Comments:

1. As I am not in the role of day-to-day developer, I have allowed myself a bit more time than allocated 2 hours
2. The solution assumes that there could be only max 2 entries for a given events (only one pair of STARTED and FINISHED in any order), as per task summary. No validation for multiple event pair entries was implemented, except for a unique attribute in the database column. There is a validation if any event had only one entry in the stream file (logged).
3. I have chosen Spring Data JPA just to have a fast solution for database persistence. In the prod solution a low level ORM approach needs to be applied. Or actually, as we have life streaming as the input with events measured in ms, it would be required to use any robust noSQL solution, like Azure Cosmos DB or Apache Cassandra, or Elasticsearch/Logstash/Kibana set, which is dedicated for the streaming log processing.
4. The implemented solution will handle GBs files. But in case of the life streaming in prod I would recommend to use Apache Flink so that we can benefit from MPP. In such situation we would also benefit more from the multi-threaded approach.
5. Tests are showing only some examples of unit and integration tests, for sure it is not a full coverage (assignment time constraint). Same applies for use of info and debug logging.