

SANJEEV SHARMA & ASSOCIATES

Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

To The Members of
EVENTIONS PRIVATE LIMITED,
Chandigarh.

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of Eventions Private Limited, which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss and the statement of Cash Flow for the year ended on that date and a summary of Significant Accounting Policies and other explanatory Notes and information which forms its integral part.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- In the case of the Balance Sheet, of the State of Affairs of the Company as at March 31, 2024;
- In the case of the Statement of Profit and Loss Account, of the Profit for the year ended on that date; and
- In the case of Cash Flow Statement, of the Cash Flows for the period ended on that date read with Annexure "A" of our report.

Basis for opinion

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for an audit opinion on the standalone financial statement.



Attention is drawn to following paragraphs:

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.

B. GST Compliance

The company having GST number in the Kerala state, on the basis of Su motto 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.

Going Concern

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

Information other than the Standalone Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report and Shareholder's Information, but does not include the Standalone Financial Statements and our auditor's report thereon.

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

In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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



Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the generally accepted accounting principles prescribed under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibility for the audit of the standalone Financial Statement.

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

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Report on other Legal and Regulatory requirements.

1. As required by Section 143(3) of the Act, based on our audit we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c. The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account.
 - d. In our opinion, the aforesaid standalone financial statements comply with the AS specified under Section 133 of the Act.
 - e. On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164(2) of the Act.
 - f. With respect to the adequacy of the Internal Financial Controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B". Our Report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
 - g. We have examined the company's accounting system. Based on our examination on the test check basis, the accounting software on which books of accounts for the financial year ended 31 March, 2024 maintained by the company have a feature of recording audit trail (edit log) facility throughout the year for all relevant transactions recorded in the respective software. Further during the course of our audit we did not come across any instance of the audit trail feature being tampered with.



- h. The company is a private company, hence provisions of section 197 regarding managerial remuneration are not applicable to the company
- i. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position
 - ii. The Company has made provisions, as required under the applicable laws or accounting standards, for material foreseeable losses; if any on long term contracts including derivative contracts.
 - iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.
2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

**For SANJEEV SHARMA & ASSOCIATES,
CHARTERED ACCOUNTANTS**



**CA SANJEEV SHARMA
(FCA/PARTNER)
M.No:091211
FRN: 012326N
UDIN: 24091211BKAVJD8167**

**Place: Chandigarh
DATE: 28.09.2024**

EVENTIONS PRIVATE LIMITED

ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

The Annexure referred to in our report to the members of the **EVENTIONS PRIVATE LIMITED** for the year ended 31st March 2024. To the best of our knowledge and belief and information & explanation given to us, we further report that: -

- I. **In respect of the Company's Property, Plant & Equipment and Intangible Asset**
 - a. According to the information and explanations given to us, the Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment,
 - b. According to the information and explanations given to us, the Company has a program of verification to cover all the items of Property, Plant & Equipment. Pursuant to the program, fixed assets were physically verified by the management at the end of the year. No material discrepancies were noticed on such verification,
 - c. According to the information and explanations given to us, the records examined by us and based on the examination of the deeds provided to us, we report that, the title deeds, comprising all the immovable properties (which is included under the head 'Property, Plant and Equipment') are held in the name of the Company as at the balance sheet date are held in the name of the company.
 - d. According to the information and explanations given to us, the Company has not revalued any of its Property, Plant and Equipment during the year,
 - e. According to the information and explanations given to us no proceedings have been initiated during the year or are pending against the Company as at March 31, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- II. **In respect of the Company's inventory and working capital**
 - a. According to the information and explanations given to us by the management, the management carried out the Physical verification of inventory at the year end and as reported note no major discrepancy was noticed.
 - b. According to the information and explanations given to us the Company has not been sanctioned with working capital limits in excess of Rs.5 crores, in aggregate, from banks.
- III. **In respect of the Company's investments, any guarantee or security or advances or loans given**

In our opinion and according to the information and explanation given to us the company has not given any loan or advances; neither has made any investment or provided guarantee or security.



Compliance in respect of a loan, investments, guarantee and security to directors
According to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

- V. **Compliance in respect of deposits accepted**
According to the information and explanations given to us, the Company has not accepted any deposit /deemed deposits during the year.
- VI. **Maintenance of costing records**
On the basis of records produced before us, we are of the opinion that prima facie cost audit under section 148(1) of Companies Act, 2013 is not applicable to the company.
- VII. **Deposit of statutory liabilities**
According to the information and explanations given to us,
a. The Company has generally been regular in depositing undisputed statutory dues, with certain delays, the dues including, Income Tax and Goods and Service Tax other material statutory dues applicable to it with the appropriate authorities.
b. According to the information and explanations are given to us, there are no disputed amounts pending to Value added tax, service tax, employee's provident fund, income tax, Service tax, cess, and other material statutory dues as applicable with appropriate authorities.
- VIII. **Unrecorded income**
According to the information and explanations given to us, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- IX. **Default in repayment of loans or other borrowings or in payment of interest thereon to any lender**
According to the information and explanations given to us,
a. The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender,
b. The Company has not been declared wilful defaulter by any bank or financial institution or other lender,
c. Funds raised on short-term basis have not been utilized for long-term purposes.
d. The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
e. The company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies
- X. **Funds raised and utilization**
According to the information and explanations given to us,
a. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments, hence reporting under clause 3 (x)(a) of the Order is not applicable to the Company;
b. The Company has not made any preferential allotment or private placement of shares/fully, partially, or optionally convertible debentures during the year under audit.



XI. Fraud and whistle-blower complaints

According to the information and explanations given to us,

- a. No fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year,
- b. No report under sub-section (12) of section 143 of the Companies Act is required to be filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report,
- c. There were no whistle-blower complaints received during the year by the company.

XII. Compliance by a Nidhi

According to the information and explanations given to us, the Company is not a Nidhi Company and hence reporting under clause 3 (xii) of the Order is not applicable to the Company.

XIII. Compliance on transactions with related parties

According to the information and explanations given to us, the Company is in compliance with Section 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

XIV. Internal audit system

On the basis of records produced before us, we are of the opinion that prima facie internal audit under section 138 of Companies Act, 2013 is not applicable to the company.

XV. Non-cash transactions

According to the information and explanations given to us, during the year the Company has not entered into any non-cash transaction with its directors or persons connected with its directors. Hence provision of the section 192 of the Companies Act 2013 are not applicable to the Company.

XVI. Registration under Section 45-IA of RBI Act, 1934

According to the information and explanations given to us,

- a. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable;
- b. There is no core investment Company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

XVII. Cash losses

The Company has not incurred cash losses during the current financial year covered by our audit and preceding financial year.



XVIII. Resignation of statutory auditors
During the year, M/s Japneet Makkar & Associates having Membership Number 558331 has resigned as the statutory auditor of the company. We have taken into consideration the issues, objections and concerns raised by the outgoing auditor.

XIX. Material uncertainty
According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall dues.

XX. Transfer to fund specified under Schedule VII of Companies Act, 2013
The CSR provision under section 135(1) of the companies Act 2013, is not applicable to the Company, hence reporting under clause (xx) of the Order is not applicable to the Company.

XXI. Qualifications or adverse auditor remarks in other group companies
There have been no qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements.

For SANJEEV SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS



CA SANJEEV SHARMA
FCA/Partner
Membership No. 091211

FRN: 012326N

UDIN: 24091211BKAVJD8167



Place: Chandigarh
Date: 28.09.2024

Annexure – B to the Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-Section 3 of Section 143 of the Companies Act, 2013 ("The Act")

We have audited the internal financial controls over financial reporting of **EVENTIONS PRIVATE LIMITED** ("the Company") as of 31st March 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit Of Internal Financial Controls over Financial reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguard of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note ") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk, the procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, and adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

For SANJEEV SHARMA & ASSOCIATES,
CHARTERED ACCOUNTANTS,

CA SANJEEV SHARMA

F.C.A. / PARTNER

M.NO. 091211

FRN- 012326N

Place: Chandigarh

Date: 28-09-2024

UDIN: 24091211BKAVJD8167

EVENTIONS PRIVATE LIMITED
CIN - U92190HR2020PTC091592
Balance Sheet as at March 31, 2024

(Amounts in '000)

Particulars	Note No.	As at March 31, 2024	As at March 31, 2023
(I) EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	3	100.00	100.00
(b) Reserves and surplus	4	44,472.44	13,667.87
		44,572.44	13,767.87
(2) Non-current liabilities			
(a) Long-term provisions		-	-
(3) Current liabilities			
(a) Trade payables			
(i) Total outstanding dues of micro and small enterprises		-	-
(ii) Total outstanding dues of creditors other than micro and small enterprises	5	44,472.98	20,656.65
(b) Other current liabilities	6	1,79,519.37	61,870.77
(c) Short-term borrowings	7	3,396.36	6,791.10
(d) Short-term provisions	8	26,738.10	674.88
		2,54,126.82	89,993.40
TOTAL EQUITY AND LIABILITIES		2,98,699.26	1,03,761.27
(II) ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
- Property, Plant and Equipment	9(A)	4,154.36	333.65
(b) Non-current Investments	10	-	3,000.00
(c) Deferred tax assets (Net)	11	376.60	256.37
		4,530.96	3,590.02
(2) Current assets			
(a) Trade receivables	12	1,25,555.73	47,856.70
(b) Cash and bank balances	13	39,086.26	29,234.24
(c) Short-term loans and advances	14	3,390.16	491.20
(d) Other current assets	15	1,26,136.16	22,589.11
		2,94,168.30	1,00,171.25
TOTAL ASSETS		2,98,699.26	1,03,761.27

Significant accounting policies

1

Notes referred to above form an integral part of the Financial Statements.

Auditor's Report

As per our report of even date

For SANJEEV SHARMA & ASSOCIATES

Chartered Accountants

P.R.No.: 012326N

CA Sanjeev Sharma

FCA/Partner

M.No.: 091211

Date:- 28.09.2024

Place:- Chandigarh

UDIN:24091211BKAVJD8167



For and on behalf of the Board of Directors
Eventions Private Limited

Cristoo Arora

Cristoo Arora
Director
DIN: 08996161

Ravi Rajak

Ravi Rajak
Director
DIN:08877166



EVENTIONS PRIVATE LIMITED

CIN - U92190HR2020PTC091592

Statement of Profit and Loss for the year ended March 31, 2024

(Amounts in '000)

Particulars	Note No.	For the year ended March 31, 2024	For the period March 31, 2023
I(a) Revenue from operations	16	8,66,591.73	4,16,356.97
I(b) Other income	17	770.25	-
II Total revenue		8,67,361.97	4,16,356.97
III Expenses			
(a) Employee benefits expense	18	24,511.20	15,115.67
(b) Depreciation and amortisation expense	9(B)	1,673.89	62.84
(c) Other expenses	19	7,99,874.03	3,83,298.78
Total expenses		8,26,059.13	3,98,477.28
IV Profit/(loss) before tax (II-III)		41,302.85	17,879.68
V Tax Expense			
(1) Current tax	21	10,618.51	4,905.09
(2) Deferred tax	11	120.23	256.37
Total tax charge (1) - (2)		10,498.28	4,648.72
VI Profit/(loss) for the year (IV - V)		30,804.57	13,230.96

See accompanying notes forming an integral part of the financial statements

Auditor's Report

As per our report of even date

For SANJEEV SHARMA & ASSOCIATES

Chartered Accountants

F.R.No.: 012326N

CA Sanjeev Sharma

FCA/Partner

M.No.: 091211

Date:- 28.09.2024

Place:- Chandigarh

UDIN: 24091211BKAVJD8167

For and on behalf of the Board of Directors
Eventions Private Limited

Cristoo Arora

Director

DIN: 08996161

Ravi Rajak

Director

DIN:08877166



EVENTIONS PRIVATE LIMITED
CIN - U92190HR2020PTC091592
Notes forming part of the Balance Sheet

(Amounts in '000)

3 Share capital

	Particulars	As at	As at
		March 31, 2024	March 31, 2023
(a)	Authorised: 150,000 (March 31, 2023: 150,000) Equity shares of Rs. 10 each with voting	1,500.00	1,500.00
	Total	1,500.00	1,500.00
(b)	Issued, Subscribed and Fully Paid up: 10,000 (March 31, 2023: 10,000) Equity shares of Rs. 10 each with voting rights	100.00	100.00
	Total	100.00	100.00

(I) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting year:

Particulars	As at		As at	
	March 31, 2024		March 31, 2023	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the year	10,000	10.00	10,000	10.00
Issued during the year	-	-	-	-
At the end of the year	10,000	10.00	10,000	10.00

(II) Details of shareholders holding more than 5% of outstanding shares

Particulars	As at		As at	
	March 31, 2024		March 31, 2023	
	No. of Shares	%	No. of Shares	%
<u>Equity shares with voting rights</u>				
Cristoo Arora	7,500	75.00%	7,500	75.00%
Ravi Rajak	2,500	25.00%	2,500	25.00%

(IV) Details of promoters's shareholding

Shares held by Promoters at the end of the year						
S. No	Promoter name	No. of Shares (as at March 31, 2024)	%of total shares (as at March 31, 2024)	No. of Shares (as at March 31, 2023)	%of total shares (as at March 31, 2024)	% Change during the year
1	Cristoo Arora	7,500	75.00%	7,500	75.00%	-
2	Ravi Rajak	2,500	25.00%	2,500	25.00%	-

(V) Rights, preferences and restrictions attached to shares

The Company has only one class of equity shares having par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of the equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the share holders.

(VI) No class of shares have been issued as bonus shares or for consideration other than cash by the Company.



Cristoo Arora

EVENTIONS PRIVATE LIMITED
CIN - U92190HR2020PTC091592
Notes forming part of the Balance Sheet

(Amounts in '000)

4 Reserves and surplus

Particulars	As at March 31, 2024	As at March 31, 2023
a) Surplus/(deficit) in the Statement of Profit and Loss		
at beginning of the year	13,667.87	436.91
Profit/(loss) for the year	30,804.57	13,230.96
Balance at the end of the year	44,472.44	13,667.87
b) Share Options Outstanding Account		
Opening balance	-	-
Add: Transferred during the year	-	-
Less: Transfer to retained earnings	-	-
Closing balance	-	-
c) Securities Premium Account		
Opening balance	-	-
Add: Securities premium credited on share issue(Refer note below)	-	-
Less: Premium utilized for writing of preliminary expense	-	-
Closing balance	-	-
Total Reserves and Surplus	44,472.44	13,667.87

5 Trade payables

Particulars	As at March 31, 2024	As at March 31, 2023
(1) Total outstanding dues of micro and small enterprises	-	-
(2) Total outstanding dues of creditors other than micro and small enterprises	44,472.98	20,656.65
Total	44,472.98	20,656.65

Particulars	Outstanding for following periods from due date of payment (as on 31st March 2024)				
	Less Than 1 year	1-2 years	2-3 years	More than 3 years	Total
MSME	-	-	-	-	-
Others*	42,897.78	1,565.20	10.00	-	44,472.98
Disputed dues - MSME	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-
	42,897.78	1,565.20	10.00	-	44,472.98

Particulars	Outstanding for following periods from due date of payment (as on 31st March 2023)				
	Less Than 1 year	1-2 years	2-3 years	More than 3 years	Total
MSME	-	-	-	-	-
Others*	17,170.37	3,486.28	-	-	20,656.65
Disputed dues - MSME	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-
	17,170.37	3,486.28	-	-	20,656.65



Sanjeev Sharma

EVENTIONS PRIVATE LIMITED
CIN - U92190HR2020PTC091592
Notes forming part of the Balance Sheet

(Amounts in '000)

6 Other current liabilities

Particulars	As at March 31, 2024	As at March 31, 2023
TDS payable	7,155.78	10,141.33
Goods and service tax payable	33,540.92	4,036.58
Outstanding dues to Director	2,182.99	363.40
Loan from Financial Institutions	15,781.24	-
Credit Card Payables	773.33	-
Employee Related Payables	1,196.29	1,319.58
Advance from customers	1,18,888.83	46,009.88
Total	1,79,519.37	61,870.77

7 Short-term Borrowings

Particulars	As at March 31, 2024	As at March 31, 2023
Loan from Director	3,396.36	6,791.10
Total	3,396.36	6,791.10

8 Short-term provisions

Particulars	As at March 31, 2024	As at March 31, 2023
Provision for PF & ESI	674.88	674.88
Provision for Expense	15,444.71	-
Provision for Tax	10,618.51	-
Total	26,738.10	674.88



[Signature]
Pratibha Arora

EVENTIONS PRIVATE LIMITED

CIN - U92190HR2020FTC091592

NOTE 9- Property, Plant and Equipment and Intangible assets as on 31st March, 2024

(As per Companies Act, 2013)

Particulars	Gross block				Accumulated depreciation and impairment			Net Block		
	Balance as at 01 April, 2023	Additions	Disposals	Balance as at 31 March, 2024	Balance as at 01 April, 2023	Depreciation / amortisation expense for the year	Deduction during the year	Balance as at 31 March, 2024	As at 31 March, 2024	As at 31 March, 2023
A. Property, plant and equipment										
Office Equipment	255.17	3,146.29	-	3,401.46	49.67	1,015.66	-	1,065.33	2,336.13	205.50
Furniture and Fixtures	141.32	388.31	-	529.63	13.17	153.81	-	166.98	362.65	128.15
Vehicles	-	1,960.00	-	1,960.00	62.84	504.42	-	504.42	1,455.58	-
Total property, plant and equipment Previous Year	396.49	5,494.59	-	5,891.09	62.84	1,673.89	-	1,736.73	4,154.36	333.65

Particulars	For the year ended 31 March, 2024		For the year ended 31 March, 2023	
	Depreciation and amortisation			
Depreciation and amortisation for the year on property, plant and equipment		1,673.89		62.84
Total		1,673.89		62.84



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EVENTIONS PRIVATE LIMITED
CIN - U92190HR2020PTC091592
Notes forming part of the Balance Sheet
(All amounts in Rupees in thousand, unless stated otherwise)

10 Non - Current Investments

Particulars	As at March 31, 2024	As at March 31, 2023
Investment in ICICI FD	-	3,000.00
Total	-	3,000.00

11 Deferred Tax Assets

Particulars	As at March 31, 2024	As at March 31, 2023
Opening Balance	256.37	-
Deferred Tax Asset recognised during the year	120.23	256.37
Total	376.60	256.37

12 Trade receivables

Particulars	As at March 31, 2024	As at March 31, 2023
Unsecured, considered good	79,352.49	47,856.70
Unbilled receivables	46,203.24	-
Total	1,25,555.73	47,856.70

The trade receivables ageing schedule for the years ended as on March 31, 2024 is as follows:

Particulars	Outstanding for following years from due date of transaction					Total
	Less than 6 Months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables - considered good	78,224.85	458.0	669.6	-	-	79,352.49
Undisputed Trade Receivables - considered	-	-	-	-	-	-
Disputed Trade Receivables - considered good	-	-	-	-	-	-
Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	78,224.85	458.04	669.60	-	-	79,352.49

The trade receivables ageing schedule for the years ended as on March 31, 2023 is as follows:

Particulars	Outstanding for following years from the due date of the transaction					Total
	Less than 6 Months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables - considered good	15,824.16	26,782.43	5,250.11	-	-	47,856.70
Undisputed Trade Receivables - considered	-	-	-	-	-	-
Disputed Trade Receivables - considered good	-	-	-	-	-	-
Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	15,824.16	26,782.43	5,250.11	-	-	47,856.70



Arora
Arora



EVENTIONS PRIVATE LIMITED
CIN - U92190HR2020PTC091592
Notes forming part of the Balance Sheet
(All amounts in Rupees in thousand, unless stated otherwise)

13 Cash and bank balances

Particulars	As at March 31, 2024	As at March 31, 2023
A. Cash and cash equivalents		
Cash on hand	24.98	(0.00)
Balance in Prepaid Cards	451.72	10.00
Balances with banks		
In current accounts	25,609.55	29,224.24
Deposit with original maturity of 3 months or less	-	-
Total - Cash and cash equivalents	26,086.26	29,234.24
B. Other bank balances		
Deposits with original maturity for more than 3 months but less than 12 months	13,000.00	-
Total	39,086.26	29,234.24

14 Short-term loans and advances

Particulars	As at March 31, 2024	As at March 31, 2023
Loan to Employees	283.00	491.20
Director Imprest	2,857.16	-
Loan to Kirat	250.00	-
Total	3,390.16	491.20

15 Other current assets

Particulars	As at March 31, 2024	As at March 31, 2023
(Unsecured considered good)		
(a) Prepaid Expenses	1,03,680.99	243.77
(b) Security Deposit	1,800.00	-
(c) Advance to Employees	1,040.01	74.86
(d) Advance to Suppliers	2,650.85	16,502.37
(e) Interest Receivable	718.54	-
(f) TDS Receivable (Net off Income Tax)	16,245.77	5,768.11
Total	1,26,136.16	22,589.11

16 Revenue from operations

Particulars	For the year ended March 31, 2024	For the period March 31, 2023
Sale of services	8,66,591.73	4,16,356.97
Total	8,66,591.73	4,16,356.97

17 Other Income

Particulars	For the year ended March 31, 2024	For the period March 31, 2023
Interest Income on Income Tax Refund	40.26	-
Interest Income	729.99	-
Total	770.25	-



Sanjeev Sharma

EVENTIONS PRIVATE LIMITED
CIN - U92190HR2020PTC091592
Notes forming part of the Balance Sheet
(All amounts in Rupees in thousand, unless stated otherwise)

18 Employee benefits expense

Particulars	For the year ended March 31, 2024	For the period March 31, 2023
(a) Salaries and wages, including bonus	22,853.82	10,645.55
(b) Director Remuneration	1,440.00	3,576.81
(c) Staff welfare expenses	217.39	218.43
(d) PF and ESI Expenses	-	674.88
Total	24,511.20	15,115.67

19 Other expenses

Particulars	For the year ended March 31, 2024	For the period March 31, 2023
Event Management Expenses	7,87,145.71	3,78,832.74
Advertisement and Marketing Expenses	-	235.00
Travelling Expenses	-	642.68
Legal and professional fees	2,087.69	1,045.42
Repair and Maintenance	1,086.35	124.82
Bank Fees and Charges	244.83	10.20
Electricity and Water Expenses	161.83	26.58
Rates and taxes	1,949.39	1,704.51
IT Expenses	970.43	195.02
Rent Expense	3,148.00	152.00
Interest Expense	1,820.41	-
Postage and Courier	35.85	-
Loan Processing Fees	410.59	-
Business Promotion Expenses	259.30	-
Miscellaneous expenses	553.65	329.81
Total	7,99,874.03	3,83,298.78

20 Taxation

(i) In view of carry forward losses as per Income-tax Act, 1961, no normal tax liability is required to be paid/provided by the management for the financial year 2023-24.

21 Earnings per share

Particulars	For the year ended March 31, 2024	For the period March 31, 2023
Net profit/(loss) for the year (Rs in thousands)	30,804.57	13,230.96
Weighted average number of equity shares (in nos)	10,000	10,000
Nominal Value per Equity Share (in Rs.)	10	10
Basic and Diluted earnings per share (in Rs.)	3,080.46	1,323.10

Note:

There are no potential dilutive shares in the company.



Justo Singh



M/s. EVENTIONS PRIVATE LIMITED

REGD OFFICE: K-5A/13, DLF PHASE-2, GURGAON, HARYANA

NOTE.1 - SIGNIFICANT ACCOUNTING POLICIES FOR THE F.Y 2023-24

(a) **Basis of Preparation**

The Financial statement of M/s EVENTIONS PRIVATE LIMITED have been prepared in accordance with the Generally Accepted Accounting Principles in India ("Indian GAAP"). GAAP comprises mandatory accounting standards as prescribed under section 133 of the Companies Act, 2013 ("Act") read with Rule 7 of the Companies (Accounts) Rules, 2014 and the provision of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standards requires a change in the accounting policy hitherto in use.

(b) **Use of Estimate**

The Preparation of financial statements in conformity with generally accepted accounting principles in India requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements. Management believes that the estimates made in the preparation of financial statements are prudent and reasonable. Actual results could differ from those estimates. Any revisions to accounting estimates are recognized prospectively in current and future periods.

(c) **Accounting Concept**

The accounts are prepared under the historical cost convention and on the basis of going concern.

(d) **Recognition of Income and Expenses**

Revenue/incomes and cost/expenditures are being generally accounted on accrual basis as they are earned or incurred.

(e) **Borrowing Cost**

Borrowing costs are interest and other costs incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of an asset which necessarily take a substantial period of time to get ready for their intended use are capitalized as part of the cost of that asset. Other borrowing costs are recognized as an expense in the period in which they are incurred.

(f) **Current versus non-current classification**

All assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of services and the time between the rendering of service and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as twelve months for the purpose of current and non-current classification of assets and liabilities.



- (g) **Property, plant and equipment ('PPE')**
The Company has measured Property, Plant and equipment at carrying value as recognized in the financial statements as on transition date which has become its deemed cost.

Property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Capital work in progress are stated at cost net of impairment loss, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criteria are met. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in statement of profit or loss as incurred.

Depreciation on property, plant and equipment is calculated on a WDV basis using the rates based on estimated useful life of an asset

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate

- (h) **Depreciation**
Depreciation on tangible assets is provided on W.D.V. method at the rates specified from the date the assets have been put to use.

- (i) **Impairment of non-financial assets**
The Company assesses at each year end whether there is any objective evidence that a non-financial asset or a group of non-financial assets is impaired. If any such indication exists, the Company estimates the asset's recoverable amount and the amount of impairment loss.

An impairment loss is calculated as the difference between an asset's carrying amount and recoverable amount. Losses are recognized in Statement of Profit and Loss and reflected in an allowance account. When the Company considers that there are no realistic prospects of recovery of the asset, the relevant amounts are written off. If the amount of impairment loss subsequently decreases and the decrease can be related objectively to an event occurring after the impairment was recognized, then the previously recognized impairment loss is reversed through Statement of Profit and Loss.

- (j) **Inventories**
Inventories have been valued at lower of cost or net reliable value on first in first out (FIFO) basis.

- (k) **Income Taxes**
The income tax expense comprises of current and deferred income tax. Income tax is recognized in the statement of profit and loss, except to the extent that it relates to items recognized in the

other comprehensive income or directly in equity, in which case the related income tax is also recognized accordingly.

(i) Current Tax:

The current tax is calculated on the basis of the tax rates, laws and regulations, which have been enacted or substantively enacted as at the reporting date. The payment made in excess / (shortfall) of the Company's income tax obligation for the period are recognized in the balance sheet as current income tax assets / liabilities.

(ii) Deferred Tax:

Deferred tax is recognized, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying values in the restated consolidated summary statement.

Deferred tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised.

The unrecognized deferred tax assets / carrying amount of deferred tax assets are reviewed at each reporting date for recoverability and adjusted appropriately. The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

(1) Provisions, contingent liabilities & Contingent Assets

(i) Provisions

A provision is recognized 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.

(i) 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 recognized 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 recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

(ii) Contingent Assets

Contingent Assets are disclosed, where the inflow of economic benefits is probable.

(m) Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

(n) MSME

The Company recognises MSME as per Micro Small Medium Enterprise Act 2006 and accordingly the parties have been bifurcated as per the declaration received from the suppliers into MSME and for others from whom no declaration/confirmations was received has been disclosed under the head "other than MSME". Since in the absence of records, there is no provision of interest on payment due if any towards MSMSE registered entities.

For Sanjeev Sharma & Associates
Chartered Accountants
FRN No. 012326N



CA SANJEEV SHARMA
FCA/Partner
M. No. 091211
UDIN - 24091211BKAVJD8167
Place : Chandigarh
Date : 28.09.2024



For and on the behalf of Board of Director
Eventions Private Limited



Cristoo Arora
Director
(DIN: 08996161)



Ravi Rajak
Director
(DIN: 08877166)



NOTE 2 - NOTES TO ACCOUNTS

	2023-2024	2022-2023
1. Payment to Auditors		
(i) Audit Fees	15,000/-	3,50,000/-
Earnings in foreign currency	NIL	NIL
Expenditure incurred in foreign currency		
Travelling expenses	NIL	NIL
Valued of Imports on CIF basis	NIL	NIL
2. Earning Per Share (Face Value Rs. 10/-)		
	2023-2024	2022-2023
Net Profit after Tax	3,08,04,568/-	1,32,30,964/-
Total No. of Equity Shares	10,000	10,000
Earning per share (Rs.)	3080.45	1323.10

3. In the opinion of Board of Directors, the current Assets, Loans and Advances have the value, which on realization in the ordinary course of business will not be less than amount at which they are stated in the Balance sheet and provisions for all known liabilities have been made.

4. Balance of Sundry Debtors, Loans & Advances and Sundry Creditors are subject to confirmations and pending reconciliation. Such Balances are reflected in the balance sheet as appearing in the books of accounts of the Company.

5. Related Party disclosures are given below
A. Individual having Control over Enterprises

- (i) Cristoo Arora - Director
(ii) Ravi Rajak- Director

B. Relative of Individual having control over Enterprises

- (i) Not Applicable

C. Enterprises over which Persons mentioned in Point No. A & B is having Significant Influence

- (i) Not Applicable

Related Party Transaction

Sr. No.	Party Name	Nature of Transaction	2023-2024	2022-2023	Balance as on 31.03.2024
1.	Cristoo Arora	Director Salary	7,20,000/-	-	-
2.	Ravi Rajak	Director Salary	7,20,000/-	-	-



3.	Cristoo Arora	Loan Taken	5,20,02,606/-	67,91,098/-	33,96,362/-
4.	Cristoo Arora	Loan Repaid	5,06,17,342/-	-	33,96,362/-

6. During the year, the company has undertaken review of all fixed assets in the line with the requirement of As-28 on "Impairment of Assets" issued by the Institute of Chartered Accountants of India. Based on such review, no provision for impairments is required to be recognized for the year.

7. There is no immovable property of the company (other than properties where the company is the lessee and lease agreement are duly executed in favor the lessee), whose title deeds are not held in the name of company

Description of property	Gross carrying value	Held in The name of	Whether promoter, director or their relative or employee	Period held -indicate range, where appropriate	Reason for not Being held in The name of The company
Not Applicable					

8. The company has neither revalued any of its Property, Plant and Equipment (including Right-of-use Assets) nor its Intangible Assets during the year.

9. The company has not deducted TDS on Repayment of interest of Loans from financial institutions.

10. The company records expenses for certain projects but revenue has not been recognised till date.

11. The company has claimed ITC in GST Return purely on the basis of GSTR 2B.

12. The company has not granted any Loans or Advances to Promoters, Directors, Key Management persons and the related parties, either severally or jointly with any other person during the year.

13. As per information and explanation given to us by the management, no proceedings has been initiated or pending against the company for holding any Benami property under Benami Transactions (Prohibition) Act, 1988.

14. The Company has not availed any loan facility from any bank during the year.

15. As per information and explanation given to us by the management, the company is not declaring a willful defaulter by any banks or financial institution or other lender.

16. There is no Capital work in progress is pending at the end of financial year.

17. There are no Intangible assets under development is pending at the end of financial year

18. The company has not any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.



19. The company has taken following loans for which charge needs to be is registered with Registrar of Companies.

Sr. No.	Bank	Sanctioned Amount	Reason for non-registration
1.	N.A.	N.A.	N.A.

20. The clause (87) of section 2 of the act read with companies (Restriction on number of Layers) Rules, 2017 is not applicable to the company as company do not have any subsidiary company.

21. During the year no scheme of arrangements has been approved by the Competent Authority in term of sections 230 to 237 of the Companies Act, 2013

22. **RATIOS:**

Ratios	F.Y. 2023-24	F.Y. 2022-23
Current Ratio	1.16	1.11
Debt Equity Ratio	5.70	6.54
Return on Equity Ratio	1.06	1.85
Trade Receivable Turnover Ratio	9.99	15.68
Net Capital Turnover Ratio	21.64	40.91
Net Profit Ratio	3.55	3.18
Return on Capital Employed	0.93	1.30

23. (a) As per information and explanation given to us by the management, Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

- (i) 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
(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

- (b) As per information and explanation given to us by the management, Company has not received funds from any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Company shall

- (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Intermediaries (Ultimate Beneficiaries) or
(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

24. During the year, there is no income tax assessment has been conducted (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

25. Corporate Social Responsibility (CSR) Provisions in terms of Section 135 of the Companies Act, 2013 are not applicable to the Company



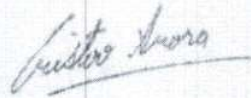
26. The company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
27. The previous year figures have been re-grouped or reclassified for better comparison.
28. No extra expenditure incurred on employees who were in receipt of remuneration if employed for a part of the period.

For Sanjeev Sharma & Associates
Chartered Accountants
FRN No. 012326N



CA SANJEEV SHARMA
FCA/Partner
M. No. 091211
UDIN - 24091211BKAVJD8167
Place : Chandigarh
Date : 28.09.2024

For and on the behalf of Board of Director
Eventions Private Limited



Cristoo Arora
Director
(DIN: 08996161)



Ravi Rajak
Director
(DIN: 08877166)

