

CERTIFICATE ON KEY PERFORMANCE INDICATORS (KPI)

To,

The Board of Directors

Eventions Limited

(Formerly known as Eventions Private Limited)

Plot No.108, Sector-44, Institutional, Gurgaon,

Sector-45, Haryana, India-122003

Corporate Professionals Capital Private Limited

D-28, First Floor, South Extension Part-1,

New Delhi - 110049, India

(The aforementioned book running lead manager appointed by the Company is referred to as the "Book Running Lead Manager" or the "BRLM")

Dear Sir,

Re: Proposed initial public offering of equity shares of face value of ₹ 10 each (the "Equity Shares") by Eventions Limited (Formerly known as Eventions Private Limited) (the "Company", and such issuance, the "Issue").

We, **Sanjeev Sharma & Associates**, Chartered Accountant, Statutory Auditor of the Company, have performed the procedures agreed with the Company and enumerated below with respect to the operational key performance indicators including business metrics and financial performance of the Company ("**KPIs**") as on respective dates and for the respective period mentioned against each annexure (the "**Periods**"), set forth in the accompanying schedules.

In connection with the proposed issue of equity shares (the "**Issue**") of the Company, the Company is required to obtain a report from the Statutory Auditors, with regard to the Key Performance Indicators ("**KPIs**") as identified by the Company for the purposes of disclosure in the Red Herring Prospectus as required by Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the "**ICDR Regulations**").



The preparation of the accompanying Statement in '**Annexure A**' is the responsibility of the Management of the Company. This responsibility includes designing, implementing, and maintaining adequate internal controls that were operating effectively and testing of such controls for ensuring the accuracy and completeness of information relating to KPIs including such accounting records relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

The accompanying statement containing details of GAAP Financial measures, Non-GAAP Financial measures and Non-Financial measures (part of financial reporting) as described in the *Technical Guide on Disclosure and Reporting of Key Performance Indicators (KPIs)* in Offer Documents and *Industry Standards on Key Performance Indicators Disclosure (KPIs) in the Basis for Offer Price Chapter of Offer Documents* vide SEBI Circular SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/28, dated February 28, 2025 (herein, referred to as the "**KPIs**") identified by the Company for the years ended March 31, 2026, March 31, 2025 and March 31, 2024 as per the requirement of Clause K(3)(c) of the ICDR Regulations (the "**Statement**") is prepared by the Management of the Company, which we have used for identification purposes only.

The Management is responsible for:

- identification, definition, completeness, accuracy, relevance, appropriateness and sufficiency of the KPIs included in the Statement;
- providing access to the accounting and other records to the reporting [auditor/ practitioner] including information and explanations required for reporting on the KPIs;
- maintenance of the accounting and other records in relation to point (a) and (b) above; and
- compliance with the ICDR Regulations, the *Technical Guide on Disclosure and Reporting of Key Performance Indicators (KPIs)* issued by The Institute of Chartered Accountant of India in Offer Documents, *Industry Standards on Key Performance Indicators Disclosure (KPIs) in the Basis for Offer Price Chapter of Offer Documents* vide SEBI Circular SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/28, dated February 28, 2025 and other regulatory requirements.

Pursuant to the requirements of Clause K(3)(c) of the ICDR Regulations, it is our responsibility to confirm as to whether (i) the financial details provided in the Statement are in agreement with the audited financial



March 31, 2024, the underlying books of account maintained by the Company used for the purpose of preparation of the Restated Financial Information and (ii) KPIs included in the Statement are mathematically accurate.

We confirm that the information in this certificate is true, fair, correct, accurate and there is no untrue statement or omission which would render the contents of this certificate misleading in its form or context and will enable investors to make a well-informed decision.

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, 'Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements,' issued by the ICAI. We have conducted our examination in accordance with the 'Guidance Note on Reports or Certificates for Special Purposes' issued by the Institute of Chartered Accountants of India ("ICAI") which requires that we comply with ethical requirements of the Code of Ethics issued by the ICAI and in accordance with 'Guidance Note on Reports in Company Prospectuses' (Revised 2019). We hereby confirm that while providing this certificate we have complied with the above guidance notes.

This certificate is issued for the purpose of the Issue, and can be used, in full or part, for inclusion in the red herring prospectus ("RHP"), prospectus ("Prospectus") and any other material used in connection with the Issue. We hereby consent to the aforementioned details being included in the RHP and Prospectus and consent to the submission of this certificate as may be necessary, to the Securities and Exchange Board of India, any regulatory / statutory authority, stock exchange where the Equity Shares are proposed to be listed, Registrar of Companies, Haryana at or any other authority as may be required and/or for the records to be maintained by the BRLM in connection with the Issue and in accordance with applicable law, and for the purpose of any defense the BRLM may wish to advance in any claim or proceeding in connection with the contents of the RHP and Prospectus, as the case may be.

This certificate can be relied on by the Company, the BRLM and the Legal Counsel to the Issue and to assist the BRLM in conducting and documenting their investigation of the affairs of the Company in connection with the Issue. We hereby consent to this certificate being disclosed by the BRLM, if required (i) by reason of any law, regulation, order or request of a court or by any governmental or competent regulatory authority, or (ii) in seeking to establish a defense in connection with, or to avoid, any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation.

We undertake to immediately update you, in writing, of any changes in the abovementioned information until the date the Equity Shares issued pursuant to the Issue commences trading on the Stock exchange. In the absence of any such communication, you may assume that there is no change in respect of the



matters covered in this certificate until the date on which the Equity Shares commence trading on the stock exchange.

ANNEXURE A

Operational KPIs

[Note: Table to be inserted based on discussion with Company]

Financial KPIs

[Below are the sample KPIs mentioned, the KPIs shall be finalized based on discussion with company]

(Rs In lakhs)

Particulars	As at		
	31-Mar-26	31-Mar-25	31-Mar-24
Revenue from operations ⁽¹⁾	9,973.96	8,752.97	8,656.75
EBITDA ⁽²⁾	1018.95	708.92	413.25
EBITDA (%) Margin ⁽³⁾	10.22%	8.10%	4.77%
ROCE (%) ⁽⁴⁾	48.76%	68.31%	88.51%
Current Ratio ⁽⁵⁾	1.56	1.62	1.26
Debt to Equity ⁽⁶⁾	52.07%	36.26%	42.39%
PAT ⁽⁷⁾	772.01	512.59	328.65
PAT Margin % ⁽⁸⁾	7.67%	5.82%	3.77%
ROE/RoNW ⁽⁹⁾	55.16%	70.28%	106.46%
EPS ⁽¹⁰⁾	8.90	6.09	3.90

Notes:

- (1) Revenue from operations is the total revenue generated by our Company from its operation..
- (2) EBITDA is calculated as Profit after tax + Depreciation + Interest Expenses – Other Income.
- (3) EBITDA Margin' is calculated as EBITDA divided by Revenue from Operations.
- (4) ROCE: Return on Capital Employed is calculated as EBIT divided by capital employed, which is defined as shareholders' equity + Total Debt + Deferred Tax Liability.
- (5) Current Ratio is calculated as Current Asset divided by Current Liability
- (6) Debt to Equity is calculated as Total Debt divided by Shareholder's Fund



- (7) PAT is mentioned as PAT for the period.
- (8) PAT margin is calculated as PAT divided by Total Revenue.
- (9) ROE is calculated as PAT divided by Average shareholders' equity.
- (10) EPS is mentioned as EPS for the period. (The calculation has been presented after giving effect to the bonus issue dated March 5, 2026.)

Explanation for KPI metrics

Revenue from Operations ⁽¹⁾	Revenue from Operations is used by our management to track the revenue profile of the business and in turn helps assess the overall financial performance of our Company and size of our business.
EBITDA ⁽²⁾	EBITDA provides information regarding the operational efficiency of the business.
EBITDA margin ⁽³⁾	EBITDA Margin (%) is an indicator of the operational profitability and financial performance of our business.
ROCE (%) ⁽⁴⁾	ROCE provides how efficiently our Company generates earnings from the capital employed in the business.
Current Ratio ⁽⁵⁾	It tells management how business can maximize the current assets on its balance sheet to satisfy its current debt and other payables
Debt – Equity Ratio ⁽⁶⁾	Debt-to-equity (D/E) ratio is used to evaluate a company's financial leverage.
PAT ⁽⁷⁾	Profit after tax provides information regarding the overall profitability of the business.
PAT margin (%) ⁽⁸⁾	PAT Margin (%) is an indicator of the overall profitability and financial performance of our business.
ROE (%) ⁽⁹⁾	RoE provides how efficiently our Company generates profits from shareholders' funds.
EPS ⁽¹⁰⁾	EPS (Earnings Per Share) is the portion of a company's profit allocated to each outstanding share of equity.

For Sanjeev Sharma & Associates

Chartered Accountants

Firm Registration Number: 012326N

CA Sanjeev Sharma

Partner

M.No: : 091211

UDIN: 26091211SATPW09265



Date: 22/09/2026

Place: Chandigarh