

GACM TECHNOLOGIES LIMITED

Date: May 29, 2026

To,
The Secretary,
Listing Department
BSE Limited
P.J Towers, Dalal Street, Fort,
Mumbai - 400 001

Scrip Code: 531723 / 570005

To,
The Manager,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza. 5th Floor, Plot No. C/1, G
Block Bandra - Kurla Complex, Bandra (E),
Mumbai-400051, Maharashtra.

Symbol: GATECH / GATECHDVR

SUBJECT: ANNUAL SECRETARIAL COMPLIANCE REPORT FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026.

REFERENCE: REGULATION 24A OF THE SECURITIES AND EXCHANGE BOARD OF INDIA ("SEBI") (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 ("THE LISTING REGULATIONS").

Dear Sir / Madam,

In furtherance to the captioned subject and mentioned reference, please find enclosed herewith the Annual Secretarial Compliance Report for the financial year March 31, 2026 issued by M/s. A.K. RASTOGI & ASSOCIATES, Practising Company Secretaries (CP No.: 22973).

This report is also being made available on the Company's website:
<https://www.gacmtech.com>

We request you to take the above on your record.

Thank you,
Yours faithfully,

For and on Behalf of GACM TECHNOLOGIES LIMITED

Sujata Suresh Jain
Company Secretary and Compliance Officer
Membership No.: A59706
Place: Hyderabad
Encl: A.A

REGISTERED OFFICE: 2nd Floor, GHMC No- 3-260/KA/201/NR PLOT NO. 260, Guttala Begumpet, Kavuri Hills,
Hyderabad- 500033, Telangana, India

CIN: L67120TG1995PLC020170

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

CONTACT: 040-69086900/84



A.K. RASTOGI & ASSOCIATES
Company Secretaries

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GHAZIABAD-201002(U.P)
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anilrastogi3609@gmail.com,
anil_rastogi29@rediffmail.com

Secretarial Compliance Report of
GACM Technologies Limited
for the Financial Year ended on 31st March, 2026

We, A. K. Rastogi & Associates have conducted the review of the compliances of the applicable statutory provisions and the adherence of good corporate governance practices by **GACM Technologies Limited** (hereinafter referred to as ‘the Company’/’the listed entity’) bearing CIN: **L67120TG1995PLC020170**, having its registered office at 2nd Floor, GHMC No- 3-260/KA/201/NR PLOT NO. 260, Guttala Begumpet, Kavuri Hills, Jubilee Hills, Hyderabad, Shaikpet, Telangana 500033, whose equity shares are listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) for the purpose of issue of Annual Secretarial Compliance Report in terms of Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/ statutory compliances and expressing our opinion thereon.

Based on our verification of the Company’s books, papers, minutes books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents, and authorised representatives during the conduct of Secretarial Review, we hereby report that in our opinion, the Company has, during the review period, complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

1. We have examined:

- (a) all the documents and records made available to us and explanation provided by the Company;
- (b) the filings/ submissions made by the Company to the Stock Exchanges,

(c) website of the Company;

(d) any other document/ filing, as may be relevant, which has been relied upon to make this Report, for the Financial Year ended 31st March,2026 (“Review Period”) in respect of compliance with the provisions of:

(a) the Securities and Exchange Board of India Act, 1992 (“SEBI Act”) and the regulations, circulars, guidelines issued thereunder; and

(b) the Securities Contracts (Regulation) Act, 1956 (“SCRA”), rules made thereunder and the regulations, circulars, guidelines issued thereunder by the SEBI.

2. The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, during the Review Period include: -

(a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

(b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not Applicable as the listed entity has not bought back any of its securities during the Review Period);**

(e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not Applicable as the listed entity has not offered any shares or granted any options pursuant to any employee benefit scheme during the Review Period);**

(f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not Applicable during the review period)**

(g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

(i) other regulations as applicable and circulars/ guidelines issued thereunder, and based on the above examination,

We hereby report that, during the Review Period:

(a) The Company has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action Advisory/ Clarification / Fine/Show Cause Notice / Warning etc.	Details of Violation	Fine Amount (in Rs.)	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
1.	Regulation 31 (1) (b) of Securities and Exchange Board of India (Listing Obligations and Disclosure	Regulation 31 (1) (b) of SEBI (LODR) Regulation, 2015	Non-compliance of requirements of Regulation 31(1) (b) of SEBI (LODR) Regulation 2015, pertaining	BSE Limited and National Stock Exchange of India limited (BSE and NSE respectively	Fine	As per Regulation 31 (1) (b) of SEBI (LODR) Regulation, 2015, the listed entity shall	BSE and NSE each have imposed monetary fine(s) as under: Quarter ended December 2025: Rs. 63,720/-	The company is required to submit holding of securities and shareholding pattern separately for each class of securities, in the format specified by the Board, on a quarterly basis i.e. within twenty one	The promoter /designated person are in process of depositing the said penalty of Rs. 63,720/- each imposed by NSE and BSE with the Investor Protection and Education Fund (“IPEF”) administered by the Board under the Securities and Exchange Board of India Act, 1992.	(The subject observations are w.r.t to GACM-Equity with Ordinary Voting Rights) BSE reference letter:

	Requirements) Regulations, 2015 [SEBI (LODR) Regulations, 2015]		to Non - submission of sharehold ing pattern on quarterly basis within the period specified i.e. within twenty one days from the end of each quarter;	ely)	submit to the stock exchange (s) a statement showing holding of securities and sharehold ing pattern separatel y for each class of securities, in the format specified by the Board from time to time on a quarterly	(incl. GST)	days from the end of each quarter as per Regulation 31(1)(b) of the SEBI (LODR) Regulations, 2015. However , the same was not submitted in time . As per SEBI Master Circular No. SEBI/HO/CFD/Po D2/CIR/P/0155 dated November 11, 2024 (Chapter VII (A)-Penal Action for Non Compliance), due to delay in submission of the aforementioned statements by 27 days by the Company each of the stock exchange(s) i.e. NSE and BSE have		SOP/Remin der/02.03.20 26 dated 02.03.2026 NSE reference letter: NSE/LIST/C /2026/0231 dated 02.03.2026
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						basis, within twenty one days from the end of each quarter.		each imposed monetary fine of at the rate of Rs 2000 per day exclusive of GST @ 18% totalling to Rs 63,720 (incl. GST) for December 2025 Quarter. Thus due to delay in submission of the statement showing holding of securities and shareholding pattern separately for each class of securities the Company has failed in timely compliance of Regulation 31 of the SEBI (LODR) Regulations, 2015.		
2.	Regulation 31 (1) (b) of Securities	Regulation 31 (1) (b) of SEBI	Non-compliance with requirements	BSE Limited and National	Fine	As per Regulation 31 (1) (b) of	BSE and NSE each have	The company is required to submit holding of securities	The promoter /designated person are in process of depositing the said penalty of Rs. 63,720/-	(The subject observations are w.r.t to GACM-

and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [SEBI (LODR) Regulations, 2015]	(LODR) Regulations, 2015	nts pertaining to Non - submission of shareholding pattern within the period specified i.e. on a quarterly basis, within twenty one days from the end of each quarter; as per Regulation 31 (1) (b) of the SEBI (LODR) Regulations, 2015	Stock Exchange of India limited (BSE and NSE respectively)		SEBI (LODR) Regulations, 2015, the listed entity shall submit to the stock exchange (s) a statement showing holding of securities and shareholding pattern separately for each class of securities, in the	imposed monetary fine(s) as under: Quarter ended December 2025: Rs. 63,720/- (incl. GST)	and shareholding pattern separately for each class of securities, in the format specified by the Board, on a quarterly basis i.e. within twenty one days from the end of each quarter as per Regulation 31(1)(b) of the SEBI (LODR) Regulations, 2015. However, the same was not submitted in time . As per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 (Chapter VII (A)-Penal Action for Non Compliance), due to delay in	each imposed by NSE and BSE with the Investor Protection and Education Fund (“IPEF”) administered by the Board under the Securities and Exchange Board of India Act, 1992.	Equity Differential Voting Rights) BSE reference letter: SOP/Reminder/02.03.2026 dated 02.03.2026 NSE reference letter: NSE/LIST/C/2026/0231 dated 02.03.2026
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						<p>format specified by the Board from time to time on a quarterly basis, within twenty one days from the end of each quarter.</p>	<p>submission of the aforementioned statements by 27 days by the Company each of the stock exchange(s) i.e. NSE and BSE have each imposed monetary fine of at the rate of Rs 2000 per day exclusive of GST @ 18% totalling to Rs 63,720 (incl. GST) for December 2025 Quarter.</p> <p>Thus due to delay in submission of the statement showing holding of securities and shareholding pattern separately for each class of securities the Company has failed in timely</p>		
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								compliance of Regulation 31 of the SEBI (LODR) Regulations, 2015.		
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(b) The Company has taken the following actions to comply with the observations made in previous reports:

Sr. No	Observations/ Remarks of the Practicing Company Secretary in the previous reports (PCS)	Observations made in the secretarial compliance report for the year ended 31/03/2025	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation / deviations and actions taken / penalty imposed, if any, on the Company	Remedial actions, if any, taken by the Company	Comments of the PCS on the actions taken by the Company
NIL						

(c) We hereby report that, during the review period the compliance status of the Company with the following requirements:

Sr. No	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS
1	<p>Secretarial Standards:</p> <p>The compliances of the listed entities are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI).</p>	Yes	<p>Secretarial Standard have generally been Complied with by the Company.</p>
2	<p>Adoption and timely updation of the Policies:</p> <ul style="list-style-type: none"> • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entity. • All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI. 	<p>Yes</p> <p>Yes</p>	<p>None</p> <p>None</p>
3	<p>Maintenance and disclosures on Website:</p> <ul style="list-style-type: none"> • The Company is maintaining a functional website. • Timely dissemination 	<p>Yes</p> <p>Yes</p>	<p>None</p> <p>None</p>

	<p>of the documents/information under a separate section on the website.</p> <ul style="list-style-type: none"> • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/section of the website 	Yes	In some cases, the information and documents updated delayed.
4	<p>Disqualification of Director(s):</p> <p>None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the Company.</p>	Yes	None
5	<p>Details related to Subsidiaries of listed entities have been examined w.r.t.:</p> <p>(a) Identification of material subsidiary companies;</p> <p>(b) Disclosure requirement of material as well as other subsidiaries.</p>	Yes Yes	None None
6	<p>Preservation of Documents:</p> <p>The Company is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of</p>	Yes	None

	Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.		
7	<p>Performance Evaluation:</p> <p>The Company has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.</p>	Yes	None
8	<p>Related Party Transactions:</p> <p>(a) The Company has obtained prior approval of Audit Committee for all related party transactions; or</p> <p>(b) In case no prior approval obtained, the Company shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ ratified/ rejected by the audit committee.</p>	Yes NA	None None
9	<p>Disclosure of events or information:</p> <p>The Company has provided all the required disclosure(s) under Regulation 30</p>	Yes	None

	along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.		
10	<p>Prohibition of Insider Trading:</p> <p>The Company is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.</p>	Yes	None
11	<p>Actions taken by SEBI or Stock Exchange(s), if any:</p> <p>No action(s) has been taken against the Company/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder (or)</p> <p>The action(s) taken against the company/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.</p>	Yes	Mentioned in table (a) above

12	<p><u>Resignation of statutory auditors from the listed entity or its material subsidiaries</u></p> <p>In case of Resignation of statutory auditors from the Company or of its material subsidiaries during the financial year. The Company and / or its material subsidiaries(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of LODR Regulations by listed entities.</p>	NA	Not applicable during the year under review
13	<p>Additional Non-compliances, if any:</p> <p>No additional non-compliances observed for any SEBI regulation/circular/guidance note etc. except as reported above.</p>	Yes	None

Assumptions & Limitation of scope and review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished are the responsibilities of the management of the Company.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the Company.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future

viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

Place: Ghaziabad

Date: 27.05.2026

**For A.K. Rastogi & Associates
Company Secretaries
ICSI Unique code No P2025UP104900
Peer Review Certificate No. 7006/2025**

ANIL KUMAR Digitally signed by
RASTOGI ANIL KUMAR RASTOGI
Date: 2026.05.27
16:45:47 +05'30'

(A.K. Rastogi)

PARTNER

Mem. No.: F1748

COP No.: 22973

UDIN:F001748H000489543