

GACM TECHNOLOGIES LIMITED

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***Code of Practices and
Procedures for Fair Disclosure
of Unpublished Price Sensitive
Information
“Code of Fair Disclosure”***

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

CONTACT: 040-69086900/84

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1. INTRODUCTION:

This Code is framed pursuant to Regulation 8(1) of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (hereinafter referred to as 'SEBI PIT Regulations').

This Code provides a framework to follow best practices, duly compliant with Applicable Law, in the matter of disclosure of UPSI.

2. OBJECTIVE

Regulation 8(1) of the SEBI PIT Regulations stipulates that the board of directors of every company, whose securities are listed on a stock exchange, shall formulate and publish on its official website, a code of practices and procedures for fair disclosure of unpublished price sensitive information that it would follow in order to adhere to each of the principles set out in the SEBI PIT Regulations, without diluting the provisions of thereof in any manner.

This Code intends to formulate a stated framework and policy for fair disclosure of events and occurrences that could impact price discovery in the market for its securities.

Principles such as, equality of access to information, publication of policies such as those on dividend, inorganic growth pursuits, calls and meetings with analysts, publication of transcripts of such calls and meetings, and the like are set out in the Code.

This Code ensures timely and adequate disclosure of UPSI which would impact the price of its securities and to maintain uniformity, transparency and fairness in dealing with all its stakeholders.

The Code aims at:

- Preventing the misuse of UPSI within the Organization and practice of selective disclosures to the public;
- Acknowledging the necessity of communicating, providing or allowing access to information and promoting the principle of equality of access to information.

3. DEFINITION:

"Board" means board of directors as defined under the Companies Act, 2013, as constituted from time to time.

"Code" shall mean this Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information;

"Company" shall mean GACM Technologies Limited.

"Generally Available Information" means information that is accessible to the public on a nondiscriminatory basis, such as information published on the website of the stock exchanges. **"Generally Available"** with respect to information shall be construed accordingly;

"Insider" means any person who,

- ✓ a connected person; or
- ✓ in possession of or having access to unpublished price sensitive information including in receipt of UPSI.

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“**SEBI PIT Regulations**” shall mean the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, together with the circulars issued thereunder, including any statutory modifications or re-enactments thereof for the time being in force.

“**Unpublished Price Sensitive Information / UPSI**” means: any information, relating to a company or its securities, directly or indirectly that is not generally available Which upon becoming generally available, is likely to materially affect the price of the securities and shall ordinarily including but not restricted to, information relating to the following:

- a) financial results;
- b) dividends;
- c) change in capital structure;
- d) mergers, de-mergers, acquisitions, delisting's, disposals and expansion of business, award or termination of order/contracts not in the normal course of business and such other transactions;
- e) changes in key managerial personnel other than due to superannuation or end of term, and resignation of a Statutory Auditor or Secretarial Auditor;
- f) change in rating(s), other than ESG rating(s); g) fund raising proposed to be undertaken; h) agreements, by whatever name called, which may impact the management or control of the company;
- i) fraud or defaults by the company, its promoter, director, key managerial personnel, or subsidiary or arrest of key managerial personnel, promoter or director of the company, whether occurred within India or abroad;
- j) resolution plan/ restructuring or one-time settlement in relation to loans/borrowings from banks/financial institutions;
- k) admission of winding-up petition filed by any party /creditors and admission of application by the Tribunal filed by the corporate applicant or financial creditors for initiation of corporate insolvency resolution process against the company as a corporate debtor, approval of resolution plan or rejection thereof under the Insolvency and Bankruptcy Code, 2016;
- l) initiation of forensic audit, by whatever name called, by the company or any other entity for detecting mis-statement in financials, misappropriation/ siphoning or diversion of funds and receipt of final forensic audit report
- m) action(s) initiated or orders passed within India or abroad, by any regulatory, statutory, enforcement authority or judicial body against the company or its directors, key managerial personnel, promoter or subsidiary, in relation to the company;
- n) outcome of any litigation(s) or dispute(s) which may have an impact on the company;
- o) giving of guarantees or indemnity or becoming a surety, by whatever named called, for any third party, by the company not in the normal course of business;
- p) granting, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approval.

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Other terms not specifically defined here shall have the same meaning as assigned under the “Code of Internal Procedures and Conduct for Regulating, Monitoring and Reporting of Trading by Designated Persons” of the Company and the SEBI PIT Regulations.

The provisions of this Code have to be read along with the SEBI PIT Regulations and if there is any inconsistency / contradiction between the two, the provisions of the SEBI PIT Regulations shall prevail.

4. DISCLOSURE OF PRICE SENSITIVE INFORMATION:

- a. Disclosure / dissemination of any Unpublished Price Sensitive Information (‘UPSI’) shall be done promptly by Compliance Officer, by intimating to the Stock Exchanges and posting of the said information on the website of the Company and/ or otherwise making it Generally Available.
- b. The Compliance Officer shall ensure uniform dissemination / disclosure of UPSI, so as to avoid selective disclosure (except legitimate purpose).
- c. No UPSI shall be shared with any person except for legitimate purpose unless the information is made Generally Available i.e., only public information can be shared.

5. PROCEDURE FOR RESPONDING TO ANY QUERIES/REQUESTS FOR VERIFICATION OF MARKET RUMOURS BY STOCK EXCHANGES:

The Compliance Officer shall give an appropriate, fair and prompt response to the queries, rumors, or requests by regulatory authorities.

As and when necessary, the Compliance Officer shall make appropriate public announcement with respect to market rumors.

The Compliance Officer shall make a prompt dissemination of UPSI that gets disclosed selectively, in advertently or otherwise, to make such information Generally Available.

6. SHARING OF UPSI FOR LEGITIMATE PURPOSE:

- a. Notwithstanding anything contained in this Code, the UPSI may be shared by Compliance Officer or any appropriate authority of the Company in this behalf, only for legitimate purpose(s) which shall include the following:
 - i. Sharing of UPSI in the ordinary course of business by an Insider, Designated Person, Nodal Officer or by any Authorised Person with existing or proposed partners, collaborators, lenders, customers, suppliers, merchant bankers, legal advisors, auditors, insolvency professionals or other advisors or consultants.
 1. Sharing of UPSI where such communication is for performance of duties.
 2. Sharing of UPSI towards discharge of legal obligations.
 3. Sharing of UPSI for any other purpose as may be prescribed under the applicable law for the time being in force.

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Provided that such sharing should not be carried out to evade or circumvent the prohibition of SEBI (Prohibition of Insider Trading) Regulations, 2015.

- b. What shall constitute “**legitimate purpose**” and what shall not constitute “legitimate purpose” will be based on the business related needs of the Company. In general, Legitimate purpose shall, inter-alia, include the following purposes:
- i. Contractual Obligation
 - ii. Business Strategy and Corporate Action
 - iii. Operational efficiency
 - iv. Regulatory Obligation
 - v. Need based specific purposes

7. ISSUE OF NOTICE TO THE RECIPIENT OF UNPUBLISHED PRICE SENSITIVE INFORMATION:

- a. The recipient of UPSI which is communicated for any “legitimate purpose” shall be considered as an “insider” under the “Code of Conduct for Prevention of Inside Trading” adopted by the Company and such notice shall be given to the recipient of UPSI by the person making communication of UPSI in order;
- i. To make aware recipient that the information shared is or would be UPSI.
 - ii. To make aware to recipient the duties and responsibility attached to the receipt of such UPSI and the liability attached to misuse or unwarranted.
 - iii. To instruct recipient to maintain confidentiality of such UPSI in compliance with the Code of Conduct for Prevention of Insider Trading and the other applicable laws.
 - iv. To advise recipient to be in compliance with applicable provisions of PIT Regulations.

8. RESPONSIBILITY OF THE RECEIPT OF UPSI:

- a. To maintain and keep secret and confidential the information received.
- b. To use the confidential information only for the legitimate purpose.
- c. To disclose the confidential information to any other person strictly on a need to know basis; and
- d. To safeguard the UPSI with the same degree of care to avoid unauthorized disclosure as the receiving party uses to protect its own confidential information, but in no case less than reasonable care.
- e. To ensure compliance with applicable provisions of SEBI (Prohibition of Insider Trading) Regulations, 2015.

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9. DISCLOSURES:

- a. A copy of the Code including amendments thereto shall be hosted on the website of the Company.
- b. The Company will also promptly intimate this Code and any amendment to this Code to the Stock Exchanges(s) where Company securities are listed, as required under the SEBI PIT Regulations.
- c. This Policy will be communicated to all operational employees and other concerned persons of the Company.

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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