THE COMPANIES ACT, 2013

COMPANY LIMITED BY SHARES
(Incorporated under The Companies Act, 1956)

MEMORANDUM OF ASSOCIATION

OF

GABRIEL INDIA LIMITED

I. The name of the company is "**GABRIEL INDIA LIMITED**".

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

III. (a) The objects to be pursued by the company on its incorporation are: —

(1) To carry on business as manufacturers and dealers of automotive ancillary products and in particular, automobile, shock absorbers, components thereof and all parts and equipment accessory thereto and all other material, equipments apparatus and stores used therewith or in relation thereto.

(2) To carry on business as manufacturers of and dealers in motor cars, lorries, omnibuses, coaches, caravans, ambulances, motor cycles and side cars, motor bicycles, tricycles, fans, wagons and vehicles of all kinds, airplanes, seaplanes, flying boats, airships and other aircraft, motor boat, motor ships and vessels and accessories of all kinds; and of and in railway and tramway locomotives, carriages, trucks and other vehicles.

(3) To design, manufacture, assemble, contract for, buy, sell, let out on hire and generally deal in automobiles of all types and all other motors and engines, agricultural tractors and implements and other machinery, boats, magnetos, plants, planes, propellers, air, steam, gas, water and other gauges, indicators, governors, injectors, high and low pressure and other valves, wheels, carburetors, sparking plugs, clutches, cocks, unions, stocks dies, springs, ramps, pistons, chains, stay-rods, wires, fans, forges, bolts, nuts, screws variable and other gears buffers tops, metal, timber, variable and canvas, aero plane and other fabrics, linen, radiators, pulleys, belts and belt fasteners, canopies, hoods, wind and other screens and shields, pumps, lamps, silencers, petrol tanks, chassis, mats, rims, spokes, shank and gear cases and gear boxes, commodities, wares, petrol and other fuel, accessories, appliances and tools of every description, whether for use in connection with automobiles, aeronautics, shipping, munitions of war, engineering or otherwise howsoever; and all kinds of

GABRIEL INDIA LIMITED PUNE

NILESH KUMAR JAIN Digitally signed by NILESH KUMAR JAIN Date: 2026.06.03 17:04:06 +05'30' straight, bent, woven, fortified, and other wire work and all other allied goods, materials, parts, utensils, compounds and accessories or requirements.

(4) To carry on business as manufacturers and repairers of and dealers in, motor car lamps, electric bulbs, glass, malts and rugs, bumpers, number-plates, horns, batteries, radiators, hoods, mascots, mirrors, luggage carriers, sub parts; picnic cases, springs, tools, pumps, windscreens and accessories and components parts of every kind.

(5) To carry on business as motor body builders, upholsterers, painters, platers, polishers, enamellers and finishers.

(6) To carry on business as motor agents and motor auctioneers.

(7) To carry on business as motor cab and car proprietors, livery stable proprietors and job masters.

(8) To construct, erect, equip and carry on motor garages and motor coach stations with all usual or convenient buildings, petrol and oil pumps, machinery articles and things.

(9) To carry on business as motor engineers, and as motor garage, services, repair and maintenance station proprietors motor car, motor cycle and cycle manufacturers, motor car agents and dealers, metal and alloy makers, refiners and workers, joiners and cabinet makers, wood and timber merchants, motor car and cab proprietors, job masters, mechanical, electrical and general engineers, oil, petrol and accessory merchants and dealers, builders, painters, decorators, upholsterers, carriers of passengers and goods, haulage contractors, agents for railway, motor coach, theatre and other tickets, boat proprietors, amusement and refreshment caterers, provision dealers and contractors generally.

(10) To carry on business as ironmasters, iron-founders, iron-workers, steel-makers, blast furnace proprietors, brass-founders and metal makers, refiners and workers generally, shipbuilders and ship-wrights dock and wharf proprietors, colliery proprietors, ore importers and workers, sandblast workers, mechanical engineers, motor engineers, electrical engineers, oil fuel engineers, constructional engineers, marine engineers, civil engineers, consulting engineering, mill-wrights, wheelwrights, cement and asbestos manufacturers, wood and timber merchants, joiners, woodworkers, manufacturing Chemists, quarry owners, brick and tile manufacturers, galvanizers, machinists, japanners, annealers, welders, enamellers, electro and chromium platers, painters, warehousemen, storage contractors, garage proprietors and oil merchants and contractors generally.

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(11) To carry on business as manufacturers and repairers of and dealers in, forgings, castings guns, projectiles, plates, boilers, engines, stoves, screws, nails, sewing machines, machinery, presses, implements, gears, tools, motor cars, motor lorries, omnibuses, coaches, tramcars, locomotives, railway carriages and trucks and other vehicles, aero planes, seaplanes, airships and other aircraft; ironmongery and hardware and wireless goods.

(12) To carry on any other business (whether manufacturing or otherwise) which may seem to the Company capable of being conveniently carried on in connection with the above or calculated directly or indirectly to enhance the value of or render more profitable any of the Company's property.

(13) To carry on business as house, land and estate agents and to arrange or undertake the sale or purchase, assist in selling or purchasing and find or introduce purchasers or vendors of and to manage 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 collect rents and income and to supply to tenants, occupiers and others refreshments, attendances, clubs halls, messengers, light, waiting rooms, reading rooms, meeting rooms, laboratories, laundry conveniences, electric conveniences, garages, stables and other advantages.

(14) **To carry on business of manufacturers, producers, purchasers, sellers, importers, exporters, distributors, dealers, commission agents and market representatives in all forms of coolants, brake fluids, diesel exhaust fluids (adblue), adhesives, sealants, chemicals, coatings and products like PVC, automotive lubricants, greases, engine oils, gear oils, white oils, PU, petroleum jelly, engine coolant, machine coolants and to design, develop, assemble, manufacture, build, repair, sell, service, distribute all types of bodies, frames, compartments, cabinets, other containers for all types of automobiles & to deal in all types of automobile care products like paint, polishing, wax, rust repellants, stain remover, teflon polish and windshield glass cleaner, car wash shampoo, eau de cologne and cleaners and other cleansing compounds and also to deal in pharma & hygiene products like sanitizers, disinfectants, cleaners etc. and to purchase or otherwise acquire, own, import, all materials, substances, chemicals, appliances, machines, containers and such other articles and apparatus and things capable of being used in such business.

*****Change in the Main object clause of the Company by inserting one additional clause pursuant to order pronounced via Order dated 11th May, 2026 by the Hon'ble National Company Law Tribunal, Mumbai Bench-I (the "NCLT" or the "Tribunal") in Company Petition No. CP (CAA) 36/MB/2026 in Company Scheme Application No. CA (CAA) 281/MB/2025 (the "Order") for the Composite Scheme of Arrangement.***

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(b) Matters which are necessary for furtherance of the objects specified in clause III (a) are:

1. To negotiate, require, undertake, grant and carry out agencies and sub-agencies in different parts of India and abroad and to make experiments alone or jointly with others with a view to improving the COMPANY'S products and business, and To act as brokers, factors or commercial or mercantile agents of any description in connection with any of the business or matters aforesaid.

2. To apply for, purchases or by other means acquire and protect, prolong and renew, whether in India or elsewhere, any patents, patent rights, brevets, inventions, licenses, protections and concessions which may appear likely to be advantageous or useful to the Company, and to use and turn to account, and to manufacture under or grant licenses or privileges in respect of the same, and to expend money in experimenting upon and testing and in improving or seeking to improve any patents, inventions or rights which the Company may acquire or propose to acquire.

3. To establish, provide, maintain and conduct or otherwise subsidize research laboratories and experimental workshops for scientific and technical research and experimental and to undertake and carry on with all scientific and technical researches, experiments and tests of all kinds and to promote studies and research, both scientific and technical investigations and inventions by providing, subsidizing, endowing or assisting laboratories, workshops, libraries, lectures, meetings and conferences and by providing for the remuneration of scientific or technical professors or teachers and by providing for the award of exhibitions, scholarships, prizes and grants to students or otherwise and generally to encourage, promote and reward studies, researches, investigations, experiments, tests and inventions of any kind that may be considered likely to assist any of the business which the company is authorised to carry on.

4. To buy, sell, purchase, manufacture, plant, cultivate, produce, prepare, treat, repair, alter, manipulate, exchange, hire, let on hire, import, export, dispose of and deal in all kinds of articles and things (whether specified in this memorandum or not) which may be required for the purpose of any of the business which the Company is expressly or by implication authorised by this memorandum to carry on or which are commonly supplied or dealt in by persons engaged in any such business or which may seem capable of being profitably dealt with in connection with any of the said business.

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5. To acquire, purchase, lease, exchange or otherwise and make advances or the security of any deal in land, building and hereditaments of any tenure or description and any estate or interest their in, and any rights over or connected with land and to turn the Same to account as may seem expedient and in particular by laying out and preparing land for building purposes and preparing buildings sites by planting, paving, draining and cultivating land and by constructing, reconstructing, pulling down, altering, improving, decorating, furnishing and maintaining offices, flats, houses, bungalows, chawls, factories, warehouses, ships, wharves, buildings, work and conveniences of all kinds, and by consolidating or connecting or subdividing properties, and by leasing, letting or building lease or building agreements, selling (by instalments, or otherwise) And otherwise disposing of the same, and by advancing moneys to and entering into contracts and arrangements of all kinds with builders, tenants and others.

6. To make out, construct, lay down, prepare and maintain gardens, parks, roads, streets, sewers, drains and other works incidental thereto, with power to dedicate such gardens, arks, roads or streets for their public purposes.

7. To purchase for investment or resale and to traffic in land and house and other property of any tenure and any interest therein and to create, sell, and deal in free hold and lease hold ground rents, and to make advances upon the security of land or house or other property, or any interest there in and generally to deal in traffic by way of sale, lease, Exchange or otherwise with land and house property and any other property whether real or personal.

8. To develop and assist in developing any landed property and for that purpose to make advances and enter into guarantees and, generally, to make such arrangements as may be expedient.

9. To establish and open branches, offices and depots and agencies in different parts of India and abroad to make experiments alone or jointly with others with a view to improving the Company's products and business.

10. To adopt such means of making known and distributing the articles and things dealt in by 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 interest, by publications of books and periodicals and by granting prizes, rewards and donations.

11. To purchase or otherwise or acquire or undertake all or any part of the business, property, assets, rights and liabilities of any person or Company or, the whole or any portion of the shares in or securities of or obligations or liabilities of any Company carrying on any business with this Company is authorised to carry on which appears calculated directly or indirectly to benefit this Company or possessed of property or rights suitable for the purposes of this Company.

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12. Generally to purchase take on lease or in exchange, hire, or otherwise acquire, any immovable or movable property and any rights or privileges which the Company may think necessary or convenient for the purposes of its business, easements, machinery, plant and stock in trade and either to retain any property so required for the purposes of the company's business or to turn the same to account as may seem expedient.

13. To construct, improve, maintain, develop, work, manage, carry out or control any buildings, factories or works, or any roads, ways, reservoirs, water courses, wharves, warehouses, electric works, shops, chawls and other buildings for housing work people and others or other works and conveniences, which may seem calculated to, directly or indirectly to advances the Company's interest and to contribute to, subsidies or otherwise assist or take part in the construction, improvement, maintenance, development, working, management carrying out or control thereof.

14. To advance or lend money, securities, or assets of all kinds, upon such terms as may be arranged, and in particular to customer or persons or Companies having or about to have dealings with the Company or engaged or about to engage in any business or transaction calculated, directly or indirectly to benefit the Company, and to guarantee the payment of money and performance of obligation of all kinds and to give all kinds of indemnities and otherwise to assist financially or otherwise. Provided that the Company shall not carry on any business which may come within purview of the Banking Companies Act or Insurance Act.

15. To employ to investigate and examine into the condition prospects, value, character and circumstances of any business concerns and undertaking and generally of any assets, property or rights.

16. To establish and support or aid in the establishments and support of associations, institutions, funds, trusts and conveniences calculated to benefit employees or ex-employees of the Company or its predecessors in business or the dependents of such persons, and to grant pensions and allowances, and to make payments towards insurance and to subscribe or guarantee money for charitable or benevolent objects, or for any exhibitions or for any public, general or useful object.

17. To enter into any arrangements with any Government, or authority supreme, municipal, local or otherwise that may seem conducive to the Company's objects or any of them, and to obtain from any such Governments or authority all rights, concessions and privileges which the Company may think it desirable to obtain and carry out, exercise and comply with any such arrangements, rights, privileges and concessions.

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18. To obtain any provisional order or Act of any Legislature for enabling the Company to carry any of its objects into effect or for effecting any modification of the Company's constitution or for any other purpose which may seem expedient, and to oppose any proceedings or applications which may seem calculated directly or indirectly to prejudice the Company's interests.

19. To sell, lease, grant licences, easements and other rights over and in any other manner deal with or dispose of the undertaking, property, assets, rights and effects of the Company or any part thereof, for such considerations as the Company may think fit and in particular of shares, debentures or securities of any other Company.

20. To enter into partnerships or into any arrangements for sharing, profit or losses or for any union of interest, joint adventure, reciprocal concession or cooperation with any person or persons, or Company or Companies carrying on or engaged in or about to carry on or engage in or being authorised to carry on or engage in any business or transaction which this Company is authorised to carry on or engage in or in any business transaction capable of being conductive so as directly or indirectly to benefit the Company.

21. To form, promote, establish and bring out or assist or concur in forming, promoting, establishing or bringing out, any Company in the United Kingdom or in any World, for any purpose which may seem calculated directly or indirectly to benefit the Company, and to pay the Whole or any part of the expenses attending the formation and floatation of any such company and in connection therewith to pay commission and to any person or persons for services of any such Company and the placing of its share capital or debenture stock or other securities or obligations or otherwise.

22. To amalgamate, enter into any partnership or partially amalgamate with or acquire any interest in the business of any other company, person or firm carrying on a business included in the objects of the Company or enter into any arrangements for sharing profits, or for co-operation or for limiting competition, or for mutual assistance, with any such person, firm or company or to acquire and carry out any other business (whether manufacturing or otherwise) auxiliary therewith or which may seem to the Company capable of being conveniently carried on in connection with the above or calculated directly or indirectly to enhance the value of or render more profitable any of the Company's property and to give or accept by way of consideration for any of the acts or things aforesaid, or property acquired, any shares, debentures, debenture stock or securities that may be agreed upon and to hold and retain or sell, mortgages and deal with any shares, debentures, debenture stock or securities so received.

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23. To undertake, acquire, take up and hold shares, stocks, debentures, debenture, stock, bonds, obligation and securities issued or guaranteed by any Company constituted or carrying on business in India or in any foreign country, and debentures, debenture stock, bonds, obligation, and securities issued or guaranteed by any Government, Sovereign Ruler, Commissioners, Public Body, or authority, supreme, municipal, local or otherwise, whether at home or abroad.

24. To acquire, any such shares, stocks, debentures, debenture-stock, bonds, obligation and securities by original subscription, render, purchase, exchange or otherwise and to subscribe for the same, either conditionally or otherwise to guarantee the subscription thereof, and to exercise and enforce all rights and powers conferred by or incidental to the ownership thereof.

25. To make donations to such person or persons or institutions either of cash or any there assets as may be thought directly or indirectly conducive of the Company' s objects otherwise expedient and in particular to remunerate any person or corporation introducing business to this Company and to subscribe, contribute or otherwise assist or guarantee money for charitable scientific, religious or benevolent, national, public or political or other institutions, objects or for any exhibition or for any public, general or objects and to establish and support or aid in the establishment and support of associations, institutions, funds, trusts and conveniences for the benefit of the employees or persons having dealings with the Company or the dependents, relations or connections persons and in particular friendly other benefit societies and to grant pensions, allowances, gratuities and bonuses either by way of annual payments or a lump sum and to make payments towards insurance and to form and contribute provident an benefit funds of or for such persons.

26. To refer or agree to refer 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 or his or their representatives or between the Company and the third party, to arbitration in or at any place outside India, and to observe and perform and to do all acts, deeds and things to carry out or enforce the award.

27. To invest and deal with moneys of the Company not immediately required in such manner as may from time to time be determined.

28. To borrow or raise or secure the payment of money in such manner as the Company shall think fit, and in particular by mortgage or by the issue of debentures or debenture stock perpetual or otherwise, charged upon all or any of the Company's property (both present and future) including its un-called capital and to purchase, redeem and pay off any such securities.

29. To undertake and execute any trusts the undertaking of which may seem to the Company desirable and either gratuitously or otherwise.

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30. To draw, make, accept, endorse, discount, execute and issue bills of exchange, promissory notes, bills of lading, warrants debentures and other negotiable or transferable instruments or securities.

31. To remunerate any person or Company for services rendered, or to be rendered, in placing or assisting to place or guaranteeing the placing of any shares in the Company's capital, or any debentures, debenture-stock, or other securities of the Company or in or about the formation or promotion of the Company or the acquisition of property by the Company or the conduct of its business.

32. To sell, improve, manage, develop, exchange, lease, mortgage, dispose of, turn to account or otherwise deal with all or any part of the property whether immovable or movable or any other kind whatsoever and rights of the Company for the time being.

33. To effect all such insurances in relation to the property of the Company and the carrying on of its business and any risk incident thereto as may seem expedient.

34. To distribute any of the property any of the company in specie among the members.

35. To do all or any of the above things either as principles, agents, trustees, contractors or otherwise and by or through agents, sub-contractors, trustees or otherwise and either alone or in conjunction with others.

36. To do all such other things as may be incidental or conducive to the attainment of the above objects.

And it is hereby declared that the word "Company" (save when used in reference to this Company) in this clause shall be deemed to include any partnership or body of persons, whether incorporated or not incorporated and wheresoever domiciled, and that the objects, set forth in any sub-clause of this clause shall not except when the context expressly so requires, be in any way limited or restricted by reference to or inference from the terms of any other sub-clause or by the name of the Company. None of the such sub-clauses or the object therein specified or the powers there by conferred shall be deemed subsidiary or auxiliary merely to the objects mentioned in the first sub-clause of this clause, but the Company shall have full power to exercise all or any of the powers conferred by any part of this clause in any part of the world and notwithstanding that the business, undertaking, property or acts, proposed to be transacted, acquired, dealt with or performed, do not fall within the objects of the first sub-clause of this clause.

IV. The liability of the member(s) is limited, and this liability is limited to the amount unpaid, if any, on the shares held by them.

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V. *****The Authorized Share Capital of the Company is INR. 18,72,40,000/- (Rupees Eighteen Crore Seventy-Two Lakh Forty Thousand Only) classified into 17,72,40,000 (Seventeen Crore Seventy-Two Lakh Forty Thousand Only) Equity shares of INR. 1/- (Rupees One each Only) and 1,00,000/- (One Lakh Only) Redeemable Cumulative Preference Shares of INR. 100/- (Rupees Hundred Each Only)".**

Any shares of the original or increased capital may from time to time be issued with any such guarantee or any such rights of preference, whether in respect of dividends or of payment of capital or both, or any such other special privilege or advantage over any shares previously issued or then about to be issued or with such deferred or qualified rights as compared with any shares previously issued or then about to be issued, or subject to any such provisions or conditions and with any special rights or limited to any such provisions or conditions and with any special rights or limited right or without any right of voting and generally on such terms as the Company may from time to time determine.

****The clause has been altered vide Ordinary Resolution passed at Extra Ordinary General Meeting held on 2nd July 2012.***

******Altered the Authorised Share Capital Clause from INR. 16,00,00,000/- (Rupees Sixteen Crore Only) divided into Rs. 15,00,00,000 (Rupees Fifteen Crore Only) equity shares of Rs. 1/- (Rupees One each) and Rs. 1,00,00,000/- (Rupees One Crore Only) divided into 1,00,000/- (One Lacs Only) Redeemable Cumulative Preference Shares of Rs. 100/- (Rupees Hundred Each)" to*** **INR. 18,72,40,000/- (Rupees Eighteen Crore Seventy-Two Lakh Forty Thousand Only) classified into 17,72,40,000 (Seventeen Crore Seventy-Two Lakh Forty Thousand Only) Equity shares of INR. 1/- (Rupees One each Only) and 1,00,000/- (One Lakh Only) Redeemable Cumulative Preference Shares of INR. 100/- (Rupees Hundred Each Only)** ***pursuant to order pronounced via Order dated 11th May, 2026 by the Hon'ble National Company Law Tribunal, Mumbai Bench-I (the "NCLT" or the "Tribunal") in Company Petition No. CP (CAA) 36/MB/2026 in Company Scheme Application No. CA (CAA) 281/MB/2025 (the "Order") for the Composite Scheme of Arrangement.)***

The rights of the holders of any class of shares for the time being forming part of the Capital of the Company may be modified, affected, varied extended or surrendered either with the consent in writing of the holders of the three fourths of the issued shares of the class or with the sanction of the resolution passed at a separate meeting of the holders of those shares and supported by the votes of the holders of not less than three-fourths of those shares.

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VI. We, the several persons whose names and addresses are subscribed, are desirous of being formed into a company in pursuance of this Articles of Association, and we respectively agree to take the number of shares in the capital of the Company set opposite our respective names.

Name, Address, Description & Occupation of each Subscriber	**No. of Shares taken by each subscriber**	**Name, Addresses, Description & Occupation of Witness**
Dharam Chand Anand P.O. Yusuf Sarai. Hauz Khas, New Delhi – 16 Merchant (Sd.) D. C. Anand	One Equity Share	Hemraj C Asher 4th Floor, 32, Mody Street Bombay – 1
Allan A.S. Rae Carlton Terrace Warden Road Bombay – 26 Solicitor (Sd.) A.A.S. Rae	One Equity Share	Solicitor (sd/-) Hemraj C Asher
	Two Equity Shares	

Dated this 31st day of January 1961

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