

THE COMPANIES ACT, 1956

COMPANY LIMITED BY SHARES

MEMORANDUM OF ASSOCIATION

OF

T. SPIRITUAL WORLD LIMITED

- I. The name of the Company T. SPIRITUAL WORLD LIMITED.
- II. The Registered office of the Company will be situated in the State of West Bengal.
- III. The objects for which the Company is established are :-
 - (A) MAIN OBJECTS TO BE PURSUED BY THE COMPANY ON ITS INCORPORATION ARE :-
 1. To provide services in respect of advertising and marketing of goods, services and information through E- Commerce and for transmitting and transferring of data, information and other related activities. To set up, manage, research, develop and maintain (STP) software technology park, websites, internet gateways, software development centers, multimedia, animation centers portals to have multiple set-ups, information centers and to do the business of Internet Service provider (ISP), ERP in India or abroad. To provide clients with complete internet web page solution, to develop components of an E- Commerce solution or application for E- business. To carry on business in India and elsewhere as manufacturers, exporters, importers, buyers, sellers and dealers in electronic systems, information technology including consultancy, computer hardware, software development, infotech services, enterprises solutions, outsourcing and facility management internet, E-Commerce, infotainment education and training etc., Gadgets for measurement, information and control of agricultural and industrial machinery and all kinds of Machinery, implement, tools dies utensil, appliances, apparatus and accessories and things connected therewith. To create telecommunications networks and informations highway in whole territory of India to provide basis telephone and value added services including internet, E- mail, facsimile, cellular phone, mobile satellite phones, radio-paging, voice-mail, audio text, video text, and data services video and computer conferencing, telemarketing and all other services incidentals thereto.
 2. To create telecommunications networks and information highways in whole territory of India to provide basis telephone and value added services including Internet, E- mail, facsimile, cellular phone, mobile Satellite phones, radio-paging, voice-mail, audio text, video text, and date services video and computer

conferencing, televisions and radio broadcasting, telemedicine, tele-education, telemarketing and all other services incidental thereto.

3. To set up spiritual world, city, village, ashram, resort with modern facilities & infrastructure to spread the message of humanity, peace & non-violence and to undertake, carry out, run, promote, encourage, sponsor or assist any plan, programme, activities for the promotion, development and growth of healthy living with cultural, religion and spiritual enrichment through meditation, reiki, fungshui, religious programming and television channels audio & videos cassettes, spiritual museum, spiritual tourism, exhibitions, spiritual techniques, internet, spiritual training, seminar, publishing and to further run and maintain spiritual portal.
4. To establish, promote, supervise, manage, advise, encourage, provide, maintain, organize, undertake, build, subsidies, develop, operate, conduct and to run in India & aboard schools, colleges any educational institutions, training centers, boarding houses for primary, secondary, higher education in the field of arts, science, commerce, computers, engineering, medical, music, dance, yoga, acting, management, sports, social welfare & spirituality which can be imparted to students regularly in such fashion as may be developed from time to time by the company.
5. To carry on in India or elsewhere the business to establish, run, manage, construct, build, take on hire or lease, maintain, organize, promote, provide, develop and to handle, health care centers, hospitals, yoga centers, gymnasiums, swimming pool, natural cure centers, sauna & steam bath centers, health club, natural therapy centers, physio therapy centers, sports club, camps & franchise welfare activities medical & other, research centers, beauty saloons, diagnostic centers and providing treatment and care & cure of health in all its branches by all available means to public or any section of public and establishment on membership basis or otherwise and to do all incidental acts and things necessary for attainment of the above objects.
6. To carry on in India or elsewhere the business to undertake, deal, promote, construct, run, repair, maintain, decorate, manage, improve, remodel, build, and develop the township under which building, residential complex, commercial complex, hotels & restaurants, flats, apartments, markets, gardens, hospital, dispensaries, healthcare center, education institution, infotech, recreation clubs, spiritual center, religious center, auditorium, theatre, public places, yoga Centre, entertainment park, sports, stadium, shops, offices, godowns, or road conveniences thereon and to equip the same or any part thereof with all or any amenities or conveniences sanitation facility electricity, air conditioning, telegraph, pollution free environment, water, telephone, and television etc. and to deal with the same in any manner whatsoever, and to build take on lease, and or rent, purchase or acquire in any manner whatsoever any apartment, house, flats rooms, floors, or other accommodation and to let or dispose of the same on installment basis hire purchase basis, deferred payment basis or by outright sale whether by private treaty or by public auction or in any other mode of disposition all or any integral part thereof.

B THE OBJECT INCIDENTAL & ANCILLARY TO THE ATTAINMENT OF THE ABOVE NAMED OBJECTS :-

1. To acquire or otherwise own ancillary land or to develop hoteliering business and put the same to such development construction reconstruction modeling, remodeling, erection of such buildings apartment, suit for hotelling business.
2. To purchase, take on lease, hold in fee, hire, exchange, or otherwise acquire and to hold and maintain and deal in sell or otherwise dispose off moveable and immovable property or parts thereof and rights or privileges or interest of all kinds and in particular lands rights over or connected with land, estates concessions, hoardings, plant machinery, buildings sidings, roads or otherwise works, apparatus, implements stock in trade, patents, intentions, trademarks, copyrights, rights and privileges motors and other vehicles for use of lands sea or air, business concern, undertakings, mortgages, shares, stocks, debentures securities policies, bookdebts claims and any interest in moveable property as may be necessary for the purpose of business of the Company.
3. To buy, sell manufacture, refine manipulate, import, export and deal with all substances, appliances and things capable of being used in any business as aforesaid and/or whether by wholesale or by retail or doing of with may deem to the Company capable of being conveniently carried on in connection with the above or as calculated directly to enhance the value or render profitable any of the Company's property or rights.
4. To construct, equip and maintain, take on lease, hire purchase or acquire by licence or otherwise laboratories for research and chemical work, mills, plants, machinery, printing presses, apparatus, stock, stock-in-trade patents, trade marks, inventions, rights, privileges, lands buildings, plantations, farms mines and quarries, moveable and immovable properties of any description and to work and exploit them whether for the production of raw materials and ingredients or for manufacture preparation, fabrication and manipulation of things and articles necessary, convenient or expedient for the main business of the company as aforesaid.
5. To extend and enlarge the scope of the business by buying property moveable and/or immovable and to acquire all necessary and/or desirable rights and interests for the purpose of making the business more efficient and productive.
6. To obtain forth any government or authority whatsoever any order of licenses concessions, privileges and rights or other form of statutory of official authority that may seem to the company to the carrying into effect of any of objects of the company and to exercise comply with the same.
7. To establish branches and/or appoint Agents, Managers and Constituted Agencies of the company in India or in any other country whatsoever.

8. To pay legally and premium and to pay for any property rights or privileges acquired by the company or for services rendered or to be-rendered in connection with promotion of the company or to have acquisition of any property for the Company or otherwise, either wholly or partially in cash or shares, bonds debentures or other securities of the company and to issue and such shares either as fully paid up or with such amount credited as paid up thereon as may be agreed upon and to charge any such shares/bonds, debentures or other securities upon all or any part of the Company.
9. Subject to the provisions of the Companies Act, 1956, to lease, let out on hire mortgage pledge, sell or otherwise dispose of the whole or any part of the undertaking of the Company and land business, property rights or assets of any kind of the Company or any share or interest therein respectively in such consideration as the Company may think fit and in particular of shares, debentures or securities of any other corporation having objects altogether or in part similar to those of the Company.
10. To apply for, tender purchase or otherwise acquire any contract, subcontracts, licenses and concession for or in relation or any or all of the objects or businesses of the company and to undertake, execute, carryout, dispose off or otherwise turn to account the same.
11. To use trade marks or trade names or brands for the products, goods and services of the Company and adopt such means of making known the business and/or products of the Company or of any company in which this Company in interested as may seem expedient and in particular by advertising in newspapers, magazines, periodicals, by circular, by purchase and exhibition of work of art of interest by opening stalls and exhibitions by publication of books and periodicals by distributing samples and by granting prizes rewards and donations.
12. To sell or dispose of the undertaking of the Company or any part there of in such consideration as the Company may think fit and in particular for shares (fully or partly partly paid up), debentures of securities of any other Company.
13. To engage in research into all problems, relating to personnel, industrial and business management and distribution, marketing advertising and selling to collect prepare and distribute information and statistics relating to any type of business or industry and to promote or propose such methods, procedures and measures as may be considered desirable or beneficial for all or any of the company's objects.
14. To provide for and furnish or secure to any member or customer of the Company, or to any subscriber to or purchaser or prosessor of any publication of the Company, any chattel convenience, advantage benefit or special privilege which may seem expedient, and either gratuitously or otherwise as may be necessary for the purposes of business of the company.
15. To promote any other Company for the purpose of acquiring all or any of the property of the Company or advancing directly or indirectly the object and interest here of and to take or otherwise acquire and hold

shares in/any such Company and to guarantee the payment of such debentures or other securities issued by any such Company.

16. To work as commission agents, distributing agents, broker and other order suppliers in which the Company is authorised to carry on business.
17. To construct, maintain and alter any building or works necessary or convenient for the purpose of the Company.
18. To enter into partnerships or into any arrangements for sharing profits, union of interests, co-operation joint venture reciprocal concession or otherwise with any person or Company carrying on or engaged in or about to carry on, or engage in any business or transactions which this Company is authorised to carry on, or engage in business or transactions capable of being conducted so as directly or indirectly to benefit this Company to take or otherwise acquire and hold shares of stock in any such Company.
19. To take all necessary or proper steps in any Legislature (Central or State) or with the authorities, Government, local, municipal, or otherwise or any place in which the Company may have interests, and to carry on any negotiation or operation for the purpose or directly or indirectly carrying out the objects of the Company of effecting any modification in the constitution of the Company for furthering the interests of its members and to oppose any step taken by any person or company, which may be considered likely of prejudice to the interests of the Company or its members, directly or indirectly.
20. To go in for, buy or otherwise acquire and use any patent, design, copy right, license concession convenience, innovation, invention, trade mark, secret device or process, plant, tools or machinery, new process monopoly, right or privilege conferring any exclusive or nonexclusive or limited right to use any secret or other information as to any invention which may for the time being appear to be useful or valuable for adding to the efficiency or productivity of the company's work or business.
21. To lend money or property on mortgage of immovable property or on hypothecation or pledge of movable property or without security to such person and on such terms as may seem expedient and in particular to hoardings hires and customers of and person having dealing with the company.
22. To make, accept, endorse, negotiate and execute and to buy, sell and deals in promissory notes, bills of exchange, bills of landing and other negotiable or transferable instruments.
23. To guarantee the payment of money unsecured or secured by or payable under or in respect of bills, promissory notes, bonds, debentures, debenture stocks, contracts, mortgages, charges, obligations, instruments, and securities of any company or of any, authority, supreme, municipal, local or otherwise or of any person whomsoever whether incorporated or not incorporated as may be necessary for the purposes of business of the company.

24. To borrow or raise money with or without security and/or to receive money and deposit either with or without security, and to issue debenture of all types and conditions, bearer or registered, simple or with a mortgage or charge fixed or floating, perpetual or redeemable at discount or at par or premium, as may be thought fit by the Directors in their discretion and to charge the undertaking or the asset or any of the company, provided that the company shall not carry on the business of banking as defined under the Banking Regulation Act, 1949.
25. To issue and deposit any securities, which the company has, power to issue by way of mortgage or charge to secure any sum, and also by way of security for the performance of any contract or obligation.
26. To invest any moneys of the Company not for the time being required to any of the purpose of the Company in such investments (of the than its own shares stocks) as may be thought proper and hold, sell, or otherwise deal with such investments.
27. To furnish and provide deposits and guarantee funds required in relation to any tender or application for any contract, concession, decree, property, privilege or enactment for the attainment of its main objects.
28. To pay satisfy or compromise, any claim made against the company which it may seem expedient to pay, satisfy or compromise, not with standing that the same may be time barred in law.
29. Subject to the provisions of the Act amalgamate with any other Company whose objects are to include similar to those of this Company whether by sale or purchase (for fully partly paid up shares or otherwise) of all the undertaking subject to the liabilities of this or any company as aforesaid with or without winding up or sale or purchase (for full/partly paid up share or otherwise) of all the shares or stock of this or any such company as aforesaid or by partnership of or any arrangement of the nature of partnership or any manner.
30. To carry on all manner of business which now are or may hereafter come to be connected with any to the above classes of business in which the Company is now or will/hereafter be interest or with any of the various branches or classes thereof.
31. To form, incorporation or promote any company or companies having amongst its or their objects the carrying on of all of the business which the Company is authorised to carry on or the acquisition of all or any of the properties, rights and assets of the Company or the control management or development of the company; or the undertaking of any of the obligation and liabilities of the Company which could might directly or indirectly assist the Company in the management of its business or in the development of its properties or prove advantageous to the company and to pay and or any of the cost and expenses incurred in connection with any such promotion for incorporation and remunerate any person or company in any matter it shall think fit for services rendered or to be rendered for and in

respect of such promotion or incorporation or in obtaining subscription for placing or assisting or place or to obtain subscribing for or for guaranteeing the subscription or the placing of any share, stock, bond debenture, obligation, or security, or security, of any such company, or companies.

32. To pay all costs, charges and expense of and incidental to the promotion formation, registration and establishment of the Company and the issue of its capital and charges in connection there with and to remunerate or make donations to (by cash or by other assets or by allotment of fully or partly paid share or by a call or portion on shares debentures, debentures stock or securities of this or any company or any other manner whether out of the company's capital or profits or otherwise) any persons, or company for services rendered or to be rendered in placing or assisting to place or guaranteeing the placing of any of the Company's capital or any debenture stock or other securities of the Company or in the conduct of its business in introducing and property or business to the Company or for any other reason which the Company may think proper.
33. To own establish, run any kind of workshop, foundry or factory, for the purpose of making repairing, altering, or otherwise treating any vehicle or other articles which may be used or could in connection with the business of the Company.
34. To do all the or any of the above things and all such to the things as are incidental or as may be conducive to the attainment of the object of an of them in India or any other part of the world and as principal agents, contractors, trustees, or otherwise and by or through trustees, agents, or otherwise and either along or in conjunction with others.
35. To carry on business as tourists agents and contractors and to facilitate traveling and to prove for tourists and travelers and promote the provision of conveniences of all kinds in the way through tickets, circular tickets sleeping car or births, reserve places, hold and lodging accommodation, guides safe deposits, inquiry bureaus, libraries, laboratories, reading rooms, baggage, transport and otherwise in which the Company is authorised to carry on business.
36. To carry on the business as financiers, concessionaires and carry on and to undertake and execute all kinds of financial, commercial, trading and other operations in which the company is authorised to carry on business.
37. To carry on the business of General Carries, Railway and Forwarding Agents, Travel Agents, Common Carriers and carry passengers and goods in which the Company is authorised to carry on business.
38. To carry on the business as financiers, concessionaires and business of carries by land or water, registrar, shipping agents, or manufacturers, mine owners, mercantile agents distributing agents and any kind of commercial financial and agency business as per main object of the company.

39. To carry on the business of Civil Engineers, Architect, Building Contractors and allied works as per main objects of the Company.
40. To erect, build, rebuild, construct, reconstruct, enlarge, fit up, carry out, improve manage work control, superintend, contribute to subsidise or otherwise take part in the operations of furnished adopt, maintain, alter covert, pull down, put into working order or asset in erection, construction, maintenance, reconstruction or alteration of any hoardings, mill, factory, market, house, plant, machinery, siding, building, office, workshop, and other conveniences.
41. To act as messengers, forwarding agents and commercial agents, and to provide a telephone answering service for subscribers and others, and provide services in connection with the reception and forwarding of messages and information by telephone, telegrams, letters, radio and by any means, whatsoever, and to enter into contract with the post office, subscribers and other on such terms as may be considered desirable for the purpose of the business of the Company.
42. To carry on the business of proprietors of theatres (Cinema, Picture-places and concert-halls) and to provide for the production, representation and performance (whether by mechanical means of otherwise) of, operas, stage, plays, operettas; burlesques, vaudeville, revues, ballets pantomimes, spectacular pieces promenade and other concerts and other musical and dramatic performances and entertainments, to carry on authorised business.
43. To carry on the business of garage proprietors, taxicab, omnibus motor, lorry and other public or private conveyance proprietors, job masters, omnibus, motor car, lorry, motor cycle, or other vehicle manufacturers and repairers, garage builders, dealers in oil and petroleum products of all kinds carries and hirers of vehicles of all descriptions to carry on authorised business.
44. To establish, maintain and operate shipping, air transport and road transport services (public or private) and all ancillary services and for these purposes or as independent undertakings, to purchase, take in exchange charter, hire, build, construct or otherwise, acquire and to own, work manage, and trade with steam, sailing motor and other ships, trawlers, drifters, tugs and vessels, aircrafts, motor and other vehicles, with all necessary and convenient equipment engines, tackle, gear, furniture and stores, or any share or interests in ships, vessels, aircraft, motor and other vehicles including share, stocks or securities of companies possessed or interested in and ships, aircraft or vehicles and to maintain repair, fit or refit, improve, issue, alter, sell, exchange or let out on hire-purchase, or charter or otherwise deal with and dispose of any of the ships vessels aircraft and vehicles, shares, stock and securities or any of the engines, tackle, gear, furniture, equipment and stores of the company.
45. To undertake and carry on any of the trades and businesses of shippers, ship-owners, ship brokers, shipping agents and insurance brokers, underwriters, ship managers, tug owners, shipping agents brokers, freight contractors, carriers by land air and water, transport, haulage and general contractors, barge owners, lighterman, railway and

forwarding agent, dock owners, engineers, ice merchants, refrigerator store keepers, ships store merchants ships husbandores, warehousemen whar-fingers salvors, ship-builders, ship repairs, manufacturers and dealers in rope tarpaulins, waterproof, machinery, engines, nautical instruments and ships rigging gear, fittings and equipments or every description, importers and exporters of and dealers in good provisions live and deal stock, general traders and merchants and generally to carry on the said business in all their branches and to carry on the said business either as principals or agents or on commission or otherwise.

C. THE OTHER OBJECTS FOR WHICH THE COMPANY IS ESTABLISHED ARE :

1. To carry on the business of soap, manufacturers and to buy, sell, manufacturers refle, prepare and deal in all kinds of oils and oleaginous and saponaceous substances and all kinds of unguents and ingredients.
2. To carry on the business of stationers, printers, lithographers, stenographers electrotypers, photographic printers, photolithographers, engravers, diesinkers, envelope manufacturers, book binders, account book manufacturers, machine rulers, numerical printers, paper makers, paper bag and account book makers, box makers, cardboard manufacturers, type, founders, photographers, manufacturers of and dealers in playing, visiting, railway, festive, complimentary and fancy cards and valentines, dealers in parchment, dealers in staffs, agent for the payment of stamp and other duties advertising agents, designers, draughtsmen ink manufacturers, book sellers, publishers and paper manufacturers.
3. To carry on the business of manufacturers of bricks, tiles, pipes, pottery, earthenware, china and terra cotta and ceramic ware of all kinds.
4. To carry on the business of manufacturers and dealers artificial stone whether for building paying other purposes.
5. To further the search for, develop, production, transport, refining, and acquisition of solid, liquid and gaseous hydro-carbons and other minerals and their products and by products.
6. To carry on the business of extracting, pumping, drawing, transporting and purifying and dealing in petroleum and other mineral oils.
7. To provide shall and other suitable rooms, buildings, gardens, green houses and places and to permit the same or any part thereof to be used on such terms as the Company shall think fit, for any purposes, public or private, and in particular public meetings, recreation amusement, exhibitions, concerns, lectures, dinners, newspaper rooms, libraries, refreshment rooms and dressing rooms as may be necessary.

IV. The liability of the members is limited.

*V. The Authorised Share Capital of the Company is Rs.23,01,00,000/- (Rupees Twenty Three Crores One Lac only) divided into Rs. 2,30,10,000 (Two Crores Thirty Lakhs Teh Thousand) Equity Shares of Rs. 10/- (Rupees Ten only) each.

* Passed in AGM held on 21-12-2007.

We the several persons, whose names, addresses, and descriptions are 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 :

Names, address, descriptions and signature of each subscriber	Number of Equity Shares taken by each subscriber	Names, address, and descriptions of witness
Sd/- D.P. Agarwala Dwarika Pd. Agarwala S/o. Late B. Agarwala 2, Rowland Row, Culcutta-700 020 Business	100 (One Hundred only)	Witness to all Signatories Sd/- Pralay Sinha S/o. Late S.N. Sinha Chartered Accountants C/o. Dutta Ghosh Associates Chartered Accountants 4, Ripon Street, Calcutta - 700 016
Sd/- V.K. Agarwala Vijay Kr. Agarwala S/o. Late L.R. Agarwala Culcutta - 700 053 Business	100 (One Hundred only)	
Sd/- R. K. Sen Ranjit Kumar Sen Company Law Consultant S/o. Late N.N. Sen A4, Ideal Association Estate V.I.P. Road, Calcutta - 700 054. Business	100 (One Hundred only)	
Sd/- D.P. Agarwala Dwarka P. Agarwala S/o. Late Jagannath Agarwala 15B, Balygunge Park Road, Culcutta - 700 009 Business	100 (One Hundred only)	
Sd/- S. C. Dutta Subhas Chandra Dutta S/o. Late S. C. Dutta 20/A, Adwnita Mullick Lane Culcutta - 700 006 Business	100 (One Hundred only)	
Sd/- R.K. Mukherjee Ratan Kr. Mukherjee C/o. S.N. Mukherjee S/o. S.R.Mukherjee P.O. Begampur, Dist. Hooghly Pin 712 306 Service	100 (One Hundred only)	
Sd/- N. Mukherjee Nilendra Mukherjee S/o. Late T.K..Mukherjee 5,Gon Bagan Street,Culcutta-700 006 Service	100 (One Hundred only)	
Total	700 (Seven Hundred only)	

Dated, the 28th day of May 1986