

MEMORANDUM OF ASSOCIATION

OF

K. V. TOYS INDIA LIMITED

1. The name of the Company is K. V. TOYS INDIA LIMITED
2. The registered office of the company will be situated in the state of Maharashtra, i.e. within the jurisdiction of Registrar of Companies, Maharashtra at Mumbai.

3. (A) THE MAIN OBJECTS TO BE PURSUED BY THE COMPANY ON INCORPORATION ARE :

(1) To manufacture, design, develop, assemble, mould, fabricate, import, export, buy, sell or otherwise deal in all kinds of toys whether mechanically, electrically or electronically operated or manual, automatic, semiautomatic dolls, plastic and wooden toys, musical toys, ***Soft toys, metal toys, educational games and toys, walking and talking toys, metal parts, tin, brass and aluminium accessories and fittings of all kinds or things used for the manufacture, maintenance and working thereof and to deal as wholesalers or retailers, principals or agents, distributors or stockists, consignors, brokers for such products.

(2) To carry on the business of manufacturers of and dealers in all kinds of toys whether made of plastic, wood, metal, glass, paper, rubber, cloth, clay, pvc, ceramic, plaster of Paris or other natural or synthetic material; whether battery, electric or sound operated and of any other description and games for educational purposes, all spare parts, accessories and fittings for all kinds of toys.

(3)*To acquire, take over and carry on as a going concern the existing business of KV Impex, together with all or any of its assets, properties, rights, licenses, permits, contracts, goodwill, and liabilities pursuant to the Business Transfer Agreement to be executed, and to undertake, continue, operate, and develop the said business in such manner as may be considered expedient and beneficial to the Company.

(4)** To manufacture, design, develop, import, export, buy, sell or otherwise deal in all kinds of stationery products including but not limited to paper products, pens, pencils, markers, crayons, erasers, sharpeners, notebooks, files, folders, office supplies, art and craft materials, adhesives, drawing instruments and all kinds of educational and office stationery, and to act as wholesalers, retailers, distributors, stockists, principals or agents for such products.

(5) ***To carry on the business as manufacturer, dealers, traders, stockists, distributors, wholesalers, and retailers of all kinds of raw materials, semi-finished and finished goods required for or used in the manufacture of household plastic products, including resins, polymers, masterbatches, colors, chemicals, additives, and packaging materials.

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*Altered Vide Special Resolution passed on 15th of January, 2025

**Altered Vide Special Resolution passed on 11th of July, 2025

***Altered Vide Special Resolution passed on 9th of September, 2025

****Change in Share Capital Vide Ordinary Resolution passed on 11th of March, 2025

(B) OBJECTS INCIDENTAL OR ANCILLARY TO THE ATTAINMENT OF THE MAIN OBJECTS :

- (1) To enter into partnership or into any arrangement for sharing profits, or union of interest, or co-operation, or joint venture, or reciprocal concession or otherwise with any person, firm, or company carrying on or engaged in or about to carry on or engage in any business or transaction which this Company is authorized to carry on or engage in or any business or undertaking or transaction which may seem capable of being carried on or conducted so as directly or indirectly to benefit the Company; and to lend money, to guarantee the contracts of or otherwise assist any person, firm or Company and to take or otherwise acquire and hold shares or securities of any such person, firm or company and to sell, hold, re-issue with or without guarantees or otherwise deal with such shares and securities.
- (2) To expend money on research, experimentation, development, testing, improving or seeking to improve existing know-how, products, patents, rights, etc., in connection with any of its activities in pursuance of the aforesaid objects and to expend money to invent, develop, or seek, any new products allied to and in the course of pursuing the objects as detailed in this clause.
- (3) To give managerial, technical, or financial, assistance, enter into collaboration agreements or otherwise assist in the development or commercialization of intellectual property, manufacture of the equipment components, materials, goods, for any product and in planning, setting up and execution of works, contracts, plants, projects connected with the activities of the Company.
- (4) To appoint consultants, agents, persons and to establish, maintain agencies or branches for the purpose of carrying out the business of the Company.
- (5) To advertise and adopt means of making known the business activities of the Company in any way as may be expedient including marketing and branding activities, and commissioning and publishing of articles, circulars, books, and pamphlets, developing and maintaining web-sites and the conducting of competitions, conferences, exhibitions and giving of prizes, rewards and donations.
- (6) To enter into any arrangement with any government authority (central or state or municipal or local or otherwise) or an entity directly or indirectly controlled by such government authority that may seem conducive to any of the Company's objects or any of them and to obtain from any such Government authority, any rights, privileges and concessions which may seem conducive to any of the objects of the Company.
- (7) To purchase or otherwise acquire and undertake the whole or any part of the business, property, intellectual property, brand, rights and liabilities of any person, firm or company which this Company is authorized to carry on for own or for commission, brokerage or otherwise and to purchase, acquire, apply for, hold, sell and deal in securities, shares, stock, debentures, preference shares or debenture stock of any such person, firm or company and to conduct,

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make or carry into effect any arrangement in regard to the winding up of the business of any such person, firm or company.

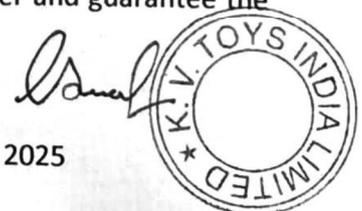
- (8) To buy, lease or otherwise acquire lands, buildings and other movable or immovable properties, including intangible properties, and to sell, mortgage or hypothecate or otherwise dispose of all or any of the properties and assets of the Company on such terms and conditions as the Company may think fit.
- (9) To amalgamate with any Company or Companies having objects altogether or in part similar and/or complimentary to those of this Company.
- (10) To remunerate or make donations (by cash or other assets or by the allotment of fully or partly paid shares or by call on shares, 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 firm or company for services rendered or to be rendered in introducing any property or business to the Company or placing or assisting to place or guaranteeing the subscription of any shares, debentures, debenture-stock or other securities of the Company or for any other reason which the Company may think proper.
- (11) To undertake and execute any trust, the undertaking whereof may seem desirable either gratuitously or otherwise.
- (12) To draw, make, issue, accept and to endorse, discount and negotiate promissory notes, hundies, bills of exchange, bills of lading, delivery orders, warrants, housekeeper's certificates and other negotiable or commercial or mercantile instruments connected with the business of the Company.
- (13) To open accounts with any individual, firm or company or with any bank or banks or with any asset management company, and to pay into and to withdraw moneys from such account or accounts.
- (14) Subject to the provisions of the Companies Act, 2013, to invest, apply for and acquire or otherwise employ moneys belonging to, entrusted to or at the disposal of the Company into securities, mutual fund units, and shares upon such terms as may be thought proper and from time to time vary such transactions in such a manner as the Company may think fit.
- (15) To apply for, purchase or otherwise acquire and to protect, prolong and renew whether in India or elsewhere any patents, patent rights, copyrights, brevets, inventions, trademarks, designs, licenses, protections, concession and conferring any exclusive or non-exclusive or limited right to use any secret or other information as to any invention, process or privilege which may seem capable or being used for any of the purposes of the Company.
- (16) To lend or deposit moneys belonging to or entrusted to or at the disposal of the Company to such person or company and in particular to customers and others having dealings with the Company with or without security, upon terms as may be thought proper and guarantee the

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performance of contracts by such person or company but not to do the business of banking as defined in the Banking Regulation Act.

- (17) To borrow or raise money with or without security or to receive money on deposit at interest or otherwise, in such a manner as the Company may think fit and in particular by the issue of debentures or debenture stock-perpetual or otherwise including debenture or debenture stock convertible into shares of this or any other company and in security of any such moneys to be borrowed, raised or received, to mortgage, pledge or charge the whole or any part of the property, assets or revenue of the Company present or future, including its uncalled capital and to purchase, redeem or pay off any such securities.
- (18) To sell, mortgage, assign or lease and in any other manner deal with or dispose of the undertakings or properties of the Company or any part thereof, whether movable or immovable, including intangible for such consideration as the Company may think fit and in particular for shares, debentures or other securities of any other company having objects altogether or in part similar or complimentary to those of this Company.
- (19) To improve, manage, work, develop, alter, exchange, lease, mortgage, turn to account, abandon or otherwise deal with all or any part of the properties, rights and concessions of the Company.
- (20) To establish, maintain, subscribe to or subsidize or become member of any Institution, Research Laboratories, Research Institutions and Experimental Workshops for scientific and technical research experiments connected with the objects of the Company.
- (21) To conduct operational, technical and scientific research for the extension of knowledge with a view to broaden and improve the offerings of the Company.
- (22) Subject to the provisions of the Companies Act, 2013 to subscribe or contribute or otherwise to assist or to guarantee money to charitable, benevolent, religious, scientific, national or other institutions or objects or any public, general or useful objects.
- (23) To enter into any arrangement with the Government of India, Government of any other State or Government or Corporate Body or Local Authority, or Multi-lateral agency -or any persons with profit motive or otherwise, for carrying out the objects of the Company or furthering its interests and to obtain from such Government local authority, Corporate Body or person, any charts, subsidies, loans, indemnities, grants, contracts, licenses, rights, concessions, privileges or immunities which the Company may think it desirable to obtain and exercise and comply with any such arrangements, rights, privileges and concessions.
- (24) To distribute any of the properties of the company amongst the members in specie or kind upon the winding up of the Company.

4. The Liability of the Members is limited.

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5. ****The share capital of the company will consist of Rs. 7,50,00,000 (Rupees Seven crore Fifty Lakhs) only divided into 75,00,000 (Seventy Five Lakhs) Equity Shares of Rs. 10/- (Rupees Ten) each.

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