



FORM 10A

MATERIAL CHANGE REPORT

By gcharles at 1:08:30 pm, 05/10/2026

Pursuant to Section 64 of the Securities Act, 2012

1. NAME OF REPORTING ISSUER

Name of Reporting Issuer
Massy Holdings Ltd.

2. DATE OF MATERIAL CHANGE

Date of material change
September 29, 2026

3. DESCRIPTION OF MATERIAL CHANGE

Provide a description of the material change The Company wishes to advise that on September 29, 2026 Massy Machinery Ltd. ("MML"), through which the CATERPILLAR ("CAT") Line of Business operates in Trinidad and Tobago, entered into an Asset Purchase Agreement with Machinery Corporation Motors Limited ("MACORP") a locally registered subsidiary of Machinery Corporation of America, Inc. for the sale of certain assets and related business interests associated with the CAT Line of Business. Completion of the transaction remains subject to requisite regulatory approvals. MACORP's regional scale, established Caterpillar operations and specialist capabilities provide a stronger strategic fit for Massy's Trinidad CAT business, positioning it within a larger, dedicated regional Caterpillar platform, subject to completion of the transaction. The transaction will allow Massy's strategy to redeploy capital towards the Group's longer-term strategic priorities. The consideration is US\$16 million. The total loss on sale is expected to be approximately US\$9.8 million, a significant portion of which relates to employee severance.
--

4. DETAILS OF PUBLICATION OF MATERIAL CHANGE

	YES	NO
Will you be seeking an exemption from publishing a notice in accordance with Section 64(2) of the Securities Act 2012?	☐	☒

If “No”

Date of Publication of Notice (dd/mm/yyyy)	01/10/2026
---	------------

If “Yes”

State the reasons for applying for the exemption


5. DETAILS OF SENIOR OFFICER

Name (First name, Last name)	Ms. Wendy Kerry
Position in Organization	EVP, Group General Counsel & Corporate Secretary
Business Address	Third Floor, Invaders Bay Tower, Off Audrey Jeffers Highway, Port of Spain
Work Phone (1-xxx-xxx-xxxx)	1-868-625-3426
Fax Phone(1-xxx-xxx-xxxx)	1-868-627-9061
Email Address	wendy.kerry@massygroup.com

6. DATE, CERTIFICATION AND SIGNATURE

I hereby certify that the statement and information contained in this form and any attachment hereto are true and correct to the best of my knowledge and belief and submitted in compliance with the provisions of the Securities Act, 2012. I understand that any misrepresentation, falsification or material omission of information on this application may result in a breach of the Securities Act, 2012.

Wendy Kerry



EVP, Group General
Counsel & Corporate
Secretary

Sep 30, 2026

Print Name

Signature

Position

Date

FOR OFFICIAL USE ONLY

Tool	ID Information
Registrant's Number	
Director's Number	
Document / Record Number	
Record's Management Date Received (dd/mm/yyyy)	

Approved By :

Date (DD/MM/YYYY)