



SANJEEV SHARMA & ASSOCIATES

Chartered Accountants

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## INDEPENDENT AUDITOR'S REPORT

To the Members of Eventions Private Limited

### Report on the Audit of Financial Statements

#### Opinion

We have audited the financial statements of **Eventions Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss and Cash Flow Statement for the year then ended and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the 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, of the state of affairs of the Company as at March 31 2025, its profit and its cash flows for the year ended on that date.

#### Basis for Opinion

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

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

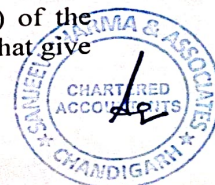
The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual Report but does not include the financial statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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.

#### Responsibility of Management and Those Charged with Governance for 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 accounting principles generally accepted in India, including the Accounting Standards specified 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 of 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 the design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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.

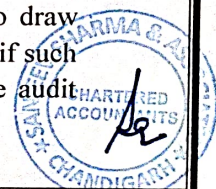
Those Board of Directors are also responsible for overseeing the company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.


#### **Report on Other Legal and Regulatory Requirements**

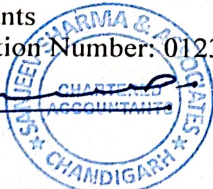
1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in Annexure-A, a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.
2. As required by section 143 (3) of the Act, 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 purpose 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 of account;
  - (c) The Balance Sheet, Statement of Profit and Loss and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
  - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
  - (e) On the basis of written representations received from the directors as on March 31, 2025, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, from being appointed as a director in terms of section 164 (2) of the Act;
  - (f) With respect to the adequacy of internal control over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in Annexure-B;
  - (g) The provisions of section 197 read with Schedule V to the Act are not applicable to the Company since the Company is not a public company as defined under section 2(71) of the Act. Accordingly, reporting under section 197(16) is not applicable;
  - (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
    - i. The Company does not have any of pending litigations which would impacts its financial position as at March 31, 2025;



- ii. The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses;
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company;
- iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, 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;
- (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. The Company has neither declared nor paid any dividend during the year.
- vi. Based on our examination which includes test checks, the Company has used accounting software for maintaining its books of account which has feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in software. Further, during the course of our audit we did not come across any instances of audit trail feature being tampered with. Also, proviso to Rule 3 (I) of the Companies (Audit and Auditors) Rule, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2025

For **Sanjeev Sharma & Associates**  
Chartered Accountants  
ICAI Firm Registration Number: 012326N

  
**Sanjeev Sharma**  
Partner  
Membership Number: 091211

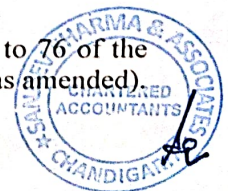


Place: Chandigarh  
Date: 02/09/2025

UDIN: 25091211BMJNUU6302

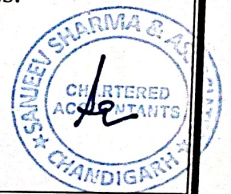
Annexure "A" referred to in paragraph 1 under the heading "Report on other legal and regulatory requirements" of our report of even date  
Re: Eventions Private Limited ("the Company")

- (i) (a) In respect of the Company's Property, Plant and Equipment and Intangible Assets:
- (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets comprising property, plant and equipment.
- (B) The Company has maintained proper records showing full particulars of intangible assets.
- (b) The Company has a program of physical verification of Property, Plant and Equipment so to cover all the assets once every three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain Property, Plant and Equipment were due for verification during the previous year, however there have been no physical verification of Property, plant and equipment during the year in accordance with the program.
- (c) According to the information and explanations given to us and on basis of our examination of records of the Company, there is no immovable property in the name of the company. However, the movable property is in the name of the company.
- (d) The Company has not revalued any of its Property, Plant and Equipment and intangible assets during the year.
- (e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- (ii) (a) The Company is engaged in service activities and hence, it does not hold any inventories of finished goods, stores, spare parts and raw materials. Thus, paragraph 3(ii)(a) of the Order is not applicable.
- (b) The Company has been sanctioned working capital limits in excess of Rs 500 lakhs in the month of March 2025 from bank on the basis of security of current assets. Since, the sanction was received towards the end of the financial year, the Company has not submitted any return to the banks. Accordingly, the requirement to compare such statement with books did not rise for the year under audit.
- (iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided any guarantee or security, secured or unsecured to companies, firms, limited liability partnerships or any other parties during the year. Accordingly, the provision of clause 3(iii) (a) to (f) of the Order are not applicable to the Company and hence, not commented upon.
- (iv) In our opinion and according to the information and explanations provided to us, the Company has not granted any loans or provided any guarantees or security to the parties covered under Section 185 of the Act. The Company has complied with the provisions of Section 186 of the Act in respect of loans and investments made. The Company has not provided any guarantee and security to the parties covered under Section 186 of the Act.
- (v) The Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014 (as amended).




Accordingly, the provisions of clause 3(v) of the Order are not applicable.

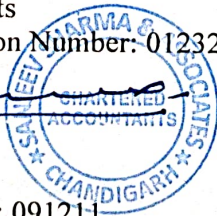
- (vi) To the best of our knowledge and as explained, the Central Government has not specified the maintenance of costs records under Section 148(1) of the Companies Act, 2013, for the products/services of the Company.
- (vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, undisputed dues including income tax and goods and service tax and other material statutory dues, as applicable, have been regularly deposited with the appropriate authorities.
- According to information and explanations given to us, no undisputed amounts payable in respect income tax and goods and service tax and other material statutory dues, which were outstanding at the year- end for a period of more than six months from the date they became payable. The provisions related to excise duty are not applicable to the Company.
- (b) According to the information and explanations given to us, there are no statutory dues of goods and service tax, provident fund, employee state insurance, income tax, sales tax, service tax, custom duty, excise duty and cess which have not been deposited on account of any dispute, as at March 31, 2025.
- (viii) 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) The Company has not taken any loans or other borrowings from any lender. Hence, reporting under clause 3(ix)(a), (b), (c), (d), (e) and (f) of the Order is not applicable.
- (x) (a) The Company did not raise monies by way of initial public offer or further public offer (including debt instruments) during the year.
- (b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally).
- (xi) (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- (b) No report under sub-section (12) of section 143 of the Companies Act has been 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 upto the date of this report.
- (c) The Company has not received any whistle blower complaints during the year (and upto the date of this report).
- (xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable to the Company and hence, not commented upon.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.



- (xiv) According to information and explanation given to us and audit evidence obtained, the Company is not required to appoint internal auditor under the provisions of the Companies Act, 2013, hence reporting under clause 3(xiv)(a) and (b) of the Order is not applicable.
- (xv) In our opinion, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors.
- (xvi) (a) In our opinion, 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) In our opinion, 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) The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors of the Company during the year.
- (xix) On the basis of the financial ratios, ageing and expected dates of realisation 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 due.
- (xx) According to the information and explanation given to us and audit evidence obtained, the provisions of Corporate Social Responsibility (CSR) is not applicable on the Company, hence reporting under clause 3(xx)(a) and 3(xx)(b) of the Order is not applicable.

For Sanjeev Sharma & Associates  
Chartered Accountants  
ICAI Firm Registration Number: 012326N

  
Sanjeev Sharma  
Partner  
Membership Number: 091211



Place: Chandigarh  
Date: 02/09/2025

UDIN: 25091211BMJNUU6302

Annexure - B referred to in paragraph 2(f) under the heading "Report on other legal and regulatory requirements" of our report of even date on the financial statement of Eventions Private Limited

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 March 31, 2025 in conjunction with our audit of the 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 safeguarding 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 controls 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 the 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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised 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, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, 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

ICAI Firm Registration Number: 012326N

  
**Sanjeev Sharma**

Partner

Membership Number: 091211

Place: Chandigarh

Date: 02/09/2025

UDIN: 25091211BMJNUU6302

## ANNEXURE "C" 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 2025. To the best of our knowledge and belief and information & explanation given to us, we further report that: -

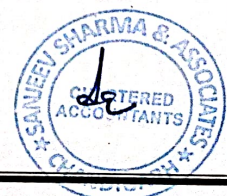
- I. **In respect of the Company's Property, Plant & Equipment and Intangible Asset**
  - a. According to the information and explanations given to us, the Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment,
  - 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, 2025 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**

The company is engaged in the business of providing services and does not have any inventory. Accordingly, these provisions are not applicable to the company.
  
- 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 given loan or advances; and has made investment in FD or provided guarantee or security.
  
- IV. **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, there has been no resignation of the statutory auditors. The same auditor has continued in office throughout the period under audit.

**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.

For Sanjeev Sharma & Associates

Chartered Accountants

ICAI Firm Registration Number: 012326N



Sanjeev Sharma

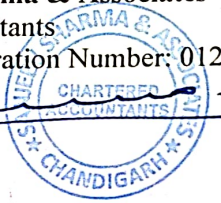
Partner

Membership Number: 091211

Place: Chandigarh

Date: 02/09/2025

UDIN: 25091211BMJNUU6302



EVENTIONS PRIVATE LIMITED  
CIN - U92190HR2020PTC091592  
Balance Sheet as at March 31, 2025

(Amounts in '000)

Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
<b>(I) EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' funds</b>			
(a) Share capital	3	100.00	100.00
(b) Reserves and surplus	4	100,872.61	44,472.45
<b>(2) Non-current liabilities</b>			
(a) Long Term borrowing	5	16,301.49	14,283.56
(b) Long term provisions	6	1,497.33	-
<b>(3) Current liabilities</b>			
(a) Trade payables	7	20,898.58	59,917.69
(b) Other current liabilities	8	76,559.12	169,924.28
(c) Short-term borrowings	9	28,441.01	7,320.36
(d) Short-term provisions	10	642.28	1,382.38
<b>TOTAL</b>		<b>245,312.42</b>	<b>297,400.72</b>
<b>(II) ASSETS</b>			
<b>(1) Non-current assets</b>			
(a) Property, Plant and Equipment and Intangible Assets - Property, Plant and Equipment	11(A)	2,902.80	4,154.36
(b) Other non current assets	12	22,233.37	18,704.76
(c) Deferred tax assets (Net)	13	957.21	376.60
<b>(2) Current assets</b>			
(a) Trade receivables	14	98,567.98	125,555.73
(b) Cash and bank balances	15	57.47	25,623.97
(c) Short-term loans and advances	16	265.00	533.00
(d) Other current assets	17	120,328.58	122,452.30
<b>TOTAL</b>		<b>245,312.42</b>	<b>297,400.72</b>

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

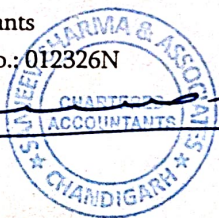
Firm registration No.: 012326N



Sanjeev Sharma

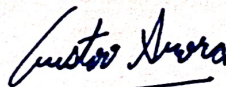
Partner

M.No.: 091211



For and on behalf of the Board of Directors

Eventions Private Limited



Cristoo Arora

Director

DIN: 08996161



Ravi Rajak

Director

DIN:08877166

UDIN:- 25091211BMJNUU6302

Date:- 02/09/2025

Place:- Chandigarh

**EVENTIONS PRIVATE LIMITED**

CIN - U92190HR2020PTC091592

Statement of Profit and Loss for the year ended March 31, 2025

(Amounts in '000)

Particulars	Note No.	For the year March 31 ,2025	For the year March 31 ,2024
<b>I Income</b>			
Revenue from operations	18	875,296.88	866,591.73
Other income	19	9,390.75	770.26
<b>II Total Income</b>		<b>884,687.63</b>	<b>867,361.99</b>
<b>III Expenses</b>			
Expense pertaining to events	19	730,762.91	785,517.09
Employee benefits expense	21	47,945.74	24,511.20
Depreciation expense	10(B)	1,647.53	1,673.89
Finance expense	22	11,043.74	4,382.72
Other expenses	23	17,958.78	9,974.23
<b>Total expenses</b>		<b>809,358.69</b>	<b>826,059.13</b>
<b>IV Profit before tax (II-III)</b>		<b>75,328.94</b>	<b>41,302.85</b>
<b>V Tax Expense</b>			
(1) Current tax		19,509.38	10,618.51
(2) Deferred tax	12	(580.61)	(120.23)
<b>Total tax charge (1) - (2)</b>		<b>18,928.77</b>	<b>10,498.28</b>
<b>VI Profit for the year after tax (IV - V)</b>		<b>56,400.17</b>	<b>30,804.58</b>
<b>VII Earning per equity share:</b>		<b>5,640.02</b>	<b>3,080.46</b>
Face value per equity shares Rs.10/- fully paid up.			
(1) Basic		5,640.02	3,080.46
(2) Diluted		5,640.02	3,080.46

The accompanying notes are an integral part of these financial statements.

**Auditor's Report**

As per our report of even date

For Sanjeev Sharma &amp; Associates

Chartered Accountants

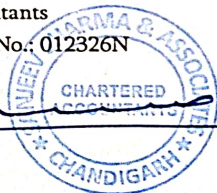
Firm registration No.: 012326N



Sanjeev Sharma

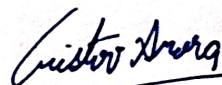
Partner

M.No.: 091211



For and on behalf of the Board of Directors

Eventions Private Limited



Cristiano Arora

Director

DIN: 08996161



Ravi Rajak

Director

DIN:08877166

UDIN:- 25091211BMJNUU6302

Date:- 02/09/2025

Place:- Chandigarh

**EVENTIONS PRIVATE LIMITED**

CIN - U92190HR2020PTC091592

Cashflow statement for the year ended 31st March,2025

(Amounts in '000)

Particulars	For the year March 31 ,2025	For the year March 31 ,2024
<b><u>Cash flows from operating activities</u></b>		
Net profit before tax	75,328.94	41,302.85
<b><u>Adjustments for:</u></b>		
Depreciation expenses	1,647.53	1,673.89
Interest expense	10,746.81	3,727.30
Liabilities written off	(4,435.95)	-
Interest income	(846.42)	(729.99)
<b>Operating profit before working capital changes</b>	<b>82,440.91</b>	<b>45,974.06</b>
<b>Adjustments for working Capital Changes</b>		
Decrease/ (Increase) in trade and other receivables	26,987.74	(77,699.03)
Decrease/ (Increase) in Loans and Advances	268.00	(2,898.96)
Decrease/ (Increase) in other current and non-current assets	(1,404.90)	(114,009.35)
Increase (decrease ) in provisions	294.13	-
Increase (decrease ) in trade payable and other current liabilities	(127,948.32)	124,910.37
<b>Cash generated from operations</b>	<b>(19,362.44)</b>	<b>(23,722.91)</b>
Income Tax Paid	(19,046.28)	15,444.71
<b>Net cash inflow from operating activities A</b>	<b>(38,408.71)</b>	<b>(8,278.20)</b>
<b><u>Cash flows from investing activities</u></b>		
Purchase of Property, plant and equipment	(395.97)	(5,494.59)
Interest Received	846.42	729.99
<b>Net cash from investing activities B</b>	<b>450.45</b>	<b>(4,764.61)</b>
<b><u>Cash flows from financing activities</u></b>		
Proceeds of borrowings	23,138.58	13,159.83
Repayment of borrowings		
Interest Paid	(10,746.81)	(3,727.30)
<b>Net cash from financing activities C</b>	<b>12,391.77</b>	<b>9,432.53</b>
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>(25,566.50)</b>	<b>(3,610.27)</b>
Cash and cash equivalents at beginning of year		
Cash on hand and balances with banks	25,623.97	29,234.24
Cash and cash equivalents as at closing	57.47	25,623.97
<b>Net increase/(Decrease) in cash and cash equivalents</b>	<b>(25,566.50)</b>	<b>(3,610.27)</b>

As per our report of even date

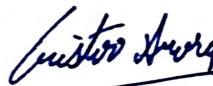
For Sanjeev Sharma & Associates  
Chartered Accountants  
Firm registration No.: 012326N



Sanjeev Sharma  
Partner  
M.No.: 091211



For & On Behalf of the Board  
Eventions Private Limited



Cristoo Arora  
Director  
DIN: 08996161



Ravi Rajak  
Director  
DIN:08877166

UDIN:- 25091211BMJNUU6302

Date:- 02/09/2025

Place:- Chandigarh

(Amounts in '000)

3 Share capital				
Particulars	As at		As at	
	March 31, 2025		March 31, 2024	
(a) Authorised: 150,000 (March 31, 2024: 150,000) Equity shares of Rs. 10 each with voting rights	1,500.00		1,500.00	
<b>Total</b>	<b>1,500.00</b>		<b>1,500.00</b>	
(b) Issued, Subscribed and Fully Paid up: 10,000 (March 31, 2025: 10,000) Equity shares of Rs. 10 each with voting rights	100.00		100.00	
<b>Total</b>	<b>100.00</b>		<b>100.00</b>	

(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, 2025		March 31, 2024	
	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, 2025		March 31, 2024	
	No. of Shares	%	No. of Shares	%
<b>Equity shares with voting rights</b>				
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, 2025)	%of total shares (as at March 31, 2025)	No. of Shares (as at March 31, 2024)	%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. The shareholders have all other rights as available to equity shareholders as per provisions of the Companies Act, 2013 read together with the Memorandum and Articles of Association of the Company, as applicable.


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

(VII) There has been no change in the equity share holding ratio of the promoters of the Company since its incorporation in 2010.

4 Reserves and surplus				
Particulars	As at		As at	
	March 31, 2025		March 31, 2024	
<b>a) Surplus in the Statement of Profit and Loss</b>				
at beginning of the year	44,472.45		13,667.87	
Profit for the year	56,400.17		30,804.58	
Balance at the end of the year	<b>100,872.61</b>		<b>44,472.45</b>	
<b>Total Reserves and Surplus</b>	<b>100,872.61</b>		<b>44,472.45</b>	

(I) No dividend, interim or final, has been declared or paid during the current and immediately preceding financial year.

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

  
Cristoo Arora  
Director  
DIN: 08996161

  
Ravi Rajak  
Director  
DIN:08877166



(Amounts in '000)

5 Long-term Borrowings				
Particulars	As at		As at	
	March 31, 2025		March 31, 2024	
Loan from Banks				
-From banks		830.19		2,630.55
-From financial institutions		2,453.09		8,156.65
Loan from Related party				
Cristo Arora		10,718.21		3,496.36
Ravi Rajak		2,300.00		-
<b>Total</b>		<b>16,301.49</b>		<b>14,283.56</b>

6 Long-term provision				
Particulars	As at		As at	
	March 31, 2025		March 31, 2024	
Provision for gratuity		1,497.33		-
<b>Total</b>		<b>1,497.33</b>		<b>-</b>

7 Trade payables				
Particulars	As at		As at	
	March 31, 2025		March 31, 2024	
(1) Total outstanding dues of micro and small enterprises		-		-
(2) Total outstanding dues of creditors other than micro and small enterprises		20,898.58		59,917.69
<b>Total</b>		<b>20,898.58</b>		<b>59,917.69</b>

Note 7.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2025, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

Particulars	Outstanding for following periods from due date of payment (as on 31st March 2025)				
	Less Than 1 year	1-2 years	2-3 years	More than 3 years	Total
MSME	-	-	-	-	-
Others*	19,950.11	948.47	-	-	20,898.58
Disputed dues - MSME	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-
	<b>19,950.11</b>	<b>948.47</b>	-	-	<b>20,898.58</b>

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*	58,342.49	1,565.20	10.00	-	59,917.69
Disputed dues - MSME	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-
	<b>58,342.49</b>	<b>1,565.20</b>	<b>10.00</b>	-	<b>59,917.69</b>

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

*Cristo Arora*

Cristo Arora  
Director  
DIN: 08996161

*Ravi Rajak*

Ravi Rajak  
Director  
DIN:08877166



(Amounts in '000)

8 Other current liabilities		
Particulars	As at March 31, 2025	As at March 31, 2024
Advance from customers	36,150.02	118,861.75
Statutory dues	35,705.57	47,132.06
Salary Payable	1,857.29	-
Employee Reimbursement	2,546.24	1,927.29
Other Payable	300.00	2,003.16
<b>Total</b>	<b>76,559.12</b>	<b>169,924.27</b>

9 Short-term Borrowings		
Particulars	As at March 31, 2025	As at March 31, 2024
Loan and overdraft from Financial Institutions	16,888.00	4,994.04
Bajaj Finance Loan	883.94	-
Loan Aditya Birla	1,052.36	-
Loan Clix Capital	826.27	-
Tata Capital Loan (6365)	2,938.54	-
Loan HDFC	1,800.37	-
ICICI Overdraft A/c	9,386.53	-
Credit Card Balance	1,553.00	2,326.32
Unsecured Loan - Resonance India Pvt Ltd	10,000.00	-
<b>Total</b>	<b>28,441.01</b>	<b>7,320.36</b>

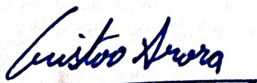
During the year, the Company has entered into a cash credit arrangement with a sanctioned limit of ₹80,000 thousand, carrying an interest rate of 9% linked to the 3-Month Repo Rate, for a tenure of 12 months, valid up to February 28, 2026. The facility is secured against the Company's book debts, a fixed deposit of ₹10,000 thousand, 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.

10 Short-term provisions		
Particulars	As at March 31, 2025	As at March 31, 2024
Other Provision	-	1,304.88
Provision for Tax	540.60	77.50
Provision for compensated absences	101.68	-
<b>Total</b>	<b>642.28</b>	<b>1,382.38</b>

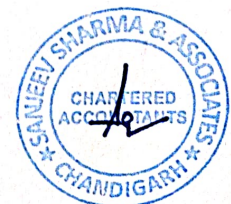
Enacted tax rate for current year is 22% tax rate plus 10% surcharge plus 4% cess.

The Company has opted to pay tax under Section 115BAA of the Income Tax Act, 1961, for the financial year 2024-25

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

(All amounts in Rupees in thousand, unless stated otherwise)

12 Non current assets		
Particulars	As at March 31, 2025	As at March 31, 2024
Other bank balances*	20,998.21	13,000.00
Tax Assets	1,235.16	5,704.76
<b>Total</b>	<b>22,233.37</b>	<b>18,704.76</b>

\* The Company has placed fixed deposits with banks against the cash credit limit availed by the company.

13 Deferred Tax Assets		
Particulars	As at March 31, 2025	As at March 31, 2024
Opening Balance	376.60	256.37
Deferred Tax Asset recognised during the year	580.61	120.23
<b>Total</b>	<b>957.21</b>	<b>376.60</b>

14 Trade receivables		
Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured, Considered Good	98,567.98	125,555.73
<b>Total</b>	<b>98,567.98</b>	<b>125,555.73</b>

The trade receivables ageing schedule for the years ended as on March 31, 2025 is as follows:

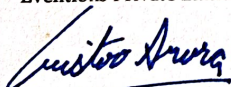
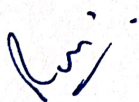
Particulars	Unbilled	Outstanding for following years from due date of transaction					Total
		Less than 6 Months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables - Considered Good	79,369.24	13,449.3	5,749.39	-	-	-	98,567.98
Undisputed Trade Receivables - Considered Doubtful	-	-	-	-	-	-	-
Disputed Trade Receivables - Considered Good	-	-	-	-	-	-	-
Disputed Trade Receivables - Considered Doubtful	-	-	-	-	-	-	-
<b>Total</b>	<b>79,369.24</b>	<b>13,449.35</b>	<b>5,749.39</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>98,567.98</b>

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

Particulars	Unbilled	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	46,203.24	78,224.85	458.04	669.60	-	-	125,555.72
Undisputed Trade Receivables - Considered Doubtful	-	-	-	-	-	-	-
Disputed Trade Receivables - Considered Good	-	-	-	-	-	-	-
Disputed Trade Receivables - Considered Doubtful	-	-	-	-	-	-	-
<b>Total</b>	<b>46,203.24</b>	<b>78,224.85</b>	<b>458.04</b>	<b>669.60</b>	<b>-</b>	<b>-</b>	<b>125,555.72</b>

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

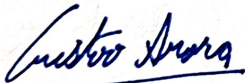
Notes forming part of the Balance Sheet

(All amounts in Rupees in thousand, unless stated otherwise)

15 Cash and bank balances		
Particulars	As at March 31, 2025	As at March 31, 2024
<b>A. Cash and cash equivalents</b>		
Cash on hand	7.47	14.42
<b>Balances with banks</b>		
In current accounts	50.00	25,609.55
Deposit with original maturity of 3 months or less	-	-
<b>Total - Cash and cash equivalents</b>	<b>57.47</b>	<b>25,623.97</b>
<b>B. Other bank balances</b>		
Deposits with original maturity for more than 3 months but less than 12 months	-	-
<b>Total</b>	<b>57.47</b>	<b>25,623.97</b>
16 Short-term loans and advances		
Particulars	As at March 31, 2025	As at March 31, 2024
Loan to Employees	15.00	283.00
Loan to related party	250.00	250.00
<b>Total</b>	<b>265.00</b>	<b>533.00</b>
17 Other current assets		
Particulars	As at March 31, 2025	As at March 31, 2024
(a) Prepaid expenses	87,580.57	93,071.39
(b) Security deposit	1,811.90	1,811.90
(c) Advance to employees	13,878.22	7,944.67
(d) Advance to suppliers	8,311.89	13,231.12
(e) Interest receivable	171.79	718.54
(f) GST receivables	8,542.75	5,674.69
(g) Other receivables	31.47	-
<b>Total</b>	<b>120,328.58</b>	<b>122,452.30</b>

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

(All amounts in Rupees in thousand, unless stated otherwise)

18 Revenue from operations			
Particulars		For the year March 31, 2025	For the year March 31, 2024
Sale of services		875,296.88	866,591.73
<b>Total</b>		<b>875,296.88</b>	<b>866,591.73</b>

19 Other Income			
Particulars		For the year March 31, 2025	For the year March 31, 2024
Interest on Income Tax Refund		180.89	40.26
Interest Income		846.42	729.99
Commission Income		3,903.87	-
Liability written off		4,435.95	-
Miscellaneous income		23.63	0.02
<b>Total</b>		<b>9,390.75</b>	<b>770.26</b>

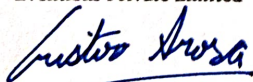
20 Employee benefits expense			
Particulars		For the year March 31, 2025	For the year March 31, 2024
(a) Salaries and wages, including bonus		45,954.86	24,293.82
(b) Gratuity expenses		1,497.33	-
(c) Staff welfare expenses		493.55	217.39
<b>Total</b>		<b>47,945.74</b>	<b>24,511.20</b>

21 Finance costs			
Particulars		For the year March 31, 2025	For the year March 31, 2024
(a) Bank Fees and Charges		296.93	655.42
(b) Interest expense		791.68	594.83
To bank		1,887.25	895.58
To others		-	-
<b>Total</b>		<b>11,043.74</b>	<b>4,382.72</b>

22 Other expenses			
Particulars		For the year March 31, 2025	For the year March 31, 2024
Rent Expense		3,600.00	3,148.00
Business Promotion Expenses		4,649.41	259.30
Legal and professional fees		3,800.83	3,932.05
Commission Charges		947.37	162.00
Audit Fees		300.00	15.00
Power and fuel Expenses		243.53	161.83
Insurance cost		95.62	-
Internet and telephone expenses		530.05	353.77
Other non-operating Expenses		91.06	97.12
Postage and courier		539.94	35.85
Rate fees & taxes		615.04	42.50
Repair and maintenance		579.70	1,304.90
Foreign exchange fluctuation expenses		262.40	-
Fees and subscription		923.28	448.49
Miscellaneous expenses		780.56	13.41
<b>Total</b>		<b>17,958.78</b>	<b>9,974.23</b>

For and on behalf of the Board of Directors

Eventions Private Limited



Cristoo Arora  
Director  
DIN: 08996161



Ravi Rajak  
Director  
DIN:08877166



23 Earnings per share	Particulars	For the year March 31 ,2025	For the year March 31 ,2024
	Net Profit For The Year (In Rs.)	56,400.17	30,804.57
	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.)	5,640.02	3,080.46

24 Related Party Disclosures	
Names of related parties and related party relationship	1) Mr. Cristoo Arora
Key Managerial Personnel and relatives of such personnel	2) Mr. Ravi Rajak
Enterprises over which Key Management Personnel thereof are having significant influence	1) Gantu Private Limited
	2) NaturesumOPC Private Limited

Related party transactions during the year	For the year March 31 ,2025	For the year March 31 ,2024
<b>Remuneration</b>		
Mr. Cristoo Arora	5,875.00	720.00
Mr. Ravi Rajak	4,575.00	720.00
<b>Receipt of borrowings</b>		
Mr. Cristoo Arora	9,171.85	-
Mr. Ravi Rajak	2,600.00	-
<b>Repayment of borrowings</b>		
Mr. Cristoo Arora	1,850.00	-
Mr. Ravi Rajak	300.00	-

Related party balance as at	For the year March 31 ,2025	For the year March 31 ,2024
<b>Remuneration</b>		
Mr. Cristoo Arora	450.00	-
Mr. Ravi Rajak	400.00	-
<b>Borrowings</b>		
Mr. Cristoo Arora	10,718.21	3,496.36
Mr. Ravi Rajak	2,300.00	-

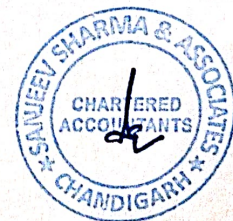
For and on behalf of the Board of Directors  
 Eventions Private Limited

*Cristoo Arora*

Cristoo Arora  
 Director  
 DIN: 08996161

*Ravi Rajak*

Ravi Rajak  
 Director  
 DIN:08877166



25	Employee benefits
<p>Defined benefit plans:-            The Company has a defined benefit gratuity plan for its employees. In accordance with the Payment of Gratuity Act, 1972, every employee who has completed five years or more of continuous service is entitled to receive gratuity at the rate of 16 days' last drawn salary (basic salary plus dearness allowance, where applicable) for each completed year of service, payable on resignation, retirement, or death, whichever occurs earlier.</p> <p>The gratuity benefits are unfunded.</p> <p>The Company has not obtained an actuarial valuation of its defined benefit obligations as required under AS 15, "Employee Benefits". Instead, the Company has recognised a provision for gratuity on an estimated basis, calculated using the formula of 15/26 days of last drawn salary for each completed year of service, considering the number of employees eligible for gratuity as at the reporting date</p>	

26	Expenditure in foreign currency (on accrual basis)	For the year March 31 ,2025	For the year March 31 ,2024
	Expenditure incurred on purchase of travel packages	188,757	215,386

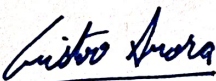
27	Details of dues to micro and small enterprises as defined under the MSMED Act, 2006	For the year March 31 ,2025	For the year March 31 ,2024
Particulars			
	a) The principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier as at the end of each accounting year. Interest Nil (P.Y. Nil)	-	-
	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 Development Act, 2006.	-	-
	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 tith small enterprise for the purpose of disallowance As a deductible expenditure under section 23 of the Micro Small and Medium Enterprise Development Act, 2006.	-	-

28	Segment reporting
<p>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.</p>	

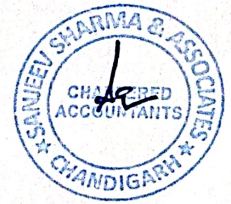
29	Contingent liabilities
<p>As at the reporting date, the Company does not have any contingent liabilities or commitments that require disclosure in the financial statements</p>	

30.	The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period when the Code becomes effective.
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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

HR2020PTC091592

forming part of the Balance Sheet

All amounts in Rupees in thousand, unless stated otherwise)

30	Additional regulatory information
a)	The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
b)	The Company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
c)	The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
d)	The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year.
e)	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 : (a) 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 (b) provide any guarantee, security or the like lo or on behalf of the Ultimate Beneficiaries
f)	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: (a) 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 (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
g)	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.
h)	The Company is not declared wilful defaulter by any bank or financial Institution or government or any local authority.
i)	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 Layers) Rules, 2017.
j)	The Company has not entered into any scheme of arrangement which has an accounting impact on current financial year.
k)	During the year, the Company has not revalued its Property, Plant and Equipment or Intangible assets.

31	Key Financial ratio	For the year March 31 ,2025	For the year March 31 ,2024	Variance	Reason for change in variance more than 25%
	Current ratio	1.73	1.15	50.73%	Reduction in Creditors as well as other current liabilities
	Debt-Equity ratio	1.43	5.67	-74.80%	Increase in Shareholders Fund
	Return on Equity ratio	0.78	1.06	-26.88%	Increase in Shareholders Fund and Profit
	Trade receivable turnover ratio	7.81	9.99	-21.82%	
	Net capital turnover ratio	9.44	24.33	-61.18%	Increase in Net Working Capital
	Net Profit Ratio	6.44	3.55	81.41%	Increase in Net Profit
	Return on Capital employed	0.66	0.74	-10.81%	

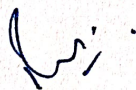
For and on behalf of the Board of Directors

Eventions Private Limited

  
Cristiano Arora

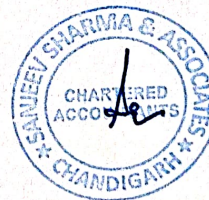
Director

DIN: 08996161

  
Ravi Rajak

Director

DIN:08877166



EVENTIONS PRIVATE LIMITED  
CIN - U92190HR2020PTC091592

NOTE 11 - Property, Plant and Equipment

(Amounts in '000)

Particulars	Gross block			Accumulated depreciation			Net Block			
	As at April 01, 2024	Additions	Deletion	As at March 31, 2025	As at April 01, 2024	Addition	Deletion	As at March 31, 2025	As at March 31, 2025	As at March 31, 2024
<b>A. Property, plant and equipment</b>										
Office Equipment	3,401.46	374.96	-	3,776.42	1,065.33	950.67	-	2,016.00	1,760.42	2,336.13
Furniture and Fixtures	529.63	21.00	-	550.63	166.98	124.76	-	291.73	258.90	362.65
Vehicles	1,960.00	-	-	1,960.00	504.42	572.10	-	1,076.52	883.48	1,455.58
<b>Total property, plant and equipment</b>	<b>5,891.09</b>	<b>395.96</b>	<b>-</b>	<b>6,287.06</b>	<b>1,736.73</b>	<b>1,647.53</b>	<b>-</b>	<b>3,384.25</b>	<b>2,902.80</b>	<b>4,154.36</b>
Previous Year	396.49	5,494.59	-	5,891.09	62.84	1,673.89	-	1,736.73	4,154.36	333.65

B. Depreciation expenses		For the year ended March 31, 2025	For the year ended March 31, 2024
Particulars			
Depreciation for the year		1,647.53	1,673.89
<b>Total</b>		<b>1,647.53</b>	<b>1,673.89</b>

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

*Cristoo Arora*  
Cristoo Arora  
Director  
DIN: 08996161

*Ravi Rajak*  
Ravi Rajak  
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