



GOVARDHAN & CO
CHARTERED ACCOUNTANTS

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, 2024, 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

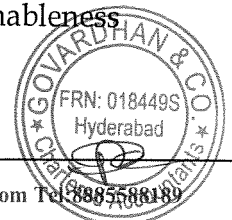
Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the LLP in accordance with Accounting Standards and accounting principles generally accepted in India. This responsibility also includes maintenance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

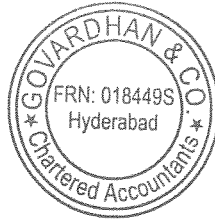
Opinion

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, 2024 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: 24229071BKDGUC2597



Place : Hyderabad
Date : 24-05-2024

Benedire Infrastructures & Developers LLP

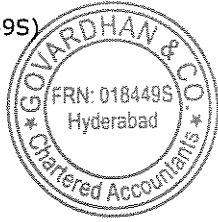
BALANCE SHEET AS ON 31-03-2024

Particulars	Schedule	As At March 31, 2024	As At March 31, 2023
I. ASSETS			
NON-CURRENT ASSETS			
(a) Property, plant and equipment	2	3,97,76,539	4,00,07,298
(b) Long Term Loans & Advances	3	-	-
Total		3,97,76,539	4,00,07,298
II. CAPITAL AND LIABILITIES			
PARTNERS CAPITAL			
(a) Partners capital Account	4	4,05,00,000	4,05,00,000
(b) Partners Current Account	5	(7,73,461)	(5,22,702)
Total Partners account		3,97,26,539	3,99,77,298
LIABILITIES			
CURRENT LIABILITIES			
(a) Financial liabilities			
Other Financial Liabilities	6	30,000	10,000
(b) Other Current Liabilities			
Total Liabilities	7	20,000	20,000
Total		50,000	30,000
Total		3,97,76,539	4,00,07,298

As per our report of even date attached

For and on Behalf Benedire Infrastructures &
Developers LLP

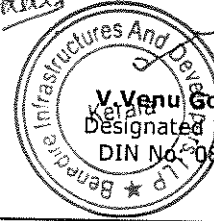
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Chartered Accountants
(Firm's Registration No. 018449S)



CA Govardhan Reddy P
Partner
Membership No: 229071
UDIN: 24229071BKDGUC2597
Place : Hyderabad
Date : 24-05-2024

K. Jalandhar Reddy

K.Jalandhar Reddy
Designated Partner
DIN No: 00434911



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

Benedire Infrastructures & Developers LLP

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31/03/2024

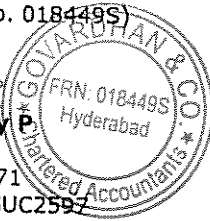
Particulars	Schedule	For the Year ended March 31, 2024	For the Year ended March 31, 2023
I. Net Revenue from Operations		-	-
II. Other income		-	-
III Total Revenue	8	-	-
IV. Expenses:			
(a) Finance costs	9	-	
(b) Depreciation and amortization expense	2	2,30,759	4,19,562
(c) Other expenses	10	20,000	20,000
Total Expenses		2,50,759	4,39,562
Profit before exceptional items and tax (III - IV)		(2,50,759)	(4,39,562)
Exceptional items		-	-
Net Profit Before Tax		-	-
Tax expense		(2,50,759)	(4,39,562)
Partners Remuneration		-	-
Interest on Capital		-	-
Profit (Loss) for the period		(2,50,759)	(4,39,562)

As per our report of even date attached

For and on Behalf Benedire Infrastructures &
Developers LLP

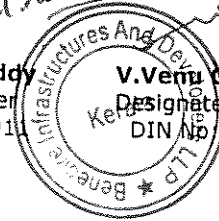
For Govardhan & Co.,
Chartered Accountants
(Firm's Registration No. 018449S)

CA Govardhan Reddy P.
Partner
Membership No: 229071
UDIN: 24229071BKDGUC2597
Place : Hyderabad
Date : 24-05-2024



K. Jalandhar Reddy

K. Jalandhar Reddy
Designated Partner
DIN No: 0043491



V. Venu Gopal Reddy
Designated Partner
DIN No: 08089571

Benedire Infrastructures & Developers LLP
Cash Flow Statement for the year ended March 31, 2024

PARTICULARS	Year ended March 31, 2024	Year ended March 31, 2023
A) Cash flow from Operating activities		
Net Profit before Tax		
Adjustments for		
Depreciation	(2,50,759.15)	(4,39,562.09)
Operating profit before working capital changes	2,30,759.15	4,19,562.09
(Increase)/Decrease in Trade and Other Receivables	(20,000.00)	(20,000.00)
Increase/(Decrease) in Trade Payables and Other Liabilities	-	-
Cash generated from operations	20,000.00	20,000.00
(Taxes paid)/Refund received	-	-
Net cash used in operating activities	-	-
B) Cash flow from Investing activities		
Maturity/ (investment) in bank deposits other than cash and cash equivalent	-	-
Net cash used in investing activities	-	-
C) Cash flow from Financing activities		
Proceeds from Borrowings	-	-
Net cash from financing activities	-	-
Net change in Cash and Cash Equivalents (A+B+C)	-	-
Cash and Cash Equivalents (Opening Balance)	-	-
Cash and Cash Equivalents (Closing Balance)	(0.00)	(0.00)

Notes:


- Components of Cash & Cash Equivalents
 - Cash in Hand
 - Bank Balance - Current Account
- The Cash flow statement is prepared in accordance with the Indirect Method stated in Ind AS 7 on Cash Flow Statements and presents the cash flows by operating, investing and financing activities.

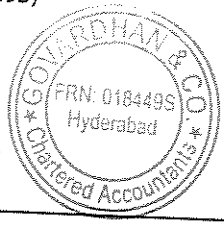
Notes referred to above form an integral part of the accounts


As per our report of even date attached


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

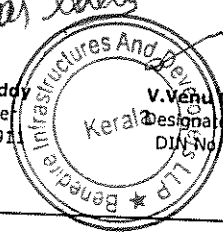
For and on behalf of the Board


CA Govardhan Reddy P
 Partner
 Membership No: 229071
 UDIN: 24229071BKDGUC2597
 Place : Hyderabad
 Date : 24-05-2024




K. Jalandhar Reddy
 Designated Partner
 DIN No: 00434911


V. Venu Gopal Reddy
 Designated Partner
 DIN No: 08089571

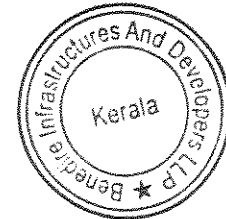


Benedire Infrastructures & Developers LLP
Notes forming part of the financial statements

2 PROPERTY, PLANT AND EQUIPMENT

(Amount in Rs.)

Particulars	Land - Free Hold	Buildings	Total
Cost or Deemed cost			
As at April 01, 2022	3,94,94,500.00	5,12,798.00	4,00,07,298.00
Additions	-	-	-
Disposals/ Adjustments	-	-	-
As at March 31, 2023	3,94,94,500.00	5,12,798.00	4,00,07,298.00
Accumulated Depreciation			
As at April 01, 2022	-	-	-
Charge for the period	-	-	-
Disposals/ Adjustments	-	-	-
As at March 31, 2023	-	-	-
Net block			
As at March 31, 2023	3,94,94,500.00	5,12,798.00	4,00,07,298.00
As at March 31, 2022	3,94,94,500.00	5,12,798.00	4,00,07,298.00
Cost or Deemed cost			
As at April 01, 2023	3,94,94,500.00	5,12,798.00	4,00,07,298.00
Additions	-	-	-
Disposals/ Adjustments	-	-	-
As at March 31, 2024	3,94,94,500.00	5,12,798.00	4,00,07,298.00
Accumulated Depreciation			
As at April 01, 2023	-	-	-
Charge for the period	-	2,30,759.15	2,30,759.15
Disposals/ Adjustments	-	-	-
As at March 31, 2024	-	2,30,759.15	2,30,759.15
Net block			
As at March 31, 2024	3,94,94,500.00	2,82,038.85	3,97,76,538.85
As at March 31, 2023	3,94,94,500.00	5,12,798.00	4,00,07,298.00



Benedire Infrastructures & Developers LLP

Notes forming part of the financial statements

3 - Long Term Loans & Advances

(Amount in Rs.)

Particulars	As at	
	March 31, 2024	March 31, 2023
Mutual Fund	-	-
Total	-	-

4 - Partners capital Account

(Amount in Rs.)

Particulars	As at	
	March 31, 2024	March 31, 2023
CURRENT		
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
Total	4,05,00,000	4,05,00,000

5 - Partners Current Account

(Amount in Rs.)

Particulars	As at	
	March 31, 2024	March 31, 2023
KNR CONSTRUCTIONS LTD	(7,73,461.15)	(5,22,702.09)
Total	(7,73,461.15)	(5,22,702.09)

6 - Other Financial Liabilities

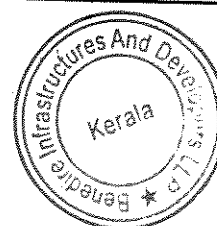
(Amount in Rs.)

Particulars	As at	
	March 31, 2024	March 31, 2023
Advances to Related Party		
KNR Constructions Limited	30,000	10,000
Total	30,000	10,000

7 - Other Current Liabilities

(Amount in Rs.)

Particulars	As at	
	March 31, 2024	March 31, 2023
Audit fees payable	20,000	20,000
Total	20,000	20,000



Benedire Infrastructures & Developers LLP

Notes forming part of the financial statements

8 - Other Income

(Amount in Rs.)

Particulars	As at	
	March 31, 2024	March 31, 2023
Other Income	-	-

9 - Finance Costs

(Amount in Rs.)

Particulars	As at	
	March 31, 2024	March 31, 2023
Bank Charges and Interest	-	-
Total	-	-

10 - Other Expenses

(Amount in Rs.)

Particulars	As at	
	March 31, 2024	March 31, 2023
Audit Fees	20,000	20,000
Total	20,000	20,000

