



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, 2023, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

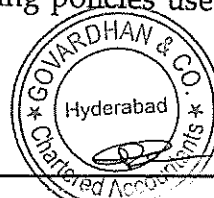
Management Responsibility for the Financial Statements

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.

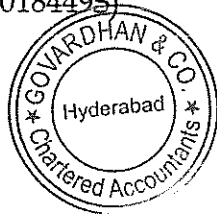
Opinion

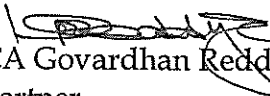
In our opinion and to the best of our information and according to the explanations given to us, the financial statements are prepared, in all material aspects, in conformity with the accounting principles generally accepted in India:

(a) in the case of the Balance Sheet, of the state of affairs of the LLP as at 31st March, 2023 and

(b) the Statement of Profit and Loss for the profit of the LLP for the year ended on that date.

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



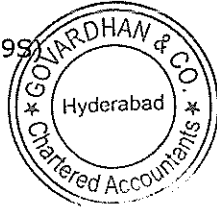

CA Govardhan Reddy P
Partner
Membership No: 229071
UDIN: 23229071BGSTVP9549

Place : Hyderabad
Date : 16-05-2023

Benedire Infrastructures & Developers LLP**BALANCE SHEET AS ON 31/03/2023**

Particulars	Schedule	As At March 31, 2023	As At Mar 31, 2022
I ASSETS			
NON-CURRENT ASSETS			
(a) Property, plant and equipment	2	4,00,07,298	4,04,26,860
CURRENT ASSETS			
Total		4,00,07,298	4,04,26,860
II. CAPITAL AND LIABILITIES			
PARTNERS CAPITAL			
(a) Partners capital Account	4	4,05,00,000	4,05,00,000
(b) Partners Current Account	5	(5,22,702)	(83,140)
Total Partners account		3,99,77,298	4,04,16,860
LIABILITIES			
NON-CURRENT LIABILITIES			
Financial liabilities			
CURRENT LIABILITIES			
(a) Financial liabilities			
Other Financial Liabilities	6	10,000	-
(b) Other Current Liabilities	7	20,000	10,000
Total		4,00,07,298	4,04,26,860

As per our report of even date attached

For and on Behalf Benedire Infrastructures
& Developers LLPFor Govardhan & Co.,
Chartered Accountants
(Firm's Registration No. 0184499)CA Govardhan Reddy P
Partner
Membership No: 229071
UDIN:
Place : Hyderabad
Date : 16-05-2023K. Jalandhar Reddy
Designated Partner
DIN No: 00434911V. Venu Gopal Reddy
Designated Partner
DIN No: 08089571

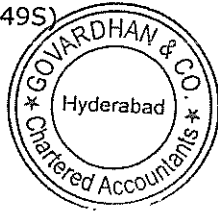
Benedire Infrastructures & Developers LLP

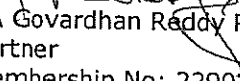
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31/03/2023

Particulars	Schedule	For the Year ended March 31, 2023	For the Year ended March 31, 2022
I. Net Revenue from Operations		-	-
II. Other income		-	-
III Total Revenue	8	-	81,972
<u>IV. Expenses:</u>			81,972
(a) Finance costs	9	-	11,556
(b) Depreciation and amortization expense	2	4,19,562	73,140
(c) Other expenses	10	20,000	32,227
Total Expenses		4,39,562	1,16,923
Profit before exceptional items and tax (III - IV)		(4,39,562)	(34,950)
Exceptional items		-	-
Net Profit Before Tax		(4,39,562)	(34,950)
Tax expense		-	-
Partners Remuneration		-	-
Interest on Capital		-	-
Profit (Loss) for the period		(4,39,562)	(34,950)


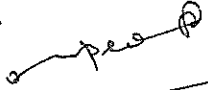
As per our report of even date attached

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




CA Govardhan Reddy P
Partner
Membership No: 229071
UDIN:
Place : Hyderabad
Date : 16-05-2023

**For and on Behalf Benedire
Infrastructures & Developers LLP**



K. Jalandhar Reddy V. Venu Gopal Reddy
Designated Partner Designated Partner
DIN No: 00434911 DIN No: 08089571