

Eventions Limited
(Formerly known as Eventions Private Limited)
[CIN - U92190HR2020PLC091592]
Annexure-I
Restated Financial Statement

(Rs In Lakhs)

	Particulars	Notes Reference	As at		
			March 31, 2026	March 31, 2025	March 31, 2024
I	EQUITY AND LIABILITIES				
1	Shareholders' funds				
	Share capital	2	895.35	1.00	1.00
	Reserve and surplus	3	918.03	984.63	472.04
			1,813.38	985.63	473.04
2	Non current liabilities				
	Long term borrowings	4	141.09	75.39	107.85
	Deferred tax liabilities	5	-	1.95	7.65
	Long term provisions	6	8.97	4.31	155.76
			150.06	81.65	271.25
3	Current liabilities				
	Short term borrowings	7	803.14	282.01	92.66
	Trade payables	8	8.96	-	-
	-total outstanding dues of micro enterprise and small enterprises		348.55	213.61	442.71
	-total outstanding dues of creditors other than micro enterprises and small enterprises	9	1,823.80	786.22	1,616.03
	Other current liabilities	10	115.41	28.15	4.15
	Short-term provisions		3,099.86	1,309.98	2,155.56
	TOTAL		5,063.30	2,377.26	2,899.84
II	ASSETS				
1	Non-current assets				
	Property, plant and equipment				
	Tangible Assets	11	73.88	27.54	40.48
	Non Current Investment	12	106.74	209.98	130.00
	Deferred tax assets (Net)	5	5.52	-	-
	Long-term loans and advances	13	27.54	18.12	18.12
			213.68	255.64	188.59
2	Current assets				
	Trade receivables	14	2,987.09	985.68	1,255.29
	Cash and bank balances	15	153.45	0.57	256.24
	Short-term loans and advances	16	1,411.55	1,133.64	1,192.42
	Other current assets	17	297.53	1.73	7.31
			4,849.62	2,121.62	2,711.26
	TOTAL		5,063.30	2,377.26	2,899.84

Summary of significant accounting policies

1

As per our report of even date attached
For Sanjeev Sharma & Associates
ICAI Firm registration no.: 012326N
Chartered Accountants

Sanjeev Sharma
Partner
Membership No.: 091211
Peer Review: 022581

UDIN - 26091211PUKOCK8691



For and on behalf of the Board of Directors of
Eventions Limited (Formerly known as Eventions Private
Limited)

Cristoo Arora
Director
DIN: 08996161

Cristoo Arora
CFO

Ravi Rajak
Director
DIN: 08877166

CS Misha Dhawan
Company Secretary
FCS - 11101

Place : Gurugram
Date: 19/09/2026

Place : Gurugram
Date: 19/09/2026

Place : Chandigarh
Date: 19/09/2026

Eventions Limited
(Formerly known as Eventions Private Limited)
[CIN - U92190HR2020PLC091592]

Annexure-II
Restated Statement of Profit and Loss

(Rs In Lakhs)

Particulars	Notes Reference	For the year ended		
		March 31, 2026	March 31, 2025	March 31, 2024
Revenue				
Revenue from operations	18	9,973.96	8,752.97	8,656.75
Other income	19	88.19	49.20	71.83
Total Revenue (I)		10,062.15	8,802.16	8,728.57
Expenses				
Cost of Services	20	8,287.19	7,354.11	7,880.10
Employee benefit expenses	21	402.95	485.85	248.79
Finance costs	22	66.75	39.23	24.76
Depreciation and amortisation expenses	11	18.68	16.90	17.83
Other expenses	23	264.88	204.08	114.60
Total expenses (II)		9,040.45	8,100.18	8,286.08
Profit before tax and prior period Items (III = I - II)		1,021.70	701.99	442.49
Prior Period Item(IV)		-	-	-
Profit Before Exceptional and Extraordinary Items and Tax (V = IV - III)		1,021.70	701.99	442.49
Tax expense				
Current tax		257.16	195.09	106.19
Deferred tax (net)		(7.47)	(5.70)	7.66
Total tax expense (IV)		249.69	189.39	113.84
Profit from Continuing Operations (V - VI)		772.01	512.59	328.65
Profit from Discontinuing Operations		-	-	-
Total Profit for the year		772.01	512.59	328.65
Earnings per equity share [nominal value of share Rs. 10 (March 31, 2026: Rs. 10, March 31, 2025: Rs. 10 March 31, 2024: Rs. 10)]	24			
Basic earnings per share (in Rs.)				
Computed on the basis of profit from operations		8.90	6.09	3.90
Diluted earnings per share				
Computed on the basis of profit from operations		8.90	6.09	3.90

As per our report of even date attached
For Sanjeev Sharma & Associates
ICAI Firm registration no.: 012326N
Chartered Accountants

Sanjeev Sharma
Partner
Membership No.: 091211
Peer Review: 022581

UDIN - 26091211PUKOCK8691

Place : Chandigarh
Date: 19/09/2026



Cristoo Arora
Director
DIN: 08996161

Cristoo Arora
CFO

Place : Gurugram
Date: 19/09/2026



Ravi Rajak
Director
DIN:08877166

CS Misha Dhawan
Company Secretary
FCS - 11101

Place : Gurugram
Date: 19/09/2026

Eventions Limited
(Formerly known as Eventions Private Limited)
[CIN - U92190HR2020PLC091592]
Annexure-III
Restated Statement of Cash Flow

		(Rs In Lakhs)		
	Particulars	For the year ended		
		March 31, 2026	March 31, 2025	March 31, 2024
A.	Cash flow from operating activities:			
	Net profit before tax	1,021.70	701.99	442.49
	Adjustments for profit and loss account items:-			
	Depreciation and amortisation expense	18.68	16.90	17.83
	Finance Cost	66.75	39.23	24.76
	Liability written back	(0.05)	(0.00)	(34.11)
	Operating profit before working capital changes	1,107.08	758.12	450.97
	Adjustments for changes in working capital:			
	- (Increase)/decrease in trade receivable	(2,001.36)	269.61	(776.72)
	- (Increase)/decrease in short term loan and advances	(250.99)	206.50	(833.68)
	- (Decrease)/increase in trade payable	143.91	(229.08)	263.23
	- (Decrease)/increase in other current liabilities	1,037.58	(829.85)	986.58
	- (Decrease)/increase in provisions	13.26	(322.54)	51.94
	- (Increase)/decrease in Other Current Assets	(295.80)	5.58	(7.31)
	Cash generated from operating activities	(246.32)	(141.67)	135.01
	Income tax paid (including tax deducted at source)	(205.43)	(147.71)	(105.91)
	Net cash from operating activities	(451.75)	(289.38)	29.10
B.	Cash flow from investing activities:			
	Purchase of Property, plant and equipment and intangible assets	(65.01)	(3.96)	(54.95)
	- (Increase)/decrease in long term loan and advances	(9.42)	-	(18.00)
	- (Increase)/decrease in Non Current Investment	109.98	(79.98)	(100.00)
	Net cash generated from / (used in) investing activities	35.55	(83.94)	(172.95)
C.	Cash flow from financing activities:			
	Proceeds from borrowings	889.78	616.49	704.11
	Issue of Equity Shares (Right Issue)	49.00	-	-
	Repayment of borrowings	(302.95)	(459.60)	(571.51)
	Finance Cost	(66.75)	(39.23)	(24.76)
	Net cash generated from / (used in) financing activities	569.08	117.65	107.84
	Increase/ (decrease) in cash and cash equivalents, net	152.88	(255.67)	(36.00)
	Cash and cash equivalents at the beginning of the year	0.57	256.24	292.24
	Cash and cash equivalents at the end of the year	153.45	0.57	256.24
Cash and cash equivalents includes				
	Cash on hand	-	0.07	0.14
	Balances with banks:			
	- On current accounts	153.45	0.50	256.10
		153.45	0.57	256.24



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Note:

1. The above cashflow statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard - 3 on 'Cash Flow Statements'.
2. Figures in brackets indicate cash outflow.
3. Notes referred to in the Financial Statements form and integral part of the Cash Flow Statement.

As per our report of even date attached

For Sanjeev Sharma & Associates
ICAI Firm registration no.: 012326N
Chartered Accountants


Sanjeev Sharma
Partner
Membership No.: 091211
Peer Review: 022581

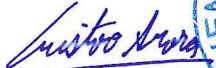
UDIN-26091211PUKOCK8691

Place : Chandigarh
Date: 19/09/2026



For and on behalf of the Board of Directors of


Cristoo Arora
Director
DIN: 08996161


Cristoo Arora
CFO

Place : Gurugram
Date: 19/09/2026




Ravi Rajak
Director
DIN: 08877166


CS Misha Dhawan
Company Secretary
FCS - 11101

Place : Gurugram
Date: 19/09/2026

Eventions Limited
(Formerly known as Eventions Private Limited)
[CIN - U92190HR2020PLC091592]
Annexure IV

Significant Accounting Policy and Notes to the Restated Financial Statements (RFS)

1. Company Overview

Eventions Limited (formerly known as Eventions Private Limited) ("the Company") is incorporated in India on 15th December 2020, having its registered office at PLOT NO. 108, SECTOR 44, INSTITUTIONAL, Gurgaon Sector 45, Gurgaon, Sector -45, Haryana, India, 122003, Corporate Office: 3rd Floor, Plot 108, Sector 44, Gurgaon, Haryana - 122003. The Company's business consists of Event & Conferences (Tourism business that involves meetings, incentives, conferences and exhibitions for corporate groups).

2. Basis of Preparation

The RFS have been prepared under the historical cost convention, on an accrual basis of accounting and in accordance with the Generally Accepted Accounting Principles in India and in compliance with the Accounting Standards specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rule, 2014.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III of the Companies Act, 2013.

Ministry of Corporate Affairs ("MCA") through a notification dated March 24, 2021, amended Division I of Schedule III of the Companies Act, 2013 and applicable for the reporting period beginning on or after April 1, 2021. The amendment encompasses certain additional disclosure requirements. The Company has applied and incorporated the requirements of amended Division I of Schedule III of the Companies Act, 2013, to the extent applicable on it while preparing these financial statements.

The restated financial information of the Eventions Limited (formerly known as Eventions Private Limited) comprise of RFS of assets and liabilities as at March 31, 2026, March 31, 2025 and March 31, 2024 the restated standalone statement of profit and loss account, and restated standalone cash flows for the period/year ended March 31, 2026, March 31, 2025 and March 31, 2024 and summary of significant accounting policies and explanatory notes and notes to the restated standalone financial information. These Restated Standalone Financial Information have been prepared by the Management of the company for the purpose of inclusion in the Prospectus ('RHP') prepared by the Company in connection with its proposed Initial Public Offer ('IPO') in terms of the requirements of:

- a) Section 26 of Part I of Chapter III of the Companies Act, 2013 ("the Act");
- b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended
- c) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants

These Restated Financial Information have been compiled by the Management from:

The audited RFS of the Eventions Limited (formerly known as Eventions Private Limited) as at and for the period/year ended March 31, 2026, March 31, 2025 and March 31, 2024 prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India.

The Restated Financial Information have been prepared so as to contain information / disclosures and incorporating adjustments set out below in accordance with the ICDR Regulations:

- a) Adjustments for audit qualifications requiring corrective adjustments in the financial statements, if any;
- b) Adjustments for reclassification of the corresponding items of income, expenses, assets and liabilities, in order to bring them in line with the groupings/ disclosures as per the audited Standalone financial statements of the Eventions Limited (formerly known as Eventions Private Limited) as at and for the period/year ended March 31, 2026, March 31, 2025 and March 31, 2024, and the requirements of the SEBI Regulations, if any;
- c) The resultant impact of tax due to the aforesaid adjustments, if any.

3. Use of Estimates

The preparation of financial statements in conformity with GAAP requires judgements, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosures of contingent liabilities on the date of financial statements and the reported amount of revenues & expenses during the reporting period. Difference between the actual results and estimated are recognized in the period in which the results are known/ materialized.

4. Revenue Recognition

- a) Revenue from **service charges** is recognized as and when it becomes **due according to the terms of the contract**. For this company recognition occurs on a **due basis as and when the services are rendered** (this include the amount that is unbilled as at balance sheet date but the services has been rendered), based on the specific agreements or arrangements with the concerned parties. Sales are recorded net of returns and trade discount. The Company collects GST on behalf of the Government and, therefore, these are excluded from revenue.
- b) Revenue from **interest** is recognized on a **time proportion basis**, taking into account the amount outstanding and the applicable rate.
- c) Revenue from **claims** is recognized only when there is **reasonable certainty** regarding the amounts to be realized and their ultimate collection.
- d) If at the time of rendering a service there is **significant uncertainty** regarding the total amount of consideration or the ultimate collection, the **recognition of revenue is postponed until** such uncertainty is removed

5. Investment

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are long term investments and classified as non-current Investments. On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Current investments are carried at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the long-term investments, if any. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.



M. Dh *Sanjeev Sharma*



[Signature]

Eventions Limited
(Formerly known as Eventions Private Limited)
[CIN - U92190HR2020PLC091592]

Annexure IV

Significant Accounting Policy and Notes to the Restated Financial Statements (RFS)

6. Property, Plant & Equipments

(i) Tangible Assets

Property, Plant and Equipment are stated at actual cost less accumulated depreciation. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

(ii) Intangible Assets

Intangible assets comprises of costs relating to acquisition and development are capitalised in accordance with the AS-26 'Intangible Assets' as notified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rule, 2014.

7. Depreciation and Amortization

Depreciation on all property, plant & equipment is provided on Written Down Value (WDV) as per the useful life prescribed under schedule II of Companies Act 2013. Wherever useful life has been taken different from as prescribed in schedule II of the companies act, Management has made separate disclosures for the same. Management estimates the useful life for the property, plant & equipment as follows: -

Tangible Assets	
Class of Assets	Life
Furniture & Fixtures	10 Years
Office Equipment	5 Years
Vehicles	8 Years
Plant and Machinery (General)	15 Years
Plant and Machinery (Computer and Data Processing Unit)	3 Years

8. Impairment of Assets

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

9. Inventories

Inventories are valued as Lower of Cost or Net Realizable Value. As at March 31, 2026 the Company does not hold any inventories (March 31, 2025: Nil; March 31, 2024: Nil).

10. Employee Benefits

i. Short term Employee Benefits:

Short-term employee benefits are recognized as an expense at the undiscounted amount in the profit and loss account of the year in which the related service is rendered.

ii. Long term Employee benefits:

The Company has opted to change the policy of accounting of Gratuity, and during the restatement, Company has accounted all gratuity expenses basis of actuarial valuation certificate as obtained at every period/year ended.

Company's contributions due / payable during the year towards provident fund is recognized in the profit and loss account.
The Company has no obligation other than the contribution payable to the contribution payable to the provident fund.

11. Borrowing Costs

Borrowing costs that are directly attributable to the acquisition, construction or production of the qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are charged to the statement of profit and loss.

12. Foreign Currency Transactions

Foreign-currency denominated monetary assets and liabilities are translated at exchange rate in effective at balance sheet date. The gains or losses resulting from such transactions are included in the Statement of Profit & Loss. Non-monetary assets and non-monetary liabilities denominated in a foreign currency are translated at the exchange rate prevalent at the date when the fair value was determined. Non-monetary assets and non-monetary liabilities denominated in a foreign currency and measured at historical cost are translated at the exchange rate prevalent at the date of transaction. Revenue, expense & cash flow items denominated in foreign currencies are translated using the exchange rate in effect on the date of the transaction. Transaction gains or losses realized upon settlement of foreign currency transaction are included in determining net profit for the period in which the transaction is settled.

13. Taxes in Income

(i) Current Tax

Current income tax is measured at the amount expected to be paid to taxation authorities in accordance with the Income Tax Act, 1961 enacted in India by using tax rates and the tax laws that are enacted at the reporting date.

(ii) Deferred Tax

Deferred income tax reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax law those are enacted or substantively enacted at the reporting date. Deferred tax liabilities are recognised for all taxable timing difference. Deferred tax assets are recognised and carried forward only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised.

Accordingly, the Company has recognised deferred tax assets only to the extent of existing deferred tax liabilities and other timing differences where reasonable certainty of future taxable income exists, in accordance with AS-22.



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Sanjeev Sharma



14. Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effect of all potentially dilutive equity shares.

15. Provision and Contingent Liabilities

(i) Provisions

A provision is recognised when the Company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

(ii) Contingent Liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognised because it cannot be measured reliably. The Company does not recognise a contingent liability but discloses its existence in the financial statements.

16. Segment Accounting

The Company is engaged in the business of Event Management and Conference Organization services, which in the context of Accounting Standard 17 'Segment Reporting' is considered as the only business segment. The Company primarily operates in India, which is considered as a single geographical segment. Therefore, the disclosure requirements of Accounting Standard 17 are not applicable.

17. Operating Leases

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased asset are classified as operating leases. Operating lease payments are recognized as an expense in the Statement of Profit and Loss on a straight-line basis over the lease term unless another systematic basis is more representative of the time pattern of the benefit.

The Company has various operating lease arrangements for office premises. These leases are generally cancellable and are renewed on a periodic basis as per mutual agreement between the parties.

CHANGES IN ACCOUNTING POLICIES IN THE YEARS COVERED IN THE RESTATED FINANCIALS STATEMENT

1. Except as mentioned below, there have been no changes in significant accounting policies during the periods covered under the RFS:

- a) Gratuity Accounting: The Company has changed its accounting policy for gratuity from cash basis to accrual basis. Effective from the earliest period presented in the RFS, gratuity is accounted for on the basis of actuarial valuation as per Accounting Standard 15 (Revised) 'Employee Benefits'. The impact of this change has been given effect retrospectively and the opening reserves as at April 1, 2023 have been adjusted accordingly.
- b) Leave Encashment: The Company has changed its accounting policy for leave encashment from cash basis to accrual basis. Effective from the earliest period presented in the RFS, leave encashment is accounted for on the basis of actuarial valuation. The impact of this change has been given effect retrospectively.

2. Impact of Changes in Accounting Policies

The impact of changes in accounting policies on the reserves is disclosed separately in Annexure VI - Material Adjustments to the RFS.

NOTES ON RESTATEMENTS MADE IN THE RESTATED FINANCIAL STATEMENTS

1. General

The RFS have been prepared after making such regroupings and adjustments considered appropriate to comply with the requirements of Section 26 of the Companies Act, 2013, the ICDR Regulations and the Guidance Note. As a result of these regroupings and adjustments, the amounts reported in the RFS may not necessarily be the same as those appearing in the respective audited financial statements for the relevant years.

2. Micro, Small and Medium Enterprises

Amounts due to entities covered under Micro, Small and Medium Enterprises Development Act, 2006, have been determined to the extent such parties have been identified on the basis of information available with the Company.

3. Employee benefits:

The Company has adopted the Accounting Standard 15 (revised 2005) on Employee Benefits as per an actuarial valuation carried out by an independent actuary.

4. Income Tax and Deferred Tax

Income tax expense comprises current tax and deferred tax. Current tax and deferred tax are recognized in the Statement of Profit and Loss except to the extent that it relates to items recognized directly in equity or in other comprehensive income.

For the purpose of preparation of RFS, current tax and deferred tax have been recomputed on the restated profit/(loss) for each year at the prevailing tax rates applicable for that year.

5. Related Party Disclosures (AS-18)

Related party transactions are reported as per Accounting Standard 18 'Related Party Disclosures' of the Companies (Accounting Standards) Rules, 2006, as amended. The details are provided in the respective annexures to the RFS.



M. Dh. *Aravind Arora*



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Eventions Limited
(Formerly known as Eventions Private Limited)
[CIN - U92190HR2020PLC091592]

Annexure IV

Significant Accounting Policy and Notes to the Restated Financial Statements (RFS)

6. Provisions, Contingent Liabilities and Contingent Assets (AS-29)

Provisions, contingent liabilities and contingent assets have been disclosed in accordance with Accounting Standard 29 'Provisions, Contingent Liabilities and Contingent Assets'.

7. Earnings Per Share (AS-20)

Earnings per share have been calculated as per Accounting Standard 20 'Earnings Per Share'. The details are provided in the respective annexures. The computation has been adjusted for any bonus issues, share splits or consolidation of shares during the periods covered.

8. Realizations

In the opinion of the Management, the current assets, loans and advances are realizable in the ordinary course of business at least equal to the amount at which they are stated in the Restated Statement of Assets and Liabilities. The provision for all known and determined liabilities is adequate and not in excess of the amount reasonably necessary.

9. Contractual Liabilities

All contractual liabilities connected with the business operations of the Company have been appropriately provided for in the RFS.

10. Amounts in the Financial Statements

Amounts in the RFS are reported in Indian Rupees in Lakhs and rounded off to two decimal places. Figures in brackets indicate negative values or deductions.

11. Auditors' Qualifications

Details of Auditors' qualifications of previous years and their impact on the RFS are given below:

a) Qualifications which required adjustments in RFS:

Financial Year	Audit Qualifications	Remarks
FY 2024-25	NIL	
FY 2023-24	1. Statutory Compliance Issues A. ESI & Provident Fund Compliance: According to us, the company has yet to make compliances under the provisions of Employees Provident Fund and Employees State Insurance Act. The non-compliance of the same has impact on the financial statements of the company.	1. The company has taken all necessary registrations, duly paid all the liabilities of ESI & PF and duly filed all the returns as on date of signing of restated financials

b) Qualifications which do not require adjustments in RFS:

Financial Year	Audit Qualifications	Remarks
FY 2024-25	NIL	
FY 2023-24	1. Statutory Compliance Issues B. GST Compliance The company having GST number in the Kerala state, on the basis of Suo motu the GST number was cancelled. There is an outstanding of Rs. 8.22 lacs towards Interest and other charges. The company has not provided for the provisions on the same. 2. Forex The company has foreign exchange transactions during the course of business. The financial impact of the foreign exchange fluctuations has not been recorded in the financial statements of the company. These transactions could impact the profit/loss of the company.	2. The outstanding amount of Rs. 8.22 lacs towards GST interest and other charges has been duly accounted for in the books of the company and the necessary GST compliance has been completed. 3. The foreign exchange transactions during the period have been duly accounted for in the financial statements of the company for FY 2023-24 and FY 2024-25.
FY 2023-24	NIL	



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Sanjeev Sharma



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Significant Accounting Policy and Notes to the Restated Financial Statements (RFS)

MATERIAL ADJUSTMENTS [AS PER THE ICDR] REGULATION

Appropriate adjustments have been made in the RFS, whenever required, by reclassification of the corresponding items of assets, liabilities and cash flow statement, in order to ensure consistency and compliance with requirement of Company Act 2013, and Accounting Standards. The Summary of results of restatements made in the audited financial statements of the Company for the respective years and their impact on the profit/(losses) of the Company is as under.

Statement of surplus in Profit and loss

Particulars	31-Mar-26	31-Mar-25	31-Mar-24
Reserves and surplus as per audited financial statements	921.64	1,008.73	444.72
Opening balance of adjustments			
-Adjustment for liabilities written back	(24.09)	27.32	6.71
PF & ESI	-	(47.95)	31.24
(Increase)/ Decrease in Expenses	7.36	(3.78)	(2.87)
-Recognition of deferred tax liabilities	3.71	0.42	1.10
Closing balance of adjustments	9.41	(0.11)	(8.86)
	(3.61)	(24.09)	27.32
Restated reserve and surplus			
	918.03	984.63	472.04

Statement of Profit and Loss after Tax

The reconciliation of Profit/(loss) after tax as per audited results and the Profit/(loss) after tax as per Restated accounts is presented below in Table-1. This summarizes the results of restatements made in the audited accounts for the respective years and its impact on the respective year profit & losses of the company.

Statement of Profit and Loss after Tax

Particulars	31-Mar-26	31-Mar-25	31-Mar-24
Net profit/(loss) after Tax as per audited accounts but before adjustment for restated accounts	772.01	564.00	308.05
-Adjustment for liabilities written back	-	(47.94)	31.24
PF & ESI	-	(3.78)	(2.87)
(Increase)/ Decrease in Expenses	-	0.42	1.10
-Recognition of deferred tax liabilities	-	(0.11)	(8.86)
Net profit/(loss) after Tax as per Restated accounts	772.01	512.60	328.65

a) Adjustment of Gratuity Expenses

Company had accounted gratuity on cash basis, however during the restatement, Company has complied with the requirement of AS-15 (Revised) "Employee Benefits" and accordingly booked Gratuity expenses basis of actuarial valuation report.

b) Adjustment on account of Provision of Deferred Tax Assets

Due to Provision for Gratuity (Employee benefits), The Company has recalculated the deferred tax liability and deferred tax assets at the end of respective year ended at the rate of normal Tax rate applicable at the end of relevant year. For more details refer table of Reconciliation of Statement of Profit and loss as above.

c) Adjustment in account of EPF and ESI

During the current financial year, the Company identified that certain expenses relating to Employees' Provident Fund (EPF) and Employees' State Insurance (ESI) contributions, pertaining to the financial years 2022-23, 2023-24 and 2024-25, had not been provided for in the respective years to which they relate. These expenses were originally accounted for in the year of payment to which they pertain. These have been restated to respective financial year.

As per our report of event attached

For Sanjeev Sharma & Associates
ICAI Firm registration no.: 012326N
Chartered Accountants



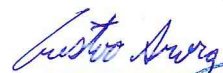
Sanjeev Sharma
Partner
Membership No.: 091211
Peer Review: 022581

UOIN - 26091211PUKOCK8691

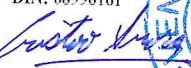
Place : Chandigarh
Date: 19/09/2026

For and on behalf of the Board of Directors of

Eventions Limited (Formerly known as Eventions Private Limited)



Criston Arora
Director
DIN: 08996161

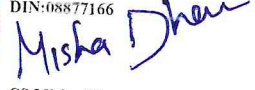


Criston Arora
CFO

Place : Gurugram
Date: 19/09/2026



Ravi Rajak
Director
DIN: 08877166



CS Misha Dhawan
Company Secretary
FCS - 11101

Place : Gurugram
Date: 19/09/2026

Eventions Limited
(Formerly known as Eventions Private Limited)
[CIN - U92190HR2020PLC091592]
Notes to Restated Financial Statements - Other Information

Note : 2 Details of Share Capital as Restated

(Rs In Lakhs, Except Share Data)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Authorised Share Capital			
Equity Share Capital	1,500.00	15.00	15.00
No. of Equity Shares @ Rs. 10 each	1,50,00,000	1,50,000	1,50,000
Total	1,500.00	15.00	15.00
Issued, Subscribed and Paid up Share Capital			
Equity Share Capital	895.35	1.00	1.00
No. of Equity Shares @ Rs. 10 each	89,53,509	10,000	10,000
Total	895.35	1.00	1.00

During the year the company has increased authorized share capital from 1,50,000 to 1,50,00,000 Equity shares on 11th August 2025

Note : 2.1 Reconciliation of Number of Shares Outstanding at the end of the Year / Period (Number of Shares not in Lakhs)

(Rs In Lakhs)

Particulars	As at March 31, 2026		As at March 31, 2025		As at March 31, 2024	
	No. of Shares	Amount	No. of Shares	Amount	No. of Shares	Amount
Equity shares of Rs. 10 each fully paid up						
As at the beginning of the year	10,000	1.00	10,000	1.00	10,000	1.00
Issued during the year						
Rights Issue	4,90,000	49.00	-	-	-	-
Issued Shared in favour of investment	43,509	4.35	-	-	-	-
Bonus Issue	84,10,000	841.00	-	-	-	-
Outstanding at the end of the year	89,53,509	895.35	10,000	1.00	10,000	1.00

Note : 2.2 Terms/ rights attached to equity shares

The Company has only one class of equity shares having a par value of Rs 10 per share. Each shareholder of equity shares is entitled to one vote per share held. The Company declares and pays dividend in Indian Rupees. The dividend, if any, proposed by Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amount. The distribution will be in proportion to the number of equity shares held by the shareholders.

1) During the year, pursuant to the approval of the shareholders at the Extra Ordinary General Meeting held on 29th September 2025, the Company issued bonus equity shares in the ratio of 1:49 i.e. 49 equity shares of face value Rs 10 each for every 1 equity shares held as on the record date 02nd September 2025. Accordingly, 4,90,000 equity shares were allotted on 29th September by capitalizing an amount of Rs 49 Lakhs from Retained Earnings.

2) During the year, pursuant to the approval of the shareholders at the Extra Ordinary General Meeting held on 29th September 2025, the Company has allotted rights issue 4,90,000 to its existing equity shareholders dated 29th September 2025 in accordance with applicable laws and regulations with face value of Rs. 10.

3) During the year, pursuant to the approval of the shareholders at the Extra Ordinary General Meeting held on 05th March, 2026, the Company issued bonus equity shares in the ratio of 1:8 i.e. 8 equity shares of face value Rs 10 each for every 1 equity shares held as on the record date 05th March 2026. Accordingly, 79,20,000 equity shares were allotted on 05th March 2026 by capitalizing an amount of Rs 7,92,00,000 from Retained Earnings.

4) During the year, the Company allotted 43,509 equity shares of Rs 10 each, credited as fully paid-up, to Mr. Cristoo Arora and Mr. Ravi Rajak, in consideration for acquisition of 70% of its equity share capital, pursuant to a Share Swap / Purchase Agreement dated 09th March 2026, under Section 62(1)(c) of the Companies Act, 2013. Fair value was determined as per valuation report of Mr. Samrendra Kumar Pandey dated 07th March 2026. Consequent to this allotment, M/s. Gantu Online Private Limited became a subsidiary of the Company with effect from 10th March 2026.

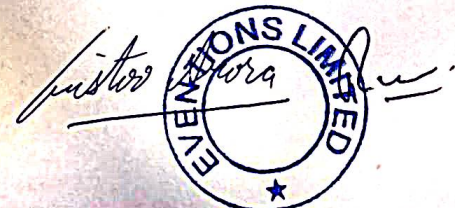
Note : 2.3 Details of shareholders holding more than 5% shares in the Company (Number of Shares not in Lakhs)

Particulars	As at March 31, 2026		As at March 31, 2025		As at March 31, 2024	
	No. of Shares	% holding in the class	No. of Shares	% holding in the class	No. of Shares	% holding in the class
Equity shares of Rs. 10 each fully paid						
Cristoo Arora	43,82,629	48.95%	7,500	75.00%	7,500	75.00%
Ravi Rajak	44,79,980	50.04%	2,500	25.00%	2,500	25.00%
	88,62,609	98.98%	10,000	100.00%	10,000	100.00%

As per records of the Company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.



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Eventions Limited
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Notes to Restated Financial Statements - Other Information

Note : 2.4 Shareholding of promoters (Number of Shares not in Lakhs)

Particulars	March 31, 2026		March 31, 2026	March 31, 2025	
	No of shares	% of total shares	Change in share holding	No of shares	% of total shares
Chiranjeev Arora	43,82,620	48.95%	5833.55%	7,500	75.00%
Ravi Rajak	44,70,080	50.04%	1790000%	2,500	25.00%
Kirti Ahlawalia	36,450	0.41%	100%	-	-

Promoter here means promoter as defined in the Companies Act, 2013, as amended

Note : 3 Details of Reserve & Surplus as Restated

(Rs In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Surplus/(Deficit) in the statement of			
Balance as per last financial statements	954.63	472.04	143.39
Profit for the year	772.01	512.59	328.05
Bonus issue during the year	(841.00)	-	-
Net surplus in the statement of profit and loss	915.64	984.63	472.04

Note : 3.1 Securities Premium Account

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Balance as per last financial statements	-	-	-
Add: Securities Premium received during the year	2.39	-	-
Net surplus in the statement of profit and loss	2.39	-	-

Note : 3.2 Reconciliation of restated reserve and surplus

(Rs In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Reserves and surplus as per audited financial statements	921.64	1,008.73	444.72
Opening balance of adjustments	(24.09)	27.32	6.71
-Adjustment for liabilities written back	-	(47.95)	31.24
PF & ESI	7.36	(3.78)	(2.87)
(Increase)/ Decrease in Expenses	3.71	0.43	1.10
-Recognition of deferred tax liabilities and Tax Expenses	9.41	(0.11)	(8.80)
Closing balance of adjustments	(3.61)	(24.09)	27.32
Restated reserve and surplus	918.03	984.64	472.04

Note : 4 Details of Long Term Borrowings as Restated

(Rs In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Secured			
-From banks	-	17.63	26.31
-From financial institutions	141.09	57.76	81.54
Total	141.09	75.39	107.85

Note : 4.1 Additional Information to Secured Long Term

The Non-Current portion of term loans are shown under long term borrowings and the current maturities of the long term borrowings are shown under Short term borrowings as per disclosure requirements of the Schedule III of the Companies Act, 2013.

Note:

1. The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III, IV & V respectively
2. The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
3. Please refer note no. 7.1 for detailed terms and condition related to borrowings

Note : 5 Details of Deferred Tax Liabilities/(Assets) as Restated

(Rs In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Deferred tax assets/(Liabilities)			
Fixed assets: Impact of difference between tax depreciation and depreciation/ amortization	2.79	1.78	1.20
Provision for gratuity expenses	1.92	3.77	-
Provision for leave encashment expenses	0.56	0.26	-
Provision for ESI	-	0.11	(0.09)
Provision for PF	-	0.89	0.58
Deferred tax on account of adjustment for restatement of financial statements	0.25	(8.76)	(9.22)
Total	5.52	(1.95)	(7.65)

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Eventions Limited
(Formerly known as Eventions Private Limited)
[CIN - U92190HR2020PLC091592]

Notes to Restated Financial Statements - Other Information

During FY 2024-25, the Company wrote back certain liabilities that were no longer required to be paid. Upon preparation of the restated financial statements, these liabilities have been recognized in the respective earlier financial years to which they pertain. Consequently, a timing difference has arisen in those earlier years, resulting in the recognition of deferred tax liability in accordance with applicable accounting standards.

Note:

1. The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III, IV & V respectively.
2. The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.

Note : 6 Details of Long Term Provisions as Restated

(Rs In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Provision for employee benefits			
Provision for gratuity	7.46	3.37	1.31
Provision for leave encashment	1.51	0.94	-
Other provision	-	(0.00)	154.45
Total	8.97	4.31	155.76

Notes:

1. The Provisioning for Gratuity has been taken into account based on the Actuarial Valuer Report.
2. The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
3. The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III, IV & V respectively.

Note : 7 Details of Short Term Borrowings as Restated

(Rs In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Term loan from Banks and Financial Institution			
-From banks	8.30	11.68	15.59
-From financial institutions	74.37	23.78	34.38
Loan from Related party-Directors			
Cristo Arora	-	126.68	34.96
Ravi Rajak	-	26.00	-
CC/Overdraft			
Bank overdraft	720.47	93.87	-
Credit card balance	0.00	-	7.73
Total	803.14	282.01	92.66

Note : 7.1 Details of Terms of Repayment

(Rs In Lakhs)

Name of lender	Tenure (In Months)	Purpose	Repayment Mode	Rate of interest	Secured/ Unsecured	Sanctioned Amount	Outstanding as at March 31, 2026	Outstanding as at March 31, 2025	Outstanding as at March 31, 2024
Banks									
HDFC Bank	36	Business Loan	EMI	14.50%	Unsecured	50.00	8.30	29.31	41.89
ICICI Bank		Credit card	On demand	Interest of fixed deposit pledge + 1%	Unsecured		0.00	-	7.73
HDFC Bank		Overdraft	On demand	9.00%	Secured	800.00	720.47	-	-
ICICI Bank		Overdraft	On demand		Secured	95.00	-	93.87	-
Financial institutions									
Clix Capital	24	Business Loan	EMI	17.75%	Unsecured	25.12	-	8.26	20.59
Aditya Birla	36	Business Loan	EMI	19.00%	Unsecured	30.00	-	18.73	27.44
Bajaj Finance	48	Business Loan	EMI	17.50%	Unsecured	35.94		25.17	32.63
Bajaj Finance	60	Business Loan	EMI	16.00%	Unsecured	51.05	51.05		
Tata capital	36	Business Loan	EMI	16.00%	Unsecured	70.38	53.70	29.39	35.26
Godrej Finance Loan	36	Business Loan	EMI	17.00%	Unsecured	35.70	35.70	-	-
Incred Financial Loan	24	Business Loan	EMI	18.50%	Unsecured	75.00	75.00	-	-
Related party									
Cristoo Arora		Business Loan	On demand	-	Unsecured	-	-	126.68	34.96
Ravi Rajak		Business Loan	On demand	-	Unsecured	-	-	26.00	-
						1,268.20	944.23	357.39	200.51

*During the year, the Company has entered into a cash credit arrangement with a sanctioned limit of Rs 800 Lakhs, carrying an interest rate of 9% linked to the 3-Month Repo Rate, for a tenure of 12 months, valid up to February 28, 2026. The facility is secured against the Company's book debts, a fixed deposit of Rs 100 Lakhs, and further supported by the personal guarantees of the Directors, Mr. Cristoo Arora and Mr. Ravi Rajak. Additionally, collateral security has been provided in the form of the residential property owned by Mr. Cristoo Arora.



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Cristoo Arora



Ravi Rajak

Eventions Limited
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Notes to Restated Financial Statements - Other Information

Note:

- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III, IV & V respectively.
- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.

Note : 8 Details of Trade Payable as Restated

(Rs In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Total outstanding dues of micro enterprise and small enterprises	8.96	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	348.55	213.61	442.71
Total	357.51	213.61	442.71

Note : 8.1 Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

The Management has identified enterprises which have provided goods and services to the Company and which qualify under the definition of micro and small enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006. Accordingly, the disclosure in respect of amounts payable to such enterprises as at March 31, 2026 has been made based on the information available with the Company. Further, in the view of the Management, the impact of interest, if any, that may be payable in accordance with the Act is not expected to be material. The Company has not received any claim for interest from any supplier under this Act. The information has been determined to the extent such parties have been identified on the basis of information available with the Company.

Note : 8.2 Details of Ageing of Trade Payables as Restated

Trade payable ageing as at March 31, 2026

(Rs In Lakhs)

Particulars	As at March 31, 2026				
	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i)MSME	8.96	-	-	-	8.96
(ii)Others	321.48	26.37	0.68	0.02	348.55
(iii) Disputed dues – MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	330.44	26.37	0.68	0.02	357.51

Trade payable ageing as at March 31, 2025

(Rs In Lakhs)

Particulars	As at March 31, 2025				
	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i)MSME	-	-	-	-	-
(ii)Others	211.38	2.22	0.02	-	213.61
(iii) Disputed dues – MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	211.38	2.22	0.02	-	213.61

Trade payable ageing as at March 31, 2024

(Rs In Lakhs)

Particulars	As at March 31, 2024				
	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i)MSME	-	-	-	-	-
(ii)Others	434.32	8.29	0.10	-	442.71
(iii) Disputed dues – MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	434.32	8.29	0.10	-	442.71

Note:

- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III, IV & V respectively.
- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.

Note : 9 Detail of Other current liabilities as Restated

(Rs In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Advance From Customer	1,563.70	458.50	1,188.62
Employee related payables	38.84	57.95	17.47
Statutory dues payable	221.26	269.76	409.94
Total	1,823.80	786.22	1,616.03

Note:

- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III, IV & V respectively.
- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.



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Sanjeev Sharma



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Eventions Limited
(Formerly known as Eventions Private Limited)
[CIN - U92190HR2020PLC091592]
Notes to Restated Financial Statements - Other Information

Note : 10 Details of Short Term Provisions as Restated

Particulars	(Rs In Lakhs)		
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Provision for employee benefits			
Provision for gratuity	0.16	14.98	0.00
Provision for leave encashment	0.72	0.40	-
Provision for ESI	0.04	0.84	0.40
Provision for PF	2.55	6.52	2.97
Provision for income tax	84.06	5.41	0.77
Provision for CSR	8.88	-	-
Provision for Expenses	19.00	-	-
Total	115.41	28.15	4.15

Note:

1. The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III, IV & V respectively.
2. The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.



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Eventsions Limited (Formerly known as Eventsions Private Limited)
[CIN - U92190HR2020PLC091592]

Annexure V

Notes to Restated Financial Statements - Other Information

Note : 11 Details of Property, Plant and Equipment

Note : 11 (a) Tangible Assets

As at March 31, 2026

Particulars	Depreciation Rate	Gross Block			Accumulated depreciation			(Rs In Lakhs)	
		As at April 01, 2025	Addition	Deletion	As at March 31, 2026	As at April 01, 2025	Addition	Deletion	Net block
Plant & Machinery									
General Plant & Machinery	18.10%	15.09	4.71	-	19.79	4.27	2.59	-	10.82
Computer & Data Processing Units	63.16%	22.40	3.02	-	25.42	17.72	2.82	-	4.68
Office Equipments	45.07%	0.28	1.79	-	2.07	0.20	1.36	-	0.08
Furniture & Fixtures	25.89%	5.51	-	-	5.51	2.39	0.76	-	3.12
Vehicles	39.30%	19.60	55.50	-	75.10	10.77	11.15	-	8.83
Total		62.87	65.02	-	127.89	35.33	18.68	-	27.54

As at March 31, 2025

Particulars	Depreciation Rate	Gross Block			Accumulated depreciation			(Rs In Lakhs)	
		As at April 01, 2024	Addition	Deletion	As at March 31, 2025	As at April 01, 2024	Addition	Deletion	Net block
Plant & Machinery									
General Plant & Machinery	18.10%	11.97	3.11	-	15.09	1.69	2.58	-	10.29
Computer & Data Processing Units	63.16%	21.76	0.64	-	22.40	10.27	7.45	-	11.49
Office Equipments	45.07%	0.28	-	-	0.28	0.13	0.07	-	0.15
Furniture & Fixtures	25.89%	5.30	0.21	-	5.51	1.30	1.08	-	4.00
Vehicles	39.30%	19.60	-	-	19.60	5.04	5.72	-	14.56
Total		58.91	3.96	-	62.87	18.43	16.90	-	40.48

As at March 31, 2024

Particulars	Depreciation Rate	Gross Block			Accumulated depreciation			(Rs In Lakhs)	
		As at April 01, 2023	Addition	Deletion	As at March 31, 2024	As at April 01, 2023	Addition	Deletion	Net block
Plant & Machinery									
General Plant & Machinery	18.10%	0.95	11.02	-	11.97	0.16	1.53	-	0.79
Computer & Data Processing Units	63.16%	1.43	20.33	-	21.76	0.30	9.97	-	1.13
Office Equipments	45.07%	0.17	0.11	-	0.28	0.03	0.10	-	0.15
Furniture & Fixtures	25.89%	1.41	3.88	-	5.30	0.10	1.20	-	1.31
Vehicles	39.30%	-	19.60	-	19.60	-	5.04	-	-
Total		3.96	54.95	-	58.91	0.60	17.83	-	3.37



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Sushant Sharma



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Eventions Limited (Formerly known as Eventions Private Limited)
[CIN - U92190HR2020PLC091592]
Notes to Restated Financial Statements - Other Information

Note : 12 Details of Non current Investment as Restated

Particulars	(Rs In Lakhs)		
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Investment in subsidiary	6.74		
Investment in FDs	100.00	209.98	130.00
Total	106.74	209.98	130.00

Note:

- Other Bank Balances include Fixed Deposits marked as lien with the bank as security/margin against bank guarantees, letters of credit, or other credit facilities availed by the Company. These Fixed Deposits have an original maturity period of more than 12 months from the balance sheet date and are therefore classified as Non-Current Assets.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III, IV & V respectively.

Note : 13 Details of Long Term Loans and Advances as Restated

Particulars	(Rs In Lakhs)		
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Security deposits			
Unsecured, considered good	27.54	18.12	18.12
Total	27.54	18.12	18.12

The Company has placed a refundable security deposit with the landlord in connection with taking office premises on lease. The said deposit is recoverable at the end of the lease period, subject to the terms and conditions of the lease agreement, and does not carry any interest. Accordingly, the security deposit has been classified as Other non-current Assets, as the same is expected to be recovered after a period of twelve months from the reporting date. The management is of the opinion that the deposit is fully recoverable, and no provision for impairment is considered necessary as at the reporting date.

Note:

- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III, IV & V respectively.
- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.

Note : 14 Details of Trade receivables as Restated

Particulars	(Rs In Lakhs)		
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
(a) Secured, considered good	-	-	-
(b) Unsecured considered good	2,987.09	985.68	1,255.29
(c) Doubtful	-	-	-
(d) Less : Provision for doubtful debts	-	-	-
Total	2,987.09	985.68	1,255.29

Note : 14.1 Details of Ageing of Trade Receivables as Restated

Particulars	As at March 31, 2026							(Rs In Lakhs)
	Outstanding for following periods from date of transaction							
	Unbilled	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total	
(i) Undisputed Trade receivables – considered good	2,050.25	717.85	217.49	1.50	-	-	2,987.09	
(ii) Undisputed Trade Receivables – considered	-	-	-	-	-	-	-	
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-	-	
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-	-	
Sub-total	2,050.25	717.85	217.49	1.50	-	-	2,987.09	
Less: Provision for doubtful debts	-	-	-	-	-	-	-	
Total	2,050.25	717.85	217.49	1.50	-	-	2,987.09	

Note : 14.2 Details of Ageing of Trade Receivables as Restated

Particulars	As at March 31, 2025							(Rs In Lakhs)
	Outstanding for following periods from date of transaction							
	Unbilled	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total	
i) Undisputed Trade receivables – considered good	793.69	134.49	57.49	-	-	-	985.68	
ii) Undisputed Trade Receivables – considered	-	-	-	-	-	-	-	
iii) Disputed Trade Receivables considered good	-	-	-	-	-	-	-	
iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-	-	
Sub-total	793.69	134.49	57.49	-	-	-	985.68	
Less: Provision for doubtful debts	-	-	-	-	-	-	-	
Total	793.69	134.49	57.49	-	-	-	985.68	



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Eventions Limited (Formerly known as Eventions Private Limited)
[CIN - U92190HR2020PLC091592]
Notes to Restated Financial Statements - Other Information

Note : 14.3 Details of Ageing of Trade Receivables as Restated

(Rs In Lakhs)

Particulars	As at March 31, 2024						
	Outstanding for following periods from date of transaction						
	Unbilled	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	461.76	782.25	4.58	6.70	-	-	1,255.29
(ii) Undisputed Trade Receivables – considered	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-	-
Sub-total	461.76	782.25	4.58	6.70	-	-	1,255.29
Less: Provision for doubtful debts	-	-	-	-	-	-	-
Total	461.76	782.25	4.58	6.70	-	-	1,255.29

Note:

1. The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III, IV & V respectively.
2. The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.



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Eventions Limited (Formerly known as Eventions Private Limited)

[CIN - U92190HR2020PLC091592]

Notes to Restated Financial Statements - Other Information

Note : 15 Details of Cash and bank balances as Restated

Particulars	(Rs In Lakhs)		
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Cash and cash equivalents			
Cash on hand	-	0.07	0.14
Balances with banks:			
-On current accounts	153.45	0.50	256.10
Total	153.45	0.57	256.24

Note:

- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III, IV & V respectively.
- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.

Note : 16 Details of Short Term Loans and Advances as Restated

Particulars	(Rs In Lakhs)		
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Advance to Vendor	214.46	78.10	131.45
Loan and advances to employees	75.84	151.40	59.27
Loan to other parties	-	17.54	7.44
Advance income-tax	37.72	10.80	58.18
Prepaid expenses	1,083.54	875.81	930.61
Balances with statutory/ government authorities			
Balances with tax authority	(0.00)	-	5.46
Total	1,411.55	1,133.64	1,192.42

Note:

- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III, IV & V respectively.
- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- Loans and advances to employees interest paid to them, for expenses incurred on behalf of the Company towards the conduct and management of events, in the ordinary course of the Company's business of event management and event training.

Note : 17 Details of Other current assets as Restated

Particulars	(Rs In Lakhs)		
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Advance to employees	27.15	-	-
Other receivables	222.54	0.00	(0.00)
Issue Related Expenses (IPO related)	41.07		
Accrued interest			
Accrued interest on fixed deposits	6.77	1.73	7.31
Total	297.53	1.73	7.31

Note:

- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III, IV & V respectively.
- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.

Note : 18 Details of Revenue from operations as Restated

Particulars	(Rs In Lakhs)		
	For the period ended March 31, 2026	For the period ended March 31, 2025	For the period ended March 31, 2024
Sale of services			
Income from event management service	9,973.96	8,752.97	8,656.75
Total	9,973.96	8,752.97	8,656.75

Note:

- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III, IV & V respectively.
- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.



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Sanjeev Sharma



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Eventions Limited (Formerly known as Eventions Private Limited)
[CIN - U92190HR2020PLC091592]

Notes to Restated Financial Statements - Other Information

Note : 19 Details of Other Income as Restated

(Rs In Lakhs)

Particulars	For the period ended March 31, 2026	For the period ended March 31, 2025	For the period ended March 31, 2024
Interest from banks on deposits	8.02	8.34	7.43
Interest on income tax refund	1.96	1.81	0.40
Commission Income	78.14	39.04	29.89
Sundry balance written back	0.05	0.00	34.11
Total	88.18	49.20	71.83

Note:

- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III, IV & V respectively.
- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.

Note : 20 Details of Cost of Services as Restated

(Rs In Lakhs)

Particulars	For the period ended March 31, 2026	For the period ended March 31, 2025	For the period ended March 31, 2024
Cost of Services	8,287.19	7,354.10	7,880.10
Total	8,287.19	7,354.11	7,880.10

Note:

- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III, IV & V respectively.
- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.

Note : 21 Details of Employee Benefit Expenses as Restated

(Rs In Lakhs)

Particulars	For the period ended March 31, 2026	For the period ended March 31, 2025	For the period ended March 31, 2024
Salaries, wages and bonus (including Director's remuneration)	398.22	459.88	242.94
Gratuity Expense (Refer Note No. 27)	(10.73)	17.04	1.02
Staff welfare costs	7.95	4.94	2.17
ESI Expense	0.19	0.44	0.34
PF Expense (employer contribution)	7.32	3.55	2.31
Total	402.95	485.85	248.79

Note:

- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III, IV & V respectively.
- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- During the FY 2024-25 the provision for gratuity expenses has been recognized on the basis of estimation. However in the restated financial statement the gratuity expenses has been recognized on the basis of actuarial valuation report the impact of short and excess has been recognized

Note : 22 Details of Finance costs as Restated

(Rs In Lakhs)

Particulars	For the period ended March 31, 2026	For the period ended March 31, 2025	For the period ended March 31, 2024
Bank charges	2.74	2.92	2.45
Interest on bank loans	56.60	26.79	18.20
Loan processing charges	7.41	9.52	4.11
Total	66.75	39.23	24.76

Note:

- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III, IV & V respectively.
- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.



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Eventions Limited (Formerly known as Eventions Private Limited)
[CIN - U92190HR2020PLC091592]

Notes to Restated Financial Statements - Other Information

Note : 23 Details of Other expenses as Restated

Particulars	(Rs In Lakhs)		
	For the period ended March 31, 2026	For the period ended March 31, 2025	For the period ended March 31, 2024
Power and fuel	7.35	2.44	1.62
Rent	44.82	38.23	36.31
Payment to auditors (refer detail below)	3.00	3.00	0.15
Fees and Subscription	4.94	9.23	4.48
Rate Fees & Taxes	24.09	6.15	0.43
Insurance Cost	0.22	0.96	-
Internet and telephone expenses	3.28	5.30	3.54
Legal and professional fees	86.58	35.78	34.49
Postage and Courier	8.53	5.40	0.36
Printing and Stationery	1.19	0.91	0.97
Bad debts	4.24	7.60	0.00
Repair and Maintenance	8.07	5.81	13.05
Foreign exchange fluctuation expenses	4.66	2.62	-
CSR Expense	8.88	-	-
Interest on delay of statutory dues	49.08	80.68	19.07
Miscellaneous expenses	5.95	(0.03)	0.13
Total	264.88	204.08	114.60

Note : 23.1 Auditors Remuneration

Particulars	(Rs In Lakhs)		
	For the period ended March 31, 2026	For the period ended March 31, 2025	For the period ended March 31, 2024
To statutory auditors:			
Audit fee	2.50	1.75	1.75
Tax audit fee	0.50	0.35	0.35
Total	3.00	2.10	2.10

* Excludes reimbursement of applicable taxes

Note:

- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III, IV & V respectively.
- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.

Note : 24 Earnings per share (EPS)

Disclosure as required by Accounting Standard – AS 20 "Earnings Per Share" notified under The Companies (Accounting Standards) Rules, 2006 (as amended). The Company has not issued any potential diluted equity share and therefore the Basic and Diluted earnings per Share will be the same. The earnings per share is calculated by dividing the profit after tax by weighted average number of shares outstanding.

The following reflects the profit and share data used in the basic and diluted EPS computations:

Particulars	(Rs In Lakhs)		
	For the period ended March 31, 2026	For the period ended March 31, 2025	For the period ended March 31, 2024
Continuing operations			
Profit after tax	772.01	512.59	328.65
Net profit for calculation of basic EPS	772.01	512.59	328.65
Net profit as above	772.01	512.59	328.65
Net profit for calculation of diluted EPS	772.01	512.59	328.65
Weighted average number of equity shares in calculating basic EPS	86,69,636	84,20,000	84,20,000
Weighted average number of equity shares in calculating diluted EPS	86,69,636	84,20,000	84,20,000
Earnings per share - "Basic" (in Rs.)	8.90	6.09	3.90
Earnings per share - "Diluted" (in Rs.)	8.90	6.09	3.90



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Eventions Limited (Formerly known as Eventions Private Limited)
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Notes to Restated Financial Statements - Other Information

Particulars	As At		
	March 31, 2026	March 31, 2025	March 31, 2024
Net Worth			
Average Net worth (A)	1,813.38	985.63	473.04
Adjusted Profit after Tax (B)	1,399.51	729.33	308.71
Number of Equity Share Outstanding as on the End of Year "(C)"	772.01	512.59	328.65
Weighted average no. of Equity shares at the time of end of the year (D)	89,53,509	10,000	10,000
Face Value per Share	86,69,636	84,20,000	84,20,000
Restated Basic and Diluted Earning Per Share (Rs) (B/D)	10.00	10.00	10.00
Average Return on Net worth (%) (B/A)	8.90	6.09	3.90
Net asset value per share (A/C) (Face Value of Rs 10 Each)	55.16%	70.28%	106.46%
(Based on Actual Number of Shares)	20.25	9,856.29	4,730.35
Net asset value per share (A/D) (Face Value of Rs 10 Each)			
(Based on Weighted Average Number of Shares)	20.92	11.71	5.62
EBITDA	1,018.95	708.92	413.25

Note:

1) The ratios have been computed as below:

(a) Basic earnings per share (Rs): Net profit after tax as restated for calculating basic EPS/ Weighted average number of equity shares outstanding at the end of the period or year

(b) Diluted earnings per share (Rs): Net profit after tax as restated for calculating diluted EPS/ Weighted average number of equity shares outstanding at the end of the period or year for diluted EPS

(c) Return on net worth (%): Net profit after tax (as restated)/ Net worth at the end of the period or year

(d) Net assets value per share -: Net Worth at the end of the period or year/ Total number of equity shares outstanding at the end of the period or year

2) Weighted average number of equity shares is the number of equity shares outstanding at the beginning of the period/year adjusted by the number of equity shares issued during period/year multiplied by the time weighting factor. The time weighting factor is the number of days for which the specific shares are outstanding as a proportion of total number of days during the period/year.

3) Net worth for ratios mentioned in note 1(c) and 1(d) is = Equity share capital + Reserves and surplus (including, Securities Premium, General Reserve and surplus in statement of profit and loss).

4) The figures disclosed above are based on the restated summary statements of the Company.

5) EBITDA has been calculated as Profit before tax + Depreciation + Interest Expenses - Other Income"

6) Pursuant to board resolution dated on September 29, 2025 and shareholder's consent dated September 29, 2025 bonus issue of 61,92,063 equity shares of face value of Rs 10/- in the ratio 49:1 i.e. forty nine (49) bonus equity shares for every one (1) equity share held by shareholder

7) The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III, IV & V respectively.

8) The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.

Note : 25 Expenditure in foreign currency (on accrual basis)

Particulars	(Rs In Lakhs)		
	For the period ended March 31, 2026	For the period ended March 31, 2025	For the period ended March 31, 2024
Expenditure incurred on purchase of travel packages (included in Expense pertaining to event management)	2,257.19	1,887.57	2,294.76
Total	2,257.19	1,887.57	2,294.76

Note:

1. The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III, IV & V respectively.

2. The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.



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Events Limited (Formerly known as Events Private Limited)
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Notes to Restated Financial Information - Other Information

Note : 26 Related Party Disclosures

a) Names of related parties and related party relationship

Director, Key Managerial Personnel and relatives of such personnel	Mr. Cristoo Arora, Director, CFO Mr. Ravi Rajak, Director, CEO Mrs. Vincy Arora, Relative of Director Mrs. Kirat, Director Mrs. Malti Verma, Relative of Director Mr. Kanwar Nitin Singh, Independent Director Mr. Sandeep Singh, Independent Director Mrs. Misha Dhawan, Company Secretary
Subsidiary of the company	Gantu Online Private Limited
Enterprises, over which the Key Management Personnel exercise significant influence.	Naturesum (OPC) Private Limited Events (Proprietorship)

b) Disclosure in respect of transactions with Related Parties

Particulars	Nature of Transaction	For the period ended March 31, 2026	For the period ended March 31, 2025	For the period ended March 31, 2024
Mr. Cristoo Arora	Directors Remuneration	54.00	58.75	7.20
Mr. Cristoo Arora	Loan Received	87.00	459.55	520.03
Mr. Cristoo Arora	Loan Repaid	213.68	367.89	552.97
Mr. Cristoo Arora	Imprest	283.10	-	-
Mr. Ravi Rajak	Directors Remuneration	48.00	45.75	7.20
Mr. Ravi Rajak	Loan Received	12.80	56.00	-
Mr. Ravi Rajak	Loan Repaid	38.80	30.00	-
Mr. Ravi Rajak	Imprest	88.84	-	-
Gantu Online Private Limited	Investment	6.74	-	-
Gantu Online Private Limited	Purchase/Services Received	3.05	-	-
Gantu Online Private Limited	Reimbursement of expenses	94.93	-	-
Mrs. Kirat	Capital Advance Repaid	2.50	-	-
Mrs. Kirat	Capital Advance	0.00	2.50	2.50
Mrs. Vincy Arora	Remuneration	7.56	5.40	3.30
Mrs. Misha Dhawan	Remuneration	0.21	-	-

c) Disclosure in respect of Outstanding Balances of Related Parties

Particulars	Nature of Transaction	For the period ended March 31, 2026	For the period ended March 31, 2025	For the period ended March 31, 2024
Mr. Cristoo Arora	Directors Remuneration Payable	2.75	4.50	-
Mr. Cristoo Arora	Loan Payable	0.00	126.63	34.96
Mr. Cristoo Arora	Imprest	80.80	-	-
Gantu Online Private Limited	Trade Payable (include reimbursement of expenses)	26.25	-	-
Mr. Ravi Rajak	Directors Remuneration Payable	14.50	3.00	-
Mr. Ravi Rajak	Loan Payable	0.00	26.00	-
Mr. Ravi Rajak	Imprest	5.81	-	-
Mrs. Kirat	Capital Advance	0.00	2.50	2.50

Note : 27 Employee Benefits

Note : 27.1 Gratuity

The benefits payable under this plan are governed by "Gratuity Act 1972". Under the Act, employee who has completed five years of service is entitled to specific benefit. The level of benefits provided depends on the member's length of service and salary at retirement age.

The following tables summarise the components of net benefit expense recognised in the summary statement of profit or loss and the funded status and amounts recognised in the statement of assets and liabilities for the respective plans:

1. Assumptions

Particulars	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
Discount Rate	7.90%	7.04%	7.25%
Salary Escalation Rate	15.00%	15.00%	15.00%
Expected Return on Plan Assets	NA	NA	NA
Average Remaining Service (Years)	28.03	27.88	28.37



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Cristoo Arora



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2. Change in Present Value of Defined Benefit Obligation (PBO)

Particulars	(Rs. In Lakhs)		
	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
PBO at beginning of the year	3.38	1.31	0.29
Interest Cost	0.24	0.10	0.02
Current Service Cost	2.41	1.48	0.85
Past Service Cost	-	-	-
Benefits Paid	-	-	-
Actuarial (Gain) / Loss	1.59	0.49	0.15
Present Value of Benefit Obligation at end of the year	7.62	3.38	1.31
Current liability	0.16	0.01	0.00
Non-current liability	7.46	3.37	1.31

3. Actuarial Gain / Loss Recognised

Particulars	(Rs. In Lakhs)		
	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
Actuarial gain/(loss) for the year – Obligation	(1.59)	(0.49)	(0.15)
Actuarial gain/(loss) for the year – Plan Assets	-	-	-
Total (gain)/loss for the year	1.59	0.49	0.15
Actuarial gain/(loss) recognised in the year	1.59	0.49	0.15
Unrecognised actuarial (gains)/losses at the end of year	-	-	-

4. Amount recognised in Balance Sheet

Particulars	(Rs. In Lakhs)		
	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
Present value of obligation	7.62	3.38	1.31
Fair value of plan assets	-	-	-
Net liability recognised	7.62	3.38	1.31

5. Expense recognised in Statement of Profit & Loss

Particulars	(Rs. In Lakhs)		
	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
Current service cost	2.41	1.48	0.85
Past service cost	-	-	-
Interest cost	0.24	0.10	0.02
Net actuarial Gain/ (loss) recognized in the year	1.59	0.49	0.15
Expense recognised in Statement of Profit & Loss	4.24	2.06	1.02

Note : 27.2 Employee Benefits

1. Assumptions

Particulars	(Rs. In Lakhs)		
	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
Discount Rate	7.90%	7.04%	-
Rate of increase in compensation	15%	15%	-
Rate of return on plan assets	-	-	-
Average remaining service (Years)	28.03	27.88	-

2. Change in Present Value of Leave Encashment Obligation

Particulars	(Rs. In Lakhs)		
	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
Present value of obligation at beginning of year	0.88	-	-
Interest cost	0.06	-	-
Past service cost	-	0.31	-
Current service cost	1.09	0.57	-
Curtailment / Settlement	-	-	-
Benefits paid	-	-	-
Actuarial (gain)/loss	0.20	-	-
Present value of obligation at end of year	2.23	0.88	-



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Sanjeev Sharma



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Eventions Limited (Formerly known as Eventions Private Limited)

[CIN - U92190HR2020PLC091592]

Notes to Restated Financial Information - Other Information

3. Actuarial Gain / Loss Recognised

Particulars	(Rs. In Lakhs)		
	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
Actuarial gain/(loss) – Obligation	(0.20)	-	-
Actuarial gain/(loss) – Plan Assets	-	-	-
Total actuarial gain/(loss)	(0.20)	-	-
Unrecognised actuarial gain/loss	-	-	-

4. Amount Recognised in Balance Sheet

Particulars	(Rs. In Lakhs)		
	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
Present value of obligation	2.23	0.88	-
Fair value of plan assets	-	-	-
Net liability recognised	(2.23)	(0.88)	-

5. Expenses Recognised in Statement of Profit & Loss

Particulars	(Rs. In Lakhs)		
	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
Current service cost	1.09	0.57	-
Past service cost	-	0.31	-
Interest cost	0.06	-	-
Net actuarial (gain)/loss	0.20	-	-
Total expense recognised	1.35	0.88	-

6. Bifurcation of Leave Encashment Liability (Schedule III)

Particulars	(Rs. In Lakhs)		
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Current Liability	0.72	0.25	-
Non-Current Liability	1.51	0.63	-
Total Leave Encashment Liability	2.23	0.88	-

Note : 28 Lease Commitments

Operating lease

The Company has taken properties on cancellable operating leases and has recognised rent of Rs. 44.82 Lakhs (March 31, 2025-Rs 38.23 Lakhs, March 31, 2024 - Rs. 36.31 Lakhs).

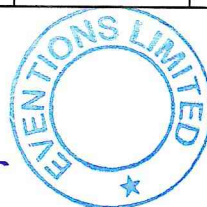
Note : 29 Details of dues to micro and small enterprises as defined under the MSMED Act, 2006

Particulars	(Rs. In Lakhs)		
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
a) The principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier as at the end of each accounting year. Interest Nil (P.Y. Nil)	8.96	-	-
b) The amount of interest paid by the buyer in terms of Section 16 of the Micro Small and Medium Enterprise Development Act, 2006, along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.	-	-	-
c) The amount of interest due and payable for the period of Delay in making payment (which have been but beyond the appointed day during the year) but without adding the interest specified under Micro Small and Medium Enterprise	-	-	-
d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-	-
e) The amount of further interest remaining due and Payable even in the succeeding years, until such date When the interest dues as above are actually paid the small enterprise for the purpose of disallowance As a deductible expenditure under section 23 of the Micro Small and Medium Enterprise Development Act, 2006.	-	-	-



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Events Limited (Formerly known as Events Private Limited)

[CIN - U92190HR2020PLC091592]

Notes to Restated Financial Information - Other Information

Note : 30 Segment reporting

The Company operates in a single business segment and within a single geographical segment, as its operations are confined to India. Accordingly, the figures reported in the financial statements represent the results and financial position of the single reportable segment as per the requirements of AS 17-Segment reporting.

Note : 31 Contingent liabilities

As at the reporting date, the Company does not have any contingent liabilities or commitments that require disclosure in the financial statements

Note : 32 Additional regulatory information

- The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- The Company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
- The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- The Company has neither traded nor invested in Crypto currency or Virtual Currency during the period ended March 31, 2026, March 31, 2025, March 31, 2024
- The Company has not advanced or loaned or invested funds to any other person(s) or entity(is), including foreign entities (Intermediaries) with the understanding 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 to or on behalf of the Ultimate Beneficiaries
- The Company has not received any fund from any person(s) or entity(is), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - directly or indirectly 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.
- The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.
- The Company is not declared wilful defaulter by any bank or financial Institution or government or any local authority.
- Compliance with number of layer of companies as per Companies Act, 2013 -
The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of
- The Company has not entered into any scheme of arrangement which has an accounting impact on current financial year.
- During the year, the Company has not revalued its Property, Plant and Equipment or Intangible assets.
- The Company has no immovable property (other than properties where the company is lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company.
- The Company has not received any whistleblower complaint during the year. No frauds had been noticed by or reported to the Company.
- The Government of India notified the four New Labour Codes (Code on Wages, 2019; Industrial Relations Code, 2020; Code on Social Security, 2020; and Occupational Safety, Health and Working Conditions Code, 2020) on November 21, 2025, consolidating 29 existing labour laws. The Company has assessed the requirements, including the revised definition of wages, and implemented necessary changes to its policies and processes, wherever applicable. Based on this assessment and actuarial valuation, there is no material incremental liability arising on account of implementation of the New Labour Codes as at March 31, 2026. The Company will continue to monitor and assess any consequential impact as further rules are notified.

Note : 33 Key Financial ratio

Particulars	Numerator	Denominator	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Current ratio	Current assets	Current liabilities	1.56	1.62	1.26
Debt Equity Ratio	Total Liability	Total Equity	52.07%	36.26%	42.39%
Debt Service Coverage Ratio	Earning available for debt service	Total Debt Services	16.20	9.80	4.84
Return on Net Worth/Return on equity	Net profit after tax	Average shareholder equity	55.16%	70.28%	106.46%
Inventory Turnover Ratio	Cost of goods sold	Average Inventory	NA	NA	NA
Trade receivable turnover ratio	Revenue	Average trade receivables	5.02	7.81	9.99
Trade payable turnover ratio	Net Credit purchase	Average trade payable	29.02	22.41	25.33
Net Capital Turnover Ratio	Sales	Working Capital	5.70	10.78	15.58
Net Profit Ratio	Net profit after tax	Revenue	7.67%	5.82%	3.77%
Return on Capital employed	EBIT	Capital employed	48.76%	68.31%	88.51%
Return on Investment	Net return on investment	Cost of investment	NA	NA	NA

Detailed explanation of ratios

Current Ratio

The Current Ratio is a liquidity ratio that measures a Company's ability to pay short-term obligations or those due within one year. It is calculated by dividing the current assets by current liabilities.

Formula = Current Assets/Current Liabilities

Debt Equity Ratio

The ratio is used to evaluate a Company's financial leverage. It is a measure of the degree to which a Company is financing its operations through debt versus wholly owned funds. It is calculated by dividing a Company's total debt by its shareholder's equity.

Formula = Total Debt/Shareholder's Equity

Debt service coverage ratio

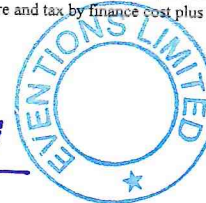
The Debt Service Coverage Ratio (DSCR) measures the ability of a company to use its operating income to repay all its debt obligations, including repayment of principal and interest on both short-term and long-term debt. It is calculated by dividing the earnings before interest, non-cash operating expenditure and tax by finance cost plus principal repayment of debt.

Formula = Earning available for debt service/Debt service



M. D. Sharma

Mustoo Sharma



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Return on Equity (RoE)/ Return on Net worth

Return on Equity (RoE) is a measure of profitability of a Company expressed in percentage. It is calculated by dividing profit/loss after tax for the period by average Equity funds employed during the period.

Formula = Net profit after taxes/Average Shareholder's equity

Inventory Turnover Ratio

This ratio also known as stock turnover ratio and it establishes the relationship between the cost of goods sold during the period or sales during the period and average inventory held during the period. It measures the efficiency with which a Company utilizes or manages its inventory.

Formula = Cost of goods sold/Average inventory

Trade Receivables Turnover ratio

The above ratio is used to quantify a Company's effectiveness in collecting its receivables or money owed by customers. The ratio shows how well a Company uses and manages the credit it extends to customers and how quickly that short-term debt is collected or is paid. It is calculated by dividing Net Credit sales by average trade receivables.

Formula = Net credit sales/Average Accounts Receivable

Trade Payables Turnover ratio

The accounts payable turnover ratio shows investors how many times per period a company pays its accounts payable. In other words, the ratio measures the speed at which a company pays its suppliers. It is calculated by dividing net credit purchases by average trade payables.

Formula = Net credit Purchases/Average Trade payables

Net Capital Turnover ratio

It measures the entity's ability to generate sales per rupee of long-term investment. A higher ratio indicates better utilization of long-term funds of owners and the lenders. It is calculated by dividing turnover by Working capital.

Formula = Net sales/Average working capital

Net profit ratio

It measures the relationship between net profit and sales of the business.

Formula = Net Profit/Net sales

Return on investment

Return on investment (ROI) is a financial ratio used to calculate the benefit an investor will receive in relation to their investment cost.

Formula = Net return on investment/Cost of investment

Note : 34 Restated statement of tax shelter

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Restated standalone profit before tax as per books	1,021.70	701.99	442.49
Tax Rates			
Income tax rate %	25.17%	25.17%	25.17%
Income tax on above	257.16	176.69	111.37
Tax expenses as per books	249.69	189.39	113.84
Adjustment of Tax in accordance with restated financials	7.47	(12.70)	(2.47)

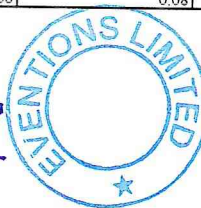
Note : 35 Statement of Capitalisation as Restated

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Total borrowings	944.23	357.39	200.51
Current borrowings	803.14	282.01	92.66
Non-current borrowings (including current maturity)	141.09	75.39	107.85
Total equity	1,813.38	985.63	473.04
Equity share capital	895.35	1.00	1.00
Other equity	918.03	984.63	472.04
Total Capital	2,757.61	1,343.02	673.55
Ratio: Non-current borrowings / Total Equity	0.08	0.08	0.23



M.D.K.

Justice Arora



Events Limited (Formerly known as Events Private Limited)
[CIN - U921901HR2020PLC091592]

Notes to Restated Financial Information - Other Information

Note : 36 Statement of adjustment in the Financial Statements

Statement of surplus in Profit and loss

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Reserves and surplus as per audited financial statements	921.64	1,008.73	444.72
Opening balance of adjustments	(24.09)	27.32	6.71
-Adjustment for liabilities written back	-	(47.95)	31.24
PF & ESI	7.36	(3.78)	(2.87)
(Increase)/ Decrease in Expenses	3.71	0.43	1.10
-Recognition of deferred tax liabilities and Tax Expenses	9.41	(0.11)	(8.86)
Closing balance of adjustments	(3.61)	(24.09)	27.32
Restated reserve and surplus	918.03	984.64	472.04

Statement of Profit and Loss after Tax

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Net profit/(loss) after Tax as per audited accounts but before adjustment for restated	751.53	564.00	308.05
-Adjustment for liabilities written back	-	(47.95)	31.24
PF & ESI	7.36	(3.78)	(2.87)
(Increase)/ Decrease in Expenses	3.71	0.43	1.10
-Recognition of deferred tax liabilities and Tax Expenses	9.41	(0.11)	(8.86)
Net profit/(loss) after Tax as per Restated accounts	772.01	512.60	328.65

Note : 37 Certain Trade receivables, Advances and Trade payables as at March 31, 2026 are subject to confirmation of balances and reconciliation with the respective parties, the impact of which is not ascertained. The financial statements do not include the impact of adjustments, if any, which may arise out of the confirmation and reconciliation process. Management is of the opinion that there will be no significant impact on the financial statements.

Note : 38 In the opinion of the Board the Current Assets, Loans & Advances are realisable in the ordinary course of business atleast equal to the amount at which they are stated in the Balance Sheet. The provision for all known liabilities is adequate and not in excess of amount reasonably necessary.

Note : 39 Change in Accounting Policy

Except as mentioned below, there have been no changes in significant accounting policies during the periods covered under the Restated Standalone Financial Statements:

- a) **Gratuity Accounting:** Effective from the earliest period presented in the Restated Standalone Financial Statements, gratuity is accounted for on the basis of actuarial valuation as per Accounting Standard 15 (Revised) 'Employee Benefits'. The impact of this change has been given effect retrospectively and the opening reserves as at April 1, 2025, April 1, 2024 and April 1, 2023 have been
- b) **Leave Encashment:** The Company has changed its accounting policy for leave encashment from cash basis to accrual basis. Effective from the earliest period presented in the RFS, leave encashment is accounted for on the basis of actuarial valuation. The impact of this change has been given effect retrospectively.

Note : 40 During the financial year ended 31 March 2026, the Company has earned profits exceeding Rs. 5 crores for the first time. As per the provisions of Section 135 of the Companies Act, 2013, the Company is required to spend 2% of the average net profits of the immediately preceding three financial years towards Corporate Social Responsibility (CSR) activities, amounting to Rs. 8,88,366/-. The Company had deposited the said amount of CSR expenditure dated 15th March 2026 to the schedule VII of the Company Act (i.e. In PM Care Fund).

Note : 41 Previous year figures have been regrouped/recast, wherever considered necessary to make them comparable with those of current years.

Note : 42 Lease rentals in respect of assets taken on operating lease are recognised as an expense in the Statement of Profit and Loss on a straight-line basis over the lease term. The Company has taken the asset on lease for a period of 24 months. In accordance with the Guidance Note on Accounting for Leases, the Company has evaluated the Lease Equalisation Reserve; however, since the straight-lining adjustment relates to only 2 months of the lease term, its impact on the financial statements is immaterial. Accordingly, no separate adjustment has been made in the books.

For Sanjeev Sharma & Associates
ICAI Firm registration no.: 012326N
Chartered Accountants

Sanjeev Sharma
Partner
Membership No.: 091211
Peer Review: 022581

UDIN: 26091211 POK 02691



Place : Chandigarh
Date: 19/09/2026

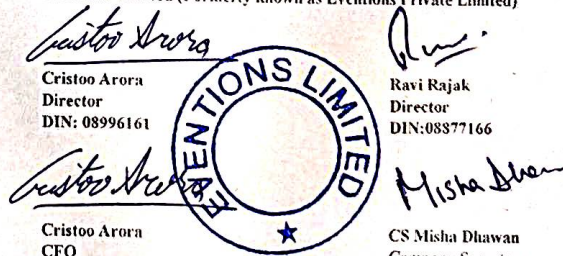
For and on behalf of the Board of Directors of
Events Limited (Formerly known as Events Private Limited)

Cristoo Arora
Director
DIN: 08996161

Cristoo Arora
CFO

Ravi Rajak
Director
DIN: 08877166

CS Misha Dhawan
Company Secretary
FCS - 11101



Place : Gurugram
Date: 19/09/2026

Place : Gurugram
Date: 19/09/2026