CniGlobalbiz

Tomorrow Technologies Global Innovations Limited

(Formerly known as Cni Research Limited)

44th Annual Report

Year 2025-2026

You Can Trust

Content

Tomorrow Technologies Global Innovations Limited

Mr. Kishor P. Ostwal
Managing Director

Mrs. Sangita Ostwal
Non-Executive Director,
Non- Independent Director

Mr. Mayur Shantilal Doshi
Mr. Arun Kumar S. Jain
Mr. Ramkripal Prashant Verma
Non-Executive Independent Director

Mr. Ashish Jain
Chief Financial Officer

Ms. Rachna Mukesh Vyas
Company Secretary

Union Bank of India
Axis Bank
Bankers to the Company

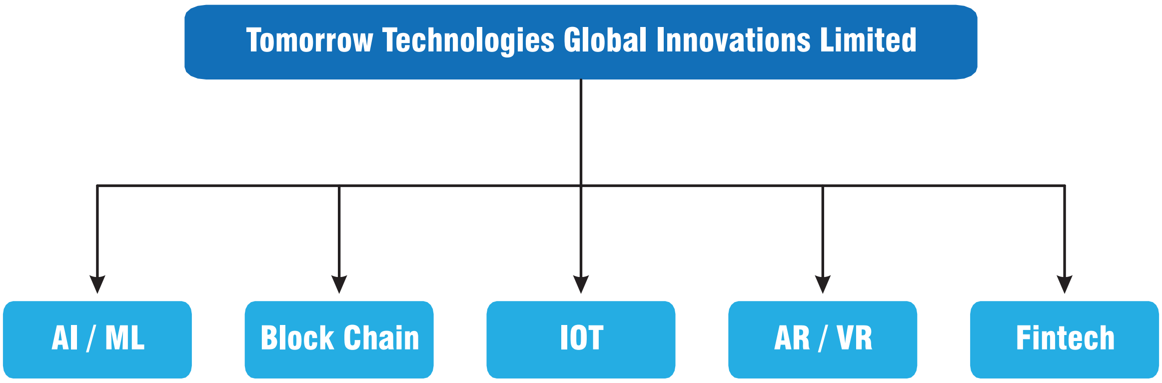
J. A. Rajani & Co.
Chartered Accountants
Statutory Auditors

Mayur More & Associates
Company Secretaries
Secretarial Auditors

Purva Sharegistry (India) Pvt. Ltd.,
Office at Unit No. 9, Ground Floor,
Shiv Shakti Industrial Estate,
J. R. Boricha Marg, Lower Parel [East],
Mumbai – 400 011.
Registrar and Share Transfer Agents

A-120, Gokul Arcade,
Opp. Garware House,
Sahar Road, Vile Parle (East),
Mumbai - 400 057
Registered Office

Business Model



NOTICE

Notice is hereby given that the Forty - fourth (44th) Annual general meeting of the members of Tomorrow Technologies Global Innovations Limited (formerly known as Cni Research Limited) (CIN: L45202MH1982PLC041643) will be held on Wednesday, September 30, 2026 at 11.00 am through Video Conference ("VC") or Other Audit Visual Means ("OAVM") by following the procedure as outlined in the general circulars dated April 08, 2020, April 13, 2020, May 05, 2020 and June 15, 2020 issued by the Ministry of Corporate Affairs for which and the necessary disclosures are made in the notes section of this notice to transact the following businesses:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Standalone and Consolidated Finacial Statement of the Company for the financial year ended March 31, 2026, together with the Reports of the Board of Directors and the Auditors thereon.

2. To appoint a director in place of Mr. Kishor Ostwal (holding DIN no 00460257), who retires by rotation and being eligible offers himself for re-appointment.

SPECIAL BUSINESS:

Power to Give Loans or Invest Funds of the Company in Excess of the Limits Specified Under Section 186 of the Companies Act, 2013.

To consider and if thought fit, to pass, with or without modification(s), the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of the Section 186 of the Companies Act, 2013 read with Companies (Meetings of Board and its Powers) Rules, 2014 and other applicable provisions, if any, of the Companies Act 2013, (including any statutory modification or re-enactment thereof for the time being in force), and the rules framed thereunder the subject to approval of the members of the Company be and is hereby accorded to the Board of Directors to, inter alia, (a) give any loan to any person(s) or other body corporate(s);(b)give any guarantee or provide security in connection with a loan to any person(s) or other body corporate(s); and (c) acquire by way of subscription, purchase or otherwise, securities of any other body corporate from time to time in one or more tranches as the Board of Directors as in their absolute discretion deem beneficial and in the interest of the Company however, that the aggregate of the loans and investments so far made, the amount for which guarantees or securities so far provided to or in all other body corporate along with the investments, loans, guarantees or securities proposed to be made or given by the Company, from time to time, shall not exceed, at any time `Rs 25,00,00,000 (Rupees Twenty Crores Only) over and above the limit of sixty per cent of the paid-up share capital, free reserves and securities premium account of the Company or one hundred per cent of free reserves and securities premium account of the Company, whichever is more.

"RESOLVED FURTHER THAT the Board or any Committee thereof (with further powers to delegate) is authorised to do all such acts, deeds, matters and things as may be necessary to give effect to this resolution, and to settle any question or doubt that may arise in relation thereto."

Registered Office:
Tomorrow Technologies Global Innovations Limited
CIN: L45202MH1982PLC041643
Regd. Off.: A-120, Gokul Arcade, Sahar Road,
Vile Parle (East), Mumbai – 400 057
Tel: 91-22-69010141
Email:chamatcar@chamatcar.com
Website: www.cniresearchltd.com

By order of the Board,
for Tomorrow Technologies Global Innovations Limited

Rachna Mukesh Vyas
Company Secretary &
Compliance Officer

Place: Mumbai
Date: 03/09/2026

NOTES:

1. An Explanatory Statement pursuant to Section 102 of the Companies Act, 2013, is annexed hereto and forms an integral part of this Notice.

2. In view of the outbreak of COVID-19 pandemic, the Ministry of Corporate Affairs ("MCA") has vide its circular dated May 05, 2020 read with circulars dated April 08, 2020, April 13, 2020 and June 15, 2020 (collectively referred to as "MCA circulars") permitted the holding of the AGM through VC/OAVM, without the physical presence of the members at a common venue. In compliance with the provisions of the Companies Act, 2013 ("the Act"), and MCA circulars, the AGM of the Company is being held through VC / OAVM, without the physical presence of the members at a common venue.

3. In accordance with the Secretarial Standard-2 on general meetings issued by the Institute of Company Secretaries of India ("ICSI") read with Clarification/Guidance on applicability of Secretarial Standards - 1 and 2 dated April 15, 2020 issued by the ICSI, the proceedings of the AGM shall be deemed to be conducted at the registered office of the Company which shall be the deemed venue of the AGM.

4. Pursuant to MCA Circular No. 14/2020 dated 8th April 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint Authorized Representatives to attend the AGM through VC/ OAVM and participate thereat and cast their votes through e-voting.

5. The attendance of the members attending the AGM through VC / OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

6. The Members can join the AGM through VC / OAVM mode 30 minutes before and after the scheduled time of the commencement of the AGM by following the procedure mentioned in the Notice.

7. Members of the Company under the category of Institutional Investors are encouraged to attend and vote at the AGM through VC / OAVM. Corporate members intending to authorized their representatives to participate and vote at the AGM are requested to send a duly certified copy of the board resolution authorizing their representatives to attend and vote on their behalf at the AGM.

8. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013, will be available for inspection by the members at the AGM.

9. The Register of Contracts or Arrangements in which Directors are interested, maintained under Section 189 of the Companies Act, 2013, will be available for inspection by the members at AGM.

10. The Register of Members and Share Transfer Books will remain closed from Thursday, 24th September, 2026 to Wednesday, 30th September, 2026 (both days inclusive).

11. Members are requested to address all correspondence, including dividend matters, to the Registrar and Share Transfer Agents, Purva Sharegistry (India) Pvt. Ltd., Office at Unit No. 9, Ground Floor, Shiv Shakti Industrial Estate, J. R. Boricha Marg, Lower Parel [East], Mumbai – 400 011.

12. The company is concerned about the environment and utilizes natural resources in a sustainable way. We request you to update your email address with your Depository Participant to enable us to send you the communications via email.

13. Members holding shares in the same name under different Ledger Folios are requested to apply for consolidation of such Folios and send the relevant share certificates to Registrar and Transfer Agent of the company for doing their needful.

14. Members are requested to notify change in address, if any, immediately to Registrar and Transfer Agent of the company quoting their folio numbers.

15. Copies of the Annual Report – 2026 are being sent by electronic mode only to all the members whose email addresses are registered with the Company / Depository Participant(s) for communication purposes unless any member has requested for a hard copy of the same. For members who have not registered their email addresses, physical copies of the Annual Report – 2026 are being sent by the permitted mode.

16. The Notice of the 44th AGM and instructions for e-voting, along with the Attendance Slip and Proxy Form, is being sent by electronic mode to all members whose email addresses are registered with the company / Depository Participant(s) unless a member has requested for a hard copy of the same. For members who have not registered their email addresses, physical copies of the aforesaid documents are being sent by the permitted mode.

17. Members may also note that the Notice of the 44th AGM and the Annual Report – 2026 will be available on the company's website, www.cniresearchltd.com. The physical copies of the aforesaid documents will also be available at the company's registered office for inspection during normal business hours on working days. Members who require communication in physical form in addition to e-communication, or have any other queries, may write to us at: chamatcar@chamatcar.com.

18. Additional information pursuant to provision of regulation 15 (2) of Securities and Exchange Board of India (SEBI) (listing obligation and disclosure requirement) Regulations, 2015 for the period 1st April, 2025 to 31st March, 2026, in respect of the Directors seeking appointment/re-appointment at the AGM are furnished and forms a part of the Notice. The Directors have furnished the requisite consents/declarations for their appointment/re-appointment.

19. SEBI vide its circular dated 8th June, 2018 amended Regulation 40 of the Listing Regulation pursuant to which requests for effecting transfer of securities shall not be processed unless the securities are held in the dematerialized form. Members holding the shares in physical form are requested to dematerialize their holdings at the earliest as it will not be possible to transfer shares held in physical mode.

    Further, dematerialization would facilitate paperless trading through state-of-the-art technology, quick transfer of corporate benefits to members and avoid inherent problems of bad deliveries, loss in postal transit, theft and mutilation of share certificate and will not attract any stamp duty. It also substantially reduces the risk of fraud. Hence, we request all those members who have still not dematerialized their shares to get their shares dematerialized at the earliest.

20. The SEBI has mandated the submission of the Permanent Account Number (PAN) by every participant in the securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participant(s). Members holding shares in physical form shall submit their PAN details to the company.

21. Pursuant to Section 72 of the Companies Act, 2013, members holding shares in physical form may file nomination in the prescribed Form SH-13 and for cancellation / variation in nomination in the prescribed Form SH-14 with the Company's RTA. In respect of shares held in demat form, the nomination form may be filed with the respective Depository Participant.

22. All documents referred to in the Notice will be available for inspection at the company's registered office during normal business hours on working days up to the date of the AGM.

23. Voting through electronic means -

    In compliance with the provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management & Administration) Rules, 2014, the company is pleased to provide members facility to exercise their voting rights at the 44th Annual General Meeting (AGM) by electronic means and the business may be transacted through 'remote e-voting' services provided by Central Depository Services (India) Ltd. (CDSL).

24. The voting rights of shareholders shall be in proportion to their shares of the paid-up equity share capital of the Company as on the cut-off date (record date) of Wednesday, 23rd September, 2026.

25. The notice of Annual General Meeting will be sent to the members, whose names appear in the register of members/depositories as at closing hours of business, on 5th September, 2026.

26. Any person who acquires shares of the Company and becomes member of the Company after dispatch of the Notice though email and holds shares as on the cut-off date i.e. Wednesday, 23rd September, 2026 may obtain the login ID and password by sending a request at evoting@cdslindia.com. However, if you are already registered with CDSL for remote e-voting then you can use your existing password for casting your vote.

27. Mr. Mayur M. More (Membership No. ACS 35249 CP No. 13104) Proprietor of Mayur More & Associates, a Practicing Company Secretary, has been appointed as a Scrutinizer for the e-voting process.

28. The Scrutinizer shall within a period not exceeding three (3) working days from the conclusion of the e-voting period unblock the votes in the presence of at least two (2) witnesses not in the employment of the company and make a Scrutinizer's Report of the votes cast in favor or against, if any, forthwith to the Chairman of the company.

29. The Results shall be declared on or after the AGM of the company. The Results declared along with the Scrutinizer's Report shall be placed on the company's website www.cniresearchltd.com and on the website of CDSL within two (2) days of passing of the resolutions at the AGM of the company and communicated to the BSE Limited.

A. INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM

i. The Members will be provided with a facility to attend the AGM through VC/OAVM through the CDSL e-Voting system and they may access the same at https://www.evotingindia.com under the Shareholder/ Member login by using the remote e-Voting credentials, where the EVSN of the Company i.e. 260828023 will be displayed. On clicking this link, the Members will be able to attend and participate in the proceedings of the AGM. Please note that the Members who do not have the User ID and Password for e-Voting or have forgotten the User ID/Password may retrieve the same by following the remote e-Voting instructions mentioned in the Notice to avoid last minute rush. Further, Members may also use the OTP based login for logging into the e-Voting system of CDSL.

ii. Members may join the Meeting through Laptops, Smartphones, Tablets and iPads for better experience. Further, Members will be required to use Internet with a good speed to avoid any disturbance during the Meeting. Members will need the latest version of Chrome, Safari, Internet Explorer 11, MS Edge or Firefox. Please note that participants connecting from Mobile Devices or Tablets or through Laptops connecting via mobile hotspot may experience Audio/ Video loss due to fluctuation in their respective network. It is therefore recommended to use stable Wi-Fi or LAN connection to mitigate any glitches.

iii. Members are encouraged to submit their questions in advance with regard to the financial statements or any other matter to be placed at the 44th AGM from their registered e-mail address, mentioning their name, DP ID and Client ID number/folio number and mobile number to reach the Company's e-mail address at chamatcar@chamatcar.com before 5.00 p.m. (IST) on Saturday, 26th September, 2026. Such questions by the Members shall be suitably replied to by the Company.

iv. Members who would like to express their views/ask questions as a speaker at the Meeting may pre-register themselves by sending a request from their registered e-mail address mentioning their names, DP ID and Client ID/folio number, PAN and mobile number at chamatcar@chamatcar.com from Sunday, September 27, 2026 (9.00 a.m. IST) to Tuesday, September 29, 2026 (5.00 p.m. IST). Only those Members who have pre-registered themselves as a speaker will be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM. v. Members who need technical assistance before or during the AGM to access and participate in the Meeting may contact NSDL.

v. Members who need technical assistance before or during the AGM to access and participate in the Meeting may contact CDSL on helpdesk.evoting@cdslindia.com

B. THE INSTRUCTIONS FOR SHAREHOLDERS VOTING ELECTRONICALLY ARE AS UNDER:

i. The voting period begins on Sunday, September 27, 2026 (9.00 a.m. IST) to Tuesday, September 29, 2026 (5.00 p.m. IST). During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of Wednesday, 23rd September, 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

ii. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

iii. Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholder's / retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

iv. In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to above said SEBI Circular, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode is given below:

Type of shareholders	**Login method**
Individual Shareholders holding securities in Demat mode with CDSL	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL/KARVY/LINKINTIME/PURVA, so that the user can visit the e-Voting service providers' website directly.

	3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e- Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number held with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

	4) Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is available on App Store Google Play 5) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note:

Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. **CDSL and NSDL**

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022- 23058738 and 22-23058542-43.
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

v. Login method for e-Voting and joining virtual meeting for shareholders other than individual shareholders holding in Demat

1. The shareholders should log on to the e-voting website www.evotingindia.com.

2. Click on 'Shareholders / Members' module

3. Now Enter your User ID

   (a) For CDSL: 16 digits beneficiary ID,

   (b) For NSDL: 8 Character DP ID followed by 8 Digits Client ID,

   (c) Members holding shares in Physical Form should enter Folio Number registered with the Company.

4. Next enter the Image Verification as displayed and Click on Login.

5. If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier voting of any company, then your existing password is to be used.

6. If you are a first-time user follow the steps given below:

Members holding shares in Demat Form and Physical Form

PAN	Enter your 10-digit alpha-numeric PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) Members who have not updated their PAN with the Company / Depository Participant are requested to use the first two letters of their name and the 8 digits of the sequence number in the PAN Field. The sequence number is printed on the Address sticker in case of the dispatch of the Annual Report through physical mode and mentioned in the covering e-mail in case of dispatch of soft copy.
DOB	Enter the Date of Birth ("DOB") as recorded in your demat account or in the Company records in dd/mm/yyyy format.
DIVIDEND BANK ACCOUNT	Enter the Dividend Bank Details as recorded in your demat account or in the Company records for the said demat account or folio no. Please enter the DOB or Dividend Bank Details in order to login. If the details are not recorded with the Depository or Company, please enter the DP ID and Client ID / folio number in the Dividend Bank details field as mentioned in Step 3.

vi. After entering these details appropriately, click on "SUBMIT" tab.

vii. Members holding shares in physical form will then directly reach the Company selection screen. However, members holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

viii. For Members holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

ix. Click on the EVSN for the relevant <Company Name> on which you choose to vote.

x. On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

xi. Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details. After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

xii. Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

xiii. You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

xiv. If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password and enter the details as prompted by the system.

xv. Shareholders can also cast their vote using CDSL's mobile app m-Voting available for android based mobiles. The m-Voting app can be downloaded from Google Play Store. Apple and Windows phone users can download the app from the App Store and the Windows Phone Store respectively. Please follow the instructions as prompted by the mobile app while voting on your mobile.

Note for Non-Individual Shareholders and Custodians

→ Non-Individual shareholders (i.e. other than Individuals, HUF, NRI, etc.) and Custodian are required to log on to www.evotingindia.com and register themselves as Corporates.

→ A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.

→ After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.

→ The list of accounts linked in the login should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.

→ A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favor of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.

→ In case you have any queries or issues regarding e-voting, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at www.evotingindia.com, under help section or write an email to helpdesk.evoting@cdslindia.com.

ANNEXURE TO ITEM No. 2 OF THE NOTICE

Name of the Director	Mr Kishor Ostwal
Date of Birth	31/12/1963
Relationship with other director inter-se	Relative of Non - executive Director
Date of Appointment	Originally appointed on April 26, 2002 and five-year term as Whole Time Director of the company w.e.f. April 01, 2019
Expertise in specific functional area	He is a Chartered Accountant and fellow member of ICAI and has worked as a tax consultant for TATA Group of Companies and with many other big corporates such as CLSA. He has vast experience in equity, commodity and derivatives markets.
Qualification	Chartered Accountant
No. of equity shares held in the company	30,09,858
Directorship in other Indian Private/ Public Limited Companies	Neil Information Technology Pvt. Ltd. Cni InfoXchange Private Limited. Shreenath Finstock Private Limited.
Chairman/Membership of Committees in other Indian Public Limited Companies as on 31st March, 2026	Member of Audit Committee of the Tomorrow Technologies Global Innovations Limited.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

ITEM NO. [3]: To make investments, give loans, guarantees and security in excess of limits specified under section 186 of the Companies Act, 2013

As per Section 186 of the Act read with the Rules framed thereunder, the Company is required to obtain the prior approval of the Members by way of a Special Resolution for acquisition by way of subscription, purchase or otherwise, the securities of any other body corporate exceeding sixty per cent of its paid-up share capital, free reserves and securities premium account or one hundred percent of its free reserves and securities premium account, whichever is higher.

The Company intent to invest not exceeding Rs 25,00,00,000/- (Rupees Twenty-Five Crores only) in Equity or give loans, guarantees and security.

The limit up-to which the Company can grant loan to other body corporate or invest in securities of other body corporate, as per Section 186 of the Companies Act, 2013 is as follows:

60% of paid - up share capital, free reserves and securities premium account as on	31.03.2026	9,02,37,600
100 % of free reserves and securities premium account as on	31.03.2026	3,55,92,000

The approval of the members is being sought by way of a Special Resolution pursuant to Section 186 of the Act read with the Rules made thereunder, to enable the Company to acquire by way of subscription, purchase or otherwise, the securities of any other body corporate, exceeding sixty percent of its paid-up capital, free reserves and securities premium account or one hundred percent of its free reserves and securities premium account, whichever is higher. It is proposed that the investment activities of the Company shall be carried on in accordance with the Investment Policy of the Company.

The Board recommends the resolution set out at Item No. [3] of the accompanying Notice for approval of the Members.

Chairman's Statement

Dear Shareholders,

On behalf of myself and the members of the Board of Directors (BOD), I am pleased to introduce to you Forty - fourth (44th) annual report for the year ended 31st March, 2026.

Dear Shareholders, Business Partners, Clients and Stakeholders,

Welcome to the 44th Annual General Meeting of the Company. I'd like to extend my gratitude to our shareholders for joining us today, whether in person or virtually.

It gives me great pleasure to welcome you to Tomorrow Technologies Global Innovations Limited and to present the Company's vision and direction as we continue to build our presence in the rapidly evolving fields of **Artificial Intelligence (AI), Information Technology and digital solutions.**

Technology is transforming the way businesses operate, make decisions and create value. Artificial Intelligence, automation, data analytics, cloud technologies and digital platforms are increasingly becoming important drivers of productivity, innovation and sustainable business growth.

Our Company is focused on identifying and developing opportunities in the **AI and Information Technology ecosystem,** with the objective of providing innovative, scalable and commercially relevant technology solutions to businesses and organisations.

Our areas of focus may include **Artificial Intelligence, Machine Learning, Data Analytics, Business Automation, Software and IT Solutions, Digital Transformation, Technology Consulting and other emerging technology-driven services.**

We believe that successful technology solutions must not only be innovative but also address practical business requirements. Accordingly, our approach is centred on understanding the needs of our clients and delivering solutions that improve efficiency, support informed decision-making and create long-term value.

Our Strategic Vision

As we move forward, our objective is to establish the Company as a **trusted technology and AI solutions partner,** supporting businesses in their digital transformation journey.

We intend to build capabilities through:

- Adoption and application of emerging AI technologies;
- Development of innovative technology solutions;

- Digital transformation and business automation;
- Data-driven business intelligence and analytics;
- Strategic technology partnerships;
- Professional technology consulting and advisory;
- Development of scalable and sustainable IT solutions; and
- Continuous investment in knowledge, talent and technological capabilities.

We recognise that technology is evolving at an unprecedented pace. Therefore, our commitment will remain focused on **innovation, responsible technology adoption, data security, professional integrity and client-centric solutions.**

Looking Ahead

Our first AI developed product CNI Insight has been very well accepted by the industry with good response.

The future presents significant opportunities in AI and Information Technology. We are confident that with the support of our employees, professionals, clients, business associates and stakeholders, the Company can develop a strong and sustainable position in this dynamic sector.

We remain committed to creating long-term value through **innovation, technology, professional excellence and responsible growth.**

On behalf of the Board, I express my sincere appreciation to all our shareholders, clients, employees, professional associates and business partners for their continued confidence and support.

We look forward to an exciting journey ahead and to building a technology-driven organisation that contributes meaningfully to the evolving digital economy.

Thank you,

For Tomorrow Technologies Global Innovations Limited

Kishor P. Ostwal
Chairman & Managing Director
DIN: 00460257
Date: 03/09/2026

About the Company

We commenced our journey in 1982 as Avon Property and changed it in 2003 as Chamatkar.net and Chamatkar.com and gradually with the expansion of our business globally, we changed our name to Cni Research Ltd. in 2007 to suit our changing business needs. Despite changing our name, we continue to adhere to our former brand "Chamatkar." Also, over the years, we have developed our brand Cni, and as per the suggestions from our international clients, we created our new website www. cniresearchltd.com to enhance our global image.

With our rich experience of more than three decades, we have established strong tie-ups with global agencies to distribute our research content to international investors through our research reports. We are continuously thriving to transform Cni Research from an equity research house into a global content provider in Indian equity markets. Our research reports offer strong insights into Indian capital markets to our international investors and clients, unique to our business model in India. We provide statements on the behavior of the Indian economy and Indian capital market.

We have developed robust world class in-house research content which are unparalleled to other content providers and propriety in nature. With our rich experience, we have created an excellent blend of high-quality international standard content. In this space, we have an edge over our competitors as they do not have access to quality content and are unable to produce high-quality research from the content available. We are the first company in India to provide such consistent quality research content of international standards.

With the help of valuable research content and proprietary content, we have a developed a strong product portfolio which is available to 22,000 plus viewers. The product range includes Chakry Comments, Reliable Insights, Breaking News, Special Feature, Street Call, Commodity Guidelines, Derivative Strategy, etc. Since 2008 financial crisis, our qualitative research and position trading calls have helped us to consistently generate positive returns. It is significant for any research agency to deliver such outstanding results.

We also actively participated in programs and activities as desired by the Finance Ministry and market regulators to create awareness among retail and small investors. Similarly, NSE and BSE have also tied up with professional private research houses to provide such high-quality research for exchanges to benefit small and retail investors. We have participated in lecture organized by ICAI for an investor education.

As part of our strategic evolution and alignment with emerging technologies, we have officially changed our name from **Cni Research Ltd to Tomorrow Technologies Global Innovations Limited** effective 1st January 2025. We have lauched new product in AI in 2026 successfully. The details of new age business is given in the Chairman's speech.

This change reflects our expanded focus and commitment to innovation, particularly in the field of **Artificial Intelligence (AI).** Our updated business activities now include:

- Development and deployment of AI-driven solutions
- Machine learning model training and consulting

- AI-powered data analytics and automation
- Research and development in responsible and ethical AI applications
- AI education, training, and capacity-building services

This transition marks a new chapter in our journey, where we aim to contribute meaningfully to the fast-evolving AI landscape across industries. Please note that while our name and focus have changed, our core values, commitment to quality, and client service remain the same.

We are now in the process of developing new products which will be launched commercially in 2026-27.

Kishor P Ostwal
Chairman & Managing Director
DIN: 00460257

Date: 03/09/2026

Director's Report

To,

The Members,

Tomorrow Technologies Global Innovations Limited

CIN: L45202MH1982PLC041643

Your directors have pleasure in presenting herewith the Forty - fourth (44th) Annual Report of the company together with Standalone and Consolidated Audited financial statements for the year ended 31st March, 2026.

FINANCIAL HIGHLIGHTS

Particulars	STANDALONE		CONSOLIDATED	
	2025-26	2024-25	2025-26	2024-25
Total Income	34.60	444.19	34.60	1042.05
Profit/(Loss) before Depreciation	(0.92)	(393.68)	(0.92)	(393.68)
Less: Depreciation & Amortization	-	-	-	-
Share of Profit/ (Loss) in Associate	-	-	-	-
Profit/(Loss) before tax	(0.92)	(393.86)	(0.92)	(393.68)
Provision for tax net off Deferred Tax	-	-	(0.18)	0.03
Profit/(Loss) after Taxation	(0.92)	(393.71)	(48.59)	(488.46)

Your company's total revenue for the period came at Rs. 34.60 lakh. Over 90% of the revenue came from Equity segment. After a muted performance in the previous year, Indian capital markets surged on the backdrop of recovering the economy and strong macroeconomic data which benefited the company's financial performance as well. the company achieve in total revenue of Rs. 34.60 Lakhs against 444.19 Lakhs in previous year, the same effect on company's EBITDA of Rs. (0.92) against Rs. (393.71) in previous year.

Segment wise or product wise performance

Particular / Segment Rs. In Lakh	Year ended 31st March, 2026				
	Content Sale	AI & DEV OPS	Other Business Income	Research Product Sale	Total
Revenue (Net)	7.45	26.11	1.03	0	34.60
Profit /(Loss) before tax	(11.68)	9.73	1.03	0	(0.92)

Note: Segmental revenue (net) break-up excludes dividend income

(Due to change in the business, your company had to liquidate equity holdings hence reported losses)

CONSOLIDATED FINANCIAL STATEMENT

The consolidated financial statements of the Company and its subsidiaries for F.Y. 2025-26 have been prepared in compliance with the applicable provisions of the Companies Act, 2013 ('the Act') and as stipulated under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred as "Listing Regulations") as well as in accordance with the Indian Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015. The audited consolidated financial statements together with the Independent Auditor's Report thereon form part of this Annual Report.

CHANGE IN NATURE OF BUSINESS

There was no change in the nature of business or activities of the Company during the year under review.

FUTURE PROSPECT

- Global DevOps KPO for the consortium, directly or via additional subsidiaries (domestic or foreign) for all IPs of the consortium companies, for which it shall receive compensation at an appropriately determined value.
- This business has potential to further scale up by becoming the world's only dedicated DevOps KPO focused on emerging technologies.
- Manage India domestic billing for applications, software sales, platform services and other related activities of the consortium companies natively and repatriate (subject to transfer pricing rules.)
- we have entered into agreement to acquire technology of AI / blockchain etc which is already been informed to the stakeholders. If related issues are getting addressed which will streamline further process & speed up the business.
- Based on its growth & potential, the Company via the DevOps KPO would also develop & manage its own emerging tech IPs focused globally to which the consortium would dedicate significant time and energy.
- Company shall own all the IP developed by it making it a key player in the emerging technologies domain

FATE OF ACHIEVEMENT

Your Company shall enter the business of developing emerging tech IP as well as monetizing the IP through applications, software sales, platform services and other related activities. Either organically, or via acquisition, set up a tech development & operations (DevOps) KPO for emerging technologies.

RISK

Artificial Intelligence (AI) presents a range of global risks, including economic inequality, cybersecurity threats, and the potential for misinformation and manipulation.

TRANSFER TO INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

During the year under review, the company has not required to transfer to Investor and Education Protection fund (IEPF).

DIVIDEND

Your directors have not yet recommended any dividend for the year under review.

CAPITAL STRUCTURE

As on date the paid - up share capital of the company is 11,48,04,500.

The details of Authorized Capital, Subscribed Capital & Paid-up Capital is as under: -

Particulars	2025-26 Rs.	2024-25 Rs.
Authorized Capital	80,00,00,000	80,00,00,000
Subscribed & Paid up Capital	11,48,04,500	11,48,04,500

DEPOSITS

The company has neither accepted nor renewed any deposit from the public within the meaning of Section 73 and 74 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014, during the year ended March 31, 2026.

DETAILS OF DIRECTORS OR KEY MANAGERIAL PERSONNEL WHO WERE APPOINTED OR HAVE RESIGNED DURING THE YEAR

During the year under review, **there was no appointment or resignation of any Director or Key Managerial Personnel (KMP) of the Company.** Accordingly, there were no changes in the composition of the Board of Directors or Key Managerial Personnel during the year under review.

As on March 31, 2026 your Company has 5 Directors, which includes 3 Independent Directors (IDs), 1 Non-Executive Director (NEDs). The Key Managerial Personnel ("KMP") of the Company includes Chief Financial Officer and Company Secretary.

Mr. Kishor Ostwal, Director (DIN: 00460257), retires at this Annual General Meeting and being eligible offers himself for re-appointment. A brief profile of Mr. Kishor Ostwal has been included in the notice convening the ensuing Annual General Meeting.

DECLARATION OF INDEPENDENT DIRECTORS

The Company has received necessary declaration from Independent Directors under section 149(7) of the Companies Act, 2013 that they meet the criteria of Independence laid down under Section 149(6) and as per Schedule IV of the Companies Act, 2013.

STATEMENT REGARDING OPINION OF THE BOARD WITH REGARD TO INTEGRITY, EXPERTISE & EXPERIENCE (INCLUDING THE PROFICIENCY) OF THE INDEPENDENT DIRECTORS APPOINTED DURING THE YEAR

Pursuant to Rule 8(5) of the Companies (Accounts) Rules, 2015, Company should include a statement regarding opinion of the Board with regard to integrity, expertise and experience (including the proficiency) of the independent directors

Name of the Director	Date of Appointment / Re-appointment	Integrity, expertise and Experience	Proficiency
Mr. Mayur Shantilal Doshi	01/04/2024	Mr. Mayur Shantilal Doshi is Diamond Trader. Mr. Doshi has vast and rich experience in finance, marketing, administration and human resource etc. Mr. Doshi is associate with the Company since year 2002. The Company has re-appointed him as Non-Executive, Independent Director for 5-year wef 01/04/202 in its 42nd AGM held on 26th June, 2024	Marketing, Finance
Mr. Arun Kumar S Jain	01/04/2024	Mr. Arun Kumar S Jain is fellow member of the Institute of Chartered Accountants of India, Mr. Jain has rich experience and expertise of Accounting, Finance, Taxation etc. The Company has re-appointed him as Non-Executive, Independent Director for 5-year wef 01/04/2024 in its 42nd AGM held on 26th June, 2024	Taxation, Accounting, Finance
Mr. Ramkripal Prashant Verma	01/04/2024	Mr R K Prashant Verma has completed his Bachelors of Commence from Mumbai University. Mr. Verma has Creative and visionary Film Director with 20 years of career experience working primarily for independent film companies. Displays excellent communication and decision making skills. Possesses exceptional multitasking abilities. Adept in leading multifunctional teams in delivery quality films. Mr. R K Prashant Verma is very good thinker, Entrepreneur, Director, Editor, Novelist, Poet, Story Screenplay and dialogue writer. Mr. Verma have been done some business seminar for business platform between India and overseas with the help of Indian Merchant Chambers, FICCI, Hindustan commerce of chamber, Singapore commerce of chamber and others countries business association group. The Company has re-appointed him as Non-Executive, Independent Director for 5-year wef 01/04/2024 in its 42nd AGM held on 26th June, 2024.	

NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS

During the year five board meetings were convened and held, the details of which are given in the Corporate Governance Report. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013 and Regulations 17 of the Listing Regulations

SEPARATE MEETING OF INDEPENDENT DIRECTORS

In compliance with the provision of the Companies Act, 2013 the Independent Directors held a meeting on March 26, 2026 and they, inter alia:

→ Reviewed the performance of non-independent directors and

→ The Board as a whole;

→ Assessed the quality, quantity and timeliness of flow of information between the

Company's Management and the Board, which is necessary for the Board to effectively and reasonably perform their duties.

The Independent Directors holds a unanimous opinion that the Non-Independent Directors bring to the Board constructive knowledge in their respective field. The Independent Directors expressed their satisfaction with overall functioning and implementations of their suggestions.

DETAILS IN RESPECT OF FRAUD:

During the year under review, the Statutory Auditor in their report have not reported any instances of frauds committed in the Company by its Officers or Employees under section 143(12) of the Companies Act, 2013.

BOARD EVALUATION

Pursuant to the provisions of the Companies Act, 2013 and Regulation 17 of the Securities and Exchange Board of India (SEBI) (listing obligation and disclosure requirement) Regulation 2015, a structured questionnaire was prepared after taking into consideration the various aspects of the Board's functioning, composition of the Board and its committees, culture, execution and performance of specific duties, obligation and governance.

The performance evaluation of the Independent Directors was completed. The performance evaluation of the Chairman and the Non-Independent Directors was carried out by the Independent Directors.

CORPORATE GOVERNANCE REPORT

Pursuant to Regulation 34 read with Schedule V of the Securities and Exchange Board of India (SEBI) (listing obligation and disclosure requirement) Regulation 2015, a detailed report on Corporate Governance forms a part of this Annual Report. A certificate from Auditors of the company confirming compliance with the conditions of Corporate Governance as stipulated under Regulation 34 of the Securities and Exchange Board of India (SEBI) (listing obligation and disclosure requirement) Regulation 2015, is given in a separate statement which forms part of this Annual Report.

MANAGEMENT DISCUSSION AND ANALYSIS

Management Discussion and Analysis on matters related to business performance as stipulated in Regulation 34 of the Securities and Exchange Board of India (SEBI) (listing obligation and disclosure requirement) Regulation 2015, is given in a separate statement which forms part of this Annual Report.

SECRETARIAL STANDARDS

The Institute of Company Secretaries of India had prescribed the Secretarial Standards on Meetings of the Board of Directors (SS-1) and Secretarial Standards on General Meetings (SS-2). The Company has devised proper systems to ensure compliance with its provisions and is in compliance with the same.

DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

The Company has complied with the provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013. During the year under review, no complaints related to sexual harassment had been received by the Internal Complaints Committee.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

During the period under review, your company did not receive any such kind of order from the regulator or Courts or Tribunals.

DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

I. Internal Control Systems and their Adequacy

The Company has in place adequate internal controls commensurate with the size of the Company and nature of its business and the same were operating effectively throughout the year. Internal Audit is carried out by external auditors and periodically covers all areas of business.

The Internal Auditors evaluates the efficacy and adequacy of internal control system, its compliance with operating systems and policies of the company and accounting procedures at all the locations of the company. Based on the report of the Internal Auditors, process owners undertake corrective action in their respective areas and thereby strengthen the controls. Significant audit observations and corrective actions thereon are placed before the Audit Committee of the Board.

II. Internal Controls over Financial Reporting

The Company has in place adequate internal financial controls commensurate with size and complexity of its operations. During the year, such controls were tested and no reportable material weakness in the design or operations were observed. The company has policies and procedures in place for ensuring proper and efficient conduct of its business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial information.

DETAILS OF JOINT VENTURE, ASSOCIATES OR SUBSIDIARY COMPANY

Dring the FY 2025-26 the following company have become to be Subsidiary, Joint Venture, or associates

Name of the Company	Nature of relationship
M/s Teknopoint Mercantile Company Private Limited	Became an associate's company wef 06/05/2024

Details of subsidiaries, associate companies and joint venture companies are set out in the statement in Form AOC-1, pursuant to Section 129 of the Companies Act, 2013 ("Act") and, is attached, herewith, as Annexure "**II**".

STATUTORY AUDITORS

At the **Annual General Meeting of the Company held on 26th September 2025,** the Members appointed **M/s. J A Rajani & Co., Chartered Accountants (Firm Registration No. 108331W),** as the **Statutory Auditors of the Company** to hold office for a period of **five (5) consecutive years,** in accordance with the applicable provisions of the Companies Act, 2013.

The Board places on record its appreciation for the services and professional guidance rendered by **M/s. J A Rajani & Co.** during their tenure as Statutory Auditors of the Company.

MAINTENANCE OF COST RECORDS

The Company is not required to maintain cost records as specified by the Central Government under sub-section (1) of Section 148 of the Companies Act 2013.

REVIEW OF AUDITORS REPORT

Your directors are pleased to inform you that the Statutory Auditors of the company have not made any adverse or qualified remarks in their audit report.

COMMITTEES

During the year, in accordance with the Companies Act, 2013 and relevant provision of SEBI (listing obligation and disclosure requirement) Regulation 2015, the Board re-constituted some of its committees. There are currently Three Committees on our Board which are as follows:

a. Audit Committee

b. Stakeholders' Relationship Committee

c. Nomination and Remuneration Committee

Details of all the aforementioned committees along with their charters, composition and meetings held during the year, are provided in the Report on Corporate Governance.

SECRETARIAL AUDIT REPORT

Pursuant to the provisions of Section 204 of the Companies Act, 2013, the Secretarial Audit Report received from M/s. Mayur More & Associates, Practicing Company Secretaries, is appended as Annexure - II and forms part of this report.

STATUTORY COMPLIANCE

The Board and the Compliance Officer have ensured compliances of the SEBI regulations and provisions of the Listing Agreement. Compliance certificates are obtained and the Board is informed of the same.

ANNUAL RETURN

According to Section 92(3) read with Section 134(3)(a) of the Companies Act, 2013, every company shall place a copy of the annual return on the website of the company, if any, and the web-link of such annual return shall be disclosed in the Board's report. The Annual Return of the Company has been placed on the website of the Company and can be accessed at https://www.cniresearchltd.com/

CORPORATE SOCIAL RESPONSIBILITIES

During the year under review, provision of Corporate Social Responsibility (CSR) Rule has not applicable to your company.

GENERAL

Your director's state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

i. Details relating to deposits covered under Chapter V of the Act;

ii. Issue of equity shares with differential rights as to dividend, voting or otherwise;

iii. Issue of shares (including sweat equity shares) to employees of the Company under any scheme save and except ESOS referred to in this report;

iv. The Managing Director of the Company does not receive any remuneration or commission from any of its subsidiaries/Associates;

v. No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.

Your director's further state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

DIRECTORS' RESPONSIBILITY STATEMENT

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state that -

a) In the preparation of the annual accounts for the year ended 31st March, 2026, the applicable accounting standards had been followed along with proper explanation relating to material departures;

b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the financial year end on 31st March, 2026 and of the profit and loss of the company for that period;

c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

d) The directors had prepared the annual accounts on a going concern basis;

e) The directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively; and

f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

VIGIL MECHANISM POLICY

In pursuant to the provisions of section 177(9) & (10) of the Companies Act, 2013, a Vigil Mechanism for directors and employees to report genuine concerns has been established. The Vigil Mechanism Policy has been uploaded on the website of the company at https://www.cniresearchltd.com/ under investors/policy documents/Vigil Mechanism Policy link.

RISK MANAGEMENT POLICY

A statement indicating development and implementation of a risk management policy for the company including identification therein of elements of risk, if any, this in the opinion of the Board may threaten the existence of the company.

REMUNERATION POLICY

The Board has, on the recommendation of the Nomination & Remuneration Committee framed a policy for selection and appointment of Directors, Senior Management and their remuneration.

CODE OF CONDUCT

The Board of Directors has approved a Code of Conduct which is applicable to the Members of the Board and all employees in the course of day-to-day business operations of the company. The code laid down by the Board is known as "code of business conduct" which forms an Appendix to the Code. The Code has been posted on the company's website https://www.cniresearchltd.com/.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

During the period under review, your company doesn't have any transaction relating to loans, guarantee or investments under section 186.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

During the year, the Company has not entered into any kind of contract / arrangement / transaction with related parties.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

Since the company is engaged in the service industry, the company does not consume substantial energy. It is the policy of the management to keep abreast of technological developments in the field in which the company is operating and to ensure that the company uses the most suitable technology. During the year, the company had earned Rs. Nil (---) in the form of Royalty for sale of research reports. There is no outgoing in the form of foreign exchange. This does not include payments received from overseas partners and customer directly in Indian rupees.

The report in the prescribed format is given in Annexure - I

MANAGERIAL REMUNERATION

A. Details of the ratio of the remuneration of each director to the median employee's remuneration and other details as required pursuant to Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

SR No	Particulars	Kishor P. Ostwal	Sangita Ostwal
1	The ratio of the remuneration of each director to the median remuneration of the employees of the company for the financial year.	1:0.12	1:0.20
2	The percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year.	NA	NA
3	The percentage increase in the median remuneration of employees in the financial year	Nil	Nil
4	The number of permanent employees on the rolls of company	4	4

SR No	Particulars	Kishor P. Ostwal	Sangita Ostwal
5	Average percentile increases already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration	NA	NA
6	Affirmation that the remuneration is as per the remuneration policy of the company	Remuneration is as per the Companies policy	Remuneration is as per the Companies policy

B. Details of every employee of the company as required pursuant to 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

There are no employees drawing remuneration in excess of the limits specified in Rule 5(2) and Rule 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 further amended by Companies (Appointment and Remuneration of Managerial Personnel) Amendment Rules, 2016. The details of the top ten employees in terms of remuneration drawn and the name of every other employee as required pursuant to Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is available for inspection during working hours at the Registered Office of the Company during year.

C. Any director who is in receipt of any commission from the company and who is a Managing Director or Whole Time Director of the company shall receive any remuneration or commission from any Holding Company or Subsidiary Company of such Company subject to its disclosure by the Company in the Board's Report.

During the period under review, Mr. Kishor P. Ostwal, Managing Director and Mrs. Sangita Ostwal, Non-executive director of the company drawing remuneration.

LISTING WITH STOCK EXCHANGES

The company confirms that it has paid the Annual Listing Fees for the year 2026-27 to BSE Limited where the company's shares are listed.

ACKNOWLEDGEMENTS

Your director's take this opportunity to thank its channel partners, all employees, analysts, economists, company secretary, registrar, depository, exchange authorities and bankers who were instrumental in improving the operations of the company.

For **Tomorrow Technologies Global Innovations Limited**

Kishor P. Ostwal
Chairman & Managing Director
DIN - 00460257

Place: Mumbai

Date: 03/09/2026

Annexure-I

In terms of section 134 of the Companies Act, 2013, read with the rule 8 of the companies (Accounts) Rules, 2014, the Directors furnish herein below the required additional information:

CONSERVATION OF ENERGY

(a) Energy conservation measures taken –

NIL

Nature of your company's operations entails a very low level of energy consumption.

(b) Additional investments and proposals if any, being implemented for reduction of consumption of energy –

NIL

(c) Impact of the measures at (a) and (b) above for reduction of energy consumption and consequent impact on the cost of production of goods –

NIL

(d) Total energy consumption and energy consumption per unit of production –

NIL

DISCLOSURE OF PARTICULARS WITH RESPECT TO TECHNOLOGY ABSORPTION ETC.,

Research and Development: Your company is now AI and new age generation business and no formal set of R&D is required.

Technology Absorption, Adaptation and Innovation: Your Company has been developing own AI, DVOP technology.

FOREIGN EXCHANGE EARNINGS AND OUTGO

Earnings in Foreign Exchange	:	Rs. 26.11 lakhs (FY 2024-25: Rs. Nil)
Foreign Exchange Outgo	:	Rs. Nil (FY 2024-25: Rs. Nil)

Annexure II

Form AOC-1
(Pursuant to first proviso to sub-section (3) of section 129
read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the
financial statement of subsidiaries or associate companies or joint ventures

Part A – Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs.)

Sl. No.	Particulars	Name of the Subsidiary
1.	The date since when subsidiary was acquired	NA
2.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	
3.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	
4.	Share capital	
5.	Reserves and surplus	
6.	Total assets	
7.	Total Liabilities	
8.	Investments	
9.	Turnover	
10.	Profit before taxation	
11.	Provision for taxation	
12.	Profit after taxation	
13.	Proposed Dividend	
14.	Extent of shareholding (in percentage)	

Notes: The following information shall be furnished at the end of the statement:

1. Names of subsidiaries which are yet to commence operations
2. Names of subsidiaries which have been liquidated or sold during the year.

Part B – Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Name of Associates or Joint Ventures	Teknopoint Mercantile Co Pvt Ltd
1. Latest audited Balance Sheet Date	31.03.2026
2. Date on which the Associate or Joint Venture was associated or acquired	06.08.2024
3. Shares of Associate or Joint Ventures held by the company on the year end	
(a) No. Of Shares held	1,18,52,500
(b) Amount of Investment in Associate/Joint Venture	Rs 11,85,25,000/-
(c) Extent of holding %	48.96%
4. Description of how there is significant influence	Voting Power
5. Reason why the associate/joint venture is not consolidated	NA
6. Networth attributable to shareholding as per latest audited Balance Sheet	Rs 18.19 Crs
7. Profit or Loss for the year	(Rs 0.98 Crs)
i. Considered in Consolidation	Yes
ii. Not Considered in Consolidation	NA

Annexure- III

FORM NO. MR 3

SECRETARIAL AUDIT REPORT

For the Financial Year Ended March 31, 2026

[Pursuant to Section 204 (1) of the Companies Act 2013 and Rule No 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,

The Members,

TOMORROW TECHNOLOGIES GLOBAL INNOVATIONS LIMITED

(Formerly known as Cni Research Limited)

CIN: L45202MH1982PLC041643

Regd Off: A/120 Gokul Arcade Opp Garware House Sahar Rd

Vile Parle East, Mumbai – 400 057

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **M/s Tomorrow Technologies Global Innovations Limited** (hereinafter called the "Company"). Secretarial Audit was conducted in a manner that provided me 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, Minute Books, Forms and Returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion the Company has, during the audit period covering the financial year ended on March 31, 2026 has 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:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026 according to the provisions of:

I) The Companies Act, 2013 (the Act) and the rules made there under;

II) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;

III) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;

IV) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings- **Not Applicable during the year under review.**

V) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act');

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

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

c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **Not Applicable for the period under review**

d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 – **Not Applicable for the period under review**

e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2021 – **Not Applicable for the period under review**

f) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendments made there under ("Listing Regulations").

g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 – **Not Applicable for the period under review; and**

i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 – **Not Applicable for the period under review.**

j) The Securities Contracts (Regulation) Rules, 1957

We have also examined compliance with the applicable clauses of the following:

1. Secretarial Standards issued by The Institute of Company Secretaries of India.

2. The Listing Agreements entered into by the Company with BSE;

All other relevant laws applicable to the Company, a list of which has been provided by the management. The examination and reporting of these laws and rules are limited to whether there are adequate systems and processes in place to monitor and ensure compliance with those laws.

We further report that having regards to the compliance system prevailing in the Company and on examination of the relevant documents and records in pursuance thereof on test check basis, the Company has complied with the following laws applicable specifically to the Company:

- Micro, Small and Medium Enterprises Development Act, 2006
- The Central Goods and Services Tax Act, 2017
- State Goods and Service Tax Act, 2017
- Integrated Goods and Services Tax Act, 2017

During the period under review, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

However, we report the following observations:

- During the year under review, the Company received a communication from the Stock Exchange highlighting non-compliance with various disclosure requirements under Regulation 46 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Exchange had observed that certain mandatory disclosures were not available / not traceable on the Company's website, including inter alia:

- **Composition of various Committees of the Board of Directors**
- **Details of Vigil Mechanism / Whistle Blower Policy**
- **Criteria of making payments to Non-Executive Directors**
- **Policy for determining 'material' subsidiaries**
- **Shareholding Pattern**
- **Secretarial Compliance Report under Regulation 24A**
- **Disclosure of Policy for determination of materiality of events**
- **Contact details of Key Managerial Personnel**
- **Dividend Distribution Policy**
- **Annual Return under Section 92 of the Companies Act, 2013 and other related disclosures.**

The Company has informed that it is in the process of updating its website and taking necessary steps to ensure compliance with the applicable provisions of SEBI LODR Regulations.

We further report that:

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors.
- Adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
- All the decisions were carried out unanimously by the members of the Board and the same were duly recorded in the minutes of the meeting of the Board of Directors.
- We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period:

- No major restructuring such as mergers, demergers, buy-back or foreign collaboration took place.
- There were no instances of fraud reported to or by the Company during the year under review.

Place: Mumbai
Date: 11-05-2026

For Mayur More & Associates
Company Secretaries

Mayur More (Proprietor)
ACS No 35249 COP No. 13104
Unique Identification no S2014MH250800
Peer Review Certificate No.: 2584/2022
UDIN no: A035249H000331611

ANNEXURE "A'

To,

The Members

Tomorrow Technologies Global Innovations Limited

(Formerly known as Cni Research Limited)

Registered Office: A-120, Gokul Arcade,

Sahar Road, Vile Parle (East), Mumbai - 400 057

Our report of even date is to read along with this letter.

1. Maintenance of secretarial record is the responsibilities of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practice and processes as were appropriate to obtain reasonable assurance about correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practice, we followed provide a reasonable basis for our opinion.
3. We have not verified correctness and appropriateness of financial records and books of accounts of the Company.
4. Wherever required, we have obtained the management representation about the compliance of laws, rules and regulations and happening of events, etc.
5. The Compliance of the provision of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The secretarial Audit report 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: Mumbai

Date: 11-05-2026

For Mayur More & Associates

Company Secretaries

Mayur More (Proprietor)

ACS No 35249 COP No. 13104

Unique Identification no S2014MH250800

Peer Review Certificate No.: 2584/2022

UDIN no: A035249H000331611

Annexure IV

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. **Details of material contracts or arrangement or transactions at arm's length basis:**
   (a) Name(s) of the related party and nature of relationship: Teknopoint Mercantile Co Pvt Ltd (Associates Company)
   (b) Nature of contracts/arrangements/transactions: Loan given
   (c) Duration of the contracts / arrangements/transactions: Not defined
   (d) Salient terms of the contracts or arrangements or transactions including the value: NIL **decision, the company reduced its stake of unlisted Indian companies as when the opportunity comes.**
   (e) Date(s) of approval by the Board, if any: 29/05/2024
   (f) Amount paid as advances, if any: Nil

For and on behalf of the Board

Sd/-
Kishor Ostwal
Managing Director
DIN: (00460257)

Date: 03/09/2026

Management Discussion and Analysis

Industry Structure and Development

Tomorrow Technologies Global Innovations Limited is Artificial Intelligence (AI) company can be broadly categorized into several key areas. These reflect the ways AI is developed and applied across industries

1. **Machine Learning (ML)**
   - Training algorithms on data to make predictions or decisions.
   - Subfields:
     - Supervised Learning (e.g., spam detection)
     - Unsupervised Learning (e.g., customer segmentation)
     - Reinforcement Learning (e.g., game-playing agents, robotics)

2. **Natural Language Processing (NLP)**
   - Understanding and generating human language.
   - Examples:
     - Chatbots and virtual assistants
     - Language translation
     - Sentiment analysis
     - Text summarization

3. **Computer Vision**
   - Enabling machines to “see” and interpret visual data.
   - Examples:
     - Facial recognition
     - Image classification
     - Object detection in videos or images
     - Medical imaging analysis

4. Robotics and Automation

- AI applied to physical machines or systems.
- Examples:
  - o Industrial robots
  - o Self-driving vehicles
  - o Drones
  - o Service robots (e.g., in healthcare or hospitality)

5. Expert Systems and Decision Support

- Rule-based systems that simulate human decision-making.
- Examples:
  - o Fraud detection systems
  - o Medical diagnosis tools
  - o Legal or financial advisory systems

6. Generative AI

- Creating new content such as text, images, code, or music.
- Examples:
  - o Text generation (e.g., ChatGPT)
  - o Image generation (e.g., DALL·E)
  - o Code writing (e.g., GitHub Copilot)

7. AI Ethics and Safety

- Ensuring responsible development and deployment of AI.
- Activities:
  - o Bias detection and fairness
  - o Transparency and explainability
  - o Privacy preservation
  - o AI governance frameworks

SWOT

Risks and Concerns

1. **Job Displacement and Economic Disruption**

   Automation **could replace millions of jobs (e.g., in transport, manufacturing, customer service).**

   Creates uncertainty about the future of work and skills mismatch.

   May increase inequality **if benefits of AI are unevenly distributed.**

2. **Bias and Discrimination**

   AI systems can reflect or amplify biases in training data, **leading to unfair outcomes in:**

   Hiring

   Lending

   Law enforcement

   Healthcare

   Examples: facial recognition inaccuracies, biased language models.

3. **Lack of Transparency (“Black Box” Problem)**

   Many AI models (especially deep learning) operate in ways that are hard to understand or explain.

   Makes it difficult to audit, trust, or hold systems accountable, **especially in high-stakes decisions.**

4. **Privacy Invasion**

   AI systems often require vast amounts of personal data.

   Used in surveillance, targeted advertising, and behavioral tracking.

   Raises ethical and legal concerns **around data use and consent.**

5. **Security Risks**

   AI can be used to:

   Generate deepfakes or disinformation.

   Launch more sophisticated cyberattacks.

   Create autonomous weapons or tools for authoritarian control.

6. **Misuse and Malicious Use**

   AI is dual-use: the same tools can be used for both good and harm.

   Risks include:

   AI-generated fraud or scams (e.g., voice cloning)

   Automated hacking

   Propaganda bots **spreading misinformation.**

7. **Lack of Regulation and Oversight**

   Technology is advancing faster than governance.

   There's no global consensus **on how to regulate AI.**

   Risk of regulatory gaps **that allow harmful uses to go unchecked.**

8. **Existential Risks (Long-term concern)**

   Some experts warn of risks from future superintelligent AI **that could act in ways harmful to humanity.**

   Debate continues on how close or real this risk is, but it's a concern among AI safety researchers.

Internal control system and their adequacy

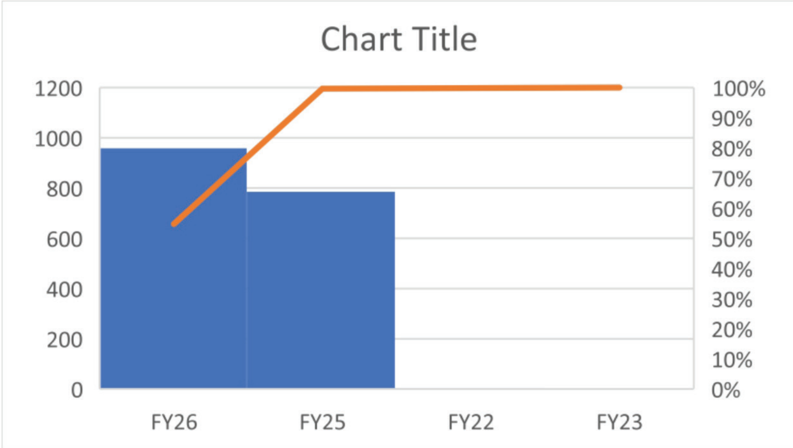
The auditors are reviewing the control systems and processes in the operations of the company. The Audit committee and the Board are reviewing the findings of the Auditors.

Discussion of financial performance with respect to operational performance

During FY 2026, your company reported a total revenue of Rs. 34.60 Lakhs. Your company is heavily dependent on stock markets. LTCG has resulted in nervousness in capital markets in the recent few quarters. Looking ahead, we believe the stock markets are expected to witness continuous uptrend in the long-term supported by optimism over key structural reforms which would further drive our profits in the sale of shares business segment.

Indian Govt has projected exports to reach 600 Bn $ by 2030 from current 44 bn $ which is 16x. this means capital market will prosper till 2030 and our estimate nifty 47000 will see the light of the day.

The chart below shows revenue growth and net profit performance of your company in last five years:



With a vision to boost reforms and promote investments in the country, the current NDA government unveiled Make in India programme in September 2014. Other objectives include building world class manufacturing infrastructure, improving the skill set of the Indian workforce, nurturing innovation and protecting intellectual property. It is estimated that electronics demand would reach $400 billion by 2021. With Make in India, the Government aims to bring down the electronics import by 2021 and strive towards becoming an electronic manufacturing hub. To develop a competitive edge in the world, the Government has identified 25 key sectors as a part of Make in India programme including Automobiles, Aviation, Défense Manufacturing, Oil and Gas, Tourism, etc. With this regard, there have been sector specific measures announced to attract domestic and foreign investors.

Some key features related to the Make in India programme:

New Initiatives: The government has taken varied steps to improve ease of doing business in India by simplifying business processes and procedures, opening up the economy through new de-licensing and deregulation measures and creating confidence among entrepreneurs through lesser turnaround time and creating transparency in the system. India's rank in ease of doing business index has risen from 130th in FY 2017 to 100th in FY 2018. Some other reforms to create a healthier environment for businesses are: a) online portals for clearances and filings, b) launching the Indian Trade Portal and c) creating Investor Facilitation Cell for guiding investors through the entire life-cycle of the business.

Foreign Direct Investment (FDI): With an intent of creating a robust business environment, the government of India has relaxed norms for FDI in most of the sectors. FDI limit in the defence sector and railway infrastructure increased to 100% post the Make in India campaign. Substantial ease in FDI norms should be a key positive for the Indian economy as it should gain access to global economy and capital.

Intellectual Property Facts (IP): Changes were announced at legislative and policy level to protect intellectual property rights of innovators and creators by the government.

National Manufacturing: The major initiatives regarding this reform are: a) to raise the annual growth of manufacturing sector between 12% and 14% over the medium term, b) increasing share of manufacturing sector in GDP from 16% to 25% by 2022, c) to create around 100 million more jobs in the manufacturing sector by 2022 and d) developing skills of the rural population and urban poor.

The Make in India programme is gaining the confidence of domestic and global corporates which are willing to invest in India and the government has started to get proposals regarding the same.

REPORT ON CORPORATE GOVERNANCE

Corporate Governance is a set of standards which aims to improve the Company's image, efficiency and effectiveness. It is the road map, which guides and directs the Board of Directors of the Company to govern the affairs of the Company in a manner most beneficial to all the Shareholders, the Creditors, the Government and the Society at large.

The Securities and Exchange Board of India ("SEBI") on 2nd September, 2015, issued SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as the "Listing Regulations") with an aim to consolidate and streamline the provisions of the Listing Agreements for different segments of capital markets to ensure better enforceability. The Listing Regulations were made effective from 1st December, 2015 (effective date). Accordingly, all listed entities were required to enter into the Uniform Listing Agreement within 6 (six) months from the effective date. Your Company has accordingly entered into Listing Agreement with BSE Limited and the National Stock Exchange of India Limited during the month of February, 2016.

A report on compliance with the implementation of Regulation 34 (3) read with Chapter IV and Schedule V of Listing Regulations is given below:

1. Company's Philosophy on Code of Governance

The Company believes in the practice of good Corporate Governance. A continuous process of delegation of powers commensurate with accountability coupled with trust, faith and transparency has been embedded in the day - to - day functioning. The company will endeavour to improve on these aspects on an on-going basis.

2. Board of Directors

Size of the Board: The Board of Directors of the Company consists of 5 Director's, Composition, category and their attendance at the Board meetings during the year and at the last Annual General Meeting as also the number of other Directorship/ Membership of Committees are as follows:

Mr. Kishor P. Ostwal is the Chairman of the Board.

Meetings

1 27th May, 2025
2 7th August, 2025
3 1st September, 2025
4 11th November, 2025
5 13th February, 2025

Board met five times during the Financial Year on 27th May, 2025, 7th August, 2025, 1st September, 2025, 11th November, 2025, 13th February, 2025.

Details of attendance of the Directors at Board Meetings during the Financial Year and at the company's 44th Annual General Meeting together with the number of other Directorships held by them are as follows:

Name	Designation	Category	Attendance		Other Directorship	Other Committee	Committees Chairmanship
			Board Meeting	Last AGM			
Mr. Kishor Ostwal	Managing Director	Executive, Non-Independent	5	Yes	4	Nil	Nil
Mrs Sangita Ostwal	Director	Non – Executive, Non-Independent	5	Yes	3	3	Nil
Mr. Mayur S. Doshi	Director	Non – Executive, Independent	5	Yes	Nil	3	Nil
Mr. Arun Kumar S. Jain	Director	Non – Executive, Independent	5	Yes	1	3	3
Mr Ramkripal Prashant Verma	Director	Non – Executive, Independent	5	Yes	Nil	Nil	Nil

in governing councils, chambers and other bodies not included.

Mr. Kishor Ostwal retires by rotation at the ensuing 44th Annual General Meeting and is eligible for re-appointment.

The company is looking for fresh talent to expand board which will be informed to stakeholders in course of time.

Separate Meeting of Independent Directors

As stipulated by the Code of Independent Directors under Schedule IV of the Companies Act, 2013 and Regulation 16(1)(b) of the Listing Regulations, Independent Directors of the company meet at least once in every financial year without the presence of Executive Directors or Management Personnel. A separate meeting of the Independent Directors of the Company was held on 26th March, 2026 to review the performance of Non-Independent Directors (including Chairman) and the Board as a whole.

Familiarization Programme for Independent Directors

Regulation 25(7) of the Listing Regulations mandates the Company to familiarize the Independent Directors with the Company, their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company, etc. through various programmes.

The Company through its Managing Director/ Whole time Director/ Senior Managerial Personnel conduct programmes/presentations periodically to familiarize the Independent Directors with the strategy, business and operations of the Company. Such programmes/presentations will provide an opportunity to the Independent Directors to interact with the senior leadership team of the Company and help them to understand the Company's strategy, business model, operations, services and product offerings, organization structure, finances, sales and marketing, human resources, technology, quality of products, facilities and risk management and such other areas as may arise from time to time.

The above programme also includes the familiarization on statutory compliances as a Board member including their roles, rights and responsibilities. The Company also circulates news and articles related to the industry from time to time and provide specific regulatory updates.

Role of Independent Directors

The Independent Directors plays an important role & participate in all the deliberation of the Board and contribute to the decision-making process with their knowledge and expertise in the areas of Accounts, Finance, Law & other professional areas.

Agenda

All the meetings are conducted as per well designed and structured agenda. All the agenda items are backed by necessary supporting information and documents (except for critical price sensitive information, which is circulate in the meeting) to enable the Board to take informed decisions. Agenda also includes minutes of the meetings of the Board and Committees for the information of the Board. Agenda papers are circulated Seven days prior to the Board Meeting.

3. Appointment and re-appointment of directors

The Director who retires by rotation and who is eligible for re-appointment: Mr. Kishor Ostwal:

As of date Mr. Kishor Ostwal holds 30,09,858 shares of the company.

She is serving directorship in three private limited companies.

4. Code of Conduct

The Board has laid down a Code of Conduct for all Board Members and Senior Management of the company. The said code is also posted on the website of the company. All the members and senior management personnel have confirmed compliance with the same.

A declaration by CEO of the company affirming the compliance of the same in respect of the financial year ended on 31st March, 2026 by the members of the Board and Senior Management Personnel, as applicable to them, is also annexed to this Annual Report.

5. Prohibition of Insider Trading Policy

The company has formulated and implemented the Code of Conduct for Prevention of Insider Trading to comply with relevant regulations laid down by SEBI. Accordingly, the company announces closure of trading windows, free period, declaration of prohibited period etc. The company has designed a reporting system to prevent insider trading by designated persons. As mentioned in the said policy and takes quarterly and annual disclosure from the concerned persons.

6. Audit Committee

The composition of the Audit Committee is in line with the provisions of Section 177 of the Companies Act, 2013 and Regulation 18 of the Listing Regulations. The members of the Audit Committee are financially literate and have requisite experience in financial management. Mr. Arun Kumar S. Jain is a chairman of the committee with Mr. Mayur Shantilal Doshi and Mrs. Sangita Kishor Ostwal as members.

During the year under review, a total of four meetings of the Audit Committee were held on 27th May, 2025, 7th August, 2025, 11th November, 2025, 13th February, 2026.

The Chief Financial Officer and the Statutory Auditors are permanent invitees at the Audit Committee. The Company secretary of the Company act as the Secretary of the Audit Committee. The attendance of the members of the Audit Committee is as follows:

The composition of Audit Committee and attendance of each committee members are as under:

Committee Member	Designation	Category	No. of Meetings Attended
Mr. Arun Kumar S. Jain	Chairman	Non- Executive Independent	4
Mr. Mayur Shantilal Jain	Member	Non - Executive Independent	4
Mrs. Sangita Kishor Ostwal	Member	Non - executive, Non – Independent	4

The role of the Audit Committee is to monitor and provide effective supervision of the company's financial reporting process with a view to ensure that the financial statements are accurate, sufficient and reliable.

The terms of reference of the audit committee as defined by the Board are:

i. Overseeing the company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
ii. Recommending to the Board, the appointment, re-appointing and if required, replacement of removal of the Statutory and Internal Auditors, fixation of audit fee as well as approval of the payments to the Statutory and Internal Auditors for any services rendered to the company;
iii. Reviewing with the management the annual financial statements before submission to the Board for approval;
iv. Reviewing with the management the performance of Statutory and Internal Auditors, and adequacy of internal control systems of the company;
v. Discussion with the Statutory and Internal Auditors before the audit commences about nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
vi. Reviewing the company's financial and risks management policies;
vii. Carrying out any other function as mentioned in the terms of reference of the Audit Committee.

7. Stakeholders' Relationship Committee

The Board has constituted a Stakeholder's Relationship Committee pursuant to Regulation 20 of the Listing Regulations, consisting of non-executive, independent directors – Mr. Arun Kumar S. Jain as Chairman, Mr. Mayur Shantilal Doshi and Mrs. Sangita Kishor Ostwal as members. During the year ended March 31, 2026 the company has not received any complaints from the shareholders.

The company inter alia, approves the transfer and transmission of shares, issue of duplicate share certificates, non-receipt of Annual Report, Notice etc. The committee oversees performance of Registrar and Transfer Agent of the company.

Committee Member	Designation	Category	No. of Meetings Attended
Mr. Arun Kumar S. Jain	Chairman	Non- Executive Independent	4
Mr. Mayur Shantilal Jain	Member	Non- Executive Independent	4
Mrs. Sangita K. Ostwal	Member	Non - Executive, Non -Independent	4

The Chief Financial Officer is permanent invitees at the Nomination and Remuneration Committee.

The Company secretary of the Company act as the Secretary of the Nomination and Remuneration Committee.

8. Nomination and Remuneration Committee

The Remuneration/Compensation Committee of the Board comprises of two Directors of the company. The members of the committee are Mr. Arun Kumar S. Jain as Chairman, Mr. Mayur Shantilal Doshi, Mrs. Sangita Ostwal as members.

The Committee is authorized to decide on the remuneration package of Executive Directors including annual increments, pension rights and compensation payments, if any.

Terms of reference of Nomination & Remuneration Committee:

i. Formulate criteria for determining qualifications, positive attributes and independence of Directors and evaluating the performance of the Board of Directors.

ii. Identify and assess potential individuals with respect to their expertise, skills, attributes, personal and professional standing for appointment and re-appointment as Directors/Independent Directors on the Board and as Key Managerial Personnel's.

iii. Formulate a policy relating to remuneration for the Directors and the Senior Management Employees.

9. Non-Executive Directors:

Mr. Arun Kumar S. Jains

Mr. Mayur Shantilal Doshi

Mrs. Sangita Kishor Ostwal

Mr. Ramkripal Prashant Verma

Mrs. Sangita Ostwal was re-appointed as a non-executive director of the company for a period of five years with effect from April 1, 2024 and re-appointment was approved by the shareholders at the Forty - second Annual General Meeting held on June 26, 2024.

10. Executive Directors:

Mr. Kishor P. Ostwal

Mr Kishor P. Ostwal was re-appointed as a Managing Director of the company for a period of five years with effect from April 1, 2024 and re-appointment was approved by the shareholders at the 42nd Annual General Meeting held on June 26, 2024.

Following are the details of remuneration paid to the executive director of the company during the years ended March 31, 2026.

Particular	Mr. Kishor P. Ostwal	Mrs. Sangita Ostwal
Salary	1,44,000	2,40,000
Estimate Monetary Value of Perquisites	Nil	Nil
Commission	Nil	Nil
Provident fund Contribution & other fund	Nil	Nil

11. General Disclosures

i. A summary of transactions with Related Parties in the ordinary course of business is periodically placed before the Independent Directors;

ii. There were no material individual transactions during the Financial Year ended 31st March, 2026, with related parties which were not in the ordinary course of business;

iii. All material transactions during the financial year ended 31st March, 2026, either with related parties or others were on arms - length;

iv. There were no materially significant transactions during the financial year with related parties such as Promoters, Directors, Key Managerial Personnel or relatives that could have a potential conflict with the interest of the company;

v. The details of related parties' transactions are given in para 21 to the notes to accounts;

vi. In preparing the Annual Accounts in respect of the Financial Year ended 31st March, 2026, no accounting treatment was different from that prescribed in the Accounting Standards;

vii. The company has Code of Conduct for prevention of Insider Trading in the Shares of the company for Directors and other identified persons in accordance with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations 2015.

12. Means of Communication

The quarterly unaudited results of the company are announced within forty-five days of the end of respective quarter and the audited financial results for the year are announced within 60 days from end of financial year. The financial results of the company are published in The Business Standard and Mumbai Mitra. The company issues news releases on significant corporate decisions/ activities and intimates the same to BSE which posts the same on its website.

13. General Shareholder Information

i. The Forty - fourth (44th) Annual General Meeting will be held at 11.00 A.M. on Wednesday, 30th September, 2026, at A-120, Gokul Arcade, Sahar Road, Vile Parle (East), Mumbai – 400 057.

ii. The company follows April - March as its financial year. The results for every quarter beginning from April will be declared within the time period prescribed under the Listing Agreement.

iii. Register of Shareholders will remain closed from Thursday, 24th September, 2026 to Wednesday, 30th September, 2026, both days inclusive.

iv. Cut-off date for remote E-voting

The remote e-voting / voting rights of the shareholders / beneficial owners shall be reckoned on the equity shares held by them as on Cut-off date i.e. Wednesday, 23rd September, 2026.

v. The company's shares are listed on Bombay Stock Exchange.

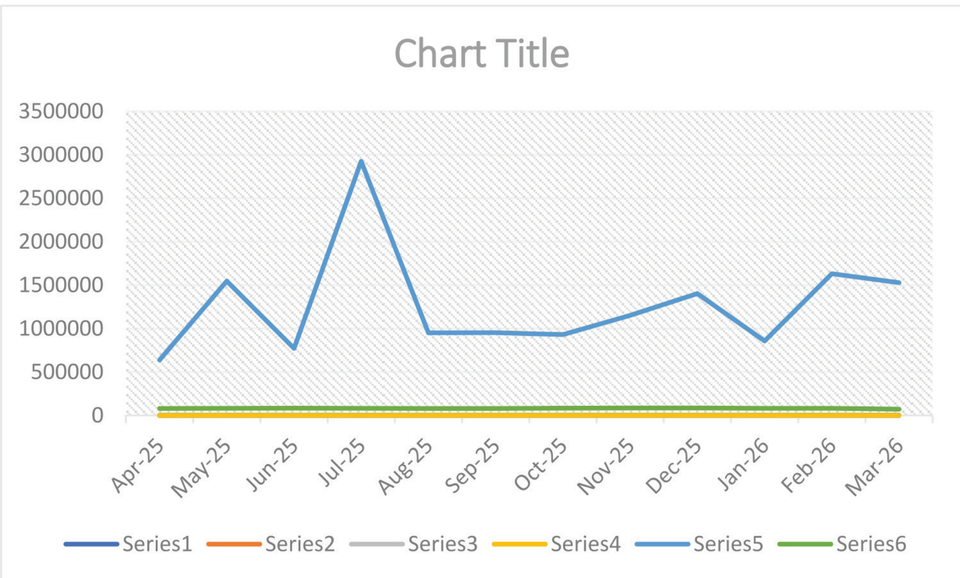
The Stock Code is 512018 and the shares are traded in B category.

Month	Open Price	High Price	Low Price	Close Price	No. of Shares	Sensex
Apr-25	8.82	8.89	7.68	8.38	6,38,203	80,242.00
May-25	8.22	10.66	7.81	9.92	15,47,022	81,451.00
Jun-25	9.92	10.98	9.54	10.01	7,72,591	83,606.00
Jul-25	10	13.24	9.4	11.77	29,24,776	81,185.00
Aug-25	11.05	12.35	10.02	10.58	9,50,472	79,809.00
Sep-25	10.25	12	10.06	10.85	9,53,021	80,267.00
Oct-25	10.9	11.01	9.01	10.49	9,31,084	83,706.00
Nov-25	10.22	10.83	9.25	9.78	11,51,838	85,706.00
Dec-25	9.78	10.1	8.6	9.71	14,02,561	85,220.00
Jan-26	9.99	9.99	7.43	8.3	8,57,092	82,269.00
Feb-26	8.69	9.68	7.01	9.65	16,30,838	81,287.00
Mar-26	9.58	9.97	7.86	8.4	15,28,298	71,947.00

The ISIN Number of the company's shares in the demat form is INE135H01029. There are no arrears of Listing Fees.

vi. Market price of the company's share vis-à-vis Sensex:

PRICE V SENSEX



vii. Pattern of Shareholding as on 31st March, 2026:

Category	No. of Shares held	% of holding
Promoter Holding		
Promoters		
Individual/HUF Others	2,21,31,346	19.28%
Total Promoter Holding	2,04,72,123	17.83
Non-Promoter Holding		
Institutional Investors	4,26,03,469	37.11%
Banks, Financial Institutions, Insurance Companies (Central/State Govt. Institutions/Non-Government Institutions)		
FIIs		
Sub Total	-	0.00%
Non – Institutional Holding		
Body Corporate	57,62,616	5.02%
Others	6,54,78,469	57.87%
	6,64,38,415	62.89%
Sub Total	7,22,01,031	62.89%
	11,48,04,300	100.00%

11

viii. Distribution of shareholding as on 31st March, 2026

Tomorrow Technologies Global Innovations Limited								
Distribution of Shareholding (Shares)								
Sr. No.	Shareholding Of Shares			Shareholder	Percentage of Total	Totalshares	Percentage of Total.
O	1	to	500	14562	81.402	1221737	1.0642
2	501	to	1000	1260	7.0434	1076588	0.9378
3	1001	to	2000	748	4.1813	1166203	1.0158
4	2001	to	3000	302	1.6882	789582	0.6878
5	3001	to	4000	132	0.7379	485876	0.4232
6	4001	to	5000	190	1.0621	913369	0.7956
7	5001	to	10000	280	1.5652	2179986	1.8989
8	10001	to	*********	415	2.3199	106971159	93.1768
Total				17889	100	114804500	100

ix. Shares in demat mode as on 31st March, 2026

Particulars	No. of Shares	% of Shares
No. of shares held in Demat form	11,47,58,713	99.97%
No. of shares held in physical form	45,787	0.03%
Total	11,48,04,300	100.0%

14. Green Initiatives

As per directions of the ministry of corporate affairs your company too has initiated for online annual accounts to the shareholders to save paper and hence, we request all the shareholders to inform their brokers of DP to get the annual reports through email. Currently over 60% of shareholders of your company have opted for annual report through email.

15. Your company has already initiated the SRS implementation through the website.

16. Share Transfer System

All Shares sent for transfer in physical form are registered by the company's Registrar and Share Transfer Agent within a period of 15 days of the lodgment, if documents are found in order, except delay in some cases. Shares under objection are returned within two weeks. All requests for dematerialization of shares are promptly processed and confirmation is given to the respective depositories i.e. National Securities Depository Limited (NSDL) and Central Depository Services Limited (CDSL).

Share Transfer Agent:
Purva Sharegistry (India) Pvt. Ltd.,
Office at Unit No. 9, Ground Floor, Shiv Shakti Industrial Estate,
J. R. Boricha Marg, Lower Parel [East], Mumbai – 400 011.
+91 22 4134 3255
+91 22 4134 3256
Email: support@purvashare.com

17. Dematerialization of Shares

As on 31st March 2026, about 99.97% of the company's Equity Shares have been held in dematerialized form with NSDL & CDSL.

18. Convertible Instruments

The company has not issued any ADRs/GDRs during financial year ended 31st March, 2026.

19. Reconciliation of Share Capital Audit

As stipulated by Securities and Exchange Board of India (SEBI), a qualified practicing Company Secretary carries out the Share Capital Audit to reconcile that the total admitted capital with National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) and the total issued and listed capital. This audit is carried out every quarter and the report thereon are submitted to stock exchanges and is also placed before the board of Directors. No discrepancies were noticed during these audits.

Address for Correspondence

For any assistance regarding dematerialization of shares, share transfers, transmissions, change of address, non-receipt of dividend or any other query related to shares, the investor can write to Registrar and Share Transfer Agent (address mentioned above) or please write to:

Purva Sharegistry (India) Pvt. Ltd.,
Office at Unit No. 9, Ground Floor, Shiv Shakti Industrial Estate,
J. R. Boricha Marg, Lower Parel [East], Mumbai – 400 011.
+91 22 4134 3255
+91 22 4134 3256
Email: support@purvashare.com

20. Practicing Company Secretaries Certificate on Corporate Governance

The Practicing Company Secretaries Certificate on Compliance of Conditions of the Company pursuant to Regulation 15(2) of the Listing Regulations relating to Corporate Governance is published as Annexure to this Report.

Place: Mumbai
Date: 03-09-2026

by order of the Board

Sd/-
Kishor Ostwal
Managing Director
DIN- 00460257

CEO CERTIFICATION

3rd September, 2026

To,
The Members
Tomorrow Technologies Global Innovations Limited
(formerly known as Cni Research Limited)
(CIN: L45202MH1982PLC041643)
R/o: A/120 Gokul Arcade, Sahar Road,
Opp. Garware, Vile Parle East,
Mumbai – 400 057

It is hereby certified and confirmed that as provided in terms of Regulation 26(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board members and the Senior Management personnel of the Company have affirmed compliance with the Code of Conduct of the Company for the financial year ended March 31, 2026.

For **Tomorrow Technologies Global Innovations Limited**

Kishor Ostwal
Managing Director / CEO

CHIEF EXECUTIVE OFFICER (CEO) AND CHIEF FINANCIAL OFFICER (CFO) CERTIFICATION

To,
The Board of Directors
Tomorrow Technologies Global Innovations Limited
(formerly known as Cni Research Limited)
(CIN: L45202MH1982PLC041643)
R/o: A/120 Gokul Arcade, Sahar Road,
Opp. Garware, Vile Parle East,
Mumbai – 400 057

We, Kishor P. Ostwal, CEO and Ashish Jain, CFO of Tomorrow Technologies Global Innovations Limited, to the best of our knowledge and belief, certify that:

a. We have reviewed the financial statements and the cash flow statement for the year and that to the best of our knowledge and belief:
   i. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
   ii. These statements together present a true and fair view of the company's affairs and are in compliance with the existing accounting standards, applicable laws and regulations.

b. There are, to the best of our knowledge and belief, no transactions entered into by the company during the year which are fraudulent, illegal or violation of the company's code of conduct.

c. We accept responsibility for establishing and maintaining internal controls and that we have evaluated the effectiveness of the internal control systems of the company and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

d. We have indicated to the auditors and the Audit Committee
   i. Significant changes in internal control during the year;
   ii. Significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the company's internal control.

	Sd/-	Sd/-
Place: Mumbai	**Kishor Ostwal**	**Ashish Jain**
Date: 03-09-2026	CEO	CFO

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI
(Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members of Tomorrow Technologies Global Innovations Limited
(formerly known as Cni Research Limited)
(CIN: L45202MH1982PLC041643)
R/o: A/120 Gokul Arcade, Sahar Road,
Opp. Garware, Vile Parle East,
Mumbai – 400 057

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Tomorrow Technologies Global Innovations Limited ('the company') having CIN: L45202MH1982PLC041643 and having Registered office at A-120 Gokul Arcade Sahar Road Vile Parle East Mumbai- 400057 (hereinafter referred to as 'the Company'), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors as on 31st March, 2026 on the Board of the Directors of the Company as stated below have been debarred or disqualified from being appointed as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

Sr no	Name of Director	DIN	Original Date of Appointment in Company	Date of Cessation
1	Kishor P Ostwal	00460257	26/04/2002	-
2	Sangita K Ostwal	00297685	24/04/2002	-
3	Arun Surajmal Jain	02556726	07/11/2011	-
4	Mayur Shantilal Doshi	02220572	01/10/2002	-
5	Ramkripal Prasant Verma	00956770	01/04/2024	-

Ensuring the eligibility of for the appointment /continuity of every Director on the Board is the responsibility of the management of the Company. My responsibility is to express an opinion on these based on my verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For **Mayur More & Associates**
Company Secretaries

Mayur M More
ACS No 35249 CP 13104
PR no 2584/2022
UDIN - A035249H001029880

Place: Mumbai
Date: 05-08-2026

PRACTISING COMPANY SECRETARIES CERTIFICATE REGARDING COMPLIANCE OF CONDITIONS OF CORPORATE GOVERNANCE

To,
The Members,
(formerly known as Cni Research Limited)
(CIN: L45202MH1982PLC041643)
R/o: A/120 Gokul Arcade, Sahar Road,
Opp. Garware, Vile Parle East,
Mumbai – 400 057

We have examined the compliance of conditions of Corporate Governance by Tomorrow Technologies Global Innovations Limited ('the company'), for the year ended 31st March, 2026, as per provisions of Regulation 15(2) of the Securities and Exchange Board of India (SEBI) (listing obligation and disclosure requirement) Regulations, 2015 for the period 1st April, 2025 to 31st March, 2026.

The compliance of conditions of Corporate Governance is the responsibility of the management. Our examination was limited to procedures and implementation thereof adopted by the company for ensuring the compliance of the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the company.

In our opinion and to the best of our information and according to the explanations given to us by the Directors and the Management, we certify that the company has complied with the conditions of Corporate Governance as stipulated in the above - mentioned Listing Agreement.

We further state that such compliance is neither an assurance as to the future viability of the company nor the efficiency or effectiveness with which the management has conducted the affairs of the company.

For **Mayur More & Associates**
Company Secretaries

Mayur M More
ACS No 35249 CP 13104
PR no 2584/2022
UDIN - A035249H001029913

Place: Mumbai
Date: 05-08-2026

Independent Auditor's Report

To the Members of
Tomorrow Technologies Global Innovations Limited

Report on the Audit of the Standalone financial statements

Opinion

We have audited the accompanying standalone financial statements of **Tomorrow Technologies Global Innovations Limited** ("the Company"), which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss (including other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs(financial position) of the Company as at 31st March, 2026, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of standalone financial statements in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone financial statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial statements.

Key audit matters

We have determined that there are no other key audit matters to be communicated in our report.

Information Other than the Standalone financial statements and Auditor's Report Thereon

The Company's management and Board of Directors are responsible for the preparation of other information. The other information comprises the information included in the Management Discussion and Analysis and the Director's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of our audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard on the even date.

Responsibility of Management and those charged with Governance for the Standalone financial statements

The Company's management and Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system, in relation to the financial statements, in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Management, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. A. As required by Section 143(3) of the Act, based on our audit we report that:

   (a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.

   (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   (c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of change in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.

   (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015,as amended .

(e) On the basis of the written representations received from the directors as on 31st March,2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March,2026 from being appointed as a director in terms of Section 164(2) of the Act.

(f) With respect to the adequacy of the internal financial controls over financial reporting with reference to the standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in “Annexure B”. Our report expresses an unmodified opinion on the adequacy and operative effectiveness of the company’s internal financial controls with reference to standalone financial statements.

B. With respect to the matter to be included in the Auditor’s Report under Section 197(16) of the Act:

In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act, which are required to be commented upon by us.

C. With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigations, which will have an impact on its financial position in its financial statements-refer note 22 to the standalone financial statements.

ii. The Company did not have any long-term contracts including derivative contracts for which there were material foreseeable losses;

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

iv. a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever (“Ultimate Beneficiaries”) by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever (“Ultimate Beneficiaries”) by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

c) Based on the audit procedures performed that we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material mis- statement.

v. During the year the company has not declared or paid any dividend during the year.

vi. Based on such audit procedures that we have considered reasonable and appropriate in the circumstances, we report that for the year ended March 31, 2026, for maintaining its books of account, the Company has used accounting software which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of audit trail feature being tampered with and audit trail has been preserved by the Company as per the statutory requirements for record retention.

For **J. A. Rajani & Co.**
Chartered Accountants
Firm Reg. No. 108331W

P. J. Rajani
Proprietor
Membership No. 116740
Place: Mumbai
Date: 26th May ,2026
UDIN 26116740BGYGN4498

"Annexure A" to the Independent Auditors' Report of even date on the Standalone financial statements of Tomorow Technologies Global Innovations Limited

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the standalone financial statements of the Company for the year ended March 31, 2026:

1) (i) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant & equipment. The Company has no intangible assets during the year ,thus relevant reporting under para 3(i)(a)(B) is not applicable to the company.

(ii) According to the information and explanations given to us and based on our examination of the records, Company has a regular programme of physical verification of its property, plant and equipment by which all property, plant and equipment are verified in a phased manner. In accordance with this programme, certain property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. There are no discrepancies noticed on such verification,

(iii) According to the information and explanation given to us , no immovable properties are held by the company on the reporting date ,therefore the requirement of reporting under para 3(i)(c.) is not applicable to the Company.

(iv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not revalued its property, plant and equipment (including right of use assets) or intangible assets or both during the year.

(v) According to the information and explanations given to us and based on our examination of the records of the Company , there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

2) (i) The Company does not hold any inventory during the year and thus reporting under para 3(ii)(a) clause of the order is not applicable to the company.

(ii) The Company has not been sanctioned working capital limit from bank and financials institutions in excess of Rs.5 crore by banks based on the security of current assets and hence reporting under para 3(ii)(b) of the order is not applicable.

3) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any advances in the nature of loans, secured or unsecured, either to subsidiary company or to companies, firms, limited liability partnerships or any other parties during the year. Accordingly, the requirement to report on clause 3(iii)(a) to 3(iii)(e) of the Order is not applicable to the Company.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.

4) In our opinion and according to the information and explanations given to us, the Company has not advanced any loans or given any guarantee or securities during the year and therefore provisions of section 185 and 186 of the Act are not applicable.

5) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

6) As per the information and explanations given to us, in respect of the class of industry in which company's products falls, maintenance of cost records has not been prescribed by the Central Government under section 148 of the Companies Act,2013.Therfore, the provisions of clause (vi) of paragraph 3 of the Order are not applicable to the Company.

7) According to information and explanations given to us and based on our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Goods and service tax, Income Tax and any other statutory dues with the appropriate authorities except advance Income Tax. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2026 for a period of more than six months from the date on when they become payable.

According to the information and explanation given to us, there are no dues of income tax, Value added tax, service tax, custom duty, excise duty and any other statutory dues outstanding on account of any dispute except for followings:-

Name of the statute/ dues	Amount (in ₹ Lakhs)	Period	Forum where the dispute is pending
Income Tax Act,1961	53.29	A.Y. 2013-14	Commissioner of Income Tax–Appeals, Mumbai
Income Tax Act,1961	98.62	A.Y. 2015-16	Commissioner of Income Tax–Appeals, Mumbai
Income Tax Act,1961	52.17	A.Y. 2016-17	Commissioner of Income Tax–Appeals, Mumbai
Income Tax Act,1961	271.40	A.Y. 2018-19	Commissioner of Income Tax–Appeals, Mumbai
BSE Ltd.	84.51	Various Period	Securities Appellate Tribunal

8) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

9) The Company has not taken any loan from any financial institution, bank and there are no default in repayment of the loans and therefore clause (ix) of para 3 of the order are not applicable to the company.

10) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments. Accordingly, the provisions of clause 3 (x)(a) of the Order are not applicable to the Company and hence not commented upon.

The Company has not made preferential allotment or private placement of shares during the year, the requirement to report on clause 3(x)(b) of the order is not applicable to the Company.

11) Based upon the audit procedures performed and the information and explanations given by the management, considering the principles of materiality outlined in the Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government. In view of the above reporting under clause 3 (xi) (b) of the order is not applicable.

To the best of our knowledge and according to the information and explanations given to us, the company has not received whistle-blower complaints, during the year.

12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.

13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Standalone financial statements as required by the applicable accounting standards.

14) In our opinion and based on our examination, the company has an internal audit system commensurate with the size and nature of its business.

15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of Section 192 of the Act are not applicable to the Company.

16) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act,1934. Accordingly, clauses 3(xvi)(a) and 3(xvi)(b) of the Order are not applicable.

    The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

    According to the information and explanations provided to us during the course of audit, the Group does not have any CICs.

17) The Company has incurred cash loss of Rs 0.92 lakhs in the current and cash loss of Rs. 393.68 lakhs in the immediately preceding financial year.

18) There has been resignation of the statutory auditors during the year and we have taken into consideration the issues, objections or concerns raised by the outgoing auditors.

19) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we give neither any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

20) In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of section 135 of the Act pursuant to any Corporate Social Responsibility (CSR) project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the order are not applicable.

For **J. A. Rajani & Co.**
Chartered Accountants
Firm Reg. No. 108331W

P. J. Rajani
Proprietor
Membership No. 116740
Place: Mumbai
Date: 26th May ,2026
UDIN : 26116740BGYGN4498

"Annexure B" to the Independent Auditor's Report of even date on the Standalone Financial Statements of Tomorrow Technologies Global Innovations Limited

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to Standalone Financial Statements of Tomorrow Technologies Global Innovations Limited ("the Company") as of 31st March, 2026 in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management and Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls over financial reporting and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls over financial reporting and their operating effectiveness.

Our audit of internal financial controls over financial reporting includes obtaining an understanding of such internal financial controls, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control over financial reporting based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls over financial reporting with reference to Standalone Financial Statements.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial controls over financial reporting with reference to standalone financial statements is a process designed to provide reasonable assurance regarding the reliability of financial statements and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that ;

(i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and

(iii) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting , including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting with reference to Standalone Financial Statement and such internal financial controls over financial reporting were operating effectively as at 31st March,2026, based the internal control over financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For **J. A. Rajani & Co.**
Chartered Accountants
Firm Reg. No. 108331W

P. J. Rajani
Proprietor
Membership No. 116740
Place: Mumbai
Date: 26th May ,2026
UDIN : 26116740BGYGN4498

TOMORROW TECHNOLOGIES GLOBAL INNOVATIONS LIMITED
(formerly known as CNI RESEARCH LTD)

Standalone Balance Sheet as at 31st March, 2026

(Rs. In Lakhs)

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
I. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment	2	0.06	0.06
(b) Financial Assets			
(i) Other Investments	3	1,486.12	1,280.74
(c) Deferred tax assets (net)	4	0.14	0.16
Total non current assets		**1,486.31**	**1,280.96**
(2) Current Assets			
(a) Financial Assets			
(i) Cash and cash equivalents	5	6.12	12.35
(ii) Bank balance other than above	6	7.48	7.01
(iii) Loans	7	-	327.00
(c) Other current assets	8	3.64	0.41
(d) Current Tax Assets	9	1.26	1.87
Total current assets		**18.50**	**348.64**
TOTAL ASSETS		**1,504.81**	**1,629.60**
II. EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity share capital	10	1,148.05	1,148.05
(b) Other equity	11	355.92	477.45
Total equity		**1,503.96**	**1,625.50**
(2) Non current liabilities		**-**	**-**
Total non current liabilities		**-**	**-**
(3) Current liabilities			
(a) Financial liabilities			
Provisions	12	0.85	4.10
(b) Current tax liabilities (net)		-	-
Total Current liabilities		**0.85**	**4.10**
TOTAL EQUITY AND LIABILITIES		**1,504.81**	**1,629.60**
Notes forming part of the Financial Statements	1 to 28		

As per our report of Even Date
For J. A. RAJANI & CO
Chartered Accountants
Firm Reg No : 108331W

P. J. Rajani
Proprietor
Membership No. 116740
Place: Mumbai
Date : May 26,2026

UDIN : 26116740BGYGN4498

For **TOMORROW TECHNOLOGIES GLOBAL INNOVATIONS LIMITED**

SANGITA KISHOR OSTWAL
NON EXECUTIVE DIRECTOR
(DIN : 00297685)

KISHOR P. OSTWAL
MANAGING DIRECTOR
(DIN : 00460257)

MAYUR S. DOSHI
DIRECTOR
(DIN : 02220572)

ARUN KUMAR JAIN
DIRECTOR
(DIN : 02556726)

ASHISH JAIN
CHIEF FINANCIAL OFFICER

RACHNA MUKESH VYAS
COMPANY SECRETARY

TOMORROW TECHNOLOGIES GLOBAL INNOVATIONS LIMITED
(formerly known as CNI RESEARCH LTD)

Standalone Statement of Profit and Loss for the year ended March 31, 2026

(Rs. In Lakhs)

Particulars	Note No.	For the Year end March 31, 2026	For the Year end March 31, 2025
Revenue			
Revenue from Operations (Gross)	13	33.57	442.18
Other Operating revenue		-	-
Other income	14	1.03	2.01
Total Income		**34.60**	**444.19**
Expenses			
Purchase of stock-in-trade (Traded goods)	15	-	414.38
Employee Benefits Expenses	16	6.66	17.78
Depreciation and Amortization Expenses	2	-	-
Other Expenses	17	28.86	405.72
Total Expenses		**35.52**	**837.87**
Profit/(loss) before Tax		**(0.92)**	**(393.68)**
Tax expense:			
1. Current Tax		-	-
2. Tax Previous year		(0.21)	-
3. Deferred Tax	4	0.03	0.03
Profit/(Loss) for the period		**(0.73)**	**(393.71)**
Other comprehensive income			
Items that will not be reclassified to profit or loss			
-Changes in Fair valuation of Equity Instruments		(120.80)	527.81
		(120.80)	**527.81**
Total comprehensive income for the period		**(121.53)**	**134.10**
Earnings per equity share			
Basic and diluted earnings per share	18	(0.001)	(0.34)
Significant Accounting Policies and Notes forming part of the Financial Statements	1 to 28		

As per our report of Even Date
For J. A. RAJANI & CO
Chartered Accountants
Firm Reg No : 108331W

For **TOMORROW TECHNOLOGIES GLOBAL INNOVATIONS LIMITED**

SANGITA KISHOR OSTWAL
NON EXECUTIVE DIRECTOR
(DIN : 00297685)

KISHOR P. OSTWAL
MANAGING DIRECTOR
(DIN : 00460257)

MAYUR S. DOSHI
DIRECTOR
(DIN : 02220572)

P. J. Rajani
Proprietor
Membership No. 116740
Place: Mumbai
Date : May 26,2026

ARUN KUMAR JAIN
DIRECTOR
(DIN : 02556726)

ASHISH JAIN
CHIEF FINANCIAL OFFICER

RACHNA MUKESH VYAS
COMPANY SECRETARY

UDIN : 26116740BGYGN4498

TOMORROW TECHNOLOGIES GLOBAL INNOVATIONS LIMITED
(formerly known as CNI RESEARCH LTD)

Standalone Audited Cash Flow Statement for the year ended March 31, 2026

(Rs. In Lakhs)

Particulars	For the year ended	
	31-03-2026	31-03-2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	(0.92)	(393.68)
Adjustments for :		
Interest Income FDR	(0.47)	(0.45)
Dividend income	-	(1.56)
Operating profit before Working Capital Changes	**(1.39)**	**(395.70)**
Changes in assets and liabilities		
(Increase) / Decrease in Other current assets	(3.24)	(0.14)
Increase / (Decrease) in Financial Liabilities	(3.25)	1.94
Increase / (Decrease) in Loans & Advances	327.00	(327.00)
Cash Generated From Operations	**319.12**	**(720.90)**
Income taxes paid	0.83	(1.10)
NET CASH FLOW FROM (USED IN) OPERATING ACTIVITIES	**319.95**	**(722.00)**
CASH FLOWS FROM INVESTING ACTIVITIES		
Sale of Investments	-	2,093.67
Interest income on FDR	0.47	0.45
Purchase of Investments (net)	(326.18)	(1,602.86)
Dividend Income	-	1.56
NET CASH FLOW FROM (USED IN) INVESTING ACTIVITIES	**(325.71)**	**492.82**
CASH FLOWS FROM FINANCING ACTIVITIES	**-**	**-**
NET CASH FLOW FROM (USED IN) FINANCING ACTIVITIES	**-**	**-**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**(5.76)**	**(229.18)**
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	19.36	248.54
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	**13.60**	**19.36**

Reconciliation of Cash and Cash Equivalents	For the year ended	
	31-03-2026	31-03-2025
1 Cash and Bank balance (As mentioned in note no. 5)	6.12	12.35
2 Bank balance other than above (As mentioned in note no. 6)	7.48	7.01
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	**13.61**	**19.36**

As per our report of Even Date
For J. A. RAJANI & CO
Chartered Accountants
Firm Reg No : 108331W

For **TOMORROW TECHNOLOGIES GLOBAL INNOVATIONS LIMITED**

SANGITA KISHOR OSTWAL
NON EXECUTIVE DIRECTOR
(DIN : 00297685)

KISHOR P. OSTWAL
MANAGING DIRECTOR
(DIN : 00460257)

MAYUR S. DOSHI
DIRECTOR
(DIN : 02220572)

P. J. Rajani
Proprietor
Membership No. 116740
Place: Mumbai
Date : May 26,2026

ARUN KUMAR JAIN
DIRECTOR
(DIN : 02556726)

ASHISH JAIN
CHIEF FINANCIAL OFFICER

RACHNA MUKESH VYAS
COMPANY SECRETARY

UDIN : 26116740BGYGN4498

TOMORROW TECHNOLOGIES GLOBAL INNOVATIONS LIMITED
(formerly known as CNI RESEARCH LTD)

Standalone Statement of Changes in Equity (SOCIE)

(Rs. In Lakhs)

(a) Equity share capital	Note	Amount
Balance as at April 1, 2024	10	1,148.05
Changes in equity share capital during 2024-25		-
Balance as at March 31, 2025		1,148.05
Changes in equity share capital during the year		-
Balance as at March 31, 2026		**1,148.05**

(b) Other equity (Rs. In Lakhs)

Particulars	Note	Reserves & Surplus			
		Security Premium	Retained Earnings	Other Comrehensive Income - Loss on Fair valuation of investments	Total
Balance at April 1, 2024	**11**	**500.00**	**371.16**	**(527.81)**	**343.35**
Profit for the year		-	(393.71)	-	(393.71)
Tax adjustments related to prior years					-
Other comprehensive income for the year		-	-	527.81	527.81
Balance at March 31, 2025		**500.00**	**(22.55)**	**-**	**477.45**
Profit for the year		-	(0.73)	-	(0.73)
Other comprehensive income for the year		-	-	(120.80)	(120.80)
Balance at March 31, 2026		**500.00**	**(23.28)**	**(120.80)**	**355.92**

As per our report of Even Date
For J. A. RAJANI & CO
Chartered Accountants
Firm Reg No : 108331W

For **TOMORROW TECHNOLOGIES GLOBAL INNOVATIONS LIMITED**

SANGITA KISHOR OSTWAL
NON EXECUTIVE DIRECTOR
(DIN : 00297685)

KISHOR P. OSTWAL
MANAGING DIRECTOR
(DIN : 00460257)

MAYUR S. DOSHI
DIRECTOR
(DIN : 02220572)

P. J. Rajani
Proprietor
Membership No. 116740
Place: Mumbai
Date : May 26,2026

ARUN KUMAR JAIN
DIRECTOR
(DIN : 02556726)

ASHISH JAIN
CHIEF FINANCIAL OFFICER

RACHNA MUKESH VYAS
COMPANY SECRETARY

UDIN : 26116740BGYGN4498

TOMORROW TECHNOLOGIES GLOBAL INNOVATIONS LIMITED
(formerly known as CNI RESEARCH LTD)

Accompanying notes to the Standalone financial statements for the year ended 31st March, 2026

Company Overview: Tomorrow Technologies Global Innovations Limited has international tie ups with global agencies to distribute their research content to global acclaimed investors through their research reports. It provides research content of international standards. It has developed in house research content which is not only propriety in nature but also unique in helping any investor to take decision on any company listed in India.

1. MATERIAL ACCOUNTING POLICIES

(i) Basis of Preparation of Standalone financial statements:

These Standalone financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention (except for certain financial instruments that are measured at fair values at the end of each reporting period) on accrual basis to comply in all material aspects with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate Affairs pursuant to section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.The Standalone financial statements have been prepared on accrual and going concern basis. The accounting policies are applied consistently to all the periods presented in the financial statements.

(ii) Basis of Measurement

These Standalone financial statements are prepared under the historical cost convention unless otherwise indicated.

(iii) Key estimates and assumptions

The preparation of Standalone financial statements requires management to make judgments, estimates and assumptions in the application of accounting policies that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Continuous evaluation is done on the estimation and judgments based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Information about critical judgments in applying accounting policies, as well as estimates and assumptions that have the most significant effect to the carrying amounts of assets and liabilities within the next financial year, are as follows:

- Determination of the estimated useful lives of tangible assets and the assessment as to which component of the cost may be capitalized - refer point (v) of significant accounting policies
- Impairment of Property, Plant and Equipment's – refer note no. 2
- Fair value of financial instruments – refer note no. 3
- Recognition of deferred tax assets – refer note no. 4
- Provisions and Contingent Liabilities – refer note no. 22

(iv) Current and Non-Current Classification

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle (twelve months) and other criteria set out in the Schedule III to the Act.

(v) Property plant and equipment(PPE)

PPE are initially recognised at cost. The initial cost of PPE comprises its purchase price, including non-refundable duties and taxes net of any trade discounts and rebates. The cost of PPE includes interest on borrowings (borrowing cost) directly attributable to acquisition, construction or production of qualifying assets subsequent to initial recognition, PPE are stated at cost less accumulated depreciation (other than freehold land, which are stated at cost) and impairment losses, if any.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Depreciation on fixed assets is provided on Straight Line Method (SLM) on pro-rata basis as per the useful life prescribed in the Schedule II of the Companies Act, 2013. However the Property plant and equipment is fully depreciated to Residual value and thus no depreciation is charged for the current as well as previous year.

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

The residual values, useful life and depreciation method are reviewed at each financial year-end to ensure that the amount, method and period of depreciation are consistent with previous estimates and the expected pattern of consumption of the future economic benefits embodied in the items of property, plant and equipment.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on disposal or retirement of an item of property, plant and equipment is determined as the difference between sales proceeds and the carrying amount of the asset and is recognised in profit or loss. Fully depreciated assets still in use are retained in financial statements.

All the plant and equipments mentioned in balance sheet as at the even date is carried at residual value and hence no depreciation is charged in Statement of profit and loss account.

(vi) Measurement of fair values

The Company's accounting policies and disclosures require the measurement of fair values for financial instruments.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is Unobservable.

Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

Financial assets at fair value through other comprehensive income (FVTOCI)

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved by both collecting contractual cash flows that give rise on specified dates to solely payments of principal and interest on the principal amount outstanding and by selling financial assets.

The Company has made an irrevocable election to present subsequent changes in the fair value of equity investments not held for trading in Other Comprehensive Income.

Financial assets at fair value through profit or loss (FVTPL)

Financial assets are measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profi t or loss are immediately recognised in profit or loss.

Financial liabilities

Financial liabilities are measured at amortised cost using the effective interest method.

Equity instruments

An equity instrument is a contract that evidences residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments recognised by the Company are measured at the proceeds received net off direct issue cost.

Off setting of financial instruments

Financial assets and financial liabilities are off set and the net amount is reported in financial statements if there is a currently enforceable legal right to off set the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

(vii) Impairments of Non-financial assets

The carrying values of assets / cash generating units at each balance sheet date are reviewed for impairment if any indication of impairment exists.

If the carrying amount of the assets exceed the estimated recoverable amount, impairment is recognized for such excess amount. The impairment loss is recognized as an expense in the Statement of Profit and Loss, unless the asset is carried at revalued amount, in which case any impairment loss of the revalued asset is treated as a revaluation decrease to the extent a revaluation reserve is available for that asset.

When there is indication that an impairment loss recognized for an asset in earlier accounting periods which no longer exists or may have decreased, such reversal of impairment loss is recognized in the Statement of Profit and Loss, to the extent the amount was previously charged to the Statement of Profit and Loss.

(viii) Revenue recognition

The company is engaged into purchase and sale of equity shares which are accounted as and when trade is effected on stock exchange. The other sources of revenue for the company are subscriptions and advertisements on the company's online media. Revenue from subscriptions is recognized upon delivery of the product. Revenue from advertisements is not recognized over the contractual period of advertisement. Instead the same is recognized on the advertisement being placed on the website. No segregation over contractual period is made since the advertisement revenue is insignificant. Revenue from Content sale is recognized on delivery of content.

Dividend income is recognised when the right to receive the same is established, it is probable that the economic benefits associated with the dividend will flow to the Company and the amount of dividend can be measured reliably.

Interest income from financial assets is recognized when it is probable that economic benefits will flow to the Company and the amount of income can be measured reliably.

(ix) Employee benefits

Short-Term Employee Benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short term employee benefits. Benefits such as salaries, performance incentives, etc., are recognized as an expense at the undiscounted amount in the Statement of Profit and Loss of the year in which the employee renders the related service

There is no post employment and terminal benefits scheme prevailing in the company.

(x) Taxes on Income

Income tax expense comprises current and deferred tax and is recognized in the Statement of Profit and Loss except to the extent that it relates to items recognized directly in equity or in OCI.

Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. It is measured using tax rates enacted or substantively enacted at the reporting date.

Deferred Tax

Deferred income tax is recognised using the Balance Sheet approach. Deferred income tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount, except when the deferred income tax arises from the initial recognition of an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable proft or loss at the time of the transaction.

Deferred tax assets are recognised only to the extent that it is probable that either future taxable profits or reversal of deferred tax liabilities will be available, against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised.

The carrying amount of a deferred tax asset shall be reviewed at the end of each reporting date and reduced to the extent that it is no longer probable that sufficient taxable proft will be available to allow all or part of the deferred income tax asset to be utilised.

Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the end of the reporting period and are expected to apply when the related deferred tax asset is realised or the deferred tax liability is settled.

Deferred tax assets and liabilities are off set when there is a legally enforceable right to off set current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority.

(xi) Accounting for provisions, contingent liabilities and contingent assets

Provisions are recognized, when there is a present legal or constructive obligation as a result of past events, where it is probable that there will be outflow of resources to settle the obligation and when a reliable estimate of the amount of the obligation can be made. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows. Where the effect is material, the provision is discounted to net present value using an appropriate current market-based pre-tax discount rate and the unwinding of the discount is included in finance costs.

Contingent liabilities are recognised only when there is a possible obligation arising from past events, due to occurrence or non-occurrence of one or more uncertain future events, not wholly within the control of the Company, or where any present obligation cannot be measured in terms of future outflow of resources, or where a reliable estimate of the obligation cannot be made. Obligations are assessed on an ongoing basis and only those having a largely probable outflow of resources are provided for.

Contingent assets are not disclosed in the financial statements unless an inflow of economic benefits is probable.

(xii) Earnings per share

Basic Earnings per share is calculated by dividing the net profit / (loss) for the period attributable to the equity shareholders by the weighted average number of equity shares outstanding during the period. The Company did not have any potentially dilutive securities in any of the year presented.

(xiii) Segment reporting

The Company determines segments based on the internal organisation and management structure of the Group its system of internal financial reporting and the nature of its risks and its returns.

Segment revenue includes income directly identifiable with the segments.

Expenses that are directly identifiable with the segments are considered for determining the segment result. Expenses which relate to the Group as a whole and not allocable to segments and expenses which relate to the operating activities of the segment but are impracticable to allocate to the segment, are included under “Unallocable corporate expenses”.

Income which relates to the Company as a whole and not allocable to segments are included in Unallocable Income and netted off from Unallocable corporate expenses.

Segment assets and liabilities include those directly identifiable with the respective segments. Unallocable corporate assets and liabilities represent the assets and liabilities that relate to the Company as a whole and not allocable to any segment.

Note 2

Property, plant and equipment

Following are the changes in the carrying value of property, plant and equipment for the year ended March 31, 2026

(Rs. In Lakhs)

DESCRIPTION	Motor Vehicle	Office equipment	Computers	TOTAL
Cost as at April 1, 2025	12.21	0.48	3.64	16.32
Additions	-	-	-	-
Deletions	-	-	-	-
Cost as at March 31, 2026 (A)	**12.21**	**0.48**	**3.64**	**16.32**
Accumulated depreciation as at April 1, 2025	12.21	0.45	3.61	16.27
Depreciation for the current period	-	-	-	-
Accumulated depreciation as at March 31, 2026 (B)	**12.21**	**0.45**	**3.61**	**16.27**
Net carrying amount as at March 31, 2026 (A) - (B)	**-**	**0.02**	**0.03**	**0.06**

Following are the changes in the carrying value of property, plant and equipment for the year ended March 31, 2025:

DESCRIPTION	Motor Vehicle	Office equipment	Computers	TOTAL
Cost as at April 1, 2024	12.21	0.48	3.64	16.32
Additions	-	-	-	-
Deletions	-	-	-	-
Cost as at March 31, 2025 (A)	**12.21**	**0.48**	**3.64**	**16.32**
Accumulated depreciation as at April 1, 2024	12.21	0.45	3.61	16.27
Depreciation for the year	-	-	-	-
Deletions	-	-	-	-
Accumulated depreciation as at March 31, 2025 (B)	**12.21**	**0.45**	**3.61**	**16.27**
Net carrying amount as at March 31, 2025 (A)- (B)	**-**	**0.02**	**0.03**	**0.06**

Note 3: Investments

(Rs. In Lakhs)

Particulars	As at March 31, 2026 Value	As at March 31, 2025 Value
(1) Fair value through Other Comprehensive Income		
(i) Quoted Equity Shares	205.38	-
(ii) Unquoted Equity Shares	-	-
(2) At Amortised Cost		
(i) Unquoted Equity Shares (Investments less than 20%)	95.49	95.49
(ii) Unquoted Equity Shares (Associate Company)	1,185.25	1,185.25
	1,486.12	**1,280.74**

Note 3a: Details of Investments

(Rs. In Lakhs)

Particulars	Face Value	As at March 31, 2026		As at March 31, 2025	
		Number of shares	Value of shares	Number of shares	Value of shares
(1) Fair value through Other Comprehensive Income					
(i) Quoted Equity Shares					
Garware Offshore Services Limited	10	6,09,800.00	205.38	-	-
Total of Quoted Equity Shares		**6,09,800.00**	**205.38**	**-**	**-**
(2) At Amortised Cost					
(i) Unquoted Equity Shares (Investments less than 20 percent)					
Nexgen Edu. Solution Pvt. Ltd. (T AND G EDUTECH PRIVATE LIMITED)	10	1,53,475	15.35	1,53,475	15.35
CNI Info Exchange Pvt Ltd	10	9,00,000	80.14	9,00,000	80.14
(ii) Unquoted Equity Shares (Associate Company)					
Teknopoint mercantile pvt ltd	10	1,18,52,500	1,185.25	1,18,52,500	1,185.25
Total of Unquoted Equity Shares		**1,29,05,975**	**1,280.74**	**10,53,475**	**95.49**
Total Investments		**1,35,15,775**	**1,486.12**	**10,53,475**	**95.49**

Particulars	As at March 31, 2026	As at March 31, 2025
Note 4		
Deferred Tax Assets		
On Account of Timing Difference in:		
(A) Depriciation on Property, Plant and Equipment		
WDV As Per Companies Act	0.06	0.06
WDV As Per Income Tax Act	0.59	0.70
Difference	0.54	0.64
Deferred tax assets (Net)	**0.14**	**0.16**
Opening Deferred Tax Asset	0.16	0.19
Deferred Tax Expense (Net)	**0.03**	**0.03**
Note 5		
Cash and cash equivalents		
Cash on hand	0.15	2.16
Balance with banks		
- Current accounts	5.97	10.20
	6.12	**12.35**
Note 6		
Bank balance other than above		
Fixed Deposit (As margin against corporate credit card)	7.48	7.01
	7.48	**7.01**
Note 7		
Loans and Advances		
- Loans from Related Party (Unsecured)	-	327.00
	-	**327.00**
Note 8		
Other Current Assets		
Advance to creditors	0.02	-
GST Receivable	3.62	0.41
	3.64	**0.41**
Note 9		
Current Tax Assets		
Income Tax Receivable	1.26	1.87
	1.26	**1.87**

Note : 10
Share capital

(Rs. In Lakhs)

	As at March 31, 2026	As at March 31, 2025
a. Details of authorised, issued and subscribed share capital		.
Authorised Capital		
Share capital	8,000.00	8,000.00
Equity shares of Re 1 each		
Issued, Subscribed and fully Paid up		
Equity shares of Re 1 each	1,148.05	1,148.05
	1,148.05	**1,148.05**

b. Reconciliation of number of shares at the beginning and at the end of the year

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Value	No. of shares	Value
Shares outstanding at the beginning of the year	11,48,04,500	1,148.05	11,48,04,500	1,148.05
Add: Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	**11,48,04,500**	**1,148.05**	**11,48,04,500**	**1,148.05**

c. Particulars of shareholders holding more than 5% of shares held

Name of Shareholder	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Percentage	No. of shares	Percentage
Sangita Kishor Ostwal	73,43,211	6.40%	73,43,211	6.40%
Neil Information Technology Pvt. Ltd.	94,38,000	8.22%	94,38,000	8.22%
Shreenath Finstock Pvt Ltd	84,82,277	7.39%	84,82,277	7.39%
K P Ostwal Huf	1,17,78,277	10.26%	1,17,78,277	10.26%
Nandkishor Chaturvedi HUF	-	-	89,05,000	7.76%

d. Particulars of Shareholding of Promoters

Shares held by Promoters at the end of the year	As at March 31, 2026		As at March 31, 2025		% Change during the year
Promoter Name	No. of Shares	% of total shares	No. of Shares	% of total shares	
Sangita Kishor Ostwal	73,43,211	6.40%	73,43,211	6.40%	-
Neil Information Technology Pvt. Ltd.	94,38,000	8.22%	94,38,000	8.22%	-
Shreenath Finstock Pvt Ltd	84,82,277	7.39%	84,82,277	7.39%	-
K P Ostwal Huf	1,17,78,277	10.26%	1,17,78,277	10.26%	-
Cni infoxchange Pvt. Ltd.	25,51,846	2.22%	25,51,846	2.22%	
Kishor Punamchand Ostwal	30,09,858	2.62%	30,09,858	2.62%	-

e. The company has only one class of shares referred to as equity shares having a par value of Re 1/- each. Each holder of equity shares is entitled to one vote per share.

Notes to the Standalone financial statements for the year ended 31st March, 2026

(Rs. In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Note 11		
Other Equity		
Refer statement of change of equity for detailed movement in equity balance		
Securities Premium Account	500.00	500.00
Retained Earnings	(23.28)	(22.55)
ther Comprehensive income	(120.80)	-
	355.92	**477.46**
Note 12		
Current -Provisions		
Provisions	0.85	4.10
	0.85	**4.10**
Note 13		
Revenue from Operations		
Sales of products		
Sale of shares	-	420.78
Content sale	7.45	21.17
Research product sale	-	-
Sales of Services		
Artificial Intelligence Service & Develepment Fees	26.11	-
Other Income	-	0.22
	33.57	**442.18**
Note 14		
Other Income		
Dividend Income	-	1.56
Interest on FD	0.47	0.45
Miscellaneous Income	0.56	
	1.03	**2.01**
Note 15		
Purchase of stock-in-trade (Traded goods) and Related charges		
Equity Shares	-	409.36
Securities transaction charges	-	2.17
Share expenses	-	2.84
	-	**414.38**
Note 16		
Employee benefit expense		
Salaries, wages and bonus	2.82	12.49
Director remuneration	3.84	3.84
Staff Welfare expenses	-	1.44
	6.66	**17.78**

Notes to the Standalone financial statements for the year ended 31st March, 2026

Particulars	As at March 31, 2026	As at March 31, 2025
Note 17		
Other Expenses		
Advertisement	0.56	0.58
Business Promotion (AI)	16.39	-
Audit fees	0.85	0.80
Bank charges	0.06	0.19
CDSL & NSDL Charges	3.29	3.70
Collection Charges	0.21	0.34
Electricity	0.16	0.63
Share expenses-Investment	0.86	-
Loss on Sale Of Invesments	-	311.19
Maintenance charges	0.05	0.22
Office expenses	0.31	5.75
Professional Fees	2.31	3.55
Stock Exchange Listing fees	3.25	3.25
Website expenses	0.39	2.03
Debenture issue expenses	-	3.30
Conveyance	-	0.04
Municipal taxes	-	0.61
Preference share issue expenses	-	69.14
Software expenses	0.15	0.37
Printing & Stationary	-	0.03
	28.86	**405.72**

Note 18 : Earnings per share (EPS)

Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the year.

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the company (after adjusting profit impact of dilutive potential equity shares, if any by the aggregate of weighted average number of Equity shares outstanding during the year and the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.

(Rs. In Lakhs except for EPS)

Particulars	March 31, 2026	March 31, 2025
i. Profit attributable to equity holders (Rs)		
Profit attributable to equity holders of the parent for basic and diluted EPS	(0.73)	(393.71)
	(0.73)	**(393.71)**
ii. Weighted average number of ordinary shares		
Issued ordinary shares	11,48,04,500	11,48,04,500
Add/(Less): Effect of shares issued/ (bought back)	-	-
Weighted average number of shares at March 31 for basic and diluted EPS	**11,48,04,500**	**11,48,04,500**
iii. Basic and diluted earnings per share (Rs)	**(0.001)**	**(0.34)**

Note 19 Financial instruments – Fair values and risk management

(a) Financial Risk Management

The Company's financial liabilities comprise mainly of other payables. The Company's financial assets comprise mainly of investments, cash and cash equivalents, trade receivables

The Company's activities exposes it to Liquidity Risk, Market Risk and Credit risk. The Board of Directors reviews and agrees policies for managing each of these risks, which are summarised as below.

i. Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counter-party fails to meet its contractual obligations. The Company is exposed to credit risks from its operating activities, primarily trade receivables, cash and cash equivalents, deposits with banks and other financial instruments. To manage the credit risk from trade receivables, the Company periodically assess financial reliability of customes, taking into account the financial condition, current economic trends, and analysis of historical bad debts and ageing of accounts receivable. Individual risk limits are set accordingly. The Company considers the probablity of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis through each reporting period.

ii. Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk. The company does not have interest rate risk and currency risk. The company is exposed to other price risk that the fair value of a Investments will fluctuate due to changes in market traded price.

iii. Liquidity risk

The risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. Liquidity risk management implies maintenance sufficient cash including availability of funding through an adequate amount of committed credit facilities to meet the obligations as and when due.

The Company manages its liquidity risk by ensuring as far as possible that it will have sufficient liquidity to meet its short tem and long term liabilities as and when due. Anticipated future cash flows, undrawn committed credit facilities are expected to be sufficient to meet the liquidity requirements of the Company.

(b) Financial assets and liabilities

The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels as on 31st March 2026 are presented below.

(Rs. In Lakhs)

March 31, 2026	Note No.	Carrying amount				Fair value			
		FVTPL	FVTOCI	Amortised Cost	Total	Level 1	Level 2	Level 3	Total
Non-Current Financial assets									
Investments		-	205.38	1,280.74	1,486.12	205.38	-	-	205.38
Current Financial assets					-				-
Trade receivables		-	-	-	-	-	-	-	-
Cash and cash equivalents		-	-	6.12	6.12	-	-	-	-
Total		**-**	**205.38**	**1,286.86**	**1,492.24**	**205.38**	**-**	**-**	**205.38**
Current Financial liabilities									-
Trade Payables		-	-	-	-	-	-	-	-
Other current financial liabilities		-	-	0.85	0.85	-	-	-	-
Total		**-**	**-**	**0.85**	**0.85**	**-**	**-**	**-**	**-**

The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels as on 31st March 2025 are presented below.

March 31, 2025	Note No.	Carrying amount				Fair value			
		FVTPL	FVTOCI	Amortised Cost	Total	Level 1	Level 2	Level 3	Total
Non-Current Financial assets									
Investments		-	-	1,280.74	1,280.74	-	-	-	-
Current Financial assets									
Trade receivables		-	-	-	-	-	-	-	-
Cash and cash equivalents		-	-	12.35	12.35	-	-	-	-
Total		**-**	**-**	**1,293.09**	**1,293.09**	**-**	**-**	**-**	**-**
Current Financial liabilities									
Trade Payables				-	-				
Other current financial liabilities		-	-	4.10	4.10	-	-	-	-
Total		**-**	**-**	**4.10**	**4.10**	**-**	**-**	**-**	**-**

Note 20: Capital Management

For the purpose of the Company's capital management, capital includes issued capital and all other equity reserves attributable to the equity shareholders of the Company. The primary objective of the Company when managing capital is to safeguard its ability to continue as a going concern and to maintain an optimal capital structure so as to maximize shareholder value. As at 31st March, 2026, the Company has only one class of equity shares and has no debt. Consequent to such capital structure, there are no externally imposed capital requirements. In order to maintain or achieve an optimal capital structure, the Company allocates its capital for the re-investment into business based on its long term financial plans.

Note 21: Related party Information

A. Names of the Related parties

(i) Companies exercising significant influence:

Teknopoint mercantile pvt ltd	Associate Company
CNI Infoxchange Pvt. Ltd.	Common Directors
Neil Information Technology Lmited	Common Directors
Shreenath Finstock Pvt. Ltd.	Common Directors

(ii) Key management personnel and their relatives

Kishor Ostwal	Managing Director
Sangita Ostwal	Non Executive Director
Mayur Shantilal Doshi	Independent Director
Arun Surajmal Jain	Independent Director
Ashish Jain	CFO
Rachna Vyas	Company Secretary and Compliance officer

B. The following transactions were carried out with the related parties in the ordinary course of business.

(Rs. In Lakhs)

Nature of Transaction	(i)		(ii)		Total	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Director Remuneration	-	-	3.84	3.84	3.84	3.84
Salary			2.16	2.40	2.16	2.40
Investments in Equity Shares	-	1,185.25	-	-	-	1,185.25
Loan given/(repaid)	(327.00)	327.00	-	-	(327.00)	327.00

Closing balance of Related Party as on the even date: (Rs. In Lakhs)

Related Party	Nature	2025-26	2024-25
Receivable			
Teknopoint mercantile pvt ltd	Loan given	-	327.00

Note 22: Contingent Liabilities

(Rs. In Lakhs)

Particulars	Financial Year	2025-26	2024-25
Income Tax including Interest* (Section 154)	2012-13	53,28,855	53,28,855
Income Tax including Interest* (Section 147)	2015-16	52,16,995	52,16,995
Income Tax including Interest* (Section 147)	2017-18	2,71,39,971	2,71,39,971
Income Tax including Interest* (Section 147)	2014-15	98,61,782	98,61,782
BSE**	Various years	84,51,160	84,51,160

*For F.Y 2012-13, 2015-16, 2017-18 and 2014-15 Income Tax Department has reopened the assessment under section 147 or section 154 and raised the above demands erroneously. The company has contested against the said demands before CIT (Appeals) and the outcome of the case is still awaited. No provision is made against the said demand since in the management opinion the demand is unjustified and the same shall not be materialsed.

**The BSE has imposed a penalty of Rs. 84,51,160/- for non compliance vide Order dated 26th July, 2023. The Company have complied with all the statutory compliances and therefore filed an appeal with the Honourable SAT. The Company is confident that the case will not have material impact on financial statements.

Note 23: Segment Reporting

The Group has followed business segments, which are its reportable segments .Segments have been identified taking into the account the nature of the products/services and the differing risks & returns. Segment report is attached as below:

	31/03/2026	31/03/2025
1. Segment Revenue		
(a) Segment - Content Sale	7.45	21.40
(b) Segment - AI & DEV OPS	26.11	-
(c) Segment - Research Product Sale	-	-
(d) Segment - Equity	-	420.78
(e) Segment - Other Business Income	1.03	2.01
(f) Unallocated	-	-
Total	**34.60**	**444.19**
Less: Inter Segment Revenue	-	-
Total-Segment Revenue	**34.60**	**444.19**
2. Segment Results		
(a) Segment - Content Sale	(11.68)	(90.90)
(b) Segment - AI & DEV OPS	9.73	-
(c) Segment - Research Product Sale	-	-
(d) Segment - Equity	-	6.34
(e) Segment - Other Business Income	1.03	(309.12)
(f) Unallocated		-
Total-Segment Results	**(0.92)**	**(393.68)**
Less:		
i) Interest	-	-
ii) Other Un-allocable Expenditure net off	-	-
iii) Un-allocable income	-	-
Total Profit Before Tax	**(0.92)**	**(393.68)**
Current Tax	-	-
Tax in respect of earlier years	(0.21)	-
Deferred Tax	0.03	0.03
Profit Before Tax	**(0.73)**	**(393.71)**
Other Comprehensive Income	(120.80)	527.81
Total Comprehensive Income	**(121.53)**	**134.10**
3. Segment Asset		
(a) Segment - Content Sale	-	-
(b) Segment - AI & DEV OPS	-	-
(c) Segment - Research Product Sale	-	-
(d) Segment - Equity	1,486.12	1,280.74
(e) Segment - Other Business Income	-	-
(f) Unallocated	18.69	348.85
Total	**1,504.81**	**1,629.59**

4. Segment Liabilities		
(a) Segment - Content Sale	-	-
(b) Segment - AI & DEV OPS	-	-
(c) Segment - Research Product Sale	-	-
(d) Segment - Equity	-	-
(e) Segment - Other Business Income	-	-
(f) Unallocated	0.85	4.10
Total	**0.85**	**4.10**
5. Captial Employed		
(Segment assets - Segment Liabilities)		
(a) Segment - Content Sale	-	-
(b) Segment - AI & DEV OPS	-	-
(c) Segment - Research Product Sale	-	-
(d) Segment - Equity	1,486.12	1,280.74
(e) Segment - Other Business Income	-	-
(f) Unallocated	17.84	344.75
Total	**1,503.96**	**1,625.49**

Note : 24

There are no significant subsequent events that would require adjustments or disclosures in the financial statements as on the balance sheet date.

Note : 25

Particulars	Numerator	Denominator	FY 2025-26	FY 2024-25	Variance in %	Refer Note
Current Ratio	Current Assets	Current Liabilities	21.77	85.04	-74%	Note 1
Return on Equity Ratio	Net Profit after Tax	Average Equity	(0.0005)	(0.25)	-100%	Note 2
Net Capital Turnover Ratio	Revenue	Working Capital	1.90	1.28	48%	Note 3
Net Profit Ratio	Net Profit after Tax	Revenue	-2.18%	-89.04%	-98%	Note 4
Return on Capital Employed	Net Profit after Tax	Capital Employed	-0.05%	-24.22%	-100%	Note 2

Reason where variance is more than 25%:

Note

1) Current ratio has decreased due to decrease in current liabilities and assets during the year as compared to last year.

2) During the year the company's loss has reduced which has improved Return on Equity & capital employed as compared to previous year.

3) During the year the revenue has reduced along with reduction in working capital as compared to previous year.

4) During the year the company's loss has reduced along with reduction in revenue as compared to previous year.

Note: 26 Earnings and expenses incurred in Foreign currency

During the year the company has earned foreign currency income from export of services amounting to Rs. 26.11 lakhs and there no expenditure in foreign currency in current financial year.

Note: 27 Other Disclosures

a) The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

b) Transaction with struck off companies: The Company does not have any transactions with companies struck- off under Section 248 of the Companies Act, 2013.

c) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

d) The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

   (i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or;

   (ii) Provide any guarantee, security or the like to or on behalf of the Ultimate beneficiaries.

e) The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

   (i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or;

   (ii) Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

f) The Company do not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

g) The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective. On November 21,2025 the Government of India notified four Labour Codes- The Code on Wages 2019, The Industrial Relations Code 2020, The Code on Social Security 2020 and the Occupational Safety, Health and Working Conditions Code 2020-consolidating 29 existing Labour Laws. The Ministry of Labour and Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has reassessed its employee benefit obligations in accordance with revised definition of Wages and based on the management's best estimates the impact of employee benefit obligations is not material to the statement of standalone financial statements for the year ended 31 March 2026. The Company will continue to monitor finalisation of rules and clarifications from government and would provide appropriate accounting effect on the basis of such developments as needed.

h) The Company is not declared wilful defaulter by any bank or financial institution or lender during the year.

i) The Company has used accounting software for maintaining its books of account, which has a feature of recording audit trail (edit log) facility and the same has been operative throughout the year for all relevant transactions recorded in the respective software. Further, the audit trail feature has not been tampered with and the audit trail has been preserved by the Company as per statutory requirements.

Note: 28 Other Disclosures

Figures for the previous years have been regrouped wherever necessary to conform to current year's presentation.

As per our report of Even Date
For J. A. RAJANI & CO
Chartered Accountants
Firm Reg No : 108331W

For **TOMORROW TECHNOLOGIES GLOBAL INNOVATIONS LIMITED**

SANGITA KISHOR OSTWAL
NON EXECUTIVE DIRECTOR
(DIN : 00297685)

KISHOR P. OSTWAL
MANAGING DIRECTOR
(DIN : 00460257)

MAYUR S. DOSHI
DIRECTOR
(DIN : 02220572)

P. J. Rajani
Proprietor
Membership No. 116740
Place: Mumbai
Date : May 26,2026
UDIN : 26116740BGYGN4498

ARUN KUMAR JAIN
DIRECTOR
(DIN : 02556726)

ASHISH JAIN
CHIEF FINANCIAL OFFICER

RACHNA MUKESH VYAS
COMPANY SECRETARY

Independent Auditor's Report

To the Members of
Tomorrow Technologies Global Innovations Limited

Report on the Audit of the Consolidated financial statements

Opinion

We have audited the accompanying Consolidated financial statements of Tomorrow Technologies Global Innovations Limited ("the Company"), which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss (including other Comprehensive Income), the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows for the year ended on that date and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs(financial position) of the Company as at 31st March, 2026, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of Consolidated financial statements in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated financial statements section of our report. We are independent of the Group, and its associates in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the independence requirements that are relevant to our audit of the Consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Consolidated financial statements.

Key audit matters

We have determined that there are no other key audit matters to be communicated in our report.

Information Other than the Consolidated financial statements and Auditor's Report thereon

The Holding Company's management and Board of Directors are responsible for the preparation of other information. The other information comprises the information included in the Holding Company's Management Discussion and Analysis and the Director's Report but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of our audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard on the even date.

Responsibility of Management and those charged with Governance for the Consolidated financial statements

The Holding Company's management and Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these Consolidated financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Group in accordance with the Ind AS and other accounting principles generally accepted in India.

The respective Board of Directors of the company included in the Group and it associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company ,as aforesaid.

In preparing the financial statements, respective management and Board of Directors of the companies included in the group and its associate are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group including its associate or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Companies included in the group and of its associates are responsible for overseeing the Group's and its associate's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the Consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act 2013, we are also responsible for expressing our opinion on whether the Holding Company and its associate company has adequate internal financial controls system, in relation to the financial statements, in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group and its associate's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associate to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group and its associates of which we are the independent auditors, to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charge with governance of the Holding Company and associate included in the consolidated financial statements of which are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Consolidated Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

The consolidated Financial statements include the Group's share of Net Loss after tax of Rs 47.86 Lakhs for the year ended March 31, 2026, as considered in the consolidated financial statements, in respect of an associate namely Teknopoint Mercantile Company Private Limited, whose financial statements, have not been audited by us, These financial statements have been audited by other auditors whose financial information have been furnished to us by the Management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of the associate, are based solely on the reports of the other auditors and the procedures performed by us.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

Report on Other Legal and Regulatory Requirements

1. With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 (the "Order"/ "CARO") issued by the Central Government in terms of section 143(11) of the Act, to be included in the Auditor's report, according to the information and explanations given to us, and based on the CARO reports issued by us for the Holding Company and taking into consideration the reports of other auditors on separate financial statements of Associate included in the consolidated financial statements of the Holding Company, to which reporting under CARO is applicable, we report that there are no qualifications or adverse remarks in the aforesaid CARO reports of its associate company.

2. A. As required by section 143(3) of the Act, based on our audit and on the consideration of reports of the other auditors on separate financial statements and the other financial information of associates, as noted in the Other Matters section above we report, to the extent applicable, that:

   (a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.

   (b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidation of the financial statements have been kept so far as it appears from our examination of those books and reports of the other auditors.

   (c) The Consolidated financial statements dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.

   (d) In our opinion, the aforesaid Consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015,as amended .

   (e) On the basis of the written representations received from the directors of the Holding Company as on March 31, 2026 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its associate company none of the directors of any of those companies, is disqualified as on March 31, 2026 from being appointed as a director in their respective companies in terms of Section 164 (2) of the Act.

   (f) With respect to the adequacy of the internal financial controls over financial reporting with reference to the Consolidated financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operative effectiveness of the company's internal financial controls with reference to consolidated financial statements.

   B. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act:

   In our opinion and according to the information and explanations given to us and based on the consideration of audit reports of the Associate company , the remuneration paid by the Holding Company and its associate company to its directors during the current year is in accordance with the provisions of Section 197 of the Act.

C. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate financial statements as also the other financial information of the associate as noted in the 'Other Matter' paragraph:

i. The consolidated financial statements has disclosed the impact of pending litigations, which will have an impact on its financial position in its financial statements-refer note 22 to the Consolidated financial statements.

ii. The Group did not have any long-term contracts including derivative contracts for which there were material foreseeable losses;

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Holding Company.

iv. a) Based on our audit report on separate financial statements of the Holding Company, and consideration of reports of the other auditors on separate financial statements of associate company, whose financial statements have been audited under the Act, the management of the Holding Company and the respective management of the aforesaid associate have represented that, to the best of their knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Group, its associates to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group, its associates ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b) Based on our audit report on separate financial statements of the Holding Company, and consideration of reports of the other auditors on separate financial statements of its associate company, whose financial statements have been audited under the Act, the management of the Holding Company and the respective management of the aforesaid associate, have represented that, to the best of their knowledge and belief, other than as disclosed in the notes to the accounts of the consolidated financial statements, no funds have been received by the Group, its associates from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Group, its associates shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

c) Based on the audit procedures that are considered reasonable and appropriate in the circumstances, and consideration of reports of the other auditors on separate financial statements of the associate company, whose financial statements have been audited under the Act, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement

v. During the year the Holding company and associate company has not declared or paid any dividend during the year.

vi. Based on our examination, which included test checks, and that performed by the respective auditors of the associate company, whose financial statements have been audited under the Act, the holding company and associate have used an accounting software for maintaining its books of account for the financial year ended March 31, 2026, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we and respective auditors of the above referred associate did not come across any instance of audit trail feature being tampered with for the periods where audit trail (edit log) facility was enabled.

For **J. A. Rajani & Co.**
Chartered Accountants
Firm Reg. No. 108331W

P. J. Rajani
Proprietor
Membership No. 116740
Place: Mumbai
Date: 26th May ,2026
UDIN 26116740TQDMK3484

"Annexure A" to the Independent Auditor's Report of even date on the Consolidated Financial Statements of Tomorrow Technologies Global Innovations Limited

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to Consolidated Financial Statements of Tomorrow Technologies Global Innovations Limited ("the Company") as of 31st March, 2026 in conjunction with our audit of the Consolidated Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management and Board of Directors of the Holding Company are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the internal financial controls with reference to Consolidated Financial Statements of the Holding Company based on the audit conducted by us in respect of Holding Company audited by us. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to Consolidated Financial Statements, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to Consolidated Financial Statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to Consolidated Financial Statements and their operating effectiveness. Our audit of internal financial controls with reference to Consolidated Financial Statements included obtaining an understanding of internal financial controls with reference to Consolidated Financial Statements, assessing the risk that a material weakness exists and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Consolidated Financial Statements, whether due to fraud or error

We believe that the audit evidence we have obtained and the audit evidence obtained by other auditors in terms of their reports referred to in the 'Other Matter' paragraph below is sufficient and appropriate to provide a basis for our opinion on the internal financial controls with reference to Consolidated Financial Statements.

Meaning of Internal Financial Controls with reference to Consolidated Financial Statements

A company's internal financial controls over financial reporting with reference to Consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial statements and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that ;

(i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and

(iii) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to Consolidated Financial Statements

Because of the inherent limitations of internal financial controls over financial reporting , including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Holding Company has, in all material respects, an adequate internal financial controls system over financial reporting with reference to Consolidated Financial Statement and such internal financial controls over financial reporting were operating effectively as at 31st March,2026, based the internal control over financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For **J. A. Rajani & Co.**
Chartered Accountants
Firm Reg. No. 108331W

P. J. Rajani
Proprietor
Membership No. 116740
Place: Mumbai
Date: 26th May ,2026
UDIN : 26116740TQDMK3484

TOMORROW TECHNOLOGIES GLOBAL INNOVATIONS LIMITED
(formerly known as CNI RESEARCH LTD)

Consolidated Balance Sheet as at 31st March, 2026

(Rs. In Lakhs)

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
I. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment	2	0.06	0.06
(b) Financial Assets			
(i) Other Investments	3	1,343.52	1,185.99
(c) Deferred tax assets (net)	4	0.14	0.16
Total non current assets		**1,343.71**	**1,186.21**
(2) Current Assets			
(a) Financial Assets			
(i) Cash and cash equivalents	5	6.12	12.35
(ii) Bank balance other than above	6	7.48	7.01
(iii) Loans	7	-	327.00
(c) Other current assets	8	3.64	0.41
(d) Current Tax Assets	9	1.26	1.87
Total current assets		**18.50**	**348.64**
TOTAL ASSETS		**1,362.21**	**1,534.85**
II. EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity share capital	10	1,148.05	1,148.05
(b) Other equity	11	213.32	382.71
Total equity		**1,361.36**	**1,530.75**
(2) Non current liabilities		**-**	**-**
Total non current liabilities		**-**	**-**
(3) Current liabilities			
(a) Financial liabilities			
Provisions	12	0.85	4.10
(b) Current tax liabilities (net)	13	-	-
Total Current liabilities		**0.85**	**4.10**
TOTAL EQUITY AND LIABILITIES		**1,362.21**	**1,534.85**
Notes forming part of the Financial Statements	1 to 28		

As per our report of Even Date
For J. A. RAJANI & CO
Chartered Accountants
Firm Reg No : 108331W

For **TOMORROW TECHNOLOGIES GLOBAL INNOVATIONS LIMITED**

SANGITA KISHOR OSTWAL
NON EXECUTIVE DIRECTOR
(DIN : 00297685)

KISHOR P. OSTWAL
MANAGING DIRECTOR
(DIN : 00460257)

MAYUR S. DOSHI
DIRECTOR
(DIN : 02220572)

P. J. Rajani
Proprietor
Membership No. 116740
Place: Mumbai
Date : May 26,2026

ARUN KUMAR JAIN
DIRECTOR
(DIN : 02556726)

ASHISH JAIN
CHIEF FINANCIAL OFFICER

RACHNA MUKESH VYAS
COMPANY SECRETARY

UDIN 26116740TQDMK3484

TOMORROW TECHNOLOGIES GLOBAL INNOVATIONS LIMITED
(formerly known as CNI RESEARCH LTD)

Consolidated Statement of Profit and Loss for the year ended March 31, 2026

(Rs. In Lakhs)

Particulars	Note No.	For the Year end March 31, 2026	For the Year end March 31, 2025
Revenue			
Revenue from Operations (Gross)	14	33.57	442.18
Other Operating revenue		-	-
Other income	15	1.03	2.01
Total Income		**34.60**	**444.19**
Expenses			
Purchase of stock-in-trade (Traded goods)	16	-	414.38
Employee Benefits Expenses	17	6.66	17.78
Depreciation and Amortization Expenses	2	-	-
Other Expenses	18	28.86	405.72
Total Expenses		**35.52**	**837.87**
Profit/(loss) before Share of Profit /(Loss) in Associate & Tax		**(0.92)**	**(393.68)**
Share of Profit/ (Loss) in Associate		(47.86)	(94.75)
Profit/(loss) before Tax		**(48.78)**	**(488.43)**
Tax expense:			
1. Current Tax		-	-
2. Tax Previous year		(0.21)	-
3. Deferred Tax	4	0.03	0.03
Profit/(Loss) for the period		**(48.59)**	**(488.46)**
Other comprehensive income			
Items that will not be reclassified to profit or loss			
-Changes in Fair valuation of Equity Instruments		(120.80)	527.81
		(120.80)	**527.81**
Total comprehensive income for the period		**(169.39)**	**39.35**
Earnings per equity share			
Basic and diluted earnings per share	18	(0.042)	(0.43)
Significant Accounting Policies and			
Notes forming part of the Financial Statements	1 to 28		

As per our report of Even Date
For J. A. RAJANI & CO
Chartered Accountants
Firm Reg No : 108331W

For **TOMORROW TECHNOLOGIES GLOBAL INNOVATIONS LIMITED**

SANGITA KISHOR OSTWAL
NON EXECUTIVE DIRECTOR
(DIN : 00297685)

KISHOR P. OSTWAL
MANAGING DIRECTOR
(DIN : 00460257)

MAYUR S. DOSHI
DIRECTOR
(DIN : 02220572)

P. J. Rajani
Proprietor
Membership No. 116740
Place: Mumbai
Date : May 26,2026

ARUN KUMAR JAIN
DIRECTOR
(DIN : 02556726)

ASHISH JAIN
CHIEF FINANCIAL OFFICER

RACHNA MUKESH VYAS
COMPANY SECRETARY

UDIN 26116740TQDMK3484

TOMORROW TECHNOLOGIES GLOBAL INNOVATIONS LIMITED
(formerly known as CNI RESEARCH LTD)

Consolidated Audited Cash Flow Statement for the year ended March 31, 2026

(Rs. In Lakhs)

Particulars	For the year ended	
	31-03-2026	31-03-2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	(0.92)	(393.68)
Adjustments for :		
Interest Income FDR	(0.47)	(0.45)
Dividend income	-	(1.56)
Operating profit before Working Capital Changes	**(1.39)**	**(395.69)**
Changes in assets and liabilities		
(Increase) / Decrease in Other current assets	(3.24)	(0.14)
Increase / (Decrease) in Financial Liabilities	(3.25)	1.94
Increase / (Decrease) in Loans & Advances	327.00	(327.00)
Cash Generated From Operations	**319.12**	**(720.90)**
Income taxes paid	0.83	(1.10)
NET CASH FLOW FROM (USED IN) OPERATING ACTIVITIES	**319.95**	**(722.00)**
CASH FLOWS FROM INVESTING ACTIVITIES		
Sale of Investments	-	2,093.67
Interest income on FDR	0.47	0.45
Purchase of Investments (net)	(326.18)	(1,602.85)
Dividend Income	-	1.56
NET CASH FLOW FROM (USED IN) INVESTING ACTIVITIES	**(325.71)**	**492.83**
CASH FLOWS FROM FINANCING ACTIVITIES	**-**	**-**
NET CASH FLOW FROM (USED IN) FINANCING ACTIVITIES	**-**	**-**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**(5.76)**	**(229.17)**
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	19.37	248.54
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	**13.61**	**19.37**

Reconciliation of Cash and Cash Equivalents	For the year ended 31st March, 2026	For the year ended 31st March, 2025
1 Cash and Bank balance (As mentioned in note no. 5)	6.12	12.36
2 Bank balance other than above (As mentioned in note no. 6)	7.48	7.01
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	**13.61**	**19.37**

As per our report of Even Date
For J. A. RAJANI & CO
Chartered Accountants
Firm Reg No : 108331W

For **TOMORROW TECHNOLOGIES GLOBAL INNOVATIONS LIMITED**

SANGITA KISHOR OSTWAL
NON EXECUTIVE DIRECTOR
(DIN : 00297685)

KISHOR P. OSTWAL
MANAGING DIRECTOR
(DIN : 00460257)

MAYUR S. DOSHI
DIRECTOR
(DIN : 02220572)

P. J. Rajani
Proprietor
Membership No. 116740
Place: Mumbai
Date : May 26,2026
UDIN 26116740TQDMK3484

ARUN KUMAR JAIN
DIRECTOR
(DIN : 02556726)

ASHISH JAIN
CHIEF FINANCIAL OFFICER

RACHNA MUKESH VYAS
COMPANY SECRETARY

TOMORROW TECHNOLOGIES GLOBAL INNOVATIONS LIMITED
(formerly known as CNI RESEARCH LTD)

Consolidated Statement of Changes in Equity (SOCIE)

(Rs. In Lakhs)

(a) Equity share capital	**Note**	**Amount**
Balance as at April 1, 2024	10	1,148.05
Changes in equity share capital during 2024-25		-
Balance as at March 31, 2025		1,148.05
Changes in equity share capital during the year		-
Balance as at March 31, 2026		**1,148.05**

(b) Other equity (Rs. In Lakhs)

Particulars	Note	Reserves & Surplus			
		Security Premium	Retained Earnings	Other Comrehensive Income - Loss on Fair valuation of investments	Total
Balance at April 1, 2024	**11**	**500.00**	**371.16**	**(527.81)**	**343.35**
Profit for the year		-	(488.46)	-	(488.46)
Tax adjustments related to prior years					-
Other comprehensive income for the year		-	-	527.81	527.81
Balance at March 31, 2025		**500.00**	**(117.30)**	**-**	**382.71**
Profit for the year		-	(48.59)	-	(48.59)
Other comprehensive income for the year		-	-	(120.80)	(120.80)
Balance at March 31, 2026		**500.00**	**(165.88)**	**(120.80)**	**213.32**

As per our report of Even Date
For J. A. RAJANI & CO
Chartered Accountants
Firm Reg No : 108331W

P. J. Rajani
Proprietor
Membership No. 116740
Place: Mumbai
Date : May 26,2026

UDIN 26116740TQDMK3484

For **TOMORROW TECHNOLOGIES GLOBAL INNOVATIONS LIMITED**

SANGITA KISHOR OSTWAL
NON EXECUTIVE DIRECTOR
(DIN : 00297685)

KISHOR P. OSTWAL
MANAGING DIRECTOR
(DIN : 00460257)

MAYUR S. DOSHI
DIRECTOR
(DIN : 02220572)

ARUN KUMAR JAIN
DIRECTOR
(DIN : 02556726)

ASHISH JAIN
CHIEF FINANCIAL OFFICER

RACHNA MUKESH VYAS
COMPANY SECRETARY

TOMORROW TECHNOLOGIES GLOBAL INNOVATIONS LIMITED
(formerly known as CNI RESEARCH LTD)

Accompanying notes to the consolidated financial statements for the year ended 31st March, 2026

GROUP INFORMATION

Company Overview: Tomorrow Technologies Global Innovations Limited has international tie ups with global agencies to distribute their research content to global acclaimed investors through their research reports. It provides research content of international standards. It has developed in house research content which is not only propriety in nature but also unique in helping any investor to take decision on any company listed in India.

The Company and its associates (jointly referred to as the 'Group' herein under) considered in these consolidated financial statements are:

Associates:

	Name of the Company	Country of Incorporation	Proportion in Equity shares
(a)	Teknopoint Mercantile Pvt Ltd	India	48.96%

1. MATERIAL ACCOUNTING POLICIES

The significant accounting policies applied by the Group in the preparation of its financial statements are listed below. Such accounting policies have been applied consistently to all the periods presented in these financial statements, unless otherwise indicated.

(i) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

These Consolidated Financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time. The Consolidated financial statements have been prepared on accrual and going concern basis. The accounting policies are applied consistently to all the periods presented in the Consolidated financial statements. All assets and liabilities have been classified as current or non-current as per the Group normal operating cycle. Based on the nature of products and their realisation in cash and cash equivalents, the Group has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

An associate is an entity over which the investor has significant influence. If an entity holds, directly or indirectly (eg through subsidiaries), 20 per cent or more of the voting power of the investee, it is presumed that the entity has significant influence, unless it can be clearly demonstrated that this is not the case. Conversely, if the entity holds, directly or indirectly (eg through subsidiaries), less than 20 per cent of the voting power of the investee, it is presumed that the entity does not have significant influence, unless such influence can be clearly demonstrated.

In Consolidated Financial statements share of the Associates profit/ (loss) is considered in Profit and Loss statement and the corresponding impact is also given to respective investments by adding the share of profit or reducing the share of loss from the investments made in Associate company.

(ii) Basis of Measurement

These Consolidated financial statements are prepared under the historical cost convention unless otherwise indicated.

(iii) Key estimates and assumptions

The preparation of Consolidated financial statements requires management to make judgments, estimates and assumptions in the application of accounting policies that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Continuous evaluation is done on the estimation and judgments based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Information about critical judgments in applying accounting policies, as well as estimates and assumptions that have the most significant effect to the carrying amounts of assets and liabilities within the next financial year, are as follows:

- Determination of the estimated useful lives of tangible assets and the assessment as to which component of the cost may be capitalized - refer point (v) of significant accounting policies
- Impairment of Property, Plant and Equipment's – refer note no. 2
- Fair value of financial instruments – refer note no. 3
- Recognition of deferred tax assets – refer note no. 4
- Provisions and Contingent Liabilities – refer note no. 22

(iv) Current and Non-Current Classification

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle (twelve months) and other criteria set out in the Schedule III to the Act.

(v) Investment in Associates

Investments in Associates are carried at cost less share of profit or losses incurred during the year. Where an indication of impairment exists, the carrying amount of the investment is assessed and written down immediately to its recoverable amount. Any disposal of investments in associates the difference between net disposal proceeds and the carrying amounts are recognized in the Statement of Profit and Loss.

(vi) Property plant and equipment(PPE)

PPE are initially recognised at cost. The initial cost of PPE comprises its purchase price, including non-refundable duties and taxes net of any trade discounts and rebates. The cost of PPE includes interest on borrowings (borrowing cost) directly attributable to acquisition, construction or production of qualifying assets subsequent to initial recognition, PPE are stated at cost less accumulated depreciation (other than freehold land, which are stated at cost) and impairment losses, if any.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Depreciation on fixed assets is provided on Straight Line Method (SLM) on pro-rata basis as per the useful life prescribed in the Schedule II of the Companies Act, 2013. However the Property plant and equipment is fully depreciated to Residual value and thus no depreciation is charged for the current as well as previous year.

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

The residual values, useful life and depreciation method are reviewed at each financial year-end to ensure that the amount, method and period of depreciation are consistent with previous estimates and the expected pattern of consumption of the future economic benefits embodied in the items of property, plant and equipment.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on disposal or retirement of an item of property, plant and equipment is determined as the difference between sales proceeds and the carrying amount of the asset and is recognised in profit or loss. Fully depreciated assets still in use are retained in financial statements.

All the plant and equipments mentioned in balance sheet as at the even date is carried at residual value and hence no depreciation is charged in Statement of profit and loss account.

(vii) Measurement of fair values

The Company's accounting policies and disclosures require the measurement of fair values for financial instruments.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is Unobservable.

Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

Financial assets at fair value through other comprehensive income (FVTOCI)

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved by both collecting contractual cash flows that give rise on specified dates to solely payments of principal and interest on the principal amount outstanding and by selling financial assets.

The Company has made an irrevocable election to present subsequent changes in the fair value of equity investments not held for trading in Other Comprehensive Income.

Financial assets at fair value through profit or loss (FVTPL)

Financial assets are measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profi t or loss are immediately recognised in profit or loss.

Financial liabilities

Financial liabilities are measured at amortised cost using the effective interest method.

Equity instruments

An equity instrument is a contract that evidences residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments recognised by the Company are measured at the proceeds received net off direct issue cost.

Off setting of financial instruments

Financial assets and financial liabilities are off set and the net amount is reported in financial statements if there is a currently enforceable legal right to off set the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

(viii) Impairments of Non-financial assets

The carrying values of assets / cash generating units at each balance sheet date are reviewed for impairment if any indication of impairment exists.

If the carrying amount of the assets exceed the estimated recoverable amount, impairment is recognized for such excess amount. The impairment loss is recognized as an expense in the Statement of Profit and Loss, unless the asset is carried at revalued amount, in which case any impairment loss of the revalued asset is treated as a revaluation decrease to the extent a revaluation reserve is available for that asset.

When there is indication that an impairment loss recognized for an asset in earlier accounting periods which no longer exists or may have decreased, such reversal of impairment loss is recognized in the Statement of Profit and Loss, to the extent the amount was previously charged to the Statement of Profit and Loss.

(ix) Revenue recognition

The company is engaged into purchase and sale of equity shares which are accounted as and when trade is effected on stock exchange. The other sources of revenue for the company are subscriptions and advertisements on the company's online media. Revenue from subscriptions is recognized upon delivery of the product. Revenue from advertisements is not recognized over the contractual period of advertisement. Instead the same is recognized on the advertisement being placed on the website. No segregation over contractual period is made since the advertisement revenue is insignificant. Revenue from Content sale is recognized on delivery of content.

Dividend income is recognised when the right to receive the same is established, it is probable that the economic benefits associated with the dividend will flow to the Company and the amount of dividend can be measured reliably.

Interest income from financial assets is recognized when it is probable that economic benefits will flow to the Company and the amount of income can be measured reliably.

(x) Employee benefits

Short-Term Employee Benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short term employee benefits. Benefits such as salaries, performance incentives, etc., are recognized as an expense at the undiscounted amount in the Statement of Profit and Loss of the year in which the employee renders the related service

There is no post employment and terminal benefits scheme prevailing in the company.

(xi) Taxes on Income

Income tax expense comprises current and deferred tax and is recognized in the Statement of Profit and Loss except to the extent that it relates to items recognized directly in equity or in OCI.

Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. It is measured using tax rates enacted or substantively enacted at the reporting date.

Deferred Tax

Deferred income tax is recognised using the Balance Sheet approach. Deferred income tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount, except when the deferred income tax arises from the initial recognition of an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable proft or loss at the time of the transaction.

Deferred tax assets are recognised only to the extent that it is probable that either future taxable profits or reversal of deferred tax liabilities will be available, against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised.

The carrying amount of a deferred tax asset shall be reviewed at the end of each reporting date and reduced to the extent that it is no longer probable that sufficient taxable proft will be available to allow all or part of the deferred income tax asset to be utilised.

Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the end of the reporting period and are expected to apply when the related deferred tax asset is realised or the deferred tax liability is settled.

Deferred tax assets and liabilities are off set when there is a legally enforceable right to off set current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority.

(xii) Accounting for provisions, contingent liabilities and contingent assets

Provisions are recognized, when there is a present legal or constructive obligation as a result of past events, where it is probable that there will be outflow of resources to settle the obligation and when a reliable estimate of the amount of the obligation can be made. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows. Where the effect is material, the provision is discounted to net present value using an appropriate current market-based pre-tax discount rate and the unwinding of the discount is included in finance costs.

Contingent liabilities are recognised only when there is a possible obligation arising from past events, due to occurrence or non-occurrence of one or more uncertain future events, not wholly within the control of the Company, or where any present obligation cannot be measured in terms of future outflow of resources, or where a reliable estimate of the obligation cannot be made. Obligations are assessed on an ongoing basis and only those having a largely probable outflow of resources are provided for.

Contingent assets are not disclosed in the financial statements unless an inflow of economic benefits is probable.

(xiii) Earnings per share

Basic Earnings per share is calculated by dividing the net profit / (loss) for the period attributable to the equity shareholders by the weighted average number of equity shares outstanding during the period. The Company did not have any potentially dilutive securities in any of the year presented.

(xiv) Segment reporting

The Company determines segments based on the internal organisation and management structure of the Group its system of internal financial reporting and the nature of its risks and its returns.

Segment revenue includes income directly identifiable with the segments.

Expenses that are directly identifiable with the segments are considered for determining the segment result. Expenses which relate to the Group as a whole and not allocable to segments and expenses which relate to the operating activities of the segment but are impracticable to allocate to the segment, are included under “Unallocable corporate expenses”.

Income which relates to the Company as a whole and not allocable to segments are included in Unallocable Income and netted off from Unallocable corporate expenses.

Segment assets and liabilities include those directly identifiable with the respective segments. Unallocable corporate assets and liabilities represent the assets and liabilities that relate to the Company as a whole and not allocable to any segment.

Note 2

Property, plant and equipment

Following are the changes in the carrying value of property, plant and equipment for the year ended March 31, 2026

(Rs. In Lakhs)

DESCRIPTION	Motor Vehicle	Office equipment	Computers	TOTAL
Cost as at April 1, 2025	12.21	0.48	3.64	16.32
Additions	-	-	-	-
Deletions	-	-	-	-
Cost as at March 31, 2026 (A)	**12.21**	**0.48**	**3.64**	**16.32**
Accumulated depreciation as at April 1, 2025	12.21	0.45	3.61	16.27
Depreciation for the current period	-	-	-	-
Accumulated depreciation as at March 31, 2026 (B)	**12.21**	**0.45**	**3.61**	**16.27**
Net carrying amount as at March 31, 2026 (A) - (B)	**-**	**0.02**	**0.03**	**0.06**

Following are the changes in the carrying value of property, plant and equipment for the year ended March 31, 2025:

DESCRIPTION	Motor Vehicle	Office equipment	Computers	TOTAL
Cost as at April 1, 2024	12.21	0.48	3.64	16.32
Additions	-	-	-	-
Deletions	-	-	-	-
Cost as at March 31, 2025 (A)	**12.21**	**0.48**	**3.64**	**16.32**
Accumulated depreciation as at April 1, 2024	12.21	0.45	3.61	16.27
Depreciation for the year	-	-	-	-
Deletions	-	-	-	-
Accumulated depreciation as at March 31, 2025 (B)	**12.21**	**0.45**	**3.61**	**16.27**
Net carrying amount as at March 31, 2025 (A)- (B)	**-**	**0.02**	**0.03**	**0.06**

Note 3: Investments

(Rs. In Lakhs)

Particulars		As at March 31, 2026 Value	As at March 31, 2025 Value
(1) Fair value through Other Comprehensive Income			
(i) Quoted Equity Shares		205.38	-
(ii) Unquoted Equity Shares		-	-
	(A)	**205.38**	**-**
(2) At Amortised Cost			
(i) Unquoted Equity Shares (Investments less than 20%)	(B)	95.49	95.49
(ii) Unquoted Equity Shares (Associate Company)		1,090.50	1,185.25
Less: Share of loss for the year		(47.86)	(94.75)
	(C)	1,042.65	1,090.50
		1,343.52	**1,185.99**

Note 3a: Details of Investments

(Rs. In Lakhs)

Particulars	Face Value	As at March 31, 2026		As at March 31, 2025	
		Number of shares	Value of shares	Number of shares	Value of shares
(1) Fair value through Other Comprehensive Income					
(i) Quoted Equity Shares					
Garware Offshore Services Limited	10	6,09,800.00	205.38	-	-
Total of Quoted Equity Shares		**6,09,800.00**	**205.38**	**-**	**-**
(2) At Amortised Cost					
(i) Unquoted Equity Shares (Investments less than 20 percent)					
Nexgen Edu. Solution Pvt. Ltd. (T AND G EDUTECH PRIVATE LIMITED)	10	1,53,475	15.35	1,53,475	15.35
CNI Info Exchange Pvt Ltd	10	9,00,000	80.14	9,00,000	80.14
(ii) Unquoted Equity Shares (Associate Company)					
Teknopoint mercantile pvt ltd	10	1,18,52,500	1,185.25	1,18,52,500	1,185.25
Less: Share of loss during the year			(47.86)		(94.75)
Total of Unquoted Equity Shares		**1,29,05,975**	**1,232 .88**	**1,29,05,975**	**1,185.99**
Total Investments		**1,35,15,775**	**1,438.26**	**1,29,05,975**	**1,185.99**

(Rs. In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
Note 4		
Deferred Tax Assets		
On Account of Timing Difference in:		
(A) Depriciation on Property, Plant and Equipment		
WDV As Per Companies Act	0.06	0.06
WDV As Per Income Tax Act	0.59	0.70
Difference	0.54	0.64
Deferred tax assets (Net)	**0.14**	**0.16**
Opening Deferred Tax Asset	0.16	0.19
Deferred Tax Expense (Net)	**0.03**	**0.03**
Note 5		
Cash and cash equivalents		
Cash on hand	0.15	2.16
Balance with banks		
- Current accounts	5.97	10.20
	6.12	**12.35**
Note 6		
Bank balance other than above		
Fixed Deposit (As margin against corporate credit card)	7.48	7.01
Fixed Deposit	-	-
	7.48	**7.01**
Note 7		
Loans and Advances		
- Loans from Related Party (Unsecured)	-	327.00
	-	**327.00**
Note 8		
Other Current Assets		
Advance to creditors	0.02	-
GST Receivable	3.62	0.41
	3.64	**0.41**
Note 9		
Current Tax Assets		
Income Tax Receivable	1.26	1.87
	1.26	1.87

Notes to the Consolidated financial statements for the year ended 31st March, 2026

Note : 10
Share capital

(Rs. In Lakhs)

	As at March 31, 2026	As at March 31, 2025
Details of authorised, issued and subscribed share capital		.
Authorised Capital		
Share capital	8,000.00	8,000.00
Equity shares of Rs 1 each		
Issued, Subscribed and fully Paid up		
Equity shares of Rs 1 each	1,148.05	1,148.05
	1,148.05	**1,148.05**

(b) Reconciliation of number of shares at the beginning and at the end of the year

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Value	No. of shares	Value
Shares outstanding at the beginning of the year	11,48,04,500	1,148.05	11,48,04,500	1,148.05
Add: Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	**11,48,04,500**	**1,148.05**	**11,48,04,500**	**1,148.05**

(c) Particulars of shareholders holding more than 5% of shares held

Name of Shareholder	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Percentage	No. of shares	Percentage
Sangita Kishor Ostwal	73,43,211	6.40%	73,43,211	6.40%
Neil Information Technology Pvt. Ltd.	94,38,000	8.22%	94,38,000	8.22%
Shreenath Finstock Pvt Ltd	84,82,277	7.39%	84,82,277	7.39%
K P Ostwal Huf	1,17,78,277	10.26%	1,17,78,277	10.26%
Nandkishor Chaturvedi HUF	-	-	89,05,000	7.76%

(d) Particulars of Shareholding of Promoters

Shares held by Promoters at the end of the year	As at March 31, 2026		As at March 31, 2025		% Change during the year
Promoter Name	No. of Shares	% of total shares	No. of Shares	% of total shares	
Sangita Kishor Ostwal	73,43,211	6.40%	73,43,211	6.40%	-
Neil Information Technology Pvt. Ltd.	94,38,000	8.22%	94,38,000	8.22%	-
Shreenath Finstock Pvt Ltd	84,82,277	7.39%	84,82,277	7.39%	-
K P Ostwal Huf	1,17,78,277	10.26%	1,17,78,277	10.26%	-
Cni infoxchange Pvt. Ltd.	25,51,846	2.22%	25,51,846	2.22%	
Kishor Punamchand Ostwal	30,09,858	2.62%	30,09,858	2.62%	-

(e) The company has only one class of shares referred to as equity shares having a par value of Re 1/- each. Each holder of equity shares is entitled to one vote per share.

(Rs. In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Note 11		
Other Equity		
Refer statement of change of equity for detailed movement in equity balance		
Securities Premium Account	500.00	500.00
Retained Earnings	(165.88)	(117.30)
Other Comprehensive income	(120.80)	-
	213.32	**382.71**
Note 12		
Current -Provisions		
Duties and Taxes	-	-
Provisions	0.85	4.10
	0.85	**4.10**
Note 13		
Revenue from Operations		
Sales of products		
Sale of shares	-	420.78
Content sale	7.45	21.17
Research product sale	-	-
Sales of Services		
Artificial Intelligence Service & Develepment Fees	26.11	-
Other Income	-	0.22
	33.57	**442.18**
Note 14		
Other Income		
Dividend Income	-	1.56
Interest on FD	0.47	0.45
Miscellaneous Income	0.56	-
	1.03	**2.01**
Note 15		
Purchase of stock-in-trade (Traded goods) and Related charges		
Equity Shares	-	409.36
Securities transaction charges	-	2.17
Share expenses	-	2.84
	-	**414.38**
Note 16		
Employee benefit expense		
Salaries, wages and bonus	2.82	12.49
Director remuneration	3.84	3.84
Staff Welfare expenses	-	1.44
	6.66	**17.78**

Notes to the Consolidated financial statements for the year ended 31st March, 2026

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Note 17		
Other Expenses		
Advertisement	0.56	0.58
Business Promotion (AI)	16.39	-
Audit fees	0.85	0.80
Bank charges	0.06	0.19
CDSL & NSDL Charges	3.29	3.70
Collection Charges	0.21	0.34
Electricity	0.16	0.63
Share expenses-Investment	0.86	-
Loss on Sale Of Invesments	-	311.19
Maintenance charges	0.05	0.22
Office expenses	0.31	5.75
Professional Fees	2.31	3.55
Stock Exchange Listing fees	3.25	3.25
Website expenses	0.39	2.03
Debenture issue expenses	-	3.30
Conveyance	-	0.04
Municipal taxes	-	0.61
Preference share issue expenses	-	69.14
Software expenses	0.15	0.37
Printing & Stationary	-	0.03
Postage & Telegram	-	-
	28.86	**405.72**

Note 18 : Earnings per share (EPS)

Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the year.

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the company (after adjusting profit impact of dilutive potential equity shares, if any by the aggregate of weighted average number of Equity shares outstanding during the year and the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.

(Rs. In Lakhs except for EPS)

Particulars	March 31, 2026	March 31, 2025
i. Profit attributable to equity holders (Rs)		
Profit attributable to equity holders of the parent for basic and diluted EPS	(48.59)	(488.46)
	(48.59)	**(488.46)**
ii. Weighted average number of ordinary shares		
Issued ordinary shares	11,48,04,500	11,48,04,500
Add/(Less): Effect of shares issued/ (bought back)	-	-
Weighted average number of shares at March 31 for basic and diluted EPS	**11,48,04,500**	**11,48,04,500**
iii. Basic and diluted earnings per share (Rs)	**(0.04)**	**(0.43)**

Note 19 Financial instruments – Fair values and risk management

(a) Financial Risk Management

The Company's financial liabilities comprise mainly of other payables. The Company's financial assets comprise mainly of investments, cash and cash equivalents, trade receivables

The Company's activities exposes it to Liquidity Risk, Market Risk and Credit risk. The Board of Directors reviews and agrees policies for managing each of these risks, which are summarised as below.

i. Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counter-party fails to meet its contractual obligations. The Company is exposed to credit risks from its operating activities, primarily trade receivables, cash and cash equivalents, deposits with banks and other financial instruments. To manage the credit risk from trade receivables, the Company periodically assess financial reliability of customes, taking into account the financial condition, current economic trends, and analysis of historical bad debts and ageing of accounts receivable. Individual risk limits are set accordingly. The Company considers the probablity of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis through each reporting period.

ii. Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk. The company does not have interest rate risk and currency risk. The company is exposed to other price risk that the fair value of a Investments will fluctuate due to changes in market traded price.

iii. Liquidity risk

The risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. Liquidity risk management implies maintenance sufficient cash including availability of funding through an adequate amount of committed credit facilities to meet the obligations as and when due.

The Company manages its liquidity risk by ensuring as far as possible that it will have sufficient liquidity to meet its short tem and long term liabilities as and when due. Anticipated future cash flows, undrawn committed credit facilities are expected to be sufficient to meet the liquidity requirements of the Company.

(b) Financial assets and liabilities

The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels as on 31st March 2026 are presented below .

(Rs. In Lakhs)

March 31, 2026	Note No.	Carrying amount				Fair value			
		FVTPL	FVTOCI	Amortised Cost	Total	Level 1	Level 2	Level 3	Total
Non-Current Financial assets									
Investments		-	205.38	1,138.14	1,343.52	205.38	-	-	205.38
Current Financial assets					**-**				**-**
Trade receivables		-	-	-	-	-	-	-	-
Cash and cash equivalents		-	-	6.12	6.12	-	-	-	-
Total		**-**	**205.38**	**1,144.26**	**1,349.64**	**205.38**	**-**	**-**	**205.38**
Current Financial liabilities									**-**
Trade Payables		-	-	-	-	-	-	-	-
Other current financial liabilities		-	-	0.85	0.85	-	-	-	-
Total		**-**	**-**	**0.85**	**0.85**	**-**	**-**	**-**	**-**

The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels as on 31st March 2025 are presented below.

March 31, 2025	Note No.	Carrying amount				Fair value			
		FVTPL	FVTOCI	Amortised Cost	Total	Level 1	Level 2	Level 3	Total
Non-Current Financial assets									
Investments		-	-	1,185.99	1,185.99	-	-	-	-
Current Financial assets									
Trade receivables		-	-	-	-	-	-	-	-
Cash and cash equivalents		-	-	12.35	12.35	-	-	-	-
Total		**-**	**-**	**1,198.35**	**1,198.35**	**-**	**-**	**-**	**-**
Current Financial liabilities									
Trade Payables				-	-				
Other current financial liabilities		-	-	4.10	4.10	-	-	-	-
Total		**-**	**-**	**4.10**	**4.10**	**-**	**-**	**-**	**-**

Note 20: Capital Management

For the purpose of the Company's capital management, capital includes issued capital and all other equity reserves attributable to the equity shareholders of the Company. The primary objective of the Company when managing capital is to safeguard its ability to continue as a going concern and to maintain an optimal capital structure so as to maximize shareholder value. As at 31st March, 2026, the Company has only one class of equity shares and has no debt. Consequent to such capital structure, there are no externally imposed capital requirements. In order to maintain or achieve an optimal capital structure, the Company allocates its capital for the re-investment into business based on its long term financial plans.

Note 21: Related party Information

A. Names of the Related parties

(i) Companies exercising significant influence:

Teknopoint mercantile pvt ltd	Associate Company
CNI Infoxchange Pvt. Ltd.	Common Directors
Neil Information Technology Lmited	Common Directors
Shreenath Finstock Pvt. Ltd.	Common Directors

(ii) Key management personnel and their relatives

Kishor Ostwal	Managing Director
Sangita Ostwal	Non Executive Director
Mayur Shantilal Doshi	Independent Director
Arun Surajmal Jain	Independent Director
Ashish Jain	CFO
Rachna Vyas	Company Secretary and Compliance officer

B. The following transactions were carried out with the related parties in the ordinary course of business.

Nature of Transaction	(i)		(ii)		Total	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Director Remuneration	-	-	3.84	3.84	3.84	3.84
Salary	-	-	2.16	2.40	2.16	2.40
Investments in Equity Shares	-	1,185.25	-	-	-	1,185.25
Loan given	(327.00)	327.00	-	-	(327.00)	327.00

Closing balance of Related Party as on the even date:

Related Party	Nature	2025-26	2024-25
Receivable			
Teknopoint mercantile pvt ltd	Loan given	-	327.00

Note : 22

Contingent Liabilities

Particulars	Financial Year	2025-26	2024-25
Income Tax including Interest* (Section 154)	2012-13	53,28,855	53,28,855
Income Tax including Interest* (Section 147)	2015-16	52,16,995	52,16,995
Income Tax including Interest* (Section 147)	2017-18	2,71,39,971	2,71,39,971
Income Tax including Interest* (Section 147)	2014-15	98,61,782	98,61,782
BSE**	Various years	84,51,160	84,51,160

*For F.Y 2012-13, 2015-16, 2017-18 and 2014-15 Income Tax Department has reopened the assessment under section 147 or section 154 and raised the above demands erroneously. The company has contested against the said demands before CIT (Appeals) and the outcome of the case is still awaited. No provision is made against the said demand since in the management opinion the demand is unjustified and the same shall not be materialsed.

**The BSE has imposed a penalty of Rs. 84,51,160/- for non compliance vide Order dated 26th July, 2023. The Company have complied with all the statutory compliances and therefore filed an appeal with the Honourable SAT. The Company is confident that the case will not have material impact on financial statements.

Note 23: Segment Reporting

The Group has followed business segments, which are its reportable segments .Segments have been identified taking into the account the nature of the products/services and the differing risks & returns. Segment report is attached as below:

	31/03/2026	31/03/2025
1. Segment Revenue		
(a) Segment - Content Sale	7.45	21.40
(b) Segment - AI & DEV OPS	26.11	-
(c) Segment - Research Product Sale	-	-
(d) Segment - Equity	-	420.78
(e) Segment - Other Business Income	1.03	2.01
(f) Unallocated	-	-
Total	**34.60**	**444.19**
Less: Inter Segment Revenue	-	-
Total-Segment Revenue	**34.60**	**444.19**
2. Segment Results		
(a) Segment - Content Sale	(11.68)	(90.90)
(b) Segment - AI & DEV OPS	9.73	-
(c) Segment - Research Product Sale	-	-
(d) Segment - Equity	-	6.34
(e) Segment - Other Business Income	1.03	(309.12)
(f) Unallocated		-
Total-Segment Results	**(0.92)**	**(393.68)**
Less:		
i)Interest	-	-
ii) Other Un-allocable Expenditure net off	-	-
iii) Un-allocable income	-	-
iv) Share of Profit/(Loss) in Associate Company	(47.86)	(94.75)
Total Profit Before Tax	**(48.78)**	**(488.43)**
Current Tax	-	-
Tax in respect of earlier years	(0.21)	-
Deferred Tax	0.03	0.03
Profit Before Tax	**(48.59)**	**(488.46)**
Other Comprehensive Income	(120.80)	527.81
Total Comprehensive Income	**(169.39)**	**39.34**
3. Segment Asset		
(a) Segment - Content Sale	-	-
(b) Segment - AI & DEV OPS	-	-
(c) Segment - Research Product Sale	-	-
(d) Segment - Equity	1,343.52	1,185.99
(e) Segment - Other Business Income	-	-
(f) Unallocated	18.69	348.86
Total	**1,362.21**	**1,534.85**

4. Segment Liabilities		
(a) Segment - Content Sale	-	-
(b) Segment - AI & DEV OPS	-	-
(c) Segment - Research Product Sale	-	-
(d) Segment - Equity	-	-
(e) Segment - Other Business Income	-	-
(f) Unallocated	0.85	4.10
Total	**0.85**	**4.10**
5. Captial Employed		
(Segment assets - Segment Liabilities)		
(a) Segment - Content Sale	-	-
(b) Segment - AI & DEV OPS	-	-
(c) Segment - Research Product Sale	-	-
(d) Segment - Equity	1,343.52	1,185.99
(e) Segment - Other Business Income	-	-
(f) Unallocated	17.84	344.76
Total	**1,361.36**	**1,530.75**

Note : 24

There are no significant subsequent events that would require adjustments or disclosures in the financial statements as on the balance sheet date.

Note : 25

Particulars	Numerator	Denominator	FY 2025-26	FY 2024-25	Variance in %	Refer Note
Current Ratio	Current Assets	Current Liabilities	21.77	85.04	-74%	Note 1
Return on Equity Ratio	Net Profit after Tax	Average Equity	(0.03)	(0.32)	-90%	Note 2
Net Capital Turnover Ratio	Revenue	Working Capital	1.90	1.28	48%	Note 3
Net Profit Ratio	Net Profit after Tax	Revenue	-145%	-110%	31%	Note 4
Return on Capital Employed	Net Profit after Tax	Capital Employed	-275%	-32%	763%	Note 2

Reason where variance is more than 25%:

Note:

1) Current ratio has decreased due to decrease in current liabilities and assets during the year as compared to last year.

2) During the year the company's loss has reduced which has improved Return on Equity & capital employed as compared to previous year.

3) During the year the revenue has reduced along with reduction in working capital as compared to previous year.

4) During the year the company's loss has inreased along with reduction in revenue as compared to previous year.

Note: 26 Earnings and expenses incurred in Foreign currency

During the year the company has earned foreign currency income from export of services amounting to Rs. 26.11 lakhs and there no expenditure in foreign currency in current financial year.

Note: 27 Statement pursuant to section 129(3) of the Companies Act,2013 related to Associates

Name of the Associate Company	Teknopoint Mercantile Pvt Ltd
Last audited Balance Sheet date	31-03-2026
Nos of shares held in Associate Company as at year end	11852500
Amount Invested in Associate Company as at year end	1185.25
Extent of holding in Associate Company	48.96%
Networth Attributable to share holding as per the last audited Balance Sheet	890.78
Profit /(Loss) for the Year Considered in Consolidation	(47.86)
Profit /(Loss) for the Year not Considered in Consolidation	-
Description of how there is significant influence	Significant influence due to percentage of holding
Reason why associate is not consolidated	As the company does not have more than 51% shareholding directly or indirectly, i.e. no controlling interest.

Note: 28 Other Disclosures

a) The Group do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

b) Transaction with struck off companies: The group does not have any transactions with companies struck- off under Section 248 of the Companies Act, 2013.

c) The Group have not traded or invested in Crypto currency or Virtual Currency during the financial year.

d) The Group have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

   (i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or;

   (ii) Provide any guarantee, security or the like to or on behalf of the Ultimate beneficiaries."

e) The Group have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

   (i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or;

   (ii) Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries."

f) The Company & its associates do not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

g) The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Group will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective. On November 21,2025 the Government of India notified four Labour Codes- The Code on Wages 2019, The Industrial Relations Code 2020, The Code on Social Security 2020 and the Occupational Safety, Health and Working Conditions Code 2020-consolidating 29 existing Labour Laws. The Ministry of Labour and Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Group has reassessed its employee benefit obligations in accordance with revised definition of Wages and based on the management's best estimates the impact of employee benefit obligations is not material to the statement of Consolidated financial statements for the year ended 31 March 2026. The Group will continue to monitor finalisation of rules and clarifications from government and would provide appropriate accounting effect on the basis of such developments as needed.

h) The Company & its associates is not declared wilful defaulter by any bank or financial institution or lender during the year.

i) The Company & its associate has used accounting software for maintaining its books of account, which has a feature of recording audit trail (edit log) facility and the same has been operative throughout the year for all relevant transactions recorded in the respective software. Further, the audit trail feature has not been tampered with and the audit trail has been preserved by the Company as per statutory requirements.

Note: 29 Other Disclosures

Figures for the previous years have been regrouped wherever necessary to conform to current year's presentation.

As per our report of Even Date
For J. A. RAJANI & CO
Chartered Accountants
Firm Reg No : 108331W

P. J. Rajani
Proprietor
Membership No. 116740
Place: Mumbai
Date : May 26,2026
UDIN 26116740TQDMK3484

For **TOMORROW TECHNOLOGIES GLOBAL INNOVATIONS LIMITED**

SANGITA KISHOR OSTWAL
NON EXECUTIVE DIRECTOR
(DIN : 00297685)

KISHOR P. OSTWAL
MANAGING DIRECTOR
(DIN : 00460257)

MAYUR S. DOSHI
DIRECTOR
(DIN : 02220572)

ARUN KUMAR JAIN
DIRECTOR
(DIN : 02556726)

ASHISH JAIN
CHIEF FINANCIAL OFFICER

RACHNA MUKESH VYAS
COMPANY SECRETARY

Notes

Notes

Notes

CniGlobalbiz

Tomorrow Technologies
Global Innovations Limited
(Formerly known as Cni Research Limited)

A New Chapter about to begin

Cni

www.cniresearchltd.com