

GACM TECHNOLOGIES LIMITED

POLICY ON CRITERIA FOR DETERMINING MATERIALITY OF EVENTS

GACM TECHNOLOGIES LIMITED

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REGISTERED OFFICE: KURA Towers, 10th Floor, D. No. 1-11-254 & 1-11-255 S.P. Road, Begumpet, Hyderabad-500016, Telangana, India.

CIN: L67120TG1995PLC020170

WEBSITE: <https://www.gacmtech.com/> **EMAIL ID:** cs@gacmtech.com

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1. BACKGROUND AND OBJECT OF THE POLICY:

Regulation 30 (4) of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") requires every listed entity to frame a policy for determining and disclosing the event(s) or information(s) which, in the opinion of the Board of Directors of a Company are material.

In this context, the Policy is framed in accordance with the requirements of Regulation 30 of Regulations.

The Policy aims at ensuring that:

- a. All investors have equal access to important information that may affect their investment decisions;
 - b. Information is adequately disseminated in a fair and timely manner;
 - c. Corporate documents and public statements are accurate and do not contain any misrepresentation;
 - d. The risk of selective disclosures be reduced due to uniformity in the Company's approach to disclosures;
 - e. Assist the relevant employees of the listed entity in identifying any potential material event(s) or information(s) and reporting the same to the authorized Key Managerial Personnel; and
 - f. To ensure that adequate and timely information is provided to investors to enable them to make informed investment decisions.
- a. Provides an overall governance framework for the determination of materiality.

2. DEFINITIONS:

- a. "**Act**" shall mean the Companies Act, 2013 and the Rules framed there under, including any modifications, clarifications, circulars or re-enactment thereof.
- b. "**Board of Directors**" or "**Board**" means the Board of Directors of GACM Technologies Limited, as constituted from time to time.
- c. "**Company**" means GACM Technologies Limited.
- d. "**Key Managerial Personnel**" mean key managerial personnel as defined in sub-section (51) of section 2 of the Companies Act, 2013;
- e. "**Listing Agreement**" shall mean an agreement that is to be entered into between a recognised stock exchanges and the Company pursuant to SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015
- f. "**Material Event(s)**" or "**Material Information(s)**" shall mean such event(s) or information(s) as set out in the Schedule or as may be determined in terms of **Clause 4** of the Policy. In the Policy, the words, "material" and "materiality" shall be construed accordingly.

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- g. **"Policy"** means this Policy on criteria for determining Materiality of event(s) or information(s) and as may be amended from time to time.
- h. **"Promoter"** and **"Promoter Group"** shall have the same meaning as assigned to them respectively in clauses (oo) and (pp) of Regulation 2(1) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.
- i. **"Regulations"** mean SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including any modifications, clarifications, circulars or re-enactment thereof.
- j. **"Relevant Employees"** shall mean and include employees as determined by Board of Directors of the Company.
- k. **"Schedule"** means a Schedule III of (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- l. **"Subsidiary"** means a subsidiary as defined under Section 2(87) of the Companies Act, 2013
- m. **"Stock Exchanges"** means BSE Limited and the National Stock Exchange of India Limited where the equity shares of the Company are listed.
- n. **"Fraud"** shall include fraud as defined under Regulation 2(1)(c) of the Securities and Exchange Board of India (Prohibition of Fraudulent and Unfair Trade Practices relating to Securities Market) Regulations, 2003

Any other term/ expressions used not defined in this policy, but defined in the Companies Act, 2013, the SEBI Act, 1992, Listing Regulations, the Act, the Securities Contracts (Regulation) Act, 1956, and/or the Rules and Regulations made thereunder shall have the same meaning as respectively assigned to them in such Acts or rules or regulations or any statutory modification or re-enactment thereto, as the case may be.

3. TYPE OF INFORMATION:

The event(s) or information(s) covered by this Policy shall include material event(s) or material information(s) related to the Company's business, operations, or performance

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which has a significant effect on investment decisions of investors of the Company which the Company is required to disclose/disseminate in a timely and appropriate manner by applying the guidelines for assessing materiality.

- A. **Deemed Material Event(s) or information(s):** Event(s) or information(s) specified in **Para A of Part A of Schedule III of Regulation 30** of Regulations will be disclosed/disseminated to stock exchanges without any application of the guidelines for materiality; and
- B. **Event(s) or information(s) to be determined as Material:** Event(s) or information(s) specified in **Para B of Part A of Schedule III of Regulation 30** of Regulations will be disclosed/disseminated based on the application of materiality criteria.
- C. Any other information/event viz. major development that is likely to affect business, e.g. emergence of new technologies, expiry of patents, any change of accounting policy that may have a significant impact on the accounts, etc. and brief details thereof and any other information which is exclusively known to the Company which may be necessary to enable the holders of securities of the Company to appraise its position and to avoid the establishment of a false market in such securities;
- D. Any event or information as may be specified by the Securities and Exchange Board of India ('SEBI') from time to time;
- E. Any event/information as specified by the Board of Directors of the Company from time to time.

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4. DETERMINING OF MATERIALITY OF EVENTS OR INFORMATION:

Materiality will be determined on a case-to-case basis depending on the facts and the circumstances pertaining to the event(s) or information(s). **The event(s) or information(s) shall be considered as Material if it meets any of the following criteria:**

- a. The omission of an event(s) or information(s) which is likely to result in:
 - A discontinuity or alteration of such event(s) or information(s) already available publicly;
 - Significant market reaction if the said omission came to light at a later date;
 - Direct, reasonably perceivable and quantifiable impact on the reputation of the Company; or
 - Creation of a false market in the shares of the Company.
- b. The omission of an event(s) or information(s), whose value or the expected impact in terms of value exceeds the lower of the following:
 - Two percent of turnover, as per the last audited consolidated financial statements of the Company;
 - Two percent of net worth, except in case of the arithmetic value of the net-worth is negative, as per the last audited consolidated financial statements of the Company; or
 - Five percent of the average of the absolute value of profit or loss after tax, as per the last three audited consolidated financial statements of the Company.

Accordingly, any transactions exceeding the lower of the above three criteria with an annual impact in value will be considered for the above purposes.

Website:

All the above disclosures will be hosted on the website of the Company for a minimum period of five years and thereafter archived in accordance with the Company's policy for preservation and archival of documents as disclosed on the website.

The Company shall disclose all events or information with respect to subsidiaries which are material for the Company

- c. The event(s) or information(s) which in the opinion of the Board of Directors of the Company ought to be disclosed. The Board of Directors has authorized the Managing Director and/or Chief Financial Officer of the Company to determine the materiality of an event(s) or information(s) and to make appropriate disclosure on a timely basis.

Contact Details of Managing Director and Chief Financial Officer:

Particulars	Details of Managing Director	Details of Chief Financial Officer
Name	Mr. Jonna Venkata Tirupati Rao	Mr. Narendra Babu Mugatha
Designation	Managing Director ("MD")	Chief Financial Officer ("CFO")
Contact No	040- 69086900	040-69086900
Email ID	md@gacmtech.com	cfo@gacmtech.com

- d. Without prejudice to the generality of categories (a), (b) and (c), any other event(s) or information(s) as may be specified by the SEBI from time to time shall be disclosed to the Stock Exchanges.

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5. POWERS OF AUTHORIZED PERSONS IN DETERMINING MATERIAL EVENTS OR INFORMATION:

The Managing Director and/or Chief Financial Officer of the Company shall have the following powers and responsibilities for determining the material event(s) or information(s):

- a. To review and assess an event(s) or information(s) that may qualify as 'material' and may require disclosure, on the basis of facts and circumstances prevailing at a given point in time;
- b. To determine the appropriate time at which the disclosures are to be made to the stock exchanges based on an assessment of the **actual time of occurrence of an event(s) or information(s)**;
- c. To disclose developments that are material in nature on a regular basis, till such time the event or information is resolved/closed, with relevant explanations;
- d. To consider such other event(s) or information(s) that may require disclosure to be made to stock exchanges which are not explicitly defined in Regulations and determine the materiality, appropriate time and contents of disclosure for such matters; or
- e. To disclose all event(s) or information(s) with respect to the subsidiary which is material for the Company.

6. MANNER OF DISCLOSURE:

1. The Company shall first disclose to the stock exchanges all event(s) or information(s) which are material in terms of the provisions of this regulation as soon as reasonably possible and in any case not later than the following:
 - a. Thirty (30) minutes from the closure of the meeting of the board of directors in which the decision pertaining to the event(s) or information(s) has been taken;
 - b. Twelve (12) hours from the occurrence of the event(s) or information(s), in case the event(s) or information(s) **is emanating** from within the listed entity; or
 - c. Twenty-four (24) hours from the occurrence of the event(s) or information(s), in case the event(s) or information(s) **is not emanating** from within the listed entity.
2. The Company shall:
 - a. Make disclosure along with explanation in case the disclosure is made after the timelines as mentioned above;
 - b. Make disclosures along with relevant explanations updating material developments on a regular basis, till such time the event(s) is resolved/closed;
 - c. Make qualified disclosure in case any confidential information which if disclosed, is likely to put at risk the business interest of the Company;
 - d. Make disclosure of all event(s) or information(s) pursuant to the receipt of a communication from any regulatory, statutory, enforcement or judicial authority unless disclosure of such event(s) or information(s) is prohibited by such authority; and

Website:

The Company shall disclose on its website all such events or information which has been disclosed to stock exchange(s) under Regulation 30 of Listing Regulations, and such

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disclosures shall be hosted on the website of the Company as per applicable provisions thereafter as per the archival policy of the Company, as disclosed on its website.

7. EVENTS OR INFORMATION SAID TO HAVE BEEN OCCURED:

The Company may be confronted with the question as to when an event(s) or information(s) can be said to have occurred.

The event(s) or information(s) can be said to have occurred upon:

- a. Receipt of approval of Board of Directors where instances of discussion, negotiation or approval is involved / required.
- b. Company becomes aware of the event(s) or information(s) where instances of discussion, negotiation or approval is not involved / not required. (VIZ: in case of natural calamities, disruptions etc.)
- c. Relevant Employee having reasonably come into possession of information in the course of the performance of their duties.

8. ASSISTANCE TO RELEVANT EMPLOYEES:

Any event(s) or information(s), including the information specified in Para A and Para B of Part A of Schedule III of Regulations, shall be forthwith informed to the Managing Director and/or Chief Financial Officer of the Company upon occurrence by relevant employees along with adequate supporting data/information/documents in order to facilitate a prompt and appropriate disclosure to the stock exchanges.

The Managing Director and/or Chief Financial Officer of the Company will then ascertain the materiality of such event(s) or information(s) based on the above guidelines.

On completion of the assessment, the Managing Director and/or Chief Financial Officer of the Company shall, if required, make appropriate disclosure(s) to the stock exchanges.

9. POLICY REVIEW:

This Policy is framed based on the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. In case of any subsequent changes in the provisions of the Regulations which make any of the provisions in the Policy inconsistent with Regulations or any other law, the provisions of Regulations or such law would prevail over the Policy. The provisions in the Policy would be modified in due course to make it consistent with the law.

Sr. No.	Particulars	Details
1.	Approved by	Board of Directors
2.	Last Amended & Effective Date	12-11-2025
3.	Authorized Person	Mr. Jonna Venkata Tirupati Rao

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