

**INDEPENDENT AUDITOR'S ASSURANCE REPORT ON THE COMPILATION OF
UNAUDITED PROFORMA CONSOLIDATED FINANCIAL INFORMATION**

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

Dear Sir,

We have completed our assurance engagement to report on the compilation of Unaudited Proforma consolidated Financial Information of Eventions Limited. The Unaudited Proforma Consolidated Financial Information consists of the Unaudited Proforma consolidated statement of Assets and Liabilities as at 31st March 2026, the Unaudited Proforma consolidated statement of profit and loss for the year ended 31st March 2026 and related notes thereon (hereinafter referred as 'Proforma Consolidated Financial Information') as approved by the Board of Directors of the company at their meeting held on September 19, 2026. The applicable criteria on the basis of which the management has compiled the Proforma Consolidated Financial Information are specified in the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI Regulations"), as amended from time to time.

The Unaudited Proforma Consolidated Financial Information has been compiled by Management to show the effect of Investment in Gantu Online Private Limited made on March 10, 2026. on the Company's financial position as at 31st March 2026 and its financial performance for the year ended 31st March 2026 as if the acquisition had taken place at the beginning of the earliest periods presented i.e. 01st April 2025.

As part of this process, information about the Company's financial position and financial performance has been extracted by the management of the Holding Company from the Company's:

- (i) Restated Financial Statement of Assets and Liabilities for the year 31st March 2026 and
Restated Financial Statement of Profit and Loss for the year ended 31st March 2026 and



- (ii) The Restated financial statements of Gantu Online Private Limited for the year ended 31st March 2026 and Restated Financial Statement of Profit and Loss for the year ended 31st March 2026

These unaudited Proforma Consolidated Financial Information have been prepared by the management of the Company to illustrate the impact of the proposed acquisition for the purpose of inclusion in offer document has been prepared as per AS and after making the adjustments as detailed in the notes to the Proforma Consolidated Financial Information.

The Management is responsible for compiling the Proforma Consolidated Financial Information on the basis as stated in Note 1 to the Proforma Consolidated Financial Information and the same has been approved by the Board of Directors of the Company. The Management's responsibility includes the responsibility for designing, implementing and maintaining internal control relevant for compiling the Unaudited Pro forma Consolidated Financial Information on the basis stated in note to the Proforma Consolidated Financial Information that is free from material misstatement, whether due to fraud or error.

The Management is also responsible for identifying and ensuring that the Company complies with the laws and regulations applicable to its activities, including compliance with the provisions of the laws and regulations for the compilation of Unaudited Proforma Consolidated Financial Information.

Management's Responsibility for the Unaudited Proforma Consolidated Financial Information:

The management of the holding Company is responsible for compiling the Unaudited Proforma Consolidated Financial Information on the basis set out in note to the Unaudited Proforma Consolidated Financial Information. This responsibility includes the responsibility for designing, implementing and maintaining internal control relevant for compiling the Unaudited Proforma Consolidated Financial Information on the basis set out in note 1 to the Unaudited Proforma Consolidated Financial Information that is free from material misstatement whether due to fraud or error. The management of holding Company is also responsible for identifying and ensuring that the holding Company complies with the laws and regulations applicable to its activities, including compliance with the provisions of the laws and regulations for the compilation of Unaudited Proforma Consolidated Financial Information. The Unaudited Proforma Consolidated Financial Information was approved by the Board of Directors of the



holding Company at their meeting held on September 19, 2026. for the purpose of inclusion in the RHP.

AUDITOR'S RESPONSIBILITIES:

Our responsibility is to express an opinion about whether the Proforma Consolidated Financial Information of the Company has been compiled, in all material respects, by the Management on the basis stated in Note to the Proforma Consolidated Financial Information.

We conducted our engagement in accordance with Standard on Assurance Engagements (SAE) 3420, Assurance Engagements to Report on the Compilation of Unaudited Proforma Financial Information Included in a Prospectus, issued by the Institute of Chartered Accountants of India. This Standard requires that the practitioner comply with ethical requirements and plan and perform procedures to obtain reasonable assurance about whether the Management has compiled, in all material respects, the Unaudited Pro forma Consolidated Financial Information on the basis on the basis set out in applicable criteria.

The purpose of Proforma Consolidated Financial Information included in the Red Herring Prospectus (Offer Document") is solely to illustrate the impact of combining the financial information of the Company as at 31st March 2026 as if the acquisition of the entity had been undertaken at an earlier date. Accordingly, we do not provide any assurance that the actual outcome of the acquisition would have been as presented.

A reasonable assurance engagement to report on whether the Proforma Consolidated Financial Information has been compiled, in all material respects, on the basis of stated in Note 1 to the Proforma Consolidated Financial Information, involves performing procedures to assess whether the applicable criteria used by the Management in the compilation of the Proforma Consolidated Financial Information provide a reasonable basis for presenting the significant effects directly attributable to the event or transaction, and to obtain sufficient appropriate evidence about whether:

- a) The related Pro forma adjustments give appropriate effect to those applicable criteria; and
- b) The Unaudited Proforma Consolidated Financial Information reflects the proper application of those adjustments to the unadjusted financial information.





SANJEEV SHARMA & ASSOCIATES

CHARTERED ACCOUNTANTS

1244, GF, Sector 19-B, Chandigarh

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The procedures selected depend on the Auditor's judgment, having regard to the Auditor's understanding of the nature of the Company, the event or transaction in respect of which the Unaudited Proforma financial information has been compiled and other relevant engagement circumstances. The engagement also involves evaluating the overall presentation of the Unaudited Proforma Consolidated Financial Information. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our work has not been carried out in accordance with auditing or other standards and practices generally accepted in other jurisdictions and accordingly should not be relied upon as if it had been carried out in accordance with those standards and practices.

This report should not in any way be construed as a re-issuance or re-dating of any of the previous audit reports or examination reports issued by us or by other chartered accountants on any financial statements of the Company or any of the components included in the Unaudited Proforma Consolidated Financial Information.

Further we have no responsibility to update our report or reissue our report for events and circumstances occurring after the date of the report.

OPINION:

In our opinion, the Unaudited Proforma Consolidated Financial Information has been compiled, in all material respects, on the basis stated in note 1 to the Proforma Consolidated Financial Information.

RESTRICTIONS ON USE:

This report should not in any way be construed as a re-issuance or re-dating of any of the previous audit report issued by us or other Auditors. We have no responsibility to update our report for events and circumstances occurring after the date of the report. Our report is intended solely for use of the Board of Directors for inclusion in the Red Herring Prospectus ("Offer Document") to be filed with the National Stock Exchange of India Limited in connection with the proposed initial public offering of the Company.

Our report should not be used, referred to, or distributed for any other purpose except with our prior consent in writing. The Unaudited Proforma Consolidated Financial Information is not a complete set



of financial statements of the Company in accordance with the Accounting Standards prescribed under section 133 of the Companies Act, 2013, ("the Act") as applicable and is not intended to give a true and fair view of the Unaudited Proforma Consolidated Balance Sheet and Unaudited Pro Forma Consolidated Financial Information Statement of profit and loss of the Company for the year ended 31st March 2026, in accordance with the Accounting Standards prescribed under section 133 of the Act, as applicable. As a result, these Unaudited Proforma Consolidated Financial Information may not be suitable for any other purpose. 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.

Based on our examination and according to the information and explanations given to us, Unaudited consolidated Performa Financials have been made based on the following notes. This document should be read along with the following Notes

NOTES TO THE UNAUDITED PROFORMA CONSOLIDATED FINANCIAL INFORMATION

1. CORPORATE INFORMATION REPORTING ENTITY:

The Holding Company was incorporated on December 15, 2020, under the name of 'Eventions Private Limited', as a private limited Company under the provisions of the Companies Act, 2013, pursuant to a Certificate of Incorporation issued by Registrar of Companies, Central Registration Centre. Thereafter, our Company was converted from private limited to public limited, pursuant to special resolution passed by the shareholders of the Company at the Extra-ordinary General Meeting held on February 17, 2026 and the name of our Company was changed from "Eventions Private Limited" to "Eventions Limited" vide fresh certificate of incorporation dated February 26, 2026 issued by the Registrar of Companies, Central Processing Centre. The Corporate identification number of our Company is U92190HR2020PLC091592. The Holding Company is into Meetings, Incentives, Conferences and Exhibitions ("MICE") and Event Management segment and is engaged in providing services relating to the planning, coordination and execution of corporate events, conferences, incentive travel programs and related activities.

2. BASIS OF PREPARATION:

The unaudited Proforma consolidated financial information of the Company comprising the Proforma consolidated statement of asset and liabilities 31st March 2026, the Proforma consolidated statement of

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profit and loss for the year ended 31st March 2026 read with the notes to the Unaudited Proforma consolidated financial information.

The Holding Company i.e., Eventions Limited recently on March 10, 2026, acquired 70% shares in Gantu Online Private Limited through Equity Swap Agreement dated March 09, 2026, pursuant to which Gantu Online Private Limited became subsidiary company of Eventions Limited.

The Unaudited Proforma Consolidated Financial Information has been included as additional information in the RHP, considering the impact of 70% acquisition of the Gantu Online Private Limited in FY 2025-26 as a significant acquisition, although these Unaudited Proforma Consolidated Financial Information are not mandatorily required to be included as per SEBI ICDR Regulations. Because of their nature, the Unaudited Proforma Consolidated Financial Information addresses a hypothetical situation and, therefore, do not represent Eventions Limited actual consolidated financial information. They purport to indicate the results of operations that would have resulted had the said 70% acquisition been completed at 01st April 2025 but are not intended to be indicative of expected results or operations in the future year of the Company.

The proforma adjustments are based upon available information and assumptions that the management of the holding Company believes to be reasonable. Such Unaudited Proforma Consolidated financial information has not been prepared in accordance with standards and practices generally accepted in other jurisdictions and accordingly should not be relied upon as if it had been carried out in accordance with those standards and practices. Accordingly, the degree of reliance placed by investors in other jurisdictions on such proforma information should be limited. These Unaudited Proforma Consolidated Financial Information have been prepared by the management of the Company to illustrate the impact of the said 70% acquisition during FY 2025-26 as at September 19, 2026, for the purpose of inclusion in offer document has been prepared as per AS and after making the adjustments as detailed in the following section "Proforma adjustments based on the following:

- a) Eventions Limited Restated Financial Information as at and for the year ended 31st March 2026 approved by the Board of Directors of the Eventions Limited on dated September 19, 2026
- b) The restated financial statements of Gantu Online Private Limited for the period ended 31st March 2026 approved by the Board of Directors of the Gantu Online Private Limited on September 19, 2026.



- c) Proforma consolidated financial information has been prepared for year ending 31st March 2026 by making a line-by-line consolidation of the consolidated financial information of the company Gantu Online Private Limited as at and for the period ended 31st March 2026 along with the Restated financial statement of the company Events Limited by adding like items of assets, equity, liabilities, income and expenses.
- d) Eliminating in full intra Company assets and liabilities, income and expenses relating to transactions among entities of the Company.

These Proforma Consolidated Financial Information illustrate the results of operations that would have resulted in the financial statements of the Company pursuant to its investment in Gantu Online Private Limited. The Proforma adjustments are based upon available information and assumptions that the management of the Company believes to be reasonable. Such Proforma Consolidated Financial Information has not been prepared in accordance with generally accepted accounting principles including accounting standards and accordingly should not be relied upon as if it had been carried out in accordance with those principles, standards and practices.

The Unaudited Proforma Consolidated Financial Information is not a complete set of financial statements and does not include all disclosures in accordance with the Accounting Standards (referred to as AS) prescribed under Section 133 of the Companies Act, 2013 (referred to as 'the Act') and Schedule III of the Act, as applicable and is not intended to give true and fair view of the financial position or the financial performance for the period/year, in accordance with AS prescribed under Section 133 of the Act. As a result, these Unaudited Proforma Consolidated Financial Information may not be comparable and suitable for any other purpose. However, selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the financial position and performance. Hence, these Unaudited Proforma Consolidated Financial Information have been indicated as Financial Information. Accordingly, the degree of reliance placed by investors on such proforma information should be limited.

These Unaudited Proforma Consolidated Financial Information is made on the assumption that the said 70% acquisition been completed at 01st April 2025 therefore minority Interest has been identified and shown accordingly in the Unaudited Proforma Consolidated Financial Information as at 31st March 2026 along with the minority shareholders interest in the net assets of the proposed acquisition.

Minority interest in the net assets of the consolidated subsidiaries consists of:



While identifying the share of minority holders, the company has attributed the same in proportionate to unacquired equity shareholding holding of the company i.e. 30% for the year ended 31st March 2026. Therefore 30% of the equity, reserves & profits for the year ended 31st March 2026 has been identified as minority Interest.

3. PROFORMA ADJUSTMENTS RELATING TO ACCOUNTING POLICIES:

The Unaudited Proforma Consolidated Financial Information has been compiled to reflect the respective accounting policies adopted by the Company hence there are no adjustments considered in related to uniformity of accounting policies in the unaudited proforma consolidated financial information.

4. PROFORMA ADJUSTMENTS

Acquisition Adjustment

Amount in Lakhs

Particulars	Gantu Online Private Limited as on 01.04.2025
Consideration Paid	6.74
Equity Share Capital	6.66
Reserve and Surplus	(0.77)
Goodwill/ (Capital Reserve)	0.85





SANJEEV SHARMA & ASSOCIATES

CHARTERED ACCOUNTANTS

1244, GF, Sector 19-B, Chandigarh

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Intercompany Elimination

Amount in Lakhs

Particulars	As on 31.03.2026		
	Eventions Limited	Gantu Online Private Limited	Total
Elimination of Sales	-	3.05	3.05
Elimination of Purchase	3.05	-	3.05
Amount payable	26.25	-	26.25
Amount receivable	-	26.25	26.25

Other than those mentioned above, no additional adjustments have been made to the Unaudited Proforma Consolidated Financial Information to reflect any other transactions of the Company or the Target Entity subsequent to 31st March 2026.

Yours, faithfully,

For Sanjeev Sharma & Associates

Chartered Accountants

Firm Registration Number: 012326N

CA Sanjeev Sharma

Partner

M. No: 091211

UDIN: 26091211UGJVPF5775

Date: 19/09/2026

Place: Chandigarh



Events Limited (Formerly known as Events Private Limited)
[CIN - U92190HR2020PLC091592]
Annexure I

Restated Statement of Assets & Liabilities

Particulars	Restated Summary Statement of Assets and Liabilities of Events Limited (Formerly known as Events Private Limited) as at 31 March 2026	Restated Summary Statement of Assets and Liabilities of Gantu Online Private Limited as at 31 March 2026	Acquisition Adjustments	Intragroup/Consolidation elimination	Total Adjustments	Unaudited Proforma Consolidated Statement of Assets and Liabilities as at 31 March, 2026
	(A)	(B)	(C)	(D)	(E=C+D)	(F=A+B+E)
I EQUITY AND LIABILITIES						
1 Shareholders' funds						
Share capital	895.35	9.63		(9.63)	(9.63)	895.35
Reserve and surplus	918.03	(18.89)		(33.30)	-33.30	865.84
Minority Interest				37.04	37.04	37.04
	1,813.38	(9.26)	-	(5.89)	(5.89)	1,798.23
2 Non current liabilities						
Long term borrowings	141.09	39.70	-	-	-	180.79
Deferred tax liabilities	-	-	-	-	-	-
Long term provisions	8.97	0.56	-	-	-	9.54
	150.06	40.26	-	-	-	190.33
3 Current liabilities						
Short term borrowings	803.14	-	-	-	-	803.14
Trade payables	-	-	-	-	-	-
-total outstanding dues of micro enterprise and small enterprises	8.96	-	-	-	-	8.96
-total outstanding dues of creditors other than micro enterprises and small enterprises	348.55	16.61	-	(26.25)	(26.25)	338.90
Other current liabilities	1,823.80	126.75	-	-	-	1,950.55
Short-term provisions	115.41	46.03	-	-	-	161.45
	3,099.86	189.39	-	(26.25)	(26.25)	3,263.00
TOTAL	5,063.30	220.39	-	(32.14)	(32.14)	5,251.56
II ASSETS						
1 Non-current assets						
Property, plant and equipment and Intangible assets						
(i) Tangible Assets	73.88	0.99	-	-	-	74.86
(ii) Intangible assets	-	4.62	-	0.85	0.85	5.48
(iii) Intangible assets under development	-	71.60	-	-	-	71.60
Non Current Investment	106.74	2.00	-	(6.74)	(6.74)	102.00
Deferred tax assets (Net)	5.52	3.94	-	-	-	9.46
Long-term loans and advances	27.54	-	-	-	-	27.54
	213.68	83.15	-	(5.89)	(5.89)	290.94
2 Current assets						
Trade receivables	2,987.09	82.54	-	(26.25)	(26.25)	3,043.38
Cash and bank balances	153.45	0.17	-	-	-	153.62
Other current assets	1,411.55	27.68	-	-	-	1,439.23
Short-term loans and advances	297.53	26.86	-	-	-	324.39
	4,849.62	137.25	-	(26.25)	(26.25)	4,960.62
TOTAL	5,063.30	220.39	-	(32.14)	(32.14)	5,251.56

Summary of significant accounting policies

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

Sanjeev Sharma
Partner
Membership No.: 091211
Peer Review: 022581
UDIN: 26091211UGJVPF5775



For and on behalf of the Board of Directors of
Limited

Events Limited (Formerly known as Events Private Limited)

Cristoo Arora
Director
DIN: 08995161
CFO

Misha Dhawan
Director
DIN: 08877160
Company Secretary
FCS - 11101

Place : Gurugram
Date : September 19, 2026

Place : Gurugram
Date : September 19, 2026

Place : Chandigarh
Date : 19/09/2026

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

Annexure II

Restated Statement of Profit and Loss

Particulars	Restated Summary Statement of Profits and Losses statement of Eventions Limited (Formerly known as Eventions Private Limited) as at 31 March 2026	Restated Summary Statement of Profits and Losses statement of Gantu Online Private Limited for the year ended 31 March 2026	Acquisition Adjustments	Intragroup elimination	Total Adjustments	Unaudited Proforma Consolidated Statement of Profits and Losses as at 31 March 2026
	(A)	(B)	(C)	(D)	(E=C+D)	(F=A+B+E)
Revenue						
Revenue from operations	9,973.96	313.68	-	(3.05)	(3.05)	10,284.59
Other income	88.19	0.39	-	-	-	88.58
Total Revenue (I)	10,062.15	314.07	-	(3.05)	(3.05)	10,373.17
Expenses						
Cost of Services/ Direct Expenses	8,287.19	244.60	-	(3.05)	(3.05)	8,528.74
Employee benefit expenses	402.95	76.83	-	-	-	479.78
Finance costs	66.75	0.41	-	-	-	67.16
Depreciation and amortisation expenses	18.68	8.21	-	-	-	26.89
Other expenses	264.88	62.94	-	-	-	327.82
Total expenses (II)	9,040.45	392.99	-	(3.05)	(3.05)	9,430.39
Profit before tax and prior period items (III = I - II)	1,021.70	(78.92)	-	-	-	942.78
Prior period items (IV)						
Profit Before Exceptional and Extraordinary Items and Tax (III = I - II)	1,021.70	(78.92)	-	-	-	942.78
Tax expense						
Current tax	257.16	-	-	-	-	257.16
Deferred tax (net)	(7.47)	4.27	-	-	-	(3.21)
Total tax expense (IV)	249.69	4.27	-	-	-	253.96
Profit from Continuing Operations (III - IV)	772.01	(74.65)	-	-	-	697.36
Profit from Discontinuing Operations	-	-	-	-	-	-
Total Profit for the year	772.01	(74.65)	-	-	-	697.36
Earnings per equity share [nominal value of share Rs. 10 (March 31, 2024: Rs. 10, March 31, 2023: Rs						
Basic earnings per share	8.90	0.36	-	-	-	8.28
Computed on the basis of profit from operations						
Diluted earnings per share	8.90	0.36	-	-	-	8.28
Computed on the basis of profit from operations						

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

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

Sanjeev Sharma
Partner
Membership No.: 091211
Peer Review: 022581
UDIN: 26091211UGJVPF5775



Cristoo Arora
Director
DIN: 08996161

Ravi Rana
Director
DIN: 0897166

CS Misha Dhawan
Company Secretary
FCS - 11101

Place : Chandigarh
Date: 19/09/2026

Place : Gurugram
Date: September 19, 2026

Place : Gurugram
Date: September 19, 2026

Performa Adjustment**Amount in Lacs**

Particulars	Gantu Online Private Limited as on 31.03.2026
Estiamted Consideration	6.74
Equity Share Capital	6.66
Reserve and Surplus	(0.77)
Goodwill/ (Capital Reserve)	0.85

Minority Interest	31.03.2026
Share Capital	2.89
Reserve and Surplus	(0.33)
Security Premium	56.88
Profit & Loss (FY 2025-26)	(22.40)
Total	37.04

Reserve and surplus	31.03.2026
Current year profit	(52.19)
Adjustment of Opening reserve	
Total	(52.19)

Sale Consideration paid in:	31.03.2026
Equity shares in Eventions	4.35
Security Premium	2.39
Investment in Gantu	6.74

M.Dh
Gantu Online

[Signature]



As on 31.03.2026			
Particulars	Eventions Limited	Gantu Online Private Limited	Total
Elimination of Sales	-	3.05	3.05
Elimination of Purchase	3.05	-	3.05
Amount payable	26.25	-	26.25
Amount receivable	-	26.25	26.25

Sanjeev Sharma



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Note-01

**NOTES TO THE UNAUDITED PROFORMA CONSOLIDATED FINANCIAL
INFORMATIONS**

1. **CORPORATE INFORMATION REPORTING ENTITY:**

The Holding Company was incorporated on December 15, 2020, under the name of 'Eventions Private Limited', as a private limited Company under the provisions of the Companies Act, 2013, pursuant to a Certificate of Incorporation issued by Registrar of Companies, Central Registration Centre. Thereafter, our Company was converted from private limited to public limited, pursuant to special resolution passed by the shareholders of the Company at the Extra-ordinary General Meeting held on February 17, 2026 and the name of our Company was changed from "Eventions Private Limited" to "Eventions Limited" vide fresh certificate of incorporation dated February 26, 2026 issued by the Registrar of Companies, Central Processing Centre. The Corporate identification number of our Company is U92190HR2020PLC091592. The Holding Company is into Meetings, Incentives, Conferences and Exhibitions ("MICE") and Event Management segment and is engaged in providing services relating to the planning, coordination and execution of corporate events, conferences, incentive travel programs and related activities.

2. **BASIS OF PREPARATION:**

The unaudited Proforma consolidated financial information of the Company comprising the Proforma consolidated statement of asset and liabilities as at 31st March, 2026 the Proforma consolidated statement of profit and loss for the year ended 31st March, 2026 read with the notes to the Unaudited Proforma consolidated financial information.

The Holding Company i.e., Eventions Limited recently on March 10, 2026, acquired 70% shares in Gantu Online Private Limited through Equity Swap Agreement dated March 09, 2026, pursuant to which Gantu Online Private Limited became subsidiary company of Eventions Limited.

The Unaudited Proforma Consolidated Financial Information has been included as additional information in the RHP, considering the impact of 70% acquisition of the Gantu Online Private Limited in FY 2025-26 as a significant acquisition, although these Unaudited Proforma Consolidated Financial Information are not mandatorily required to be included as per SEBI ICDR Regulations.



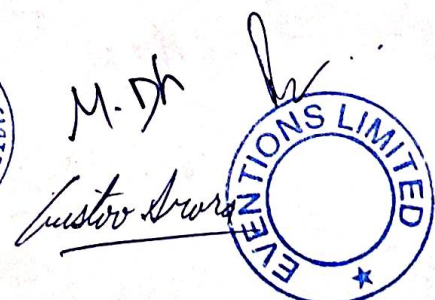
Sanjeev Sharma



Because of their nature, the Unaudited Proforma Consolidated Financial Information addresses a hypothetical situation and, therefore, do not represent Eventions Limited actual consolidated financial information. They purport to indicate the results of operations that would have resulted had the said 70% acquisition been completed at 01st April 2025 but are not intended to be indicative of expected results or operations in the future periods of the Company

The proforma adjustments are based upon available information and assumptions that the management of the holding Company believes to be reasonable. Such Unaudited Proforma Consolidated financial information has not been prepared in accordance with standards and practices generally accepted in other jurisdictions and accordingly should not be relied upon as if it had been carried out in accordance with those standards and practices. Accordingly, the degree of reliance placed by investors in other jurisdictions on such proforma information should be limited. These Unaudited Proforma Consolidated Financial Information have been prepared by the management of the Company to illustrate the impact of the said 70% acquisition during FY 2025-26 as at September 19, 2026. for the purpose of inclusion in offer document has been prepared as per AS and after making the adjustments as detailed in the following section "Proforma adjustments based on the following:

- a) Eventions Limited Restated Financial Information as at and for the year ended 31st March 2026 approved by the Board of Directors of the Eventions Limited on dated 19th September 2026.
- b) The Restated Financial Statements of Gantu Online Private Limited for the period ended 31st March 2026 approved by the Board of Directors of the Gantu Online Private Limited on 19th September 2026.
- c) Proforma consolidated financial information has been prepared for periods ending 31st March 2026 by making a line-by-line consolidation of the consolidated financial information of the company Gantu Online Private Limited as at and for the period ended 31st March 2026 along with the Restated financial statement of the company Eventions Limited by adding like items of assets, equity, liabilities, income and expenses.
- d) Eliminating in full intra Company assets and liabilities, income and expenses relating to transactions among entities of the Company.



These Proforma Consolidated Financial Information illustrate the results of operations that would have resulted in the financial statements of the Company pursuant to its investment in Gantu Online Private

Limited. The Proforma adjustments are based upon available information and assumptions that the management of the Company believes to be reasonable. Such Proforma Consolidated Financial Information has not been prepared in accordance with generally accepted accounting principles including accounting standards and accordingly should not be relied upon as if it had been carried out in accordance with those principles, standards and practices.

The Unaudited Proforma Consolidated Financial Information is not a complete set of financial statements and does not include all disclosures in accordance with the Accounting Standards (referred to as AS) prescribed under Section 133 of the Companies Act, 2013 (referred to as 'the Act') and Schedule III of the Act, as applicable and is not intended to give true and fair view of the financial position or the financial performance for the period/year, in accordance with AS prescribed under Section 133 of the Act. As a result, these Unaudited Proforma Consolidated Financial Information may not be comparable and suitable for any other purpose. However, selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the financial position and performance. Hence, these Unaudited Proforma Consolidated Financial Information have been indicated as Financial Information. Accordingly, the degree of reliance placed by investors on such proforma information should be limited.

These Unaudited Proforma Consolidated Financial Information is made on the assumption that the said 70% acquisition been completed at 01st April, 2025 therefore minority Interest has been identified and shown accordingly in the Unaudited Proforma Consolidated Financial Information as at 31st March 2026 along with the minority shareholders interest in the net assets of the proposed acquisition.

Minority interest in the net assets of the consolidated subsidiaries consists of:

While identifying the share of minority holders, the company has attributed the same in proportionate to unacquired equity shareholding holding of the company i.e. 30% for the periods ended 31st March 2026. Therefore 30% of the equity, reserves & profits for the periods ended 31st March 2026 has been identified as minority Interest.

3. **PROFORMA ADJUSTMENTS RELATING TO ACCOUNTING POLICIES:**

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M. Dh

Customer Service



The Unaudited Proforma Consolidated Financial Information has been compiled to reflect the respective accounting policies adopted by the Company hence there are no adjustments considered in related to uniformity of accounting policies in the unaudited proforma consolidated financial information.

4. PROFORMA ADJUSTMENTS

Acquisition Adjustment

Amount in Lakhs

Particulars	Gantu Online Private Limited as on 01.04.2025
Estiamted Consideration	6.74
Equity Share Capital	6.66
Reserve and Surplus	(0.77)
Goodwill/ (Capital Reserve)	0.85

Intercompany Elimination

	As on 31.03.2026		
Particulars	Eventions Limited	Gantu Online Private Limited	Total
Elimination of Sales	-	3.05	3.05
Elimination of Purchase	3.05	-	3.05
Amount payable	26.25	-	26.25
Amount receivable	-	26.25	26.25



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Other than those mentioned above, no additional adjustments have been made to the Unaudited Proforma Consolidated Financial Information to reflect any other transactions of the Company or the Target Entity subsequent to 31st March 2026.

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