

WHISTLE BLOWER POLICY

TONBO IMAGING INDIA LIMITED

1. PURPOSE AND OBJECTIVE

This Whistle Blower Policy (“Policy”) is formulated to provide a secure and confidential mechanism for employees, directors, and stakeholders to report unethical behavior, actual or suspected fraud, or violation of the Code of Conduct of Tonbo Imaging India Limited (“Company” or “Tonbo”). It ensures that such disclosures are investigated appropriately and whistle blowers are protected from retaliation.

Tonbo is committed to complying with the law of the land and ensuring highest standards of corporate governance, conduct and business ethics, including the integrity of its financial information which is relied upon by its shareholders, customers and other stakeholders.

The Board of Directors of the Company is committed to adopting procedures to receive and address any concern or complaint regarding questionable accounting or auditing matters, internal accounting controls, disclosure matters, reporting of fraudulent financial information to our shareholders, any government entity or the customers, or any other company matters involving fraud, illegality, unethical and improper practices or health and safety and environmental issues which cannot be resolved through normal management channels.

Employees of the Company, customers, and/or third-party intermediaries such as vendors, agents and consultants may use the procedures set out in this Policy to submit confidential and/or anonymous complaints. The vigil mechanism aims to provide a channel to the employees, customers and/or third-party intermediaries to report genuine concerns about unethical behaviour of any employee of the Company who shall promptly report to the management/audit committee of the Company (“Audit Committee”) when he/she becomes aware of any actual possible violation or an event of misconduct or act not in Company’s interest. The mechanism provides for adequate safeguards against victimization of a **Whistle-Blower** to avail of the mechanism and also provides for direct access to the Chairman of Audit Committee for the purpose in exceptional cases.



The purpose of this Policy is to provide a framework to promote responsible and secure whistle blowing. It protects employees, customers and/or third-party intermediaries wishing to raise a concern about serious irregularities within the Company. The Policy neither releases employees, customers and/or third-party intermediaries from their duty of confidentiality in the course of their work, nor is it a route for taking up a grievance about a personal situation.

The Policy was approved by the Board of Directors of the Company on 17th October 2025 which can be amended from time to time as required.

This Policy is in compliance with:

- Section 177(9) and (10) of the Companies Act, 2013
- Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014
- Regulations 22 and 46(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

2. APPLICABILITY

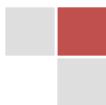
This Policy applies to:

- All employees (permanent, probationary, contractual, trainees)
- Directors (Executive and Non-Executive)
- Vendors, suppliers, consultants, and other stakeholders
- Shareholders and investors

3. SCOPE OF PROTECTED DISCLOSURES

Protected Disclosures may relate to:

- Financial irregularities or fraud



- Misrepresentation of financial statements
- Breach of legal or regulatory obligations
- Insider trading or unethical market practices
- Misuse of company assets
- Violation of Code of Conduct or policies
- Harassment or abuse of authority
- Endangerment to public health, safety, or environment
- Sexual or physical abuse of a member of staff, service recipient or service provider
- An act which does not conform to approved standard of social and professional behaviour
- An act which leads to unethical business practices
- Misrepresentation of financial information that may lead to incorrect financial reporting.
- Practices not in line with applicable Company policy
- Any other unethical event or any instances of leak of Unpublished prices sensitive information (UPSI).

4. PROTECTION TO WHISTLE BLOWER

- The Company shall ensure that whistle blowers shall not face victimization, unfair treatment, retaliation, discrimination, or harassment.
- Identity shall be kept confidential unless disclosure is required by law.
- Good faith disclosures are protected even if not proven correct.
- Malicious or knowingly false complaints may lead to disciplinary action.



5. REPORTING MECHANISM

5.1 Mode of Disclosure

Disclosures may be made via:

- **Email:** compliance@tonboimaging.com
- **Postal:**

To,
The Chairman
Audit Committee
Tonbo Imaging India Limited
No. 3, Chikkayellappa Tower - II, 1st C Main,
Sarjapura Main Road, Jakkasandra Extension,
Chikkayellappa Indl. Layout, Bangalore – 560034

5.2 Content of Disclosure

Should include:

- Nature and details of concern
- Names of individuals involved (if known)
- Supporting documents (if any)
- Contact details (optional)

5.3 Anonymous Complaints

Considered if supported by credible evidence.

6. ROLE OF THE AUDIT COMMITTEE

The Audit Committee shall:

- Oversee implementation of the Policy



- Review complaints quarterly
- Monitor investigations and corrective actions
- Maintain records of disclosures and resolutions

The Audit Committee may delegate initial review to a Whistle Blower Committee comprising:

- Compliance Officer
- Head of Internal Audit
- One Independent Director

7. INVESTIGATION PROCESS

7.1 Preliminary Review

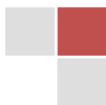
- Acknowledge receipt within 7 working days
- Complete preliminary review within 15 working days
- Initiate detailed investigation if warranted

7.2 Investigation

- Conducted confidentially and impartially
- Whistle blower may be contacted for clarification
- Findings documented and submitted to Audit Committee

7.3 Outcome and Action

- The investigation shall be completed normally within 90 days of the receipt of the Protected Disclosure and is extendable by such period as the Audit Committee deems fit
- Corrective or disciplinary action recommended
- Whistle blower informed of outcome (subject to confidentiality)



8. REPORTING AND DISCLOSURE

- Summary of complaints and actions taken presented to Audit Committee and Board quarterly
- Disclosure of Policy in Annual Report and on Company website as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

9. RETENTION OF RECORDS

All documents related to complaints and investigations shall be retained securely by the Legal/Compliance department for a minimum of **eight years**, or such other period as specified by any other law in force.

10. REVIEW AND AMENDMENT

This Policy shall be reviewed annually by the Audit Committee and may be amended by the Board of Directors based on regulatory changes or operational needs.

11. POLICY DISSEMINATION

- Communicated to all employees and directors
- Available on intranet and website
- Awareness programs conducted periodically

12. EXCLUSION:

The complaints received on matters inter alia pertaining to the following may be excluded; however, if received, the same shall be forwarded to the respective department heads/committee available for addressing such matters:



- Dissatisfaction with appraisals and rewards or any other grievance mentioned under the Grievance Redressal Committee (will be referred to Grievance Committee of the Company)
- Sexual harassment (will be referred to POSH Committee of the Company)
- Suggestions for improving operational efficiencies (will be referred to respective department heads/committee)
- Complaints relating to service conditions (will be referred to respective department heads/committee)
- Whistle Blower should not act on their own in conducting any investigative activities, nor do they have a right to participate in any investigative activities other than as requested by the Audit Committee or the Investigators.
- The Company expects that the Whistle Blower will maintain as confidential any information provided to a Whistle Blower by Employees/Subjects during investigation or of which Whistle Blower becomes aware because of the Whistle Blower's ongoing participation in the investigation.
- Protected Disclosures may be in relation to matters concerning the Employees of the Company, the Company or any other subsidiaries.
- Any Protected Disclosure involving an allegation made after the expiry of seven years from the date on which the action is alleged to have taken place, shall not be considered for preliminary review/investigation.
- All Protected Disclosures shall be dealt with in accordance with the internal procedures and the implementation of the Policy and procedures shall be monitored by the Audit Committee.



13. DISQUALIFICATIONS

- While it will be ensured that a genuine Whistle Blower is accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action against a Whistle Blower or would not be considered for investigation.
- Protection under this Policy would not mean protection from disciplinary action arising out of false or bogus allegations made by a Whistle Blower knowing it to be false or bogus or made with a mala fide intention.
- Whistle Blower, who makes any Protected Disclosures, which have been subsequently found to be mala fide or malicious or Whistle Blower who makes 3 or more Protected Disclosures, which have been subsequently found to be frivolous, baseless or reported otherwise than in good faith, will be disqualified from reporting further Protected Disclosures under this Policy.

14. REVIEW/AMENDMENT TO POLICY:

- The Audit Committee and Board shall review the Policy in such intervals as may deem fit and same shall be subject to such amendments as may be carried out by the approval of Audit committee by way of a resolution at a duly convened meeting.
- Any amendment shall come into force from the date as may be approved by Audit Committee.
- In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant authorities, not being consistent with the provisions laid down under this Policy, then such amendment(s), clarification(s), circular(s) etc. shall prevail upon the provisions hereunder and this Policy shall stand amended accordingly from the effective date as laid down under such amendment(s), clarification(s), circular(s) etc.

