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, 2026, 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

GOVARDHAN & CO. Chartered Accountants FRN: 018449S Hyderabad 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, 2026 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)

Govardhan & Co. Chartered Accountants Hyderabad FRN: 018449S

CA Govardhan Reddy P
Partner
Membership No: 229071
UDIN: 26229071IIGIAP5737

Place : Hyderabad
Date : 23-05-2026

Benedire Infrastructures & Developers LLP

BALANCE SHEET AS ON 31-03-2026

Particulars	Schedule	As At March 31, 2026	As At March 31, 2025
I. ASSETS			
NON-CURRENT ASSETS			
(a) Property, plant and equipment	2	4,88,49,996	3,96,49,622
CURRENT ASSETS			
(a) Other Current Assets	3	30,515	-
Total		**4,88,80,511**	**3,96,49,622**
II. CAPITAL AND LIABILITIES			
PARTNERS CAPITAL			
(a) Partners capital Account	4	4,05,00,000	4,05,00,000
(b) Partners Current Account	5	(12,21,352)	(11,45,399)
Total Partners account		**3,92,78,648**	**3,93,54,601**
LIABILITIES			
CURRENT LIABILITIES			
(a) Financial liabilities			
Other Financial Liabilities	6	95,81,863	2,75,021
(b) Other Current Liabilities	7	20,000	20,000
Total Liabilities		**96,01,863**	**2,95,021**
Total		**4,88,80,511**	**3,96,49,622**

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)

GOVARDHAN & CO. FRN: 018449S Hyderabad Chartered Accountants

K Jalandhar Reddy

CA Govardhan Reddy P
Partner
Membership No: 229071
UDIN: 26229071IIGIAP5737
Place : Hyderabad
Date : 23.05.2026

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 31.03.2026

Particulars	Schedule	For the Year ended March 31, 2026	For the Year ended March 31, 2025
I.Net Revenue from Operations			
II.Other income			
III Total Income		-	-
IV.Expenses:			
(a) Finance costs		-	-
(b) Depreciation and amortization expense	2	52,353	1,26,918
(c) Other expenses	8	23,600	2,45,021
Total Expenses		**75,953**	**3,71,939**
Profit before exceptional items and tax (III - IV)		(75,953)	(3,71,939)
Exceptional items		-	-
Net Profit Before Tax		(75,953)	(3,71,939)
Tax expense		-	-
Patners Remuneration		-	-
Interest on Capital		-	-
Profit (Loss) for the period		**(75,953)**	**(3,71,939)**

As per our report of even date attached

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

GOVARDHAN & CO. * FRN: 018449S Hyderabad * Chartered Accountants

CA Govardhan Reddy P
Partner
Membership No: 229071
UDIN: 26229071IIGIAP5737
Place : Hyderabad
Date : 23.05.2026

For and on Behalf Benedire Infrastructures & Developers LLP

K Jalandhar Reddy

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, 2026

PARTICULARS	Year ended March 31, 2026	Year ended March 31, 2025
A) Cash flow from Operating activities		
Net Profit before Tax	(75,953)	(3,71,939)
Adjustments for		
Depreciation	52,353	1,26,918
Operating profit before working capital changes	**(23,600)**	**(2,45,021)**
(Increase)/Decrease in Trade and Other Receivables	-	-
Increase/(Decrease) in Trade Payables and Other Liabilities	92,76,326	2,45,021
Cash generated from operations	**92,52,726**	-
(Taxes paid)/Refund received		
Net cash used in operating activities	**92,52,726**	-
B) Cash flow from Investing activities		
Purchase of Fixed assets	(92,52,726)	-
Net cash used in investing activities	**(92,52,726)**	-
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)	-	-
Notes:		
1 Components of Cash & Cash Equivalents		
Cash in Hand	-	-
Bank Balance - Current Account	-	-

As per our report of even date attached

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

GOVARDHAN & CO. FRN: 018449S Hyderabad Chartered Accountants

CA Govardhan Reddy P
Partner
Membership No: 229071
UDIN: 26229071IIGIAP5737
Place : Hyderabad
Date : 23.05.2026

For and on behalf of the Board

K Jalandhar Reddy

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
Cost or Deemed cost			
As at April 01, 2024	3,94,94,500	5,12,798	4,00,07,298
Additions	-	-	-
Disposals/ Adjustments	-	-	-
As at March 31, 2025	**3,94,94,500**	**5,12,798**	**4,00,07,298**
Accumulated Depreciation			
As at April 01, 2024	-	2,30,759	**2,30,759**
Charge for the period	-	1,26,918	**1,26,918**
Disposals/ Adjustments	-	-	-
As at March 31, 2025	**-**	**3,57,677**	**3,57,676**
Net block			
As at March 31, 2025	**3,94,94,500**	**1,55,121**	**3,96,49,622**
As at March 31, 2024	**3,94,94,500**	**2,82,039**	**3,97,76,539**
Cost or Deemed cost			
As at April 01, 2025	3,94,94,500	5,12,798	4,00,07,298
Additions	92,52,726	-	92,52,726
Disposals/ Adjustments	-	-	-
As at March 31, 2026	**4,87,47,226**	**5,12,798**	**4,92,60,024**
Accumulated Depreciation			
As at April 01, 2025	-	3,57,677	3,57,676
Charge for the period	-	52,353	52,353
Disposals/ Adjustments	-	-	-
As at March 31, 2026	**-**	**4,10,030**	**4,10,028**
Net block			
As at March 31, 2026	**4,87,47,226**	**1,02,768**	**4,88,49,996**
As at March 31, 2025	3,94,94,500	1,55,121	3,96,49,622

Benedire Infrastructures & Developers LLP

Notes forming part of the financial statements

3 - Other Current Assets

(Amount in Rs.)

Particulars	As at March 31, 2026	As at March 31, 2025
Advance	30,515	-
Total	**30,515**	**-**

4 - Partners capital Account

(Amount in Rs.)

Particulars	As at March 31, 2026	As at March 31, 2025
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, 2026	As at March 31, 2025
KNR CONSTRUCTIONS LTD	(12,21,353.17)	(11,45,399.68)
Total	**(12,21,353.17)**	**(11,45,399.68)**

6 - Other Financial Liabilities

(Amount in Rs.)

Particulars	As at March 31, 2026	As at March 31, 2025
Advances to Related Party		
KNR Constructions Limited	95,81,863	2,75,021
Total	**95,81,863**	**2,75,021**

7 - Other Current Liabilities

(Amount in Rs.)

Particulars	As at March 31, 2026	As at March 31, 2025
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 Expenses

(Amount in Rs.)

Particulars	As at March 31, 2026	As at March 31, 2025
Audit Fees	23,600	20,000
Filing Charges	-	2,25,021
Total	**23,600**	**2,45,021**