

## LLP Audit Report

To The Partners of  
Benedire Infrastructures & Developers LLP  
(LLPIN: AAM-4796)

### Report on the Financial Statements

We have audited the financial statements of Benedire Infrastructures & Developers LLP ("the LLP"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the LLP in accordance with Accounting Standards and accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records 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 design, implementation and maintenance of adequate internal financial controls, 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.

### Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. 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. In making those risk assessments, the auditor considers internal financial control relevant to the LLP's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness

of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

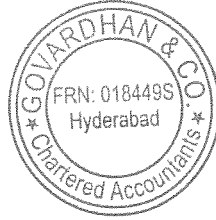
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.


### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements are prepared, in all material aspects, in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the LLP as at 31st March, 2025 and
- (b) the Statement of Profit and Loss of the LLP for the year ended on that date.
- (c) Cash flow statement of the LLP for the year ended on that date

**For Govardhan & Co.,**  
Chartered Accountants  
(Firm's Registration No. 018449S)



  
CA Govardhan Reddy P  
Partner  
Membership No: 229071  
UDIN: 25229071BMHVKH8279

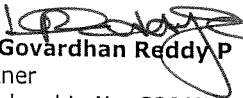
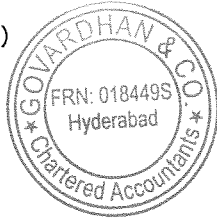
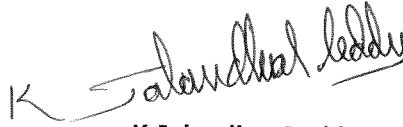
Place : Hyderabad

Date : 19-05-2025

**Benedire Infrastructures & Developers LLP****BALANCE SHEET AS ON 31-03-2025**

Particulars	Schedule	As At March 31, 2025	As At March 31, 2024
<b>I. ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
(a) Property, plant and equipment	2	3,96,49,622	3,97,76,539
<b>Total</b>		<b>3,96,49,622</b>	<b>3,97,76,539</b>
<b>II. CAPITAL AND LIABILITIES</b>			
<b>PARTNERS CAPITAL</b>			
(a) Partners capital Account	3	4,05,00,000	4,05,00,000
(b) Partners Current Account	4	(11,45,399)	(7,73,461)
<b>Total Partners account</b>		<b>3,93,54,601</b>	<b>3,97,26,539</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
(a) Financial liabilities			
Other Financial Liabilities	5	2,75,021	30,000
(b) Other Current Liabilities	6	20,000	20,000
<b>Total Liabilities</b>		<b>2,95,021</b>	<b>50,000</b>
<b>Total</b>		<b>3,96,49,622</b>	<b>3,97,76,539</b>

As per our report of even date attached

For and on Behalf Benedire Infrastructures &  
Developers LLPFor Govardhan & Co.,  
Chartered Accountants  
(Firm's Registration No. 018449S)  
**CA Govardhan Reddy P**  
Partner  
Membership No: 229071  
UDIN: 25229071BMHVKH8279  
Place : Hyderabad  
Date : 19.05.2025**K. Jalandhar Reddy**  
Designated Partner  
DIN No: 00434911**V. Venu Gopal Reddy**  
Designated Partner  
DIN No: 08089571

**Benedire Infrastructures & Developers LLP**

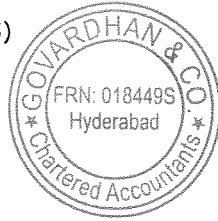
**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2025**

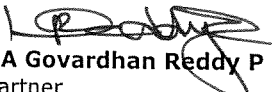
Particulars	Schedule	For the Year	For the Year
		ended	ended
		March 31, 2025	March 31, 2024
<b>I.Net Revenue from Operations</b>			
<b>II.Other income</b>			
<b>III Total Income</b>		-	-
<b><u>IV.Expenses:</u></b>			
(a) Finance costs		-	-
(b) Depreciation and amortization expense	2	1,26,918	2,30,759
(c) Other expenses	7	2,45,021	20,000
<b>Total Expenses</b>		<b>3,71,939</b>	<b>2,50,759</b>
Profit before exceptional items and tax (III - IV)		(3,71,939)	(2,50,759)
Exceptional items		-	-
Net Profit Before Tax		(3,71,939)	(2,50,759)
Tax expense		-	-
Partners Remuneration		-	-
Interest on Capital		-	-
<b>Profit (Loss) for the period</b>		<b>(3,71,939)</b>	<b>(2,50,759)</b>

As per our report of even date attached

For and on Behalf Benedire Infrastructures &  
Developers LLP

For Govardhan & Co.,  
Chartered Accountants  
(Firm's Registration No. 018449S)



  
**CA Govardhan Reddy P**  
Partner  
Membership No: 229071  
UDIN: 25229071BMHVKH8279  
Place : Hyderabad  
Date : 19.05.2025



**K.Jalandhar Reddy**  
Designated Partner  
DIN No: 00434911



**V.Venu Gopal Reddy**  
Designated Partner  
DIN No: 08089571

**Benedire Infrastructures & Developers LLP**  
**Cash Flow Statement for the year ended March 31, 2025**

PARTICULARS	Year ended March 31, 2025	Year ended March 31, 2024
<b>A) Cash flow from Operating activities</b>		
Net Profit before Tax	(3,71,938.53)	(2,50,759.15)
<b>Adjustments for</b>		
Depreciation	1,26,917.53	2,30,759.15
<b>Operating profit before working capital changes</b>	<b>(2,45,021.00)</b>	<b>(20,000.00)</b>
(Increase)/Decrease in Trade and Other Receivables	-	-
Increase/(Decrease) in Trade Payables and Other Liabilities	2,45,021.00	20,000.00
<b>Cash generated from operations</b>	-	-
(Taxes paid)/Refund received	-	-
<b>Net cash used in operating activities</b>	-	-
<b>B) Cash flow from Investing activities</b>		
Maturity/ (investment) in bank deposits other than cash and cash equivalent	-	-
<b>Net cash used in investing activities</b>	-	-
<b>C) Cash flow from Financing activities</b>		
Proceeds from Borrowings	-	-
<b>Net cash from financing activities</b>	-	-
<b>Net change in Cash and Cash Equivalents (A+B+C)</b>	-	-
Cash and Cash Equivalents (Opening Balance)	-	-
<b>Cash and Cash Equivalents (Closing Balance)</b>	<b>(0.00)</b>	<b>(0.00)</b>

**Notes:**


**1 Components of Cash & Cash Equivalents**

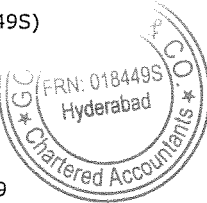
Cash in Hand	-	-
Bank Balance - Current Account	-	-


As per our report of even date attached

For and on behalf of the Board

**For Govardhan & Co.,**  
Chartered Accountants  
(Firm's Registration No. 018449S)

  
**CA Govardhan Reddy P**  
Partner  
Membership No: 229071  
UDIN: 25229071BMHVKH8279  
Place : Hyderabad  
Date : 19.05.2025



  
**K. Jalandhar Reddy**  
Designated Partner  
DIN No: 00434911

  
**V. Venu Gopal Reddy**  
Designated Partner  
DIN No: 08089571

**Benedire Infrastructures & Developers LLP**  
**Notes forming part of the financial statements**

**2 PROPERTY, PLANT AND EQUIPMENT**

(Amount in Rs.)

Particulars	Land - Free Hold	Road Development	Total
<b>Cost or Deemed cost</b>			
As at April 01, 2023	3,94,94,500	5,12,798	4,00,07,298
Additions	-	-	-
Disposals/ Adjustments	-	-	-
<b>As at March 31, 2024</b>	<b>3,94,94,500</b>	<b>5,12,798</b>	<b>4,00,07,298</b>
<b>Accumulated Depreciation</b>			
As at April 01, 2023	-	-	-
Charge for the period	-	2,30,759	2,30,759
Disposals/ Adjustments	-	-	-
<b>As at March 31, 2024</b>	<b>-</b>	<b>2,30,759</b>	<b>2,30,759</b>
<b>Net block</b>			
<b>As at March 31, 2024</b>	<b>3,94,94,500</b>	<b>2,82,039</b>	<b>3,97,76,539</b>
<b>As at March 31, 2023</b>	<b>3,94,94,500</b>	<b>5,12,798</b>	<b>4,00,07,298</b>
<b>Cost or Deemed cost</b>			
As at April 01, 2024	3,94,94,500	5,12,798	4,00,07,298
Additions	-	-	-
Disposals/ Adjustments	-	-	-
<b>As at March 31, 2025</b>	<b>3,94,94,500</b>	<b>5,12,798</b>	<b>4,00,07,298</b>
<b>Accumulated Depreciation</b>			
As at April 01, 2024	-	2,30,759	2,30,759
Charge for the period	-	1,26,918	1,26,918
Disposals/ Adjustments	-	-	-
<b>As at March 31, 2025</b>	<b>-</b>	<b>3,57,677</b>	<b>3,57,676</b>
<b>Net block</b>			
<b>As at March 31, 2025</b>	<b>3,94,94,500</b>	<b>1,55,121</b>	<b>3,96,49,622</b>
As at March 31, 2024	3,94,94,500	2,82,039	3,97,76,539

**Benedire Infrastructures & Developers LLP**

Notes forming part of the financial statements

**3 - Partners capital Account**

(Amount in Rs.)

Particulars	As at	
	March 31, 2025	March 31, 2024
<b>CURRENT</b>		
K JALANDHAR REDDY SHARE CAPITAL	5,000	5,000
KNR CONSTRUCTIONS LTD-SHARE CAPITAL	4,04,90,000	4,04,90,000
VENU GOPAL REDDY-SHARECAPITAL	5,000	5,000
<b>Total</b>	<b>4,05,00,000</b>	<b>4,05,00,000</b>

**4 - Partners Current Account**

(Amount in Rs.)

Particulars	As at	
	March 31, 2025	March 31, 2024
KNR CONSTRUCTIONS LTD	(11,45,399.68)	(7,73,461.15)
<b>Total</b>	<b>(11,45,399.68)</b>	<b>(7,73,461.15)</b>

**5 - Other Financial Liabilities**

(Amount in Rs.)

Particulars	As at	
	March 31, 2025	March 31, 2024
<b>Advances to Related Party</b>		
KNR Constructions Limited	2,75,021	30,000
<b>Total</b>	<b>2,75,021</b>	<b>30,000</b>

**6 - Other Current Liabilities**

(Amount in Rs.)

Particulars	As at	
	March 31, 2025	March 31, 2024
Audit fees payable	20,000	20,000
<b>Total</b>	<b>20,000</b>	<b>20,000</b>

**Benedire Infrastructures & Developers LLP**

Notes forming part of the financial statements

**7 - Other Expenses**

(Amount in Rs.)

Particulars	As at	
	March 31, 2025	March 31, 2024
Audit Fees	20,000	20,000
Filing Charges	2,25,021	-
<b>Total</b>	<b>2,45,021</b>	<b>20,000</b>