प्रारूप. आई. आर.

Form I.R.

निगमन का प्रमाण-पत्र

CERTIFICATE OF INCORPORATION

ता. ______ की सं. ______

No. 11-118476 of Date 1999

मैं एतद्द्वारा प्रमाणित करता हूं कि आज ______

कम्पनी अधिनियम (1956 का सं. 1) अधीन की गई है और वह कम्पनी परिसीमित है।

I hereby certify that INTERNATIONAL GEMMOLOGICAL INSTITUTE (INDIA) PRIVATE LIMITED

is this day incorporated under the Companies Act, 1956 (No. 1 of 1956) and that the Company is limited.

मेरे हस्ताक्षर से आज ता. ______ को दिया गया।

Given under my hand at MUMBAI this TWENTYTHIRD day of FEBRUARY One thousand nine hundred and NINETYNINE.

रजिस्ट्रार ... The Registrar of Companies ... Maharashtra

(K.V.GAUTAM)

ASSTT. कम्पनियों का रजिस्ट्रार

Registrar of Companies

Maharastra, Mumbai

जे. एस. सी. 1

J. S. C. 1

119/एम. एफ. एस./सिविल/कल/92-20,000-3-4-93- भामुका

119/MFS/Civil/Cal/92-20,000-3-4-93-GIPG.

सत्यमेव जयते

GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS

Central Processing Centre
Plot No. 6,7, 8, Sector 5, IMT Manesar, Manesar, Haryana, India, 122050

Corporate Identity Number: U74999MH1999PLC118476 / U46591MH1999PLC118476

SECTION 13(1) OF THE COMPANIES ACT, 2013

Certificate of Registration of the Special Resolution Confirming Alteration of Object Clause(s)

The shareholders of M/s INTERNATIONAL GEMMOLOGICAL INSTITUTE (INDIA) LIMITED having passed Special Resolution in the Annual/Extra Ordinary General Meeting held on 18/11/2024 altered the provisions of its Memorandum of Association with respect to its objects and complied with the Section 13(1) of the Companies Act, 2013.

I hereby certify that the said Special Resolution together with the copy of the Memorandum of Association as altered has this day been registered.

Given under my hand at ROC, CPC this THIRTY FIRST day of DECEMBER TWO THOUSAND TWENTY FOUR

Document certified by DS CPC 1
<VIVEK.MEENA@GOV.IN>

Digitally signed by
DS CPC 1
Date: 2024.12.31 12:52:42 IST

Ibson Shah

Assistant Registrar of Companies/ Deputy Registrar of Companies/ Registrar of Companies

Central Processing Centre

Mailing Address as per record available in Registrar of Companies office:

INTERNATIONAL GEMMOLOGICAL INSTITUTE (INDIA) LIMITED

702, 7th Floor,The Capital Bandra Kurla Complex, Bandra (E), NA, Mumbai, Mumbai City- 400051, Maharashtra, India

सत्यमेव जयते

GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS

Central Processing Centre
Manesar, Plot No. 6,7, 8, Sector 5, IMT Manesar, Gurgaon, Haryana, 122050, India

Certificate of Incorporation Consequent upon conversion to public company

Corporate Identity Number: U74999MH1999PLC118476

IN THE MATTER OF INTERNATIONAL GEMMOLOGICAL INSTITUTE (INDIA) PRIVATE LIMITED

I hereby certify that INTERNATIONAL GEMMOLOGICAL INSTITUTE (INDIA) PRIVATE LIMITED which was originally incorporated on TWENTY THIRD day of FEBRUARY NINETEEN NINETY NINE under Companies Act, 1956 as INTERNATIONAL GEMMOLOGICAL INSTITUTE (INDIA) PRIVATE LIMITED and upon an intimation made for conversion into public company under Section 18 of the Companies Act, 2013; and approval of Central Government signified in writing having been accorded thereto by the ROC, CPC vide SRN AA9184390 dated 09/07/2024 the name of the said company is this day changed to INTERNATIONAL GEMMOLOGICAL INSTITUTE (INDIA) LIMITED

Given under my hand at ROC, CPC this TENTH day of JULY TWO THOUSAND TWENTY FOUR

Certification signature by DS CPC 1 <VIVEK.MEENA@GOV.IN>, Validity Unknown

Digitally signed by
DS CPC 1
Date: 2024.07.10 10:28:54 IST

Sunidhi Matroja

Assistant Registrar of Companies/ Deputy Registrar of Companies/ Registrar of Companies

Central Processing Centre

Note: The corresponding form has been approved by Sunidhi Matroja, Assistant Registrar of Companies/ Deputy Registrar of Companies/ Registrar of Companies and this letter has been digitally signed by the Registrar through a system generated digital signature under rule 9(2) of the Companies (Registration Offices and Fees) Rules, 2014

Mailing Address as per record available in Registrar of Companies office:

INTERNATIONAL GEMMOLOGICAL INSTITUTE (INDIA) LIMITED

702, 7th Floor,The Capital Bandra Kurla Complex, Bandra (E), NA, Mumbai, Mumbai City- 400051, Maharashtra

THE COMPANIES ACT, 1956

COMPANY LIMITED BY SHARES

MEMORANDUM OF ASSOCIATION

of

INTERNATIONAL GEMMOLOGICAL INSTITUTE (INDIA) LIMITED**

(1) The name of the Company is **International Gemmological Institute (India) Limited.****

(II) The Registered Office of the Company will be situated in the State of Maharashtra.

(III) Objects for which the Company is established are:

A. MAIN OBJECTS OF THE COMPANY TO BE PURSUED ON ITS INCORPORATION:

***(1)(a) To establish Gemmological Institute and Scientific Laboratory for identification and grading of Diamonds and Colored Stones and to carry on business of appraising, attesting and certifying the quality of Diamonds, Gems, Precious Stones, Mineral, Jewelry and similar articles of substance and to conduct Gemmological course for Polished Diamonds, Rough Diamonds, Colored Stones, Gem Stones and to undertake educational programs, to impart practical and analytical training, including but not restricted to, related to Crystallo graphic, optical and physical phenomenon of Diamonds and to render service for improving the clarity, polish and proportions of Diamonds.

***(1)(b) To manufacture, process, buy, sell, exchange, alter, improve, import or export or otherwise deal in all kinds of electrical appliances, machines, specialized equipment's, gadgets and components for industrial, business and household applications used for certifying the quality of Diamonds, Gems, Precious Stones, Mineral, Jewelry and similar articles of substance.

B. OBJECTS INCIDENTAL OR ANCILLARY TO THE ATTAINMENT OF THE MAIN OBJECTS:

(2) To apply for tender, purchase or otherwise acquire any contracts, licenses and concessions for or in relation to the objects or business herein mentioned or any of them and to undertake, execute, carry on, dispose off or otherwise turn to account the same.

(3) To enter into partnership or into any arrangement for sharing of profits, union of interest, reciprocal concession or co-operation with any person, partnership or company having similar object and to promote and aid in promoting, constitute, form or organize a company or partnership having similar object for the purpose of acquiring and undertaking any property and liability of this Company or of advancing, directly or indirectly, the objects thereof which the Company may think expedient.

(4) To employ experts to investigate and examine into the conditions, prospects, value, character and circumstances of any business concern and undertaking having similar business.

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(5) To purchase, take on lease, in exchange, hire, or otherwise acquire any real and personal property and any rights or privileges, which is necessary or convenient for the purpose of Company's business.

(6) To build, construct, alter, maintain, enlarge, pull down, remove or replace and to work, manage any building, offices and conveniences which may seem calculated directly or indirectly to advance the interest of the Company and to join with any other person or company in doing any of these things.

(7) To let on lease or on hire purchase system or to lend or otherwise dispose of any property belonging to the Company.

(8) To sell, transfer or dispose off the business property or undertaking of the Company or any part thereof for such consideration as may think fit and in particular for shares, debentures or securities of any other Company.

(9) To establish and maintain agencies, branch, places and offices and get the Company registered or recognized and to carry on business in any part of the world.

(10) To amalgamate with any other company or companies, to enter into any partnership or partially amalgamate with or acquire interest in the business of any other company, person or firm carrying on or engaged in or about to carry on or engage in any business or transaction included in the objects of the company or enter into any arrangement of sharing profits or for co-operation or for limiting competition or for mutual assistance, with any such persons, firms or company.

(11) To acquire and undertake the whole or any part of business (whether as a going concern or otherwise), property, assets and liabilities of any person, firm or company carrying on or proposing to carry on any business which the Company is authorised to carry on.

(12) To establish or promote or concur in establishing or promoting any company or companies having similar objects for the purpose of acquiring all or any of the property, rights and liabilities of the Company and to place or guarantee the placing of, underwrite, subscribe for or otherwise acquire all or any part of the shares, debentures or other securities of any such other company.

(13) To apply for, purchase or otherwise acquire any patents, brevets, d'invention, licenses, concessions and the like conferring any exclusive or non-exclusive or limited right to use or any secret or other information as to any invention which may seem capable of being used for any of the purpose of the Company and to use, exercise, develop or grant licenses in respect of or otherwise turn to account the property rights or information so acquired.

(14) To remunerate or make donations (by cash or in kind or by the allotment of fully or partly paid up shares or by call on shares, debentures, debenture stock or securities of this or any other company or in any other manner) whether out of the Company's capital, profits or otherwise to any person or to the company for placing or assisting to place or granting the subscription of any shares, debentures stock or other securities of the Company or for any other reason which the Company may think proper.

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(15) To refer to or agree to refer any claim, demand, dispute or any other question, by or against the Company or in which the Company is interested or concerned and whether between the Company and the member or members of his or their representatives or between the Company and third parties to arbitration in India or at any place outside India and to observe and perform and to do all acts, deeds matters and things to carry out or enforce the awards.

(16) To pay out of funds all expenses which the Company may lawfully pay with respect to the promotion, formation and registration of the Company or the issue of its capital including brokerage and commission for obtaining applications for or taking, placing or underwriting or procuring the underwriting of shares, debentures or other securities of the Company.

(17) To pay for any right or property acquired by the Company and to remunerate any person or company for services rendered or to be rendered in placing of shares and/or securities of the Company.

(18) To adopt such means of making known the business of the Company as may seem expedient and in particular by advertising in the press, by circulars, by purchase and exhibition of works of art or by publication of books and periodicals and by granting prizes, reward and donations.

(19) To invest and deal with the surplus moneys of the Company in such manner as may from time to time be expedient or be determined by the Board of Directors.

(20) To draw, make, accept, endorse, discount, execute and to issue promissory notes, bills of exchange, bills of lading, warrants, debentures and other negotiable or transferable instruments and securities in connection with the Company's business.

(21) To establish and maintain or procure the establishment and maintenance of any contributory or non-contributory pension or superannuation funds for the benefit of and to give or procure the giving of donations, gratuities, pensions, allowances or emolument or service of the Company or of any company, which is a subsidiary of the Company or is allied to or associated with the Company or with any such subsidiary company or who are or were at any time directors or officers of the Company or of any such other company as aforesaid and the wives, widows, families and dependents of any such persons and also to establish and subsidize and subscribe to any institutions, associations, clubs or funds calculated to be for the benefit of or to advance the interests and well-being of the Company or of any such other company as aforesaid and make payments to or towards the insurance of any such person as aforesaid and to do any of the matters aforesaid either alone or in conjunction with any other company as aforesaid.

(22) Subject to the provisions of the prevailing regulations; to distribute among the members in specie any property of the Company or any proceeds of sale or disposal of any property of the Company in case of winding up.

(23) To place, reserve or distribute as bonus shares among the members or otherwise to apply, as the Company may from time to time think fit any moneys received by way of premium on shares or debentures issued at a premium by the Company and any moneys received in respect of forfeited shares or from any other reserves or undistributed shares or from any other reserves or undistributed profits.

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(24) To remunerate directors, the managing directors, staff and employees of the Company, whether by cash or kind.

(25) To train or pay for the training in India or abroad of any member or any of the Company's employees or any other candidates in the interests and for the furtherance of the Company's business.

(26) To appoint agents, dealers, and representatives and to establish and maintain agencies, branch offices pertaining to the business of the Company.

(27) To deal with banks, insurance companies, water works, electric, port and dock authorities and all government, semi government local or other authorities and public or private bodies in regard to carrying out of the objects of the Company.

(28) To appoint experts such as technical advisers, bankers, architects, engineers, accountants, solicitors, lawyers, consultants, auditors and such other person as employees, servants, agents or advisors to the Company as the directors may think fit and pay necessary remuneration and expenses for the same.

(29) To insure the whole or any part of the property of the Company fully or partially to protect and indemnify the Company from liability or loss in any respect either fully or partially.

(30) To purchase or otherwise acquire, to improve, to manufacture and to sell, exchange, surrender, lease, mortgage, charge, convert, turn to account, dispose of and deal with and deal in property and rights of all kinds and in particular mortgages, debentures, concessions, options, contracts, patents, annuities, licences, apparatus, machinery, materials, commodities, goods, articles and things, stock, share, bonds, policies, book-debts, business concerns and undertakings and claim, privileges and chooses-in-action of all kinds.

(31) To borrow or raise money with or without securities and/or by the issue or sale of any bonds, mortgages, debentures or debenture stock of the Company, whether perpetual or otherwise and to utilise any money so raised for any of the objects of the Company and to advance and lend money and assets of all kinds upon such terms as may be arranged subject to provisions of prevailing regulations and/or directions.

(32) To indemnify officers, directors, agents and servants of the Company against proceedings, costs, damages, claims and demands in respect of anything done by them for and in the interest of the Company or any loss, damage or misfortune that may arise in execution of the duties of their office or in relation thereof.

(33) To accept gifts, bequest, devices, and donations from members and others and to make gifts to members and others of money, assets and properties of any kind.

(34) 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 others having association with the Company and to guarantee the performance of any contract or obligation and generally to give guarantees and indemnities.

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(35) To create any depreciation fund, reserve fund, sinking fund or any other special fund whether for depreciation or preparing, improving, extending or maintaining any of the properties of the Company and for any other purpose conductive to the interest of the Company.

(36) To undertake any trusts, the undertaking whereof may seem desirable and whether gratuitously or otherwise.

(37) To promote, carry on and develop trade of all kinds related with the main objects of the Company.

(38) To advance money to any person or persons, company or corporation, society or association either on interest or without and/or with or without any security and in particular to advance money to shareholders of the Company or to other persons upon the security of or for the purpose of enabling the person borrowing the same to erect or purchase or enlarge or repair any house or building or any part or portions thereof or to purchase any freehold or leasehold or any lands estate or interest in or to take a lease for any term or terms of years of any land or property in India upon such terms and conditioned as the Company may think fit.

(39) To aid and support, peculiarly or otherwise, any person, association, body or movement, having objects of promotion of industry or trade concerning the objects or business of the Company or related interests.

C. OTHER OBJECTS:

(40) To carry on all or any of the business of proprietors of lands, flats, dwelling houses, shops, offices, industrial estates, leases of lands, flats and other immovable properties and for these purposes to purchase, take on lease or otherwise acquire and hold any land or buildings of any tenure or description wherever situated or rights or interest therein or connected there with and to prepare building sites and furnish and maintain flats, dwelling houses, shops, offices, buildings, industrial estate, works and conveniences of all kinds; to lay roads and pleasure gardens and or any part thereof and to manage, or let the same or any part thereof for any period.

(41) To carry on the business of Investment Company and for that purpose to apply for and to subscribe, purchase, underwrite, invest, acquire shares, stocks, debentures, depository receipts or any securities whether fully or partly paid, issued or guaranteed by any company, institution, Government body, bodies corporate or organisation whether incorporated or not.

(42) To carry on the business or vocation in India and abroad of acting as advisor, consultants, counsellors and marketing agents on all matters relating to various fields and disciplines inclusive of management, finance, investment, markets, projects, industries, commerce, business, trade, administration, organisation, joint ventures, collaboration, human resources, advertisement, patents, copyrights, trade marks, technology, science and economics.

(43) To acquire membership or dealership of one or more stock or commodity exchange and to deal, purchase or sell shares, securities and commodities either for self or on behalf of clients.

(44) To carry on as may be permitted by the banking and foreign exchange and other relevant laws and regulations of India, the business or banking and dealing in foreign exchange including

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rendering advisory and consultancy services to clients and constituents in the area of banking and foreign related transactions.

(45) To carry on the business of manufacturing, distilling, compounding, acquiring, buying, selling, exporting and dealing in all manners whatsoever in surgical suppliers, pharmaceutical supplies, industrial adhesive, disinfectants, sprays, cosmetics and all other similar products, perfumes and essences, soaps, slaves, ointments, powders, toilet preparations and similar articles, gases, drugs, medicines, plaster of paris, gypsum, plasters, fertilizers, acids, foodstuffs, oils, icing glass, colours, glues, pigments, proprietary articles laboratory reagents and chemicals, photographic, electrical, laboratory and scientific furniture, equipment, apparatus and materials.

(46) To manufacture, import, export, buy, sell, exchange, alter, improve, manipulate, prepare for market, supply and otherwise deal in all kind of plant, apparatus, tools, stores, utensils, substances, material and goods required for any manufacturing and other industries of whatsoever description.

(47) To organize and carry on business as goldsmith, silver smiths, jeweller, gem merchants, watch and clock makers, electroplaters, polishers, purifiers, importers and exporters of bullion and to buy sell, design, cut, polish and deal in diamonds and precious stones, jewellery, electroplate, bronzes, objects of at such other articles, jewels and goods which the Company may consider capable or being conveniently dealt with in relation to its business and to establish factories and warehouses for manufacturing ornaments, jewels, watches and clocks and to exhibit, advertise and arrange for the sale of the same both in India or abroad.

(48) To carry on the business of printers, engravers, designers, publishers of book, magazines or articles and to deal in prints, pictures, drawings and any written, engraved or printed productions.

(49) To carry on the business as marketer of goods, merchandise, articles and services of whatsoever nature and for that purpose to deal and trade in all goods, merchandise, articles and services relating to consumer, industrial, household, engineering and capital goods whether in India or abroad.

(50) To carry on finance and capital market related business and for that purpose to borrow, advance, deposit and lend money including bill discounting, inter-corporate deposit, purchase and to let on lease or hire all kind of assets to any person, company, corporation, firm or associations either with or without security and on such terms as may be determined from time to time in India and abroad.

(51) To carry on business as brokers and agents in respect of all classes of insurance including marine, fire, life, accident, burglary, workmen compensation and indemnity motors.

(52) To engage and carry on the business of development and promotions of financial, commercial and industrial disciplines and to execute and carry on all kinds of economical, industrial, statistical and technical surveys and research.

(53) To manufacture, process, buy, sell, exchange, alter, improve, import or export or otherwise deal in all kinds of electrical appliances, energy saving devices, solar energy products, specialized equipments, gadgets and components for industrial, business and household applications.

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(54) To carry on the business of undertaking and setting up infrastructure project on turn key basis and to carry on the business of exploring, developing, supplying, importing, exporting the infrastructure technical know-how, scientific formulae and process relevant to their establishments and installations.

(55) To carry on the business of manufacturer, producer, refiner, processor, exporter, importer, distributor, trader, dealer, representative, agent, repacker, supplier and stockists of all kinds and varieties of orthopaedic, medical and surgical instruments, medical kits, equipments and other hospital and clinical equipments, instruments, devices and appliances including but not restricted to disposable and non disposable syringes, disposable and non disposable needles, poly mask, oxygen tent, microscopes, diagnostic equipments, medicinal containers, micro sets and opthalmic instruments.

(IV) The liability of the members is limited.

*/***(V) The Authorised Share Capital of the Company is Rs. 1100,000,000/- (Rupee One Thousand One Hundred Million) divided into 550,000,000 (Five Hundred and Fifty Million) Equity Shares of Rs. 2/- (Rupees Two) each with powers to increase or reduce the capital and to divide the shares in the capital for the time being into several classes and to attach thereto respectively any preferential, deferred, qualified or special rights, privileges or conditions as may be determined by or in accordance with the regulations of the Company and to vary, modify or abrogate any such rights, privileges or conditions in such manner as may for the time being provided by the regulations of the Company and the legislative provisions in force."

**** Members of the Company in their Extra-ordinary General Meeting held on 8th May, 2024 approved the following.***

1. **Sub-division of then existing Equity shares by changing the face value of each Equity share from Rs. 10/- (Rupees Ten) each to the face value of Rs. 2/- (Rupees Two) each.**

2. **Increase of Authorised Share Capital of the Company from Rs. 10,000,000/- (Ten Million) divided into 5,000,000 (Five Million) Equity Shares of Rs. 2/- (Rupees Two) each to Rs. 1000,000,000/- (Rupee One Thousand Million) divided into 500,000,000 (Five Hundred Million) Equity Shares of Rs. 2/- (Rupees Two) each.**

****Members of the Company in their Extra-ordinary General Meeting held on June 19, 2024 approved the conversion of the Company from "Private Limited" to "Public Limited".**

****** Members of the Company in their Extra-ordinary General Meeting held on November 18, 2024 approved the following.***

1. **Increase of Authorised Share Capital of the Company from Rs. 1000,000,000/- (Rupee One Thousand Million) divided into 500,000,000 (Five Hundred Million) Equity Shares of Rs. 2/- (Rupees Two) each to Rs. 1100,000,000/- (Rupee One Thousand One Hundred Million) divided into 550,000,000 (Five Hundred and Fifty Million) Equity Shares of Rs. 2/- (Rupees Two) each.**

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2. The existing Clause III A (1) of the "Main Objects of the Company to be pursued on its incorporation" is renumbered as Clause III (A) (1)(a).
3. The new Clause III A (1)(b) inserted under the heading of "Main Objects of the Company to be pursued on its incorporation".

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International Gemmological Institute (India) Ltd. ★ MUMBAI

H.D Desai.

We the several persons whose names, descriptions, addresses, occupations as subscribed below are desirous of being formed into a Company in pursuance of this **MEMORANDUM OF ASSOCIATION** and we respectively agree to take the number of shares in the Capital of the Company set opposite to our respective names :

Signature, Name, Description, Address and Occupation of subscribers.	Number of shares taken.	Signature, Name, Description and Occupation of witness.
Hormazd D. Tampal S/o Dinshaw Tampal 5, Jyoti Mahal 13, Sleater Road Mumbai – 400 007 .... Service	1 (One only)	Witness to both. **Tushar Shridharani** S/o Ramesh Shridharani 227 Walkeshwar Road Mumbai – 400 006 .... Company Secretary
Manek R. Mistry S/o Rusi Mistry T/6, Godrej Baug Nepeansea Road Mumbai – 400 026 .... Service	1 (One only)	
Total......	2 (Two only)	

Place: Mumbai
Date: 15-02-1999

International Gemmological Institute (India) Ltd.
MUMBAI