

GACM TECHNOLOGIES LIMITED

Code of Conduct for regulating, monitoring, and reporting of trading by Designated Persons and immediate relatives of Designated Persons in the Securities of GACM TECHNOLOGIES LIMITED

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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GACM TECHNOLOGIES LIMITED

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1. INTRODUCTION:

Regulation 9(1) of the SEBI (Prohibition of Insider Trading) Regulations, 2015 (the "Regulations"), as amended, requires every listed company to formulate a Code of Conduct to Regulate, Monitor and Report Trading by its Designated Persons and their immediate relatives (referred collectively in this code as "Designated Persons"), towards achieving compliance with the said Regulations, adopting the minimum standards, set out in Schedule B to the Regulations. Pursuant to the amendments to the Regulations and in light of its impact on the compliance and disclosures pertaining to Prohibition of Insider Trading, this Policy has been approved by the Board of Directors of the Company. Accordingly, a Code of Conduct to Regulate, Monitor and Report Trading by Designated persons (the "Code") for GACM Technologies Limited (the "Company") is framed as under.

2. OBJECTIVE:

The objective of this Code is to regulate, monitor and report trading by all Insiders, including the Designated Persons (hereinafter specifically defined) of GACM Technologies Limited and their immediate relatives to ensure compliance with these Regulations.

3. DEFINITIONS:

- "Act" means the Securities and Exchange Board of India Act, 1992.
- "Board" means the Board of Directors of the Company.
- "Audit Committee" means the committee of the Board of Directors of the Company constituted pursuant to the provisions of Section 177 of the Companies Act, 2013 read with Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR)
- "Code" or "Code of Conduct" shall mean the Code of Internal Procedures and Conduct for Regulating, Monitoring and Reporting of trading by Designated persons of GACM Technologies Limited as amended from time to time.
- "Company or GACM" means GACM Technologies Limited.
- "Compliance Officer" means the Company Secretary of the Company reporting to the Board of Directors and who shall be responsible for compliance of policies, procedures, maintenance of records, monitoring adherence to the rules for the preservation of Unpublished Price Sensitive Information, monitoring of trades and implementation of the codes specified under the SEBI regulations under the overall supervision of the Board of Directors of the Company.
- "Connected Person" shall generally include:-
 - i. any person who is or has been, during the six months prior to the concerned act, associated with a Company, in any capacity, directly or indirectly, including by reason of frequent communication with its officers or by being in any contractual, fiduciary or employment relationship or by being a director, officer or an employee of the

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Company or holds any position including a professional or business relationship, whether temporary or permanent, with the Company, that allows such person, directly or indirectly, access to unpublished price sensitive information or is reasonably expected to allow such access.

ii. Without prejudice to the generality of the foregoing, the persons falling within the following categories shall be deemed to be connected persons unless the contrary is established:

- a) a relative of connected persons specified in clause (i); or
 - b) a holding company or associate company or subsidiary company; or
 - c) an intermediary as specified in section 12 of the Act or an employee or director thereof; or
 - d) an investment company, trustee company, asset management company or an employee or director thereof; or
 - e) an official of a stock exchange or of clearing house or corporation; or
 - f) a member of board of trustees of a mutual fund or a member of the board of directors of the asset management company of a mutual fund or is an employee thereof; or
 - g) a member of the board of directors or an employee, of a public financial institution as defined in section 2 (72) of the Companies Act, 2013; or
 - h) an official or an employee of a self-regulatory organization recognized or authorized by the Board; or
 - i) a banker of the Company; or
 - j) a concern, firm, trust, Hindu undivided family, Company or association of persons wherein a director of a Company or his relative or banker of the Company, has more than ten per cent of the holding or interest; or
 - k) a firm or its partner or its employee in which a connected person specified in sub-clause (i) of clause (d) is also a partner; or
 - l) a person sharing household or residence with a connected person specified in sub-clause (i) of clause (d);
- “Dealing in Securities” means an act of subscribing to, buying, selling or agreeing to subscribe to, buy, sell or deal in the securities of the Company either as principal or agent.
 - “Designated Person” shall mean persons specified as such by the board of directors of the company in consultation with the compliance officer and shall include:
 - i. Employees of the Company designated by the Board of Directors in consultation with the Compliance Officer, on the basis of their functional role in the Company or ability to have access to unpublished price sensitive information;
 - ii. Employees of material subsidiaries of the Company, if any, designated by their board of directors, on the basis of their functional role or ability to have access to unpublished price sensitive information;

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iii. All promoters of the Company and all persons falling within the definition of “Promoter Group”;

iv. Chief Executive Officer of the Company and employees upto two level below the Chief Executive Officer irrespective of their functional role in the Company or ability to have access to unpublished price sensitive information;

v. All Directors of the Company;

vi. All Employees working in the Secretarial, Finance, and IT Department having access to unpublished price sensitive information. Compliance officer shall maintain database of all the designated persons in digital format which includes PAN or ADHAR card issued by the Government of India (in case of Indian citizen), in case of NRI or foreign citizen similar identity proof issued by the Government wherein they reside and ensure execution of confidentiality agreement with the designated persons.

- “Director” means a member of the Board of Directors of the Company.
- “Employee” means every employee of the Company including the Directors in the employment of the Company.
- "Immediate Relative" means a spouse of a person, and includes parent/s, sibling/s, and child/children of such person or of the spouse, any of whom is either dependent financially on such person, or consults such person in taking decisions relating to trading in securities.
- “Insider” means any person, who is:
 - i. a connected person; or
 - ii. in possession of or having access to unpublished price sensitive information (UPSI).

Further, any person in receipt of unpublished price sensitive information pursuant to a Legitimate Business Purpose shall be considered as “Insider” for the purpose of these regulations.

- “Key Managerial Person” means person as defined in Section 2(51) of the Companies Act, 2013.
- "Promoter" shall have the meaning assigned to it under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 or any modification thereof.
- “Promoter Group” shall have the meaning assigned to it under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 or any modification thereof.
- “Regulations” shall mean the Securities & Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and any amendments thereto.
- “Relative” shall mean the following:
 - (i) spouse of the person;
 - (ii) parent of the person and parent of its spouse;
 - (iii) sibling of the person and sibling of its spouse;
 - (iv) child of the person and child of its spouse;

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(v) spouse of the person listed at sub-clause (iii); and
(vi) spouse of the person listed at sub-clause (iv)

- "Securities" shall have the meaning assigned to it under the Securities Contracts (Regulation) Act, 1956 (42 of 1956) or any modification thereof except units of a mutual fund.
- "Trading" means and includes subscribing, buying, selling, dealing, or agreeing to subscribe, buy, sell, deal in any securities, and "trade" shall be construed accordingly. It includes pledge of securities.
- "Trading Window" means the period during which trading may be carried out in Company's securities by Designated Persons.
- "Trading Plan" ("TP") means a plan for dealing in securities of the Company submitted by the persons who may be perpetually in possession of unpublished price sensitive information.
- "Trading Day" means a day on which the recognized stock exchanges are open for trading.
- "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;

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- 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.

However, certain information will be treated as Unpublished Price Sensitive Information based on the **materiality of the information**. The information shall be termed as material if the information fulfills any of the following criteria;

- i. **Quantitative criteria** of determining materiality shall become applicable to an **event / information;**

Where the corresponding value involved or the corresponding estimated impact exceeds;

- a. 20 % of the Profit after Tax; or
- b. 15 % of the Turnover; or
- c. 50 % of the net worth

The above threshold shall be determined on the basis of Audited Financial Statements of the previous Financial Year.

- ii. **Subjective criteria** of determining materiality shall become applicable to an **event / information;**

The omission of which is likely to result in -

- a. A discontinuity of information already available publicly; or
- b. Significant market reaction in the price of the securities of the Company, if the said omission came to public at a later date.

- iii. In the **opinion of Board of Directors** of the Company, the information is considered as material information.

It should be understood that the determination of materiality should be a dynamic concept. It shall depend on the context of disclosures and may therefore be applied differently to different disclosures over time depending on the evolution of various factors involved. Also, care should be taken if the information is proprietary or confidential. Information shall be regarded as proprietary to the Company if disclosing it publicly would undermine its competitive position. Information shall be regarded as Confidential if there are obligations to other counterparty relationships binding the Company to confidentiality

- “Leak of UPSI” shall mean any act/ circumstance(s) by virtue of which an UPSI is made available or becomes available, by any means or mode to any person, association, body, firm, agency, society, entity or to a group thereof, whether registered or otherwise before its official publication or announcement or formal circulation in public domain and which shall also include any purported attempt thereof.
- “Contra Trade” means a trade or transaction which involves buying or selling securities of the company and within six months trading or transacting in an opposite transaction involving sell or buy following the prior transaction.

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- “Other terms” not specifically defined here shall have the same meaning as assigned under the SEBI (Prohibition of Insider Trading) Regulations, 2015. Words and expressions used and not defined here but defined in the Securities and Exchange Board of India Act, 2015, Securities and Exchange Board of India Act, 1992 (15 of 1992), the Securities Contracts (Regulation) Act, 1956 (42 of 1956), the Depositories Act, 1996 (22 of 1996) or the Companies Act, 2013 (18 of 2013) and rules and regulations made thereunder shall have the meanings respectively assigned to them in those legislation.

4. RESTRICTION ON TRADING & PREVENTION OF MISUSE OF UNPUBLISHED PRICE SENSITIVE BY DESIGNATED PERSONS

No Designated Person and their Immediate Relatives shall trade in securities of the Company when in Possession of Unpublished Price Sensitive Information. Subject to the above, all Designated Persons of the Company and their immediate relatives shall be subject to trading restriction as enumerated in the code

5. TRADING WINDOW AND WINDOW CLOSURE:

The trading period, i.e. the trading period of the stock exchanges, called “trading window”, is available for trading in the Company’s securities.

- a. All Designated Persons / their Immediate Relatives shall be subject to the trading restrictions as enumerated below;
 1. The Designated Person and their immediate relatives are allowed to trade in the shares of the Company only during specific trading period called “Trading Window” to be specified by the Company.
 2. All Designated Persons and their immediate relatives shall not trade in the securities of the Company when the trading window is closed. It is the duty of the Designated Persons to inform the Immediate Relatives about the closure of trading window, as and when communicated by the Company and ensure that they do not deal in the Securities of the Company.
 3. The Trading Window shall be closed during the time the information mentioned hereunder is unpublished;
 - i. Declaration of Financial Results (quarterly, half yearly and annual)
 - ii. Declaration of dividends (interim and final)
 - iii. Change in capital structure
 - iv. Mergers, de-mergers, de-listings;
 - v. Changes in key managerial personnel;
 - vi. Such other information as may be specified by the Compliance Officer in consultation with the Managing Director/ Chief Executive Officer for the purpose.
 4. In respect of declaration of financial results, the Trading Window shall remain closed from the day when notice convening the Board Meeting/Committee Meeting to consider and approve the financial results of the quarter, half-year or financial year, as the case may be is given to the Stock Exchanges and till 48 hours after the results are communicated to the Stock Exchanges after the date of the meeting.

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5. Similarly, in respect of events mentioned in clause (b) to (c), the Trading Window shall remain closed from the day when notice convening the Board Meeting/Committee Meeting to consider and approve the concerned event, as the case may be is given to the Stock Exchanges and till 48 hours after the outcome of the Meeting is communicated to the Stock Exchanges after the date of the meeting.
 6. Trading Window for the events mentioned in clause (d) to (f) will be closed for such Designated Persons who at the time of closure of trading window possess or hold any UPSI.
 7. The Trading Window shall be opened 48 hours after the information referred above is made public by intimation to the Stock Exchange.
 8. All Designated Persons shall conduct all their dealing in the securities of the Company only in a valid trading window and shall not deal in any transaction involving the purchase or sale of the Company's securities during the periods when the trading window is closed, or during any other period as may be specified by the Company from time to time.
 9. In case of ESOPs, exercise of option may be allowed in the period when the trading window is closed. However, sale of shares allotted on exercise of ESOPs shall not be allowed when trading is closed.
- b. The Compliance Officer after taking into account various factors including the unpublished price sensitive information in question becoming generally available and being capable of assimilation by the market, shall decide the timing for re-opening of the trading window, however in any event it shall not be earlier than forty-eight hours after the information becomes generally available.
- c. The trading window shall also be applicable to any person having contractual or fiduciary relation with the Company, such as auditors, accountancy firms, law firms, analysts, consultants etc., assisting or advising the Company.

6. PRE-CLEARANCE OF TRADES.

- a) All Designated Persons of the Company and their immediate relatives who intend to deal in the securities, i.e., buy or sell of securities of the company, during the trading window open period, in excess of Rs. 10,00,000/- (Rupees Ten Lacs) whether in one transaction or a series of transactions over any calendar quarter, shall require prior clearance from the Compliance Officer; however, pre-clearance of trades shall not be required for a trade executed as per an approved trading plan.
- b) Prior to approving any trades, the Compliance Officer shall be entitled to seek declarations to the effect that the applicant for pre-clearance is not in possession of any Unpublished Price Sensitive Information. He shall also have regard to whether any such declaration is reasonably capable of being rendered inaccurate.
- c) Pre-clearance in respect of securities shall be executed within seven (7) trading days after approval is granted by the Compliance Officer, failing which fresh pre-clearance would be needed for the trades to be executed.

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- d) The Compliance Officer shall approve / reject the pre-clearance within two (2) working days from the date of acknowledgement.
- e) The compliance officer shall retain copies of all applications and acknowledgements. In exceptional circumstances consent may not be given if the compliance officer is of the opinion that the proposed deal is on the basis of possession of any unpublished Price Sensitive Information. There shall be no obligation to give reasons for any withholding of consent.
- f) The Designated Person shall, within two (2) days of the execution of the trade, submit the details of such trade to the compliance officer (in Form – G). In case the transaction is not undertaken, a report shall be given for it along with reason.
- g) Pre-clearance of trade shall not be required for a trade executed as per an approved trading plan.
- h) If so requested by the Compliance Officer, Designated Person(s) must ensure that their stock brokers are authorized to disclose to the Company, all matters relevant to their dealings in the shares of the Company.
- i) A Designated Person who is permitted to trade shall not execute a contra trade within a period of next six (6) months following the prior transaction. Relaxation may be given from strict application of such restriction for reasons to be recorded in writing provided that such relaxation does not violate these Regulations. In the event, any such contra trade is executed, inadvertently or otherwise, in violation of such a restriction the profits from such trade shall be liable to be disgorged for remittance to SEBI for credit to the Investor Protection and Education Fund (IEPF) administered by SEBI under the Act.

The restriction on contra trade shall not apply in case of exercise/ sale of employee stock option plan ('ESOP') shares, provided the Designated Persons do not possess UPSI and the sale is executed when the trading window is open and after obtaining pre-clearance.

7. TRADING PLAN:

a) Importance of Trading Plan

i. All Insiders may formulate a Trading Plan ('TP') and the same is required to be approved by the Compliance Officer and disclosed publically, subject to compliance of Code and Regulations

ii. By virtue of TP, an Insider can plan for trades to be executed by him/ her in future

iii. No pre-clearance would be required for dealing in the securities of the Company once the TP gets approved

b) Requisites of Trading Plan

- A trading shall be executed on expiry of one hundred and twenty calendar days from the date of public disclosure of the Trading Plan.
- Designated Person shall give one TP at a time, i.e., there cannot be any overlapping of TP's.
- TP shall set out the following parameters for each trade to be executed: i. Either the value of trade to be affected or the number of securities to be traded;

ii. Nature of the trade;

iii. Either specific date or time period not exceeding five consecutive trading days; iv.

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Price limit, that is an upper price limit for a buy trade and a lower price limit for a sell trade (rounded off to the nearest numeral), subject to the range as specified below: -

- For a buy trade: the upper price limit shall be between the closing price on the day before submission of the trading plan and upto twenty percent higher than such closing price;
- For a sell trade: the lower price limit shall be between the closing price on the day before submission of the trading plan and upto twenty percent lower than such closing price.

The parameters mentioned in (i), (ii) and (iii) are required to be mandatorily stated for each trade, whereas the parameter mentioned in (iv) is optional.

Insiders may make adjustments, with the approval of the Compliance Officer, in the number of securities and price limit in the event of corporate actions related to bonus issue and stock split occurring after the approval of trading plan and the same shall be notified on the stock exchanges on which securities are listed.

- Trading on the basis of TP shall not lead to market abuse. If any manipulative activity is detected, it would open to initiate proceedings breach of SEBI (Prohibition of Fraudulent and Unfair Trade Practices relating to the Securities Market) Regulations, 2003.

c) Approval of Trading Plan

i. The Compliance Officer shall review the TP to assess whether such plan has any potential and in not in violation of the Regulations and shall be entitled to seek such express undertakings as may be considered necessary including but not limited to the effect that the applicant is not in possession of UPSI

ii. On the basis of such assessment, the Compliance Officer shall within two (2) days of the receipt of TP, approve or dis-approve any trading plan, so submitted. In case of dis-approval the Compliance Officer shall record the reasons for the same.

d) Notification to Stock Exchange(s)

The Compliance Officer shall notify the particulars of the approved TP to the stock exchange(s) where its securities on the day of the approval.

e) Execution of Trading Plan

1. TP once approved shall be irrevocable and has to be mandatorily implemented without any deviation, except in case of permanent incapacity or bankruptcy or operation of law.
2. The implementation of the TP shall not be commenced if any UPSI in possession of the insider at the time of formulation of the plan has not become generally available at the time of commencement of implementation of such plan.
3. If the insider has set a price limit for a trade in the trading plan, he/ she shall execute the trade only if the execution price of the security is within such limit. If the price is outside the limit set by the insider, the trade shall not be executed.
4. In case of partial or full non-implementation of the trading plan due to permanent incapacity or bankruptcy or operation of law:

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- The insider shall intimate the same to the compliance officer within two (2) trading days of end of tenure of the trading plan with reasons and supporting documents
- The compliance officer shall place the information along with his recommendations before the Audit committee in the next meeting and the committee shall decide whether such non-implementation was bona-fide
- The compliance officer shall notify the decision of the audit committee to the stock exchange on the same day
- If the audit committee does not accept the submissions of the insider on non-implementation of the plan, the compliance officer shall take actions against him/ her under the Code

8. DISCLOSURE RESPONSIBILITIES & FORMATS:

A. INITIAL DISCLOSURES OF HOLDINGS

a) Every person upon appointment as a Key Managerial Personnel (KMP) or a Director of the Company or upon becoming a Promoter or member of the promoter group, shall disclose (in Form - A), his/ her holding of securities of the Company, along with his/ her immediate relatives, as on the date of appointment or becoming a promoter, to the Company within seven (7) days of such appointment or becoming a promoter.

b) Every designated person shall disclose details like Permanent Account Number (PAN) or any other identifier authorized by law, names of educational institutions from which they have graduated and names of their past employers for immediate relatives, persons with whom such designated person(s) share a material financial relationship along with contact numbers which are used by them.

B. CONTINUAL DISCLOSURES OF TRADES

Every promoter, member of the promoter group, designated person and director of the Company shall disclose to the Company (in Form - B) the number of securities acquired or disposed of within two (2) trading days of such transaction if the value of the securities traded, whether in one transaction or a series of transactions over any calendar quarter crosses the threshold limit as per Regulations i.e., aggregates to a traded value in excess of Rs. 10,00,000/- (Rupees Ten lakh) or such other value as may be specified;

Any person/ entities getting associated with the Company and falling within the ambit of 'Insider' shall make sure that their employees/ associates, in possession of UPSI, do not enter into any securities trading pertaining to the Company. Also, such Insider or their employees and associates shall disclose the holdings and trading in the securities of the Company (in Form - C).

C. OTHER FORMATS/ DISCLOSURES, TO MONITOR COMPLIANCE WITH THESE REGULATIONS WOULD BE AS UNDER:

- Application for pre-clearance of trade (Form - D)
- Undertaking for pre-clearance (Form - E)
- Report of execution of the deal of pre-clearance trade within two (2) days of deal (Form - F)
- Reporting of holdings in securities by Designated Persons as on 31st March, on an annual basis by 10th April (Form - G)

The disclosures made hereunder shall be maintained by the Company, for a minimum period of five years, in such form as may be specified.

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9. DISSEMINATION OF PRICE SENSITIVE INFORMATION:

No information shall be passed by Designated Persons by way of making:

- A recommendation for the purchase or sale of securities of the Company
- Disclosure/ dissemination of Price Sensitive Information with special reference to analysts, media persons and institutional investors.

The following guidelines shall be followed while dealing with analysts and institutional investors:-

- Only public information to be provided.
- At least 2 (two) Company representatives be present at meetings with analysts, media persons and institutional investors.
- Unanticipated questions may be taken on notice and a considered response given later. If the answer includes price sensitive information, a public announcement should be made before responding.
- Simultaneous release of information after every such meet.

10. DISCLOSURE OF PERSONAL INFORMATION:

All Designated Persons shall be required to disclose the names and Permanent Account Number or any other Identifier of the following persons on an Annual Basis:

- Immediate Relatives
- Persons with whom the Designated Person shares a material financial relationship
- Phone Mobile/ Cell numbers of such persons.

For the purpose of this clause, "Material financial relationship" shall mean a relationship in which one person is recipient of any kind of payment such as by way of loan or gift during immediately preceding twelve months, equivalent to at least 25% of Designated Person's annual income. However, relationships based on arm's length transactions shall not be considered.

11. PENALTY FOR BREACH OF CODE OF CONDUCT:

- The Designated Persons who violate the code of conduct shall be subject to disciplinary action by the Company that may include wage freeze, suspension, recovery, claw back, etc., and shall be ineligible for future participation in Employees Stock Option Plan (ESOP).
- In case the Company observes that there has been a violation of these regulations, they shall inform the Board and the Stock Exchange promptly
- The action by the Company shall not preclude SEBI or other Regulatory authorities from taking any action against those who are found guilty of Insider trading.
- If any person enters into Insider Trading, he shall be punishable with imprisonment for a term which may extend to five years or with penalty which shall not be less than ten lakh rupees (Rs. 10,00,000) but which may extend to twenty-five crore rupees (Rs. 25,00,00,000) or three times the amount of profits made out of insider trading, whichever is higher, or with both
- Any amount collected as penalty under this code shall be credited to the Investor Education and Protection Fund (IEPF), administered by SEBI.

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

GACM TECHNOLOGIES LIMITED

INFORMATION TO SEBI IN CASE OF VIOLATION OF THE SEBI (PROHIBITION OF INSIDER TRADING) REGULATIONS, 2015

In case it is observed by the Company and/ or Compliance Officer that there has been a violation of the SEBI (Prohibition of Insider Trading) Regulations, 2015, Stock Exchange or any other appropriate regulatory authority must be informed by the Company in such form and such manner as may be specified by SEBI from time to time.

12. AMENDMENT TO THE CODE:

This Code and any subsequent amendment(s) thereto, shall be by way of a resolution by the Board of Directors and shall be circulated to Designated Persons as per the internal communication policy of the Company, if any.

This Code is subject to review from time to time.

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

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

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GACM TECHNOLOGIES LIMITED

FORM - A

SEBI (Prohibition of Insider Trading) Regulations, 2015 [Regulation 7 (1) (b) read with Regulation 6(2) - Initial Disclosure on becoming a Director/ KMP/ Promoter]

Name of the company:

ISIN of the company:

Details of Securities held on appointment of Key Managerial Personnel (KMP) or Director or upon becoming a Promoter or member of the Promoter group of a listed company and immediate relatives of such persons and by other such persons as mentioned in Regulation 6(2).

Name, PAN, CIN/ DIN & Address with contact nos.	Category of Person (Promoters/ KMP/ Directors/ immediate relative/ others etc.)	Date of appointment of Director/ KMP or Date of becoming Promoter	Securities held at the time of becoming Promoter/appointment of Director/KMP		% of Shareholding
			Type of security (For eg. - Shares, Warrants, Convertible Debentures etc.)	No.	
1	2	3	4	5	6

Note: "Securities" shall have the meaning as defined under regulation 2(1)(i) of SEBI (Prohibition of Insider Trading) Regulations, 2015.

Details of Open Interest (OI) in derivatives of the company held on appointment of Key Managerial Personnel (KMP) or Director or upon becoming a Promoter or member of the promoter group of a listed company and immediate relatives of such persons and by other such persons as mentioned in Regulation 6(2).

Open Interest of the Future contracts held at the time of becoming Promoter/appointment of Director/KMP			Open Interest of the Option Contracts held at the time of becoming Promoter/appointment of Director/KMP		
Contract specifications	Number of units (contracts lot size)	of Notional value in Rupee terms *	Contract specifications	Number of units (contracts lot size)	of Notional value in Rupee terms *
7	8	9	10	11	12

Note: In case of Options, notional value shall be calculated based on premium plus strike price of options

Name & Signature: _____

Designation: _____

Date: _____

Place: _____

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

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GACM TECHNOLOGIES LIMITED

FORM - B

SEBI (Prohibition of Insider Trading) Regulations, 2015 [Regulation 7 (2) read with Regulation 6(2) - Continual disclosure]

Name of the company:

ISIN of the company:

Details of change in holding of Securities of Promoter, Employee or Director of a listed company and other such persons as mentioned in Regulation 6(2)

Name, PAN, CIN / DIN, & address with contact nos.	, CIN/ DIN, & address with contact nos. Category of Person (Promoters/ KMP/ Directors/ immediate relative to/ others etc.)	Securities held prior to acquisition/ disposal		Securities acquired/Disposed				Securities held post acquisition/disposal		Date of allotment advice/ acquisition of shares/ sale of shares specify		Date of intimation to company	Mode of acquisition/ disposal
		Type of security (For eg. - Shares, Warrants, Convertible Debentures etc.)	No. and % of shareholders	Type of security (For eg. - Shares, Warrants, Convertible Debentures etc.)	No.	Value	Transaction Type (Buy / Sale / Pledge / Revoke / Invoke)	Type of security (For eg. - Shares, Warrants, Convertible Debentures etc.)	No. and % of shareholders	From	To		
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Note: "Securities" shall have the meaning as defined under regulation 2(1)(i) of SEBI (Prohibition of Insider Trading) Regulations, 2015.

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

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GACM TECHNOLOGIES LIMITED

Details of trading in derivatives of the company by Promoter, Employee or Director of a listed company and other such persons as mentioned in Regulation 6(2).

Trading in derivatives (Specify type of contract, Futures or Options etc)						Exchange on which the trade was executed
Type of contract	Contract specifications	Buy		Sell		
		Notional Value	Number of units (contracts * lot size)	Notional Value	Number of units (contracts * lot size)	
15	16	17	18	19	20	21

Note: In case of Options, notional value shall be calculated based on Premium plus strike price of options

Name : _____
Signature: _____
Designation: _____
Date: ____
Place: ____

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

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GACM TECHNOLOGIES LIMITED

FORM - C (Indicative format)

SEBI (Prohibition of Insider Trading) Regulations, 2015 [Regulation 7(3) - Transactions by other connected persons as identified by the company]

Details of trading in securities by other connected persons as identified by the company:

Name, PAN, CIN / DIN, & address with contact nos.	CIN/ DIN, & address with contact nos. Category of Person (Promoters/ KMP/ Directors/ immediate relative to/ others etc.)	Securities held prior to acquisition/ disposal		Securities acquired/Disposed				Securities held post acquisition/disposal		Date of allotment advice/ acquisition of shares/ sale of shares specify		Date of intimation to company	Mode of acquisition / disposal
		Type of security (For eg. - Shares, Warrants, Convertible Debentures etc.)	No. and % of shareholding	Type of security (For eg. - Shares, Warrants, Convertible Debentures etc.)	No.	Value	Transaction Type (Buy / Sale / Pledge / Revoke / Invoke)	Type of security (For eg. - Shares, Warrants, Convertible Debentures etc.)	No. and % of shareholding	From	To		
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Note: "Securities" shall have the meaning as defined under regulation 2(1)(i) of SEBI (Prohibition of Insider Trading) Regulations, 2015.

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

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GACM TECHNOLOGIES LIMITED

Details of trading in derivatives by other connected persons as identified by the company:

Trading in derivatives (Specify type of contract, Futures or Options etc)						Exchange on which the trade was executed
Type of contract	Contract specifications	Buy		Sell		
		Notional Value	Number of units (contracts * lot size)	Notional Value	Number of units (contracts * lot size)	
15	16	17	18	19	20	21

Note: In case of Options, notional value shall be calculated based on Premium plus strike price of options

Name: _____
Signature: _____
Designation: _____
Date: ____
Place: ____

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

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CONTACT: 040-69086900/84

GACM TECHNOLOGIES LIMITED

Form - D Application for Pre-Dealing Approval

Date: _____

To,
The Compliance Officer,
GACM Technologies Limited,
KURA Towers, 10th Floor,
D. No. 1-11-254 & 1-11-255
S.P. Road, Begumpet,
Hyderabad-500016,

Dear Sir/ Madam,

Sub: Application for Pre-dealing approval in shares of the Company.

Pursuant to the SEBI (Prohibition of Insider Trading) Regulations, 2015 and the Company's Code of Conduct to Regulate, Monitor and Report Trading by Insiders, I/we seek approval to purchase/ sell/ subscribe/ pledge equity shares of the Company as per the details given below:

S.no	Particulars	
1	Name of the applicant	
2	Number of shares held as on date	
3	Folio No. / DP ID / Client ID No.	
4	The proposal is for	a) Purchase of securities b) Subscription to securities c) Sale of securities d) Pledge
5	Proposed date of dealing in shares	
6	Estimated number of shares proposed to be acquired / subscribed / sold	
7	Price at which the transaction is proposed	
8	Current market price (as on date of application)	
9	Whether the proposed transaction will be through stock exchange or off-market deal	
10	Folio No. / DP ID / Client ID No. where the shares will be credited / debited	

I enclose herewith the form of undertaking signed by me.

Yours faithfully,

Name : _____

Signature: _____

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

CIN: L67120TG1995PLC020170

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CONTACT: 040-69086900/84

GACM TECHNOLOGIES LIMITED

FORM - E

Undertaking to be accompanied with the application for Pre-Clearance

Date : _____

To,
The Compliance Officer,
GACM Technologies Limited,
KURA Towers, 10th Floor,
D. No. 1-11-254 & 1-11-255
S.P. Road, Begumpet,
Hyderabad-500016,

Dear Sir/ Madam,

I/ We, _____, in my/our capacity as _____ of the Company residing at _____, am/ are desirous of (nature of transaction and number of shares) _____ shares of the Company as mentioned in my/ our application dated _____, for pre-clearance of the transaction.

I/ We further declare that we are not in possession of, or otherwise privy to any Unpublished Price Sensitive Information (UPSI) (as defined in the Company's Code of Conduct to Regulate, Monitor and Report Trading by Insiders, {the Code}) up to the time of signing this Undertaking.

In the event that I/ we have access to or received any information that could be construed as "Unpublished Price Sensitive Information" (UPSI) as defined in the Code, after the signing of this undertaking but before executing the transaction for which approval is sought, I/ we shall inform the Compliance Officer of the same and shall refrain from dealing in the shares of the Company until such Unpublished Price Sensitive Information (UPSI) becomes public.

I/ We declare that we have not contravened any of the provisions of the Code as notified by the Company from time to time.

I/ We undertake to submit the necessary report within two (2) days of execution of the transaction / a 'Nil' report if the transaction is not undertaken.

If approval is granted, I/ we shall execute the deal within seven (7) trading days of the receipt of approval failing which I shall seek a fresh pre-clearance

I/ We declare that we have made full and true disclosure in the matter.

Place: _____

Date: _____

Signature: _____

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

GACM TECHNOLOGIES LIMITED

FORM - F

Disclosure of Transactions

(To be submitted within two (2) days of transaction/ trading in securities of the company)

Date : _____

To,
The Compliance Officer,
GACM Technologies Limited,
KURA Towers, 10th Floor,
D. No. 1-11-254 & 1-11-255
S.P. Road, Begumpet,
Hyderabad-500016,

Dear Sir/ Madam,

I hereby inform that I,

i. Have not bought/ sold/ subscribed any shares of the Company.

ii. Have bought/ sold/ subscribed to _____ shares mentioned below on _____ (date)
(Strike out whichever is not applicable)

Name and PAN of the holder	No. of shares dealt with	Bought/ sold/ subscribed	DP ID/ Client ID/ Folio No	Value (Rs.)

In Connection with the aforesaid transaction(s), I hereby undertake to preserve, for a period of three (3) years and produce to the Compliance officer/ SEBI any of the following documents :

1. Broker's contract note.
2. Proof of payment to / from brokers.
3. Extract of bank passbook/ statement (to be submitted in case of demat transactions).
4. Copy of Delivery instruction slip (applicable in case of sale transaction).

I agree to hold the above securities for a minimum period of six months. In case there is any urgent need to sell these securities within the said period, I shall approach the Compliance Officer for necessary approval.

I declare that the above information is correct and hat no provisions of the Company's Code and / or applicable laws / regulations have been contravened for effecting the above said transaction(s).

Signature: _____

Name: _____

Designation: _____

Place: _____

Date: _____

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

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CONTACT: 040-69086900/84

GACM TECHNOLOGIES LIMITED

FORM - G Annual Disclosure of Shares

Date : _____

To,
The Compliance Officer,
GACM Technologies Limited,
KURA Towers, 10th Floor,
D. No. 1-11-254 & 1-11-255
S.P. Road, Begumpet,
Hyderabad-500016,

Dear Sir/ Madam,

I, _____, in my capacity as _____, of the Company hereby submit the following details of equity shares held in the Company as at the end of the financial year i.e., 31st March, _____

I. Details of shares held by Key Managerial Personnel as on 31st March, _____

Name, PAN No. & Address of Key Managerial Personnel	Beneficiary Account No./ CLID/ Folio No.	No. of shares / voting rights held Key Managerial Personnel	% of shares / voting rights held by the Key Managerial Personnel	Date of intimation of initial disclosure to the Company

Pursuant to the provisions of SEBI (Prohibition of Insider Trading) Regulations, 2015 and the Company's Code to regulate, Monitor and Report Trading by Insiders, I hereby declare that I have the following immediate relatives as defined in the Regulations:

II. Details of immediate relatives(s)*:

Sr. No.	Name of the immediate relative(s)*	Pan of the Immediate relative	Relation with Promoted, Director/ Key Managerial Personnel

III. Details of Shares held by immediate relative(s):

Name, & Address of the Relative(s)	Beneficiary account No. / CLID/ Folio No.	No. of shares held	% of shares

Date: _____

Signature: _____

*Immediate Relative means a spouse of a person, and includes parent(s), sibling(s), and child/children of such person or of the spouse, any whom is either dependent financially on such person, or consults such person in taking decisions relating to trading in securities.

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