

INDEPENDENT EXAMINATION REPORT ON RESTATED FINANCIAL INFORMATION

To,
The Board of Directors
Events Limited
(Formerly known as Events Private Limited)
Plot No.108, Sector-44, Institutional, Gurgaon,
Sector-45, Haryana, India-122003

Dear Sirs,

1. We Sanjeev Sharma & Associates Chartered Accountants have examined the Restated Financial Information of Events Limited (formerly known as Events Private Limited) (hereunder referred to as "the Company"/"Issuer") comprising the Restated Statement of Assets and Liabilities as at March 31, 2026, March 31, 2025 and March 31, 2024, the Restated Statement of Profit & Loss, the Restated Statement of Cash Flows for the year ending on March 31, 2026, and for the years ending on March 31, 2025 and March 31, 2024. The Statement of Basis of Preparation and Significant Accounting Policies and notes to the Restated Financial Information and other explanatory information thereto (Collectively referred to as the "Restated Financial Information") as approved by the Board of Directors in their meeting held on 19th September 2026 for the purpose of inclusion in the Offer Document, prepared by the Company in connection with its Initial Public Offer (IPO) of Equity Shares, prepared by the company in terms of the requirement of:

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

I. Managements' Responsibility for the Restated Financial Information:

2. The Company's Board of Directors is responsible for the preparation of the Restated Financial Information for the purpose of inclusion in the Offer Documents to be filed with Securities and Exchange Board of India, National Stock Exchange of India Limited ("Stock Exchange") and Registrar of Companies at Haryana in connection with the proposed IPO. The Restated Financial Information have been prepared by the management of the Company for the year ending March 31, 2026 and for the years ended March 31, 2025 and March 31, 2024 on the basis of preparation stated in the Restated Financial Information. The Board of Directors' responsibility includes designing, implementing and maintaining adequate internal control relevant



to the preparation and presentation of the Restated Standalone Financial Information. The Board of Directors are also responsible for identifying and ensuring that the Company complies with the Act, SEBI ICDR Regulations and the Guidance Note.

II. Auditors' Responsibility

3. We have examined such Restated Financial Information taking into consideration:

- a) The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter in connection with the proposed IPO of the Company;
- b) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
- c) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Information; and
- d) The requirements of Section 26 of the Act and the SEBI ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the SEBI ICDR Regulations and the Guidance Note in connection with the proposed IPO;

III. Restated Financial Information as per audited Financial Statements

4. These Restated Financial Information have been compiled by the management from:

- a) Audited financial statements of the Company as at March 31, 2026 prepared in accordance with generally accepted accounting principles in India (Indian GAAP) under the historical cost convention on an accrual basis in compliance with all material aspect of the accounting standard (AS) notified under section 133 of The Companies Act, 2013 (the "Act") read with rule 7 the companies (accounts) rules 2014 which have been approved by the Board of Directors at their meeting held on 17th September 2026.
- b) Audited financial statements of the Company as at and for the year ended March 31, 2025 and March 31, 2024 prepared in accordance with generally accepted accounting principles in India (Indian GAAP) under the historical cost convention on an accrual basis in compliance with all material aspect of the accounting standard (AS) notified under section 133 of The Companies Act, 2013 (the "Act") read with rule 7 the companies (accounts) rules 2014 which have been approved by the Board of Directors at meeting held on September 02, 2025 and September 28, 2024 respectively.

5. In accordance with the requirements of Section 26 of Part I of Chapter III of the Act read with, the ICDR Regulations and the Guidance Note, we report that:



- a) The Restated Statement of Assets and Liabilities of the Company, as at March 31, 2026, March 31, 2025 and March 31, 2024 examined by us, as set out in Annexure to this report, have been arrived at after making adjustments and regrouping/reclassifications as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes on Restated Financial Information.
 - b) The Restated Statement of Profit & Loss of the Company, for the year ending on March 31, 2026, and for the years ending on March 31 and 2025, March 31, 2024 examined by us, as set out in Annexure to this report, have been arrived at after making adjustments and regrouping/reclassifications as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes on Restated Financial Information.
 - c) The Restated Statement of Cash Flows of the Company, including for the year ending on March 31, 2026, and for the years ending on March 31, 2025 and March 31, 2024 examined by us, as set out in Annexure to this report, have been arrived at after making adjustments and regrouping/reclassifications as in our opinion were appropriate and more fully described Significant Accounting Policies and Notes on Restated Financial Information.
6. At the request of the company, we have also examined the following financial information ("Other Financial Information") proposed to be included in the offer document prepared by the management and approved by the board of directors of the company and annexed to this report.
7. Based on our examination and according to the information and explanations given to us and based on the para 5 above, we report that the Restated Financial Information:
- a) has been prepared after incorporating adjustments, if any, for the changes in accounting policies and regrouping/reclassifications retrospectively in the financial years ended March 31, 2025 and March 31, 2024 to reflect the same accounting treatment as per the accounting policies and grouping/classifications followed as at and for the year ended March 31, 2026;
 - b) there were 03 qualifications in Auditor's Report on the Audited Financial Statements of the Company for the year ended March 31, 2024, which require any adjustments to the Restated Financial Information; and
 - c) have been prepared in accordance with the Act, SEBI ICDR Regulations and the Guidance Note.
8. 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.
9. The Restated Financial Information comprise of the following Annexures:



- a) Restated Statement of Assets and Liabilities
 - b) Restated Statements of Profit and Loss
 - c) Restated Cash Flow Statements
 - d) Notes 01 to 42 forming part of the Restated Financial Statements
10. The Restated Financial Information do not reflect the effects of events that occurred subsequent to the respective dates of the reports on audited Financial Statements mentioned in para above.
 11. This report should not in any way be construed as a reissuance or re-dating of any of the previous audit reports issued by us, nor should this report be construed as a new opinion on any of the financial statements referred to herein.
 12. We have no responsibility to update our report for events and circumstances occurring after the date of the report.
 13. We, Sanjeev Sharma & Associates Chartered Accountants have been subjected to the peer review process of the Institute of Chartered Accountants of India ("ICAI") and hold a valid peer review certificate issued by the "Peer Review Board" of the ICAI
 14. Our report is intended solely for use of the Board of Directors for inclusion in the Offer Documents to be filed with Securities and Exchange Board of India, Stock Exchange and Registrar of Companies, Haryana in connection with the proposed IPO. Our report should not be used, referred to, or distributed for any other purpose except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

Yours faithfully,

For Sanjeev Sharma & Associates

Chartered Accountants

Firm Registration Number: 012326N

CA Sanjeev Sharma

Partner

Membership No: 091211

UDIN: 26091211PVKOCK8691

Date: 19/09/2026

Place: Chandigarh

