

# TOMORROW TECHNOLOGIES GLOBAL INNOVATIONS LIMITED

(Formerly known as CNI Research Limited)

CIN - L45202MH1982PLC041643

R/O - A/120 GOKUL ARCADE OPP GARWARE HOUSE SAHAR RD VILE PARLEEAST, MUMBAI,  
MAHARASHTRA, INDIA, 400057

## Whistle Blower Policy / Vigil Mechanism

### 1. Purpose

Pursuant to the provisions of the Companies Act, 2013 and Regulation 22 of the SEBI (LODR) Regulations, 2015, the Company has established a Whistle Blower Policy (Vigil Mechanism) to provide a formal framework for directors and employees to report genuine concerns about unethical behavior, actual or suspected fraud, or violation of the Company's Code of Conduct.

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### 2. Scope

This Policy applies to:

- All employees (permanent, contractual, and temporary)
  - Directors (including Independent Directors)
  - Other stakeholders, where applicable
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### 3. Reporting Mechanism

Whistle Blowers may report concerns relating to:

- Fraud, corruption, or financial irregularities
- Violation of laws, regulations, or Company policies
- Misuse of Company assets
- Insider trading or unethical conduct
- Any other improper or unethical activity

Reports may be made through:

- **Email:** [whistleblower@company.com]
  - **Postal Address:** [●]
  - **Direct reporting** to the Chairperson of the Audit Committee (in appropriate cases)
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### 4. Protection Mechanism

The Company ensures:

- **Confidentiality** of the identity of the Whistle Blower
- **Protection against victimization or retaliation**
- No discrimination against the Whistle Blower for reporting in good faith

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## **5. Anonymous Complaints**

Anonymous complaints may be considered, provided they are supported by adequate evidence and credibility.

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## **6. Role of Audit Committee**

The Audit Committee shall:

- Oversee the Vigil Mechanism
  - Review complaints and ensure proper investigation
  - Ensure that no personnel is denied direct access to the Audit Committee
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## **7. Investigation Process**

- All complaints shall be investigated in a fair and transparent manner
  - Appropriate corrective and disciplinary actions shall be taken, if required
  - The outcome shall be documented and reported to the Audit Committee
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## **8. False Complaints**

If a complaint is found to be malicious or made with false intent, appropriate disciplinary action may be taken against the complainant.

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## **9. Access to Audit Committee**

Whistle Blowers shall have **direct access to the Chairperson of the Audit Committee** in exceptional cases, as required under the SEBI (LODR) Regulations, 2015.

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## **10. Disclosure**

The existence of this Policy shall be:

- Disclosed on the Company's website
- Mentioned in the Board's Report / Corporate Governance Report

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## **11. Review and Amendment**

The Board of Directors may review and amend this Policy from time to time to ensure compliance with the Companies Act, 2013 and the SEBI (LODR) Regulations, 2015.