



GrowVia

PATHWAY TO POSSIBILITY

SHAPING TODAY.
**GROWING
TOMORROW.**



Driven by Purpose



Strengthened
by Progress



Focused on
Value Creation

DRIVEN BY PURPOSE.
STRENGTHENED BY PROGRESS.
FOCUSED ON POSSIBILITIES.



ANNUAL REPORT

2025-26

BUILDING VALUE. CREATING IMPACT.



BOARD OF DIRECTORS

- Mr. Thandiakkal Antony Jolly — Managing Director
- Mr. Esthak Benny — Director
- Mr. Ranjula Parappil — Director
- Mr. Vaari Malayil Rijil Bharathan — Director
- Mr. Sreekumar Reghunathanachary — Director
- Mr. Sunil Muhammed Abdul Kadar — Director
- Mr. Kavilam Kanjirathingal Athul Nath — Director

Registered Office

Building No. 692/A, Kadavu Road, Binanipuram, Ernakulam, Paravur, Kerala - 683502.

Auditors

AAKK & Associates

Door no. 24/1294 A, First Floor, Tilal Tower, Thondayad, NH Bypass, Kozhikode, Kerala – 673 017

GSTIN: 32AANFK1584A1ZN

Contents

- Notice of Annual General Meeting
- Chairman's Message
- Report of the Directors
- Performance Review
- Balance Sheet
- Statement of Profit and Loss
- Notes to the Financial Statements
- Proxy Form



NOTICE

Notice is hereby given that the 1st Annual General Meeting of the members of GROWVIA ECOM MARKETING PRIVATE LIMITED will be held at the Registered Office of the Company at Building No. 692/A, Kadavu Road, Binanipuram, Ernakulam, Paravur, Kerala - 683502, India, 15/09/2026, to transact the following business:

ORDINARY BUSINESS

1. Approval and Adoption of Audited Financial Statements of the Company for the year ended 31st March 2026, together with the Reports of the Board of Directors and the Auditors thereon.

To receive, consider and adopt the audited Balance Sheet as at 31st March 2026 and the Statement of Profit and Loss for the year ended on that date, together with the Reports of the Directors and Auditors thereon, and if thought fit, to pass the following resolution, with or without modification, as an Ordinary Resolution:

"RESOLVED THAT the audited Balance Sheet as at 31st March 2026, the Statement of Profit and Loss for the year ended on that date, together with the Reports of the Board of Directors and the Auditors thereon, be and are hereby received, considered and adopted."

2. To appoint M/s. AAKK & Associates, Chartered Accountants, as the Statutory Auditors of the Company to hold office from the conclusion of the 1st Annual General Meeting until the conclusion of the 6th Annual General Meeting of the Company and to authorize the Board of Directors to fix their remuneration.

OTHER BUSINESS

3. Any other business with the permission of the Chair.

Place: Ernakulam

Date: 07/09/2026

By Order of the Board of Directors

For Growvia Ecom Marketing Private Limited

Notes

- A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself/herself. A proxy need not be a member of the Company.
- Proxies, in order to be effective, must be lodged with the Registered Office of the Company not less than 48 hours before the commencement of the meeting.
- Members desiring any information or clarification are requested to write to the Company at least 5 days before the meeting.
- A Proxy Form is enclosed herewith.



MESSAGE TO THE MEMBERS

Dear Members,

It gives us immense pleasure to present the very first Annual Report of GROWVIA ECOM MARKETING PRIVATE LIMITED. Incorporated with the vision of building a trusted pathway to possibility for our customers and business partners, the Company commenced commercial operations during the financial year 2025-26 in the business of e-commerce, direct marketing and trading of consumer products.

In our maiden year, the Company achieved revenue from operations of Rs. 8,01,37,678.74 and closed the year with a profit after tax of Rs. 7,86,009.94 — a strong and encouraging start that reflects the trust our customers and distributor partners have placed in the Growvia brand.

Our focus in the year under review was on building the right foundation — setting up office and warehousing infrastructure, onboarding our distribution network, and putting in place the systems, people and processes required to scale sustainably. We remain committed to good governance, transparency and disciplined financial management as we grow.

As we look ahead, Growvia is committed to expanding its product range, strengthening its distribution network, and deepening its digital and direct-marketing capabilities to unlock the next phase of growth. We thank our shareholders, directors, employees, business partners and well-wishers for their continued confidence and support, and look forward to your partnership as we build the future of Growvia together.

With warm regards,

Mr. Thandiakkal Antony Jolly
Managing Director





DIRECTORS' REPORT

To the Members,

The Board of Directors of GROWVIA ECOM MARKETING PRIVATE LIMITED have great pleasure in presenting the 1st Annual Report of the Company, together with the audited Balance Sheet as at 31st March 2026 and the Statement of Profit and Loss for the period from the date of incorporation to 31st March 2026, being the first financial year of the Company.

1. Operational Performance

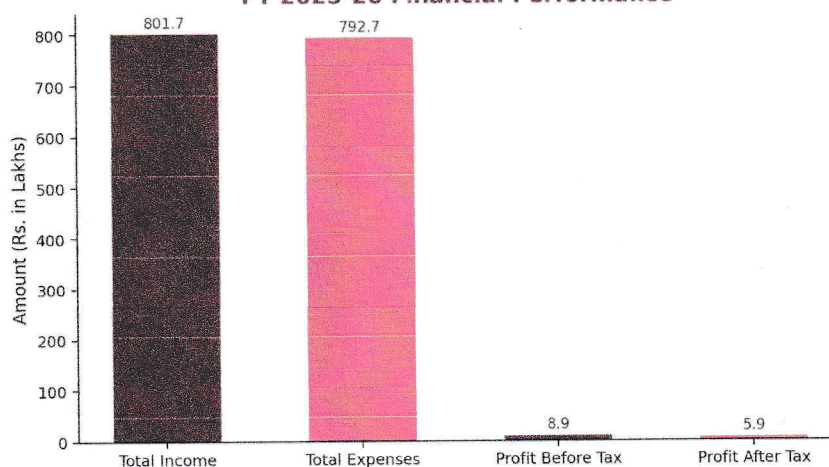
Amount in "00"

Particulars	Year ended 31.03.2026 (Rs.)
Total income	801,776.60
Total expenses	793,613.71
Profit before exceptional & extraordinary items and tax	8,162.88
Profit before tax	8,162.88
Less: Current tax	1,819.56
Less: Deferred tax	302.78
Profit after tax	6,040.54
Balance transferred to Balance Sheet	6,040.54

Note: FY 2025-26 is the first financial year of the Company.

Performance at a Glance

FY 2025-26 Financial Performance





2. Dividend

Your directors do not recommend any dividend for the year under review, in order to conserve the resources of the Company for its growth and expansion.

3. Transfer of Unclaimed Dividend to Investor Education and Protection Fund

The provisions of Section 125(2) of the Companies Act, 2013 do not apply, as there was no dividend declared or paid during the year.

4. Review of Business Operations and Future Prospects

The Company is engaged in the business of e-commerce / direct marketing and trading of consumer products. This being the first financial year of the Company, it commenced commercial operations during the year and achieved revenue from operations of Rs. 8,01,37,678.74, together with other income of Rs. 39,980.80, resulting in a profit after tax of Rs. 7,86,009.94 for the year ended 31st March 2026.

Your directors are optimistic about the Company's business and are hopeful of better performance and growth in revenue in the coming years. There was no change in the nature of business of the Company during the year under review.

5. Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo

The provisions of Section 134(3)(m) of the Companies Act, 2013 relating to conservation of energy and technology absorption do not apply to the Company, given the nature of its business. There were no foreign exchange earnings or outgo during the year under review.

6. Risk Management Policy

The Company does not have a formal risk management policy, as the elements of risk threatening the Company's existence are considered minimal at this stage of its operations.

7. Corporate Social Responsibility

The provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are not applicable to the Company for the year under review.

8. Particulars of Loans, Guarantees or Investments (Section 186)

The Company has not given any loans or guarantees, or made any investments, covered under the provisions of Section 186 of the Companies Act, 2013.

9. Particulars of Contracts or Arrangements with Related Parties

During the year, the Company availed unsecured, interest-free loans from its directors / shareholders, repayable at mutual convenience, aggregating to Rs. 71,46,014.74 as at 31st March 2026, in the ordinary course of business. Directors' remuneration of Rs. 29,40,000 was paid during the year. Save as aforesaid, none of the transactions with related parties falls under the purview of Section 188 of the Companies Act, 2013; further details are provided in Note 26 to the Financial Statements.

10. Auditors' and Secretarial Remarks

There are no qualifications, reservations, adverse remarks or disclaimers made by the Statutory Auditors in their report. The provisions relating to submission of a Secretarial Audit Report are not applicable to the Company.



11. Directors' Appointment and Remuneration Policy

The provisions of Section 178(1) of the Companies Act, 2013 relating to constitution of a Nomination and Remuneration Committee are not applicable to the Company.

12. Board Meetings

The Company conducted Board Meetings during the financial year under review, in accordance with the requirements of the Companies Act, 2013. Details of the specific dates and attendance are maintained in the Company's statutory registers.

Sl. No.	Name of Director	No. of Meetings Held	No. of Meetings Attended
1	Mr. Thandiakkal Antony Jolly	6	6
2	Mr. Esthak Benny	6	6
3	Mr. Kavilam Kanjirathingal Athul Nath	6	6
4	Mr. Ranjula Parappil	6	6
5	Mr. Vaari Malayil Rijil Bharathan	6	6
6	Mr. Sreekumar Reghunathanachary	6	6
7	Mr. Sunil Muhammed Abdul Kadar	6	6

13. Directors' Responsibility Statement

In accordance with the provisions of Section 134(5) of the Companies Act, 2013, the Board hereby submits its Responsibility Statement, confirming that:

- in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- the Directors have selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit of the Company for that period;
- the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- the Directors have prepared the annual accounts on a going concern basis;
- the Company being unlisted, sub-clause (e) of Section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company; and
- the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.



14. Subsidiaries, Joint Ventures and Associate Companies

The Company does not have any subsidiary, joint venture or associate company during the year under review.

15. Deposits

The Company has neither accepted nor renewed any deposits during the year under review.

16. Directors

The Directors of the Company during the year under review were:

- Mr. Thandiakkal Antony Jolly — Managing Director
- Mr. Esthak Benny — Director
- Mr. Ranjula Parappil — Director
- Mr. Vaari Malayil Rijil Bharathan — Director
- Mr. Sreekumar Reghunathanachary — Director
- Mr. Sunil Muhammed Abdul Kadar — Director
- Mr. Kavilam Kanjirathingal Athul Nath — Director

17. Declaration of Independent Directors

The provisions of Section 149 of the Companies Act, 2013 relating to the appointment of Independent Directors do not apply to the Company.

18. Internal Financial Controls

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weaknesses in the design or operation were observed.

19. Statutory Auditors

AAKK and Associates, Chartered Accountants (Firm Registration No. 0139285) were appointed as the **First Statutory Auditors** of the Company to conduct the audit of the financial statements for the first financial year.

20. Audit Committee and Vigil Mechanism

The provisions of Section 177 of the Companies Act, 2013 read with Rules 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2014 are not applicable to the Company.

23. Complaints of Sexual Harassment

No complaints of sexual harassment were received during the financial year under review



21. Shares

The Company's equity share capital position as at the beginning and end of Financial Year 2025-26 (i.e., as on 31st March 2026) was as follows:

Category of Share Capital	No. of Shares	Total Amount (Rs.)
Authorised share capital (1,00,000 Equity shares of Rs. 10 each)	1,00,000	10,00,000.00
Issued, subscribed and fully paid-up (1,00,000 Equity shares of Rs. 10 each)	1,00,000	10,00,000.00

There was no change in the authorised, issued, subscribed or paid-up share capital of the Company during the year, this being the first financial year of the Company. Shareholders holding more than 5% of the equity shares are set out in the Notes to the Financial Statements

(a). BUY BACK OF SECURITIES

The Company has not bought back any of its securities during the year under review

(b). SWEAT EQUITY

The Company has not issued any Sweat Equity Shares during the year under review. E. BONUS SHARES No Bonus Shares were issued during the year under review.

(c) . EMPLOYEES STOCK OPTION PLAN

The Company has not provided any Stock Option Scheme to the employees

(d). SHARES WITH DIFFERENTIAL RIGHTS

The Company has not issued any shares with differential rights during the year under review

(E). FORFEITURE OF SHARES

The Company has not forfeited any of its securities during the year under review

22. Significant and Material Orders

No significant or material order has been passed by any regulator, court or tribunal impacting the going concern status or the Company's operations in the future.

.26. VIGIL MECHANISM / WHISTLE BLOWER POLICY

The Provisions of Vigil Mechanism under Section 177(9) and (10) of the Companies Act, 2013 are not applicable to the company

24. BOARD EVALUATION

The provision of section 134(3) (p) relating to board evaluation is not applicable to the company





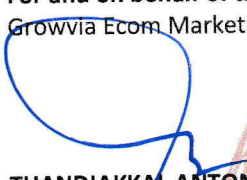
25. DISCLOSURE UNDER THE MATERNITY BENEFIT (AMENDMENT) ACT, 2017

The Company is in compliance with the provisions of the Maternity Benefit Act, 1961, which ensures maternity benefits to women employees as per applicable law. During the financial year ended 31/03/2025, the provisions of the Act were applicable to the Company; however, no instances arose wherein maternity benefits were availed by any woman employee of the Company. The Company remains committed to providing a safe, inclusive, and supportive work environment for all employees, in line with applicable laws and best practices

24. Acknowledgements

Your Directors place on record their sincere thanks to investors, bankers, business associates, consultants and various government authorities for their continued support extended to the Company's activities during the year under review. Your Directors also gratefully acknowledge the shareholders for their support and confidence reposed in the Company.

For and on behalf of the Board of Directors
Growvia Ecom Marketing Private Limited


THANDIAKKAL ANTONY JOLLY
MANAGING DIRECTOR
DIN: 03343963


Esthak Benny
DIRECTOR
DIN: 11188949

Date: 09/07/2026
Place: Ernakulam



INDEPENDENT AUDITOR'S REPORT

**To The Members Of
GROWVIA ECOM MARKETING PRIVATE LIMITED**

Report on the Financial Statements

Opinion

We have audited the accompanying Financial Statements **GROWVIA ECOM MARKETING PRIVATE LIMITED** ('the Company'), which comprise the Balance Sheet as at 31st March 2026, and the Statement of Profit and Loss for the year ended on that date, and notes to the financial statements including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31st, 2026, and its profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Other Matter

We were informed that the Company is engaged in direct marketing/direct selling activities and has not obtained registration under the Consumer Protection (Direct Selling) Rules, 2021 as on the date of this report. This fact has not been disclosed in the financial statements. This matter does not affect our opinion on the financial statements.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.



Ernakulam



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Kozhikode | Ernakulam | Tirur | Perinthalmanna



Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard

Responsibilities of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated, in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Financial Statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- i. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- v. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- vi. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- vii. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

This report does not contain a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Act, since in our opinion and according to the information and explanations given to us, the said Order is not applicable to the company.

As required by Section 143 (3) of the Act, I report that:



Ernakulam



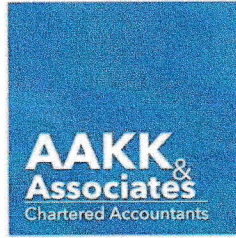
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- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books except for the matters stated in the reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.
- c) The balance sheet and the statement of profit dealt with by this Report are in agreement with the books of account;
- d) In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- e) On the basis of the written representations received from the directors as on 31st March 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2026 from being appointed as a director in terms of Section 164 (2) of the Act;
- f) The company has been exempted from the requirement of its auditor reporting on whether the Company has adequate internal financial controls with reference to its financial statements and the operating effectiveness of such controls (clause (i)) of section 143(3)).
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There are no amounts which are required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds which are material either individually or in the aggregate have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly,





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Kozhikode, Kerala – 673 017
GSTIN: 32AANFK1584A1ZN



lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- vi. Based on our examination, we report that under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014, the company, has not used accounting software for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility. Therefore, we are of the opinion that the company has not complied with the proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014.

For AAKK & Associates
Chartered Accountants
FRN:013928S

Rince Jose, FCA
Partner
Membership No:248715

Ernakulam
09/07/2026



UDIN: 26248715QDMZZE8816



Ernakulam



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Kozhikode | Ernakulam | Tirur | Perinthalmanna

**BALANCE SHEET AS AT 31 MARCH 2026**

Amount in "00"

Particulars	Note	As at 31.03.2026
Equity and Liabilities		
1. Shareholders' funds		
(a) Share capital	3	10,000.00
(b) Reserves and surplus	4	6,040.54
(c) Money received against share warrants		0.00
2. Share application money pending allotment		0.00
3. Non-current liabilities		
(a) Long-term borrowings	5	71,460.15
(b) Deferred tax liabilities (net)	6	302.78
(c) Other Long-term liabilities		0.00
(d) Long-term provisions		0.00
4. Current liabilities		
(a) Short-term borrowings	7	338.77
(b) Trade payables		
(A) Trade payables – total outstanding dues of micro & small enterprises		0.00
(B) Trade payables – total outstanding dues of others	8	20,674.36
(c) Other current liabilities	9	17,078.80
(d) Short term provisions		0.00
Total		125,895.40
Assets		
1. Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, plant and equipment	10	15,793.24
(ii) Intangible assets	10	7,297.16
(iii) Capital work in progress		0.00
(iv) Intangible Assets under development		0.00
(b) Non-current investments		0.00
(c) Deferred Tax Assets (net)		
(d) Long-term loans and advances	11	2,750.00
(e) Other non-current investments		
2. Current assets		
(a) Current Investments		
(b) Inventories	19	43,978.00
(c) Trade receivables	12	3,732.81
(d) Cash and cash equivalents	13	20,553.20
(e) Short-term loans and advances	14	31,674.63
(f) Other current assets	15	116.37
TOTAL		125,895.40

Significant accounting policies and Notes 1 to 31 form an integral part of these financial statements.

For and on behalf of the Board of Directors

THANDIAKKAL ANTONY JOLLY
MANAGING DIRECTOR
DIN: 03343963

Date: 09/07/2026
Place: Ernakulam

As per our report of even date

Esthak Benny
DIRECTOR
DIN: 11188949

For AAKK & Associates
Chartered Accountants
FRN:013928S

Rince Jose, FCA
Partner
Membership No:248715





STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH 2026

Amount in "00"

Particulars	Note	Year ended 31.03.2026
I. Revenue from operations	16	801,376.79
II. Other income	17	399.81
III. Total Income (I + II)		801,776.60
IV. Expenses:		
Purchases of stock-in-trade	18	295,180.82
Changes in inventories of stock-in-trade	19	(43,978.00)
Employee benefits expense	20	46,740.75
Finance costs	21	588.62
Depreciation and amortisation expense	22	4,386.89
Other expenses	23	490,694.64
Total Expenses (IV)		793,613.71
V. Profit before exceptional items and tax (III - IV)		8,162.88
VI. Exceptional Items		0.00
VII. Profit before tax (V - VI)		8,162.88
VIII. Tax expense:	24	
(1) Current tax		1,819.56
(2) Deferred tax		302.78
IX. Profit for the year (VII - VIII)		6,040.54
X. Earnings per equity share (face value Rs. 10 each):	25	
(1) Basic (Rs.)		0.06
(2) Diluted (Rs.)		0.06

For and on behalf of the Board of Directors

THANDIAKKAL ANTONY JOLLY
MANAGING DIRECTOR
DIN: 03343963

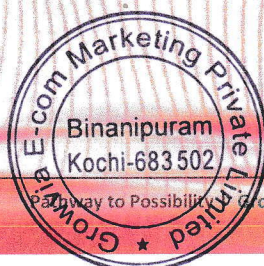
Date: 09/07/2026
Place: Ernakulam

Esthak Benny
DIRECTOR
DIN: 11188949

As per our report of even date

For AAKK & Associates
Chartered Accountants
FRN:013928S

Rince Jose, FCA
Partner
Membership No:248715



UDIN: 26248715 GDM 22 E 8816

NOTES TO THE FINANCIAL STATEMENTS

Note 1: Corporate Information

GROWVIA ECOM MARKETING PRIVATE LIMITED ("the Company") is a private limited company incorporated in India under the Companies Act, 2013, having its registered office at Building No. 692/A, Kadavu Road, Binanipuram, Ernakulam, Paravur, Kerala - 683502, India. The Company is engaged in the business of e-commerce / direct marketing of consumer products. The financial year 2025-26 is the first financial year of the Company; accordingly, previous year figures are not applicable.

Note 2: Significant Accounting Policies

2.1 Basis of preparation

The financial statements have been prepared under the historical cost convention on the accrual basis of accounting, in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP), the Accounting Standards notified under Section 133 of the Companies Act, 2013 read with the Companies (Accounting Standards) Rules, 2021, and the relevant provisions of the Companies Act, 2013. The financial statements are presented in the format prescribed under Division I of Schedule III to the Companies Act, 2013. The Company is a 'Small Company' as defined in Section 2(85) of the Act and a Small and Medium Sized Company (SMC); it has availed the exemptions available to SMCs, including exemption from preparation of a Cash Flow Statement under Section 2(40).

2.2 Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses. Differences between actual results and estimates are recognised in the period in which the results are known or materialise.

2.3 Revenue recognition

Revenue from sale of products is recognised on transfer of significant risks and rewards of ownership to the buyer, net of Goods and Services Tax, returns and trade discounts. Other operating revenue (shipping and courier charges recovered, payout service charges and scrap sales) is recognised on accrual. Interest income is recognised on a time-proportion basis.

2.4 Property, plant and equipment

Property, plant and equipment are stated at cost of acquisition (including duties, taxes not eligible for input credit, and directly attributable expenses) less accumulated depreciation. Depreciation is provided on the Written Down Value (WDV) method over the useful lives prescribed in Schedule II to the Companies Act, 2013, pro-rata from the date the asset is put to use, retaining a residual value of 5% of cost.

2.5 Intangible assets

Computer software is capitalised as an intangible asset at cost and amortised on the WDV method over its estimated useful life of three years, pro-rata from the date of put to use.

2.6 Inventories

Inventories of stock-in-trade are valued at the lower of weighted average cost and net realisable value, as taken, valued and certified by management.

2.7 Taxes on income

Current tax is measured at the amount expected to be paid under the Income-tax Act, 1961. Deferred tax arising on timing differences between book and taxable income is recognised using the tax rates enacted

or substantively enacted at the balance sheet date. Deferred tax assets on carried-forward losses and unabsorbed depreciation are recognised only where there is virtual certainty, supported by convincing evidence, of sufficient future taxable income.

2.8 Employee benefits

Short-term employee benefits are recognised as an expense at the undiscounted amount in the Statement of Profit and Loss for the year in which the related service is rendered. Given the first year of operations and the employee profile, no actuarial valuation of long-term benefits has been considered necessary. [Information Required – gratuity/leave liability to be assessed]

2.9 Provisions and contingent liabilities

A provision is recognised when there is a present obligation as a result of a past event and it is probable that an outflow of resources will be required, and a reliable estimate can be made. Contingent liabilities are disclosed unless the possibility of outflow is remote.

2.10 Earnings per share

Basic and diluted earnings per share are computed by dividing the net profit for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

2.11 Going concern

The Company recorded a profit after tax of Rs. 7,86,009.94 in its first year of operations and had positive shareholders' funds of Rs. 17,86,009.94 as at 31st March 2026. The financial statements have accordingly been prepared on a going-concern basis. Operations continue to be substantially supported by unsecured, interest-free loans from the promoter-directors, who have confirmed their continued financial support to the Company. [Information Required – support letter to be obtained]

2.12 Rounding

Amounts are presented in hundreds (Rs'00), in terms of General Instruction 4 to Schedule III applicable to companies with turnover below Rs. 100 crore.

Note 3: Share Capital

Amount in "00"

Particulars	As at 31.03.2026
Authorised: 1,00,000 Equity shares of Rs. 10 each	10,000.00
Issued, subscribed and fully paid-up: 1,00,000 Equity shares of Rs. 10 each	10,000.00
Total	10,000.00

(a) Reconciliation of shares

Amount in "00"

Reconciliation of ordinary share outstanding	As on 31/03/2026	
	No. of shares	Amount
As at the beginning	-	-
Issued during the financial year (face value: Rs.10)	1,000.00	10,000.00
As at the end of the year	1,000.00	10,000.00

(b) Shares held by each shareholder holding more than 5% / Promoters' shareholding:

Name of shareholder (all promoters)	No. of Shares	% Holding
Thandiakkal Antony Jolly	30,000	30.00%
Vaari Malayil Rijil Bharathan	11,700	11.70%
Kavilam Kanjirathingal Athul Nath	11,660	11.66%
Esthak Benny	11,660	11.66%
Ranjulal Parappil	11,660	11.66%



Name of shareholder (all promoters)	No. of Shares	% Holding
Sreekumar Reghunathanachary	11,660	11.66%
Sunil Muhammed Abdul Kadar	11,660	11.66%
Total	1,00,000	100.00%

(c) Terms/rights attached to equity shares.

The Company has only one class of equity shares having face value 10.00 per share. All these shares have the same rights and preferences with respect to the payment of dividend, repayment of capital and voting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(d) Aggregate number of bonus shares issued, and shares issued for consideration other than cash during the period of five years immediately preceding the reporting date:

Particulars	As at March 31, 2026
Number of Bonus Shares Issued	Nil

Note 4: Reserves and Surplus

Amount in "00"

Particulars	As at 31.03.2026
Balance at the beginning of the year	0.00
Add: Profit for the year	6,040.54
Balance at the end of the year	6,040.54

Note 5: Long-Term Borrowings (Unsecured loans from Directors/Shareholders, interest-free)

Amount in "00"

Particulars	As at 31.03.2026
Thandiakkal Antony Jolly	21,328.12
Vaari Malayil Rijil Bharathan	15,373.45
Esthak Benny	11,238.69
Kavilam Kanjirathingal Athul Nath	8,465.33
Sreekumar Reghunathanachary	5,777.06
Ranjulal Parappil	4,815.46
Sunil Muhammed Abdul Kadar	4,462.04
Total	71,460.15

The Company has not borrowed from banks or financial institutions; disclosures regarding registration of charges, quarterly returns to banks and wilful-defaulter status are accordingly not applicable.

Note 6: Deferred Tax Liabilities (Net)

Amount in "00"

Particulars	As at 31.03.2026
WDV of PPE and intangible assets as per books of account	23,090.40
WDV of the corresponding blocks as per the Income-tax Act, 1961	21,925.85
Taxable timing difference (depreciation)	1,164.55
Deferred tax liability thereon at 26% (Sec. 115BAA incl. surcharge & cess)	302.78





Particulars	As at 31.03.2026
Deferred tax expense recognised in the Statement of Profit and Loss for the year	302.78

Unrecognised deferred tax asset: the Company has business loss / unabsorbed depreciation eligible for carry-forward under the Income-tax Act, 1961. In accordance with the prudence principle of AS-22, no deferred tax asset has been recognised on such carry-forwards, since virtual certainty supported by convincing evidence of sufficient future taxable income is not established in this first year of operations. This position is to be reassessed at each balance sheet date. (Refer Annexure A for the detailed working.)

Note 7: Short-Term Borrowings

Amount in "00"

Particulars	As at 31.03.2026
Credit card outstanding – Dhanalakshmi Bank (unsecured, repayable on demand)	338.77
Total	338.77

Note 8: Trade Payables

Amount in "00"

Particulars	As at 31.03.2026
(A) Total outstanding dues of micro enterprises and small enterprises (Note 28)	0.00
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	20,674.36
Total	20,674.36

Trade payables ageing schedule (outstanding from due date / date of transaction):

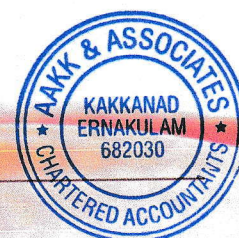
Amount in "00"

Particulars	< 1 year (Rs.)	1–2 yrs (Rs.)	2–3 yrs (Rs.)	> 3 yrs (Rs.)
(i) MSME	-			
(ii) Others	20,674.36			
(iii) Disputed dues – MSME	-			
(iv) Disputed dues – Others	-			
Total	20,674.36			

Notes 9: Other Current Liabilities

Amount in "00"

Particulars	As at 31.03.2026 (Rs.)
Security deposits	14,096.29
Statutory dues payable – Income Tax	1,819.56
Statutory dues payable – TDS	960.60
Statutory dues payable – ESI	68.56
Statutory dues payable – GST	0.06
Payout payable	133.73
Total	17,078.80



Note 10: Property, Plant and Equipment and Intangible Assets
(Amounts in Rupees; first financial year – all opening balances are Nil)

Description of assets	Amount in "00"					
	Gross block 01.04.2025	Additions during year	Deletions	Gross block 31.03.2026	Depreciation for the year 01.04.2025	On deletions
					Accumulated dep. 31.03.2026	Net block 31.03.2026
(A) Property, plant and equipment (tangible):						
Plant and equipment (AC, cameras, CCTV, mobiles, office equipment, punching machine)	-	6,693.64		6,693.64	506.96	6,186.68
Furniture and fittings (incl. interiors)	-	6,397.58		6,397.58	310.08	6,087.49
Motor vehicles (electric scooters)	-	1,635.24		1,635.24	93.76	1,541.48
Computers (laptops)	-	2,816.20		2,816.20	838.62	1,977.58
Sub-total (A)	-	17,542.66		17,542.66	1,749.42	15,793.24
(B) Intangible assets:						
Computer software (incl. Tally Prime)	-	9,934.62		9,934.62	2,637.46	7,297.16
Sub-total (B)	-	9,934.62		9,934.62	2,637.46	7,297.16
GRAND TOTAL (A + B) - in Rs	-	27,477.28		27,477.28	4,386.89	23,090.40

1. Depreciation is provided on the WDV method over Schedule II useful lives, pro-rata from the date of put to use (residual value 5%); computer software is amortised on the WDV method over 3 years.

2. There is no revaluation of PPE during the year; the Company holds no immovable property, no Benami property and no capital work-in-progress or intangible assets under development

Note 11: Long-Term Loans and Advances (Unsecured, Considered Good)

Amount in "00"

Particulars	As at 31.03.2026
Security deposit – office premises	1,500.00
Godown advance / deposit	500.00
House (accommodation) advance / deposit	750.00
Total	2,750.00

Note 12: Trade Receivables

Amount in "00"

Particulars	As at 31.03.2026
Unsecured, considered good – receivable from e-commerce sales settlement / payment gateways	3,732.81
Total	3,732.81

Trade receivables ageing schedule (from due date / date of transaction):

Amount in "00"

Particulars	< 6 months (Rs.)	6m–1 yr (Rs.)	1–2 yrs (Rs.)	> 2 yrs (Rs.)
(i) Undisputed – considered good	3,732.81			
(ii) Undisputed – considered doubtful	-			
(iii) Disputed	-			
Total	3,732.81			

Note 13: Cash and Bank Balances

Amount in "00"

Particulars	As at 31.03.2026
Cash and cash equivalents:	
Cash on hand	198.31
Balances with banks in current accounts – HDFC Bank Ltd	3,639.92
Balances with banks in current accounts – IDFC First Bank	602.41
Balances with banks in current accounts – Dhanalakshmi Bank	112.56
Other bank balances:	
Fixed deposits with banks – HDFC Bank	6,000.00
Fixed deposits with banks – IDFC First Bank	10,000.00
Total	20,553.20



**Note 14: Short-Term Loans and Advances (Unsecured, Considered Good)**

Amount in "00"

Particulars	As at 31.03.2026
Advances to suppliers / service providers	17,262.71
Other advances recoverable in cash or kind – Asuntha Job	5,000.00
Other advances recoverable in cash or kind – Mohammed Nabeel	300.00
Balances with government authorities – GST input credit ledger	5,291.20
Balances with government authorities – GST Receivables	3,820.72
Total	31,674.63

Note 15: Other Current Assets

Amount in "00"

Particulars	Year ended 31.03.2026
Interest accrued on fixed deposits	116.37
Total	116.37

Note 16: Revenue from Operations

Amount in "00"

Particulars	Year ended 31.03.2026
Sale of products	792,900.80
Other operating revenue:	
Shipping charges	6,897.07
Courier charges r	755.72
Payout service charges	780.00
Scrap sales	43.20
Total	801,376.79

Note 17: Other Income

Amount in "00"

Particulars	Year ended 31.03.2026
Interest on fixed deposits with banks	241.49
Discount received (net)	158.32
Total	399.81

Note 18: Purchases of Stock-in-Trade

Amount in "00"

Particulars	Year ended 31.03.2026
Purchases of stock-in-trade	295,180.82
Total	295,180.82



Note 19: Changes in Inventories of Stock-in-Trade

Amount in "00"

Particulars	Year ended 31.03.2026
Inventories at the beginning of the year	0.00
Inventories at the end of the year	43,978.00
(Increase) / Decrease	(43,978.00)

Note 20: Employee Benefits Expense

Amount in "00"

Particulars	Year ended 31.03.2026
Salaries and wages	16,137.05
Directors' salary	29,400.00
Contribution to ESI	80.57
Other allowances	302.86
Staff welfare expenses	820.27
Total	46,740.75

Note 21: Finance Costs

Amount in "00"

Particulars	Year ended 31.03.2026
Bank charges	581.26
Interest on delayed payment of statutory dues	7.36
Total	588.62

Note 22: Depreciation and Amortisation Expense

Amount in "00"

Particulars	Year ended 31.03.2026
Depreciation on property, plant and equipment	1,749.42
Amortisation of intangible assets (computer software)	2,637.46
Total (refer Note 10)	4,386.89





Note 23: Other Expenses

Amount in "00"

Ratio	31.03.2026
(a) Selling and distribution expenses:	
Commission and rewards (network payouts)	242,355.21
Packing materials	2,974.74
Transportation charges	1,858.70
(b) Establishment and administrative expenses:	
Rent – premises	2,475.00
Office rent	3,500.00
Electricity charges	639.66
Repairs and maintenance	7,540.64
Office maintenance expenses	8,467.26
Office expenses	17,472.04
Insurance charges	138.06
Rates and taxes	139.45
Registration and renewal fees	989.00
Subscriptions and renewals	1,329.36
Printing and stationery	2,458.28
Postage and courier	5,659.81
Courier expenses	254.97
Telephone and internet	230.76
Professional and consultancy charges	184.75
Service charges	5,595.12
Marketing and sales expenses	7,519.00
Business development expenses	1,649.00
Business promotion – meeting expenses	10,046.12
Inauguration expenses	2,000.00
Training programme expenses	475.00
Tour expenses (business incentive tours)	134,110.75
Travelling expenses	27,708.20
Room tariff	1,285.00
Vehicle running expenses	172.41
Fuel expenses	648.51
Freight charges	480.00
Loading and unloading charges	48.10
Miscellaneous expenses	292.91
Round off (net)	(3.17)
Total	490,694.64



Note 24: Tax Expense

Amount in "00"

Particulars	Year ended 31.03.2026
Current tax	1,819.56
Deferred tax expense (Note 6 / Annexure A)	302.78
Total	2,122.78

Note 25: Earnings Per Share

Amount in "00"

Particulars	Year ended 31.03.2026
Net profit attributable to equity shareholders (Rs.)	7,860.10
Weighted average number of equity shares	1000
Nominal value per share (Rs.)	0.10
Basic and diluted earnings per share (Rs.)	0.08

Note 26: Related Party Disclosures

(a) Key Managerial Personnel (Directors): Kavilam Kanjirathingal Athul Nath, Esthak Benny, Thandiakkal Antony Jolly, Ranjula Parappil, Vaari Malayil Rijil Bharathan, Sreekumar Reghunathanachary and Sunil Muhammed Abdul Kadar.

(b) Transactions during the year and closing balances:

Name of Related Party (KMP)	Remuneration (Rs.)	Loan Balance 31.03.26 (Rs.)
Kavilam Kanjirathingal Athul Nath	4,20,000.00	8,46,532.62
Esthak Benny	4,20,000.00	11,23,869.00
Thandiakkal Antony Jolly	4,20,000.00	21,32,812.00
Ranjula Parappil	4,20,000.00	4,81,546.00
Vaari Malayil Rijil Bharathan	4,20,000.00	15,37,345.28
Sreekumar Reghunathanachary	4,20,000.00	5,77,705.84
Sunil Muhammed Abdul Kadar	4,20,000.00	4,46,204.00
Total	29,40,000.00	71,46,014.74

Note 27: Contingent Liabilities and Commitments

Amount in "00"

Particulars	Year ended 31.03.2026
Claims against the Company not acknowledged as debt / guarantees / capital commitments	0.00

As informed by the management, there are no contingent liabilities or capital commitments outstanding as at 31st March 2026.



Note 28: Dues to Micro and Small Enterprises (MSMED Act, 2006)

The Company is in the process of obtaining confirmations from suppliers regarding their registration under the MSMED Act, 2006. In the absence of such information, dues to micro and small enterprises (principal and interest) have been disclosed as Nil. No interest was paid or is payable under Section 16 of the MSMED Act to the extent identified.

Note 29: Additional Regulatory Information

a) Ratio analysis

Ratio	Numerator (Rs.)	Denominator (Rs.)	31.03.2026
Current ratio (CA / CL)	56,07,700.34	36,27,237.33	1.55 times
Debt-equity ratio (Total debt / Shareholders' funds)	1,00,05,500.34	17,86,009.94	5.60 times
Debt service coverage ratio	N.A.	N.A.	N.A.
Return on equity (PAT / Avg. shareholders' funds)	7,86,009.94	8,93,004.97	88.02%
Inventory turnover ratio	2,51,20,282.24	21,98,900.00	11.42 times
Trade receivables turnover (Revenue / Avg. receivables)	8,01,37,678.74	1,86,640.45	429.37 times
Trade payables turnover (Purchases / Avg. payables)	2,95,18,082.24	10,33,717.98	28.56 times
Net capital turnover (Revenue / Working capital)	8,01,37,678.74	19,80,463.01	40.46 times
Net profit ratio (PAT / Revenue)	7,86,009.94	8,01,37,678.74	0.98%
Return on capital employed (EBIT / Capital employed)	8,75,150.18	45,98,380.08	19.03%
Return on investment (Interest on FDs / FDs)	24,149.00	16,00,000.00	1.51%

Averages are computed with Nil opening balances, this being the first year of operations.

(b) Other regulatory disclosures:

- The Company holds no immovable property; disclosure of title deeds not held in the Company's name is not applicable.
- No proceedings have been initiated or are pending against the Company under the Benami Transactions (Prohibition) Act, 1988.
- The Company has not been declared a wilful defaulter by any bank or financial institution; it has no borrowings from banks on security of current assets.
- To the best of management's knowledge, the Company has no transactions with companies struck off under Section 248 of the Companies Act, 2013.
- The Company has not traded or invested in Crypto Currency or Virtual Currency during the year.



- No funds have been advanced, loaned or invested to or received from any person(s) or entity(ies) with the understanding to lend or invest in ultimate beneficiaries (no funding-conduit arrangements).
- The Company has not entered into any transaction not recorded in the books that has been surrendered or disclosed as income in tax assessments during the year.
- The Company has not entered into any scheme of arrangement; provisions relating to the number of layers of subsidiaries are not applicable.
- There are no charges or satisfaction of charges pending registration with the Registrar of Companies beyond the statutory period.
- Section 135 (Corporate Social Responsibility) is not applicable to the Company for the year.
- The Company has not revalued its property, plant and equipment or intangible assets during the year.
- No loans or advances in the nature of loans have been granted to promoters, directors, KMPs or related parties that are repayable on demand or without specifying terms of repayment.

Note 30: Segment Reporting and Cash Flow Statement

The Company operates in a single business segment (trading / direct marketing of consumer products) within India; hence AS-17 segment disclosures are not applicable. Being a 'Small Company' under Section 2(85), a Cash Flow Statement is not required as per the definition of financial statements in Section 2(40) of the Companies Act, 2013.

Note 31: First-Year Presentation

The Company was incorporated during the financial year 2025-26 and these are its first financial statements; accordingly, there are no comparative figures for the previous year and no regrouping or reclassification of prior-period figures is involved. Figures have been presented in full Rupees.

For and on behalf of the Board of Directors

As per our report of even date


THANDIAKKAL ANTONY JOLLY
MANAGING DIRECTOR
DIN: 03343963

Date: 09/07/2026
Place: Ernakulam


Esthak Benny
DIRECTOR
DIN: 11188949

For AAKK & Associates
Chartered Accountants
FRN:013928S


Rince Jose, FCA
Partner
Membership No:248715

UDIN: 26248715QDM22E8816



**ANNEXURE A****Depreciation as per the Income-tax Act, 1961 and Deferred Tax Working***(Section 32 – WDV method, block of assets; first year – opening WDV Nil)*

Block of Assets	Rate	Opening WDV (Rs.)	Additions (Rs.)	Depreciation (Rs.)	Closing WDV (Rs.)
Plant & Machinery (general rate)	15%	0.00	6,69,364.32	75,969.63	5,93,394.69
Motor vehicles	15%	0.00	1,63,524.00	12,264.30	1,51,259.70
Furniture & fittings	10%	0.00	6,39,757.71	42,157.17	5,97,600.54
Computers incl. computer software	40%	0.00	12,75,082.40	4,24,752.18	8,50,330.22
GRAND TOTAL		0.00	27,47,728.43	5,55,143.28	21,92,585.15

Additions put to use for 180 days or more attract the full rate; those used for less than 180 days attract half the rate. Additional depreciation under Section 32(1)(ia) is not applicable, as the Company is not engaged in manufacture or generation of power.

Deferred Tax Working

Amount in "00"

Particulars	Amount (Rs.)
Closing WDV of PPE and intangibles as per books	23,090.40
Closing WDV as per the Income-tax Act, 1961	21,925.85
Taxable timing difference (books WDV – tax WDV)	1,164.55
Opening deferred tax liability (first year)	0.00
Closing deferred tax liability as at 31.03.2026	302.78
Deferred tax expense for the year (Statement of Profit and Loss)	302.78

Applicable tax rate: Section 115BAA, inclusive of surcharge and cess – 26% . No deferred tax asset has been recognised on the carried-forward business loss / unabsorbed depreciation, in the absence of virtual certainty of future taxable income (AS-22 prudence principle)



PROXY FORM

[Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN : U62012KL2025PTC095887

Name of the Company : GROWVIA ECOM MARKETING PRIVATE LIMITED

Registered Office : Building No. 692/A, Kadavu Road, Binanipuram, Ernakulam, Paravur, Kerala - 683502

Name of the Member(s) : _____

Registered Address : _____

E-mail ID : _____

Folio No. / Client ID : _____

DP ID : _____

I / We, being the member(s) of _____ shares of the above-named Company, hereby appoint:

1. Name: _____ Address: _____ E-mail: _____
Signature: _____, or failing him/her

2. Name: _____ Address: _____ E-mail: _____
Signature: _____, or failing him/her

3. Name: _____ Address: _____ E-mail: _____
Signature: _____

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 1st Annual General Meeting of the Company, to be held at the Registered Office of the Company, and at any adjournment thereof, in respect of such resolutions as are indicated below:

Resolution No. 1: _____

Resolution No. 2: _____

Signed this _____ day of _____ 2026

Signature of Shareholder: _____

Signature of Proxy holder(s): _____

Note: This form of proxy, in order to be effective, should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the meeting.