC rules.
- No member may serve on the audit committees of more than three public companies (including this one) unless the Board determines such service would not impair their effectiveness.

### 3. Authority

The Committee shall have:

- The sole authority to appoint, compensate, retain, and oversee the work of the independent auditors.
- The sole authority to approve all audit and permissible non-audit services to be performed by the independent auditors.
- The authority to establish pre-approval policies for permissible non-audit services.
- The authority to approve any related-party transactions in accordance with Company policy.
- The authority to obtain advice from internal or external counsel and other expert advisors at the Company's expense.

### 4. Responsibilities

The Committee shall:

- **Independent Auditor:** Be directly responsible for the appointment, compensation, retention, and

oversight of the independent auditor. The Committee shall pre-approve all audit and permissible non-audit services.

- **Financial Statements:** Review and discuss the annual audited and quarterly / half yearly unaudited financial statements, as applicable under IFSCA / SEC rules, with management and the independent auditor.
- **Reporting:** Recommend to the Board whether the audited financial statements should be included in the Company's Annual Report.
- **Internal Controls:** Review on a continuing basis the adequacy of the Company's system of internal controls and review the disclosures regarding internal controls.
- **Internal Audit:** Oversee the design, implementation, and performance of any internal audit function.
- **Risk:** Review and discuss policies with respect to risk assessment and risk management, including major financial risk exposures and information/cybersecurity risks.
- **Compliance & Ethics:** Establish procedures for handling complaints regarding accounting or auditing matters and review the Company's Code of Business Conduct and Ethics.
- **Related-Party Transactions:** Conduct appropriate review, approval, and oversight of related-party transactions.
- **Charter Review:** Review and assess the adequacy of this Charter annually.

## 5. Meetings & Minutes

The Committee shall meet at least two times per year. It shall meet separately and periodically with management, the head of internal audit (if any), and the independent auditors to discuss relevant matters. The Committee will maintain written minutes of its meetings.