

THE COMPANIES ACT, 2013
COMPANY LIMITED BY SHARES
MEMORANDUM OF ASSOCIATION
OF
##M. K. SONS FINE JEWELS LIMITED

- I. The name of the Company is **M. K. SONS FINE JEWELS LIMITED.**
- II. The Registered Office of the Company will be situated in the State of Maharashtra, i.e. within the jurisdiction of the Registrar of Companies, Maharashtra at Mumbai.
- III. The objects for which the Company is established is as follows:
 - A. THE MAIN OBJECTS OF THE COMPANY TO BE PERSUED BY THE COMPANY ON ITS INCORPORATION ARE:**
 1. To carry on the business of producers, refiners, processors, buyers, sellers, distributors, Importers and Exporters of and dealers in Gold, Silver, Bullion, diamonds, gems including industrial diamonds, jewellery and ornaments, precious and semi-precious materials of all kinds capable of being in connection with stones, plated articles, of virtue coins, metals and therewith.
 - B. MATTERS WHICH ARE NECESSARY FOR FURTHERANCE OF THE OBJECTS SPECIFIED IN CLAUSE III(A) ARE**
 2. To acquire, form, constitute, float, lend money to assist and control companies associations or undertakings whatsoever, having similar objects.
 3. To acquire real or leasehold estate and to purchase, lease, construct or otherwise acquire or provide in any place in which any part of the business of the company may from time to time be carried on, all such Offices, Warehouses, Workshops, Buildings, Houses, for employees and Directors, Machinery's, Plants and appliances as may be considered requisite for the purpose of carrying on the business of the company or any part thereof.
 4. To sell, improve, manage, develop, exchange, lease rent, mortgage, enfranchise, abandon, dispose off, turn to account or otherwise deal with all or any part of the property and rights of the Company.
 5. Subject to Section 73 of the Companies Act and Rules there under and directives issued by Reserve Bank of India to borrow or raise or secure the payment of money or to receive money on deposit at interest, for any of the purposes of the Company and at such time and from time to time and in such manner as may be thought fit and in particular by the issue of debentures, or debenture stocks convertible into shares to this or any other company or perpetual annuities and as security for any such money so borrowed, raised or received for any such debentures stocks so issued, to mortgage, pledge or charge the whole or any part of the property, assets or revenue and profits of the Company present or future including its uncalled capital by special assignments or otherwise or to transfer or convey the same absolutely or in trust and to give the lenders powers of sale and other powers as may seem expedient and to purchase redeem, pay-off any securities, and also by a similar mortgage, charge or lien to secure and guarantee the performance by the Company or any other person or company as the case may be, provided that the Company shall not carry on banking business as defined in the Banking Regulation Act, 1949.

The Members in the Extra-Ordinary General Meeting held on January 19, 2026 has passed the Resolution for Alteration of Memorandum of Association as per Table A Schedule 1 and other applicable

G. Gairwal



provisions of Companies Act, 2013. Earlier, the Memorandum of Association was as per Companies Act, 1956

##Conversion of Private Company to Public Company as per Companies Act, 2013 vide Special Resolution passed at Extra Ordinary General Meeting held on January 19, 2026. Post conversion name of the company has been changed from "M. K. SONS FINE JEWELS PRIVATE LIMITED" to "M. K. SONS FINE JEWELS LIMITED"

6. To establish, promote or concur in establishing or promoting any company or companies for the purpose of acquiring all or any of the properties, rights and liabilities of the Company or for any other purpose which may seem, directly or indirectly calculated to benefit the Company and to place or guarantee the placing of, subscribe for or otherwise acquire all or any part of the shares, business capable of being conducted so as directly or indirectly to benefit the Company.
7. To pay for any properties, rights or privileges acquired by the Company either in shares of the Company or partly in shares and partly in cash or otherwise.
8. To insure with any other company or person against losses, damages, risks and liabilities of all kinds, which may affect this Company.
9. To form, promote, subsidize and assist companies, and partnerships of all kinds in any manner as may be thought fit in connection with any of the above objects of the Company.
10. To let, mortgage or sell or otherwise dispose of any property of the Company either absolutely or conditionally and in such manner and upon such terms and conditions in all respects as may be thought fit and to accept payment or satisfactions for the same in cash or otherwise.
11. To acquire membership of MCX Stock Exchange or any other Stock Exchange for carrying on business as a Stock Broker on any or all Segments of such Stock Exchange and to become member of Currency derivatives segment of such stock exchange; to act as a sub-broker affiliated to any Stock Broker; or to become member of any Clearing Corporation or Clearing House of any stock exchange.
12. To sell, mortgage or otherwise to deal with or dispose off all property, assets or undertaking of the Company or any part thereof; for such consideration as the Company may think fit and in particular for shares, stocks debentures and other securities of any other company whether or not having objects altogether or in part similar to those of the Company.
13. To enter into partnership or into any arrangements for sharing or pooling of profits, amalgamation, union of interest reciprocal concession or co-operation with any person, partnership or company and to promote and aid in promoting, constitution, forming and organizing companies, or partnerships of all kinds for the purpose of acquiring and undertaking any property and liabilities of this Company or of advancing directly or indirectly the objects thereof or for any other purpose which this Company may think expedient. And also, to pay for any properties, rights or privileges acquired by this Company either in shares of the Company or partly in shares and partly in cash or otherwise and to give shares or stock of this Company in exchange for share or stock of any other company.
14. To enter into any arrangements with any Government or authorities, supreme, municipal, local or otherwise or any person or company that may seem conducive to the Company's objects, or any of them to obtain from any such Government, authorities, person or company any rights, privileges, charters, contracts, licenses and concessions which the Company may think it desirable to obtain, and to carry out, exercise and comply with any such arrangements, rights, privileges, charters, contracts, licenses and concessions.
15. To lend, invest or otherwise employ or deal with money belonging to or entrusted to the Company in securities and shares or other movable or immovable property or without security upon such terms and in such manner as

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may be thought proper and from time to time to vary such transactions and investments in such manner as the Directors may think fit subject to the provisions of the Companies Act, 2013.

16. To pay, or satisfy the consideration for any property rights, shares securities or assets whatsoever which the Company is authorized to purchase or otherwise acquire either by payment in cash or by the issue of shares, or other securities of the Company or in such other manner as the Company may agree or partly in one or more and partly in another or others.
17. To draw, make, accept, endorse, discount, execute, issue, negotiate, assign and otherwise deal with cheques, drafts, bills of exchange, promissory notes, hundies, debentures, bonds, bills of lading, railway receipts warrants and all other negotiable or transferable instruments.
18. To open account or accounts with any firm or Company or with any bank or banks or shroffs and to pay into and to withdraw money from such accounts.
19. To apply for tender, purchase or otherwise acquire any contracts, sub-contracts, licenses and concessions for or in relation to the objects or business herein mentioned or any of them and to undertake, execute, carry out, dispose off or otherwise turn to account the same.
20. To employ experts to investigate and examine into the conditions, prospects, value, charter and circumstances of any assets, property or rights.
21. To do business which this Company is authorized to carry on by means or through the agency of any subsidiary company or companies and to enter into any arrangement with subsidiary company for taking the profits and bearing the losses of any business or branch so carried on, or for financing any such subsidiary company or to make any arrangement which may seem desirable with reference to any business or branch so carried on including power at any time and either temporarily or permanently to close any such branch or business.
22. To appoint any Directors or Managers of any subsidiary company or of any either company in which this Company is or may be interested.
23. To pay all preliminary expenses of any company promoted by the Company or any company in which this Company is or may contemplated being interested including in such preliminary expenses all or any part of the cost and expenses of owners of any business or property acquired by the Company.
24. Subject to the provisions of Section 182 of the Co. Act, 2013, to make and / or receive donations, gifts or income to or from such persons institutions or trusts and in such cases and whether of cash or any other assets as may be thought directly or indirectly to benefit the Company or any of the objects of the Company or otherwise expedient and also to remunerate any person or corporation introducing to assisting in any manner the business of the Company.
25. To establish and support or aid in the establishment of and support associations, institutions, companies, societies, funds, trusts, and conveniences for the benefit of the employees or of persons having dealing with the Company or the dependents, relatives or connections of such persons and in particular friendly or other benefit societies and to grant pensions, allowances, gratuities and bonuses either by way of annual payments or by way of lump sum and to make payments towards insurance and to form and contribute to to provident and benefit funds, to or such persons.
26. To form, subscribe, or contribute to or otherwise to assist, aid or guarantee money to public charitable benevolent, religious, scientific, national or other institutions, funds, objects or purposes which in the opinion of the board of Directors are likely to promote the interests or in the business of the Company.
27. To create any depreciation fund, reserve fund, sinking fund, insurance fund, educational fund or any other special fund or serve whether for depreciation or for repairing, improving, extending or maintaining any of the properties of the Company or for redemption of debentures or redeemable preference shares or for any other purposes conducive of the Company.

G. G. Jainal



28. To amalgamate with any other company having similar objects
29. In the event of winding up to distribute any of the property of the Company amongst the members in specie or kind subject to the provisions of the Companies Act, 2013.
30. To place, to reserve or to distribute as bonus shares among the members or otherwise to apply as the Company may from time to time think fit, any money received by way of premium on shares or debentures issued at a premium by the Company and any money received in respect of forfeited shares and moneys arising from the sale by the Company or forfeited shares, subject to section 52 of the Companies Act. 2013.
31. To accumulate capital from the profits of the Company for any of the purpose of the Company and to use and appropriate the same or any of the Company's assets either conditionally or unconditionally to specific purposes.
32. To pay out of the funds of the Company all costs, charges and expenses of, and incidental to the promotion, formation, registration, advertisement and establishment of this Company and the issue and the subscription of the shares or loan capital including brokerage and / or commission for obtaining applications for placing or guaranteeing of shares or any debentures, debenture-stock and other securities of this Company and also expenses attending the issue of any circular or notice and the printing, stamping and circulating of proxies and forms to be filled up by the members of the Company and to in remunerate by cash or allotment of fully or partly paid shares to any person, firm or company for services rendered in introducing any property or business to the Company or placing, assisting to place shares, debentures, debentures-stock or other securities of the Company in or above the formation of the company or the acquisition of property of the company or the conduct of its business or for any other reason which the Company may think proper.
33. To subscribe for, take or otherwise acquire and hold shares, stocks, debentures or other securities of any other company having objects altogether or in part similar to those of the Company, or carrying on any business capable of being conducted so as directly or indirectly to benefit the Company.
34. To acquire and undertake all or any of the business property and liability of any person or company carrying on or proposing to carry on any business which the Company is authorized to carry or possessed of property suitable for the purpose of the company or which can be carried on in conjunction therewith or which is capable of being conducted so as directly or indirectly to benefit the company, and to subsidize or assist any such persons or company financially or otherwise and in particular by subscribing for shares, stocks, debentures, debenture-stock or other securities of the company.
35. To undertake and execute any trust, the undertaking of which may seem to the Company desirable and either gratuitously or otherwise.
36. In relation with the business of the company to guarantee the payment of money secured or unsecured by or payable under or in respect of promissory note, bonds, debentures, debentures-stock, contracts, mortgages charges, obligations, instruments and securities of any company or any authority, supreme, municipal, local or otherwise or of any person howsoever whether incorporated or not incorporated and generally to guarantee or become sureties for the performance of any contracts or obligations.
37. To vest an movable or immovable property, rights or interests acquired, by or belonging to the company in any person or company on behalf of or for the benefit of the company and with or without any declared trust in favour of the company, subject to the provisions of the Act
38. To lend and advance money or give credit to such persons or companies and on such terms as may seem expedient and in particular to customers and other having dealings with the Company and to guarantee the performance of any contract or obligation and the payment of money of or any such person or companies and generally to give guarantee and indemnities.

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39. To procure the incorporation, registration or other recognition of the Company in any country, state or place outside India, and to establish and maintain local registers of any branch, places of business in any part of the world.
40. To aid pecuniarily or otherwise, any association, body or movement having for an object the solution, settlement or Labour problems or the promotion of industry or trade.
41. To enter into negotiations with and enter into arrangements and contracts and conclude same with foreign and/ or Indian parties and other persons for obtaining by grant, license and/ or on other terms, formulate and any other rights and benefits and to obtain technical and engineering information assistance and service, know-how, and expert advice for installations of plant and machinery, production and manufacture of any products.
42. To and/ pay for technical know-how, technical and engineering assistance and information or service rights or privileges acquired by the Company either in share of the Company or partly in shares or party in cash or otherwise.
43. To act as agents, brokers and as trustees and to undertake and perform sub-contracts and also to act in any of the business of the Company through or by means of agents, brokers, subcontractors, contracts or others.
44. To acquire and hold shares, stocks, debentures of other securities in a company invest and join in partnership firms.
45. To carry on business as financiers, mortgage brokers, financial agents and advisor in connection with the business of the Company.
46. To and carry on business as house, land, estate agents and to arrange of undertake the sale, purchase or advertise for sale or purchase, assist in selling or purchasing and find or introduce purchasers or vendors of and to manager land, buildings and other property whether belonging to the Company or not, and to let any portion of any premises for residential, trade or business purposes, or other private or public purposes, and to collect rent income and to supply to tenants and occupiers and other refreshments, clubs, public halls, messengers, lights, waiting rooms, reading rooms, rooms, lavatories, laundry conveniences, electric convenience garage and other advantages.
47. To purchase, take on lease or exchange or otherwise acquire real and personal property of all kinds, and in particular land, oil well, refineries, mines, mining rights, mineral ores, building, machinery, plant, shares, licenses, concessions easement and other rights and privileges which it may seem necessary or in connection with any of the business of the Company and whether for the purpose of resale or realization or otherwise.
48. To acquire, build, construct, alter, maintain, enlarge, pull down, remove or replace and to work, manage and control any building, offices, factories, workshops, machinery's, engines, roadways branches or sidings, bridges, reservoirs, water resources, wharves, electric and conveniences.
49. To carry on business of collecting, editing summarizing, amplifying and disseminating international trade and commercial information for the private use of clients associates or others for general or restricted publication in any language and in any medium and to undertake or co-operate in market research and other marketing assignment or activities.
50. To carry on the business of manufacturing of and dealers in chemical products of any nature and kind and as wholesale and retail chemists, druggists, chemical engineers, analytical chemists, importers, exporters, manufacturing of and dealers in heavy chemicals, acids, alkalis, chemical compounds and elements of all kinds.
51. To carry on business as manufacturers of and dealers in plush, satin, velvet, velveteen, cambrie, mualin, flannel, felt, block, mungo, shoddy, canvas, tape, webbing, oil-skins and waterproofs.
52. To erect plant and machinery for the purpose of ginning, pressing, spinning weaving, manufacturing, dyeing, coloring and printing cotton cloths, fabrics, silk, art silk yarns, wool and other staples, fibers and materials.

Sd/-



53. To carry on business of drapers, hosiers, clothiers, dressmakers, customers, dress agents, furnishers and outfitters.
54. To undertake, carry out, promote and sponsor rural development any programme for promoting the social and economic welfare of., or the uplift of the public including in any rural area and to incur any expenditure on any programme of rural development and to assist, execution any promotion thereof either directly or through an independent agency or in any other manner, without prejudice of the generality of the foregoing programme of Rural Development shall also include any programme for promoting the social and economic welfare of or the uplift of the public in any rural area to promote and assist rural development, and that the words "rural area" shall include such areas as may be regarded as rural areas under section 35CC of the Income Tax Act, 1961, or any other law relating to rural development for the time being in force or as may be regarded as rural areas and in order to implement any of the above mentioned objects or purposes transfer without consideration or at such fair or concessional value and divert subject to the provisions of the Companies Act, 2013 the ownership of any property of the Company to or in favour of any public or Local Body or Authority or Central or State Government or any Public Institutions or Trusts or Funds.
55. To undertake, carry out, promote and Sponsor or assist any activity for the promotion and growth of national economy and for discharging social and moral responsibilities of the Company to the Public any section of the public as also any activity likely to promote national welfare or social, economic or moral uplift of the public or any section of the public and in such manner and by such means and without prejudice to the generality of the foregoing undertake, carry out, promote and sponsor any activity for publication of any books, literature, newspapers, or for organizing lectures or seminars likely to advance these objects or for giving merit awards, for giving scholarship, loans or any other assistance to deserving students or other scholars or persons to enable them to peruse their studies or academic pursuits or researches and for establishing conducting or assisting any institution, fund, trust, having any one of the aforesaid objects as one of its objects, by giving donations or otherwise in any other manner and in order to implement any of the above mentioned objects or purposes transfer without consideration or at such fair or concessional value and subject to the provisions of the Act divest subject to the provisions of the Companies Act, 2013 the ownership of any property of the Company to or in favour of any public or Local Body or Authority or Central or State Government or any Public Institution or Trusts or Funds.
56. To carry on the business of hire purchase and to provide on hire purchase basis all and estate required types of industrial and office plant, equipment, machinery vehicles, building real for manufacturing, processing, transportation and trading business and other commercial equipment's and other Capital assets required or used in Textile Industry both cotton Textiles and Synthetic Fiber, Dyes and Dyes-intermediates, Chemicals of all kinds, woods and wood products, plastics, petroleum, engineering industry, metal and alloy.
57. To carry on the business of malleable castings pipe fittings, agricultural and other implements and other machinery, tool makers, brass founders, metal workers, boiler makers, millwrights, machinists, iron and steel converters, smiths, and to buy, sell, manufacture, repair, convert, alter, let on hire and deal in machinery, implements rolling stock and hardware of all kinds.
58. To carry on business dealers in metal, woods, enamel, aluminium, alloys of every description and kind, and iron, brass and other metals, and to buy, sell export, import, and deal, both wholesale and retail in products, commodities, goods, articles, and things of all kinds whatsoever.
59. To carry on business as manufacturers, processors and refiners of steel, alloys and all other metals and their by-products and also to carry on business as importers, exporters, agents, manufacturers, of and dealers in articles of any description made or prepared of ferrous and non-ferrous metals and their alloys.
60. To act and to carry on business as founders, rollers and converters of all types of ferrous and non-ferrous metals and alloys, manufactures, engineers, commission agents and traders of all materials and articles that are in raw, finished or unfinished state.

G. Gairal



61. To carry on the business as manufacturers of chemicals, distillers, dye makers and to manufacture and deal in all kinds of dyestuffs, chemicals, auxiliaries.
62. To establish, maintain, conduct, provide, procure or make available services, of every kind organization methods, systems and procedures, control systems information systems, cost control personnel selection, project planning, budgetary control, establishment of systems of mechanised accounting, interpretation of financial, statements, industrial, business, legal, management, personnel, specialized technical and non-technical, expertised advice, medical services, telex, telephone, telegram, wireless, transmission services, estate, landlord, power generator, road gutter, canteen, hotel, common estate management's, staff quarters, constructional supervisors, contractors, engineers, issue house, investors, brokers, suppliers, estate, freight, insurance brokers, catering contractor's services of every kind.
63. To carry on the business in printing and publishing of books, periodicals, journals and documents, records and drawings and promoters of computer installations and facilities in connection with the business of the company.
64. To carry on the business of transporters and handlers of cargo, goods, luggage and any material of whatsoever description by road, sea and air transport and for that purpose acquire, purchase or hire motor lorries, motor bus, boats, launches and ships or aircraft, suitable for carrying on such business.
65. To carry on business of designers, buyers, sellers and dealers in magnetic recording heads.
66. To carry on the business of producers, refiners, processors, buyers, sellers, distributors, importers of and dealers in diamonds, gems including industrial diamonds, Jewellery, gold, silver, bullion precious and semi-precious materials of all kinds capable of being in connection with stones, plated articles, of virtue coins, metals and therewith.
67. To carry on the business of manufacturers, distiller's importers, exporters, of and dealer's essential oils, natural as well as synthetic essences flavoring materials, perfumed spirits, perfumed waters and cosmetics of all kinds.
68. To carry on the business of importers, exporter, manufacturer of and dealers in starches and other farinaceous material, dextrin glucose and carbohydrate and derivatives thereof and all kind of adhesive as well as gums, glues and gelatin.
69. To carry on the business of dealers in cements of all kinds including alumnia and magnesia cements, concrete asbestos gypsum, lime plasters whiting clay bituminous soap fixing materials gravel, sand, bricks, tiles, pipes, pottery, earthenware, marbles artificial stones and builders requisites and conveniences of all kinds.
70. To carry on the business as importers, exporters of and dealers in all kinds of oil seeds and oleaginous raw materials and also crushers, pressers, extractors, and refiners of oils and fats from the same, and as manufacturers, exporters, importers of and dealers in oils and fats, hydrogenated or hardened oils, vegetable ghee, soaps, candles, oil cakes, feeds, manure's, lubricating oils and other allied products.
71. To carry on the activities of investment and to invest the capital and other moneys as the Company in the purchase or upon the security of shares, stocks, debentures, debenture stock, bonds, mortgages, obligations and securities issued or guaranteed by any company mortgages, constituted or carrying on business and shares, stocks, debentures, debenture stocks, bonds, obligations and other securities issued Government Trust, Municipal, Local or other Authority or Body.
72. To carry on the business as manufacturers and dealers in wooden furniture's for Houses, Offices, Shops.
73. To acquire from Government, Central or State or other authority, Supreme State, Municipal or otherwise, any concessions, grants, rights, powers or privileges whatsoever.

S. S. Jain



74. To train personnel in operating, maintaining and servicing equipment's, instruments and devices used by the Company.
75. To act as principal Agents, Contractors, Trustees or otherwise, and / or by or through Trustees, Agents or otherwise.
76. To carry on the business of developers of urban and rural immovable properties, builders, engineers, surveyors, architects, consulting engineers, building experts and advisors, decorators, designers, planners, house owners and house sellers of flats, mansionettes, dwelling houses, shops, offices, hotels and recreational complexes, stadia, industrial estates; leases of lands, flats and other immovable properties wherever situated, or rights or interests therein or connected therewith, to prepare building sites, and to construct, reconstruct, pull down, alter, improve, decorate and furnish and maintain flats, mansionettes, dwelling houses, shops, offices, buildings, hotels and motels and recreational complexes, industrial estates, works and conveniences, to lay out roads and pleasure gardens and recreation and playgrounds, Disney lands, fair and exhibition grounds, to plant, drain or otherwise improve the land or any part thereof.
77. ** To engage in trading, buying, selling, exchanging, and dealing of shares, stocks, bonds, debentures, derivatives, currency, commodities, and any other securities, both with domestic markets and internationally.

IV. The liability of the Members is limited.

V. a) The Authorized share capital of the Company is Rs. 74,00,00,000/- (Rupees Seventy-Four Crore Only) divided into 7,40,00,000 (Seven Crore Forty Lakh) Equity Shares of Rs. 10/- (Rupees Ten Only) each. *(The Authorised Share capital of the company has been increased from Rs. 12,00,00,000/- to Rs. 74,00,00,000/- by a Special Resolution passed at Extra Ordinary General Meeting dated May 15, 2025.)*

b) The Minimum paid up Capital shall be Rs. 1,00,000/- (Rupees One Lakh Only)

**The Authorized share capital of the Company is increased from Rs. 12,00,00,000/- (Rupees Twelve Crore Only) divided into 1,20,00,000 (One Crore Twenty Lakh) Equity Shares of Rs. 10/- (Rupees Ten Only) each to Rs. 74,00,00,000/- (Rupees Seventy Four Crore Only) divided into 7,40,00,000 (Seven Crore Fourty Lakh) Equity Shares of Rs. 10/- (Rupees Ten Only) by addition of 6,20,00,000 (Six Crore Twenty Lakh) Equity Shares of Rs. 10/- (Rupees Ten Only) each by Special Resolution passed at an Extra Ordinary General Meeting dated May 15, 2025.*

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