

UDAYSHIVAKUMAR INFRA LIMITED
(Formerly known as UDAYSHIVAKUMAR INFRA PRIVATE LIMITED)
**Registered office: 1924A/196, Banashankari Badavane,
Near Nh-4 Bypass Davangere Karnataka India- 577005**



CIN: L45309KA2019PLC130901
Website: www.uskinfra.com

Email Id: cs@uskinfra.com
Telephone No: +918192297009

Date: 06.06.2026

To, BSE LTD Phiroze Jeejeebhoy Towers 25th Floor, Dalal Street, Mumbai- 400001 BSE SCRIP CODE: 543861	To, National Stock Exchange of India Ltd Exchange Plaza, Bandra- Kurla Complex, Sandra (E), Mumbai – 400051 NSE EQUITY SYMBOL: USK
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ISIN: INE0N0Y01013

Dear Sir,

SUB: OUTCOME OF BOARD MEETING HELD ON 06TH JUNE, 2026

Pursuant to the provisions of Regulation 30 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the meeting of the Board of Directors of the Company was held today i.e. Saturday, 06th June, 2026, which commenced at 04:30 P.M. and concluded at 10:03 P.M. In the said meeting, the following agenda were approved by the Board, amongst other things:

1. Audited Financial Results for the quarter and year ended 31st March, 2026.

Pursuant to Regulations 30, 33 & 52 of SEBI Listing Regulations, we are enclosing herewith the following documents:

- a. Audited Financial Results (Standalone) for the quarter and year ended 31st March, 2026.
- b. Auditors' Report on the Audited Financial Results (Standalone) for the quarter and year ended 31st March, 2026.

HIGHLIGHT OF THE FINANCIAL RESULTS:

1. The quarter results of the company's performance displayed fair momentum, anchored by Undertaking Civil Contracts, NH and PWD Road Constructions, Canal Constructions, Industrial Area Development, Smart City Road Development., etc. as mentioned in the report.
2. 31st March, 2026 Quarter Revenue was INR 4,804.71 Lakhs increase by 1.35 % over the Previous quarter INR 4,740.70 Lakhs.

3. EBITDA for this quarter stood at INR 2,005.21 Lakhs, an increase of 702.76 % over the last quarter of INR -249.79 Lakhs.
4. Supply of Materials and Services increase by 19.69 % to a record INR 5,349.08 Lakhs.

2. Proposal for Preferential issue of convertible warrants to the member of the promoter group of Company.

The Board of Directors approved the proposal to raise funds through issuance of convertible share warrants on a preferential basis, subject to finalization of detailed terms and conditions of the issue, including but not limited to the number of warrants, issue price, conversion terms and other related matters, in accordance with applicable provisions of the Companies Act, 2013, the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 and other applicable laws.

Thanking you,

Yours faithfully,

For Udayshivakumar Infra Limited

Sneha

Prashant

Sawant

Digitally signed
by Sneha

Prashant Sawant

Date: 2026.06.06
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Sneha Sawant

Company Secretary

A59900

Independent Auditor's Report on the Quarterly and Year to date Audited Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
M/s. Udayshivakumar Infra Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date Financial results of **Udayshivakumar Infra Limited** ("the Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

1. is presented in accordance with the requirements of the Listing Regulations in this regard; and
2. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matters

We draw attention to Note no 9 to the accompanying financial statements, which describes that balance confirmations in respect of trade receivables, trade payables and deposits. are in the process of being obtained and reconciled. The management has represented that the reconciliation of the said balances would not result in any material difference affecting the financial statements.

Our opinion is not modified in respect to these matter.

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Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report. –

Key Audit Matters	How our audit addressed the key audit matter
1. Non-Current Trade Receivable	
<p>The Amount is outstanding from the customers for reimbursement of GST. In the earlier tax regime (before GST) the company use to charge 4% VAT on the amount of service provided and was successfully able to recover the same from the customers without any default/denial. After the introduction of GST the rate of tax was changed to 12% w.e.f July, 2017. Company had entered into various contracts before July, 2017 in the pre-GST era. The work execution of these contracts was continued to be carried out the GST period, since the execution was taking a time period of 2 to 3 years. The Company while submitting the bills for the work done after the introduction of GST in July, 2017, started adding GST of 12% in the bill submitted for payment to the Government Departments but the Government Departments cleared only the basis amount of contract billed and did not paid the GST of 12% charged in the bills. However, there was no clear-cut instructions to the departments from the Government regarding the honouring the GST of 12% collected in the bills. So, the Government Departments started to hold the GST of 12% charged in the bills and were waiting for the instructions from the Government. The contractors' association looking to the injustice moved to honourable high court of Karnataka, now the case is pending before the Hon'ble High Court of Karnataka and there is bright chance of giving directions to the Government to pay GST on the works executed after the introduction of GST. Refer Note 5(a).</p>	<p>Our audit procedures related to the (1) Sustainability and Recoverability of Asset, (2) Requirement of ECL and (3), among others:</p> <p>We have reviewed the petition filed, order passed and understood the matter with the company and we are of the opinion that there are higher probability that the company will be able to recover the entire amount. We have also reviewed the judgement passed in the matter of Belgaum Smart City Ltd in which the GOI has reimbursed the 8% of the GST and matter is pending before the court for balance 4%.</p> <p>Since no significant increase in credit risk event has been occurred during the year we do not see any requirement of recognition of ECL on the Financial Asset.</p>
2. Revenue recognition for long term construction contracts	
<p>The Company's significant portion of business is undertaken through long term construction contracts which is in nature of engineering, procurement and construction basis.</p> <p>Revenue from these contracts, where the performance obligation satisfied over time, is recognized in proportion to the stage of completion of the contract. The stage of completion is assessed by reference to survey of work performed.</p>	<p>Our audit procedures included but were not limited to:</p> <ul style="list-style-type: none"> Review the Company's revenue recognition accounting policy and assessed compliance of the policy in terms of Ind AS 115 - Revenue from Contracts with Customers. Obtained an understanding of the Company's processes and controls for revenue recognition process, evaluated the design, and tested the operating effectiveness of the controls over revenue recognition with specific focus on determination of stage of completion,

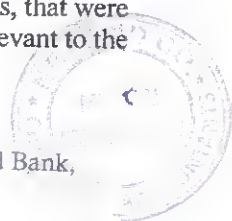
<p>Revenue recognition from these contracts involves significant degree of judgments and estimation including identification of contractual obligations, the Company's rights to receive payments for performance obligation completed till date which includes measuring and recognition of contract assets, change of scope and determination of onerous obligations which include estimation of contract costs.</p> <p>Revenue recognition is significant to the financial statements based on the quantitative materiality and nature of construction contracts involves significant judgements as explained above. Accordingly, we considered this as a key audit matter.</p>	<p>considering impact of change in scope and estimation of contract cost.</p> <ul style="list-style-type: none"> • Performed test of details, on a sample basis, and read the underlying customer contracts for terms and conditions, verified underlying supporting used in the determination of stage of completion and other relevant supporting documents such as certified invoice from independent engineers of the customer, correspondence with customer etc. • Performed analytical audit procedures for analyzing project profitability over a period including for identification of low or negative margin project. Assess the level of provisioning required, if any for any loss/negative margin projects including for onerous obligations. • Performed additional procedures in respect of material yearend balance of contract assets i.e. tested basis of measuring of contract assets and certification from independent engineers in the subsequent to year end. • Assessed the relevant disclosures made by the company in accordance with Ind AS 115.
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Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's report, but does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management and Those Charge with Governance for the Statement

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

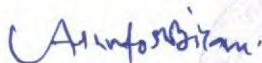
(i) The accompanying Statement as per note no 4 and 5 of Unaudited Financial Results includes the Company's share of net profit of Rs. 0.38 lakhs for the year ended March 31, 2026, in respect of four joint operations. The financial information relating to these joint operations has not been reviewed/audited by us and has been furnished to us by the management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these joint operations, is based solely on such financial information provided by the management.

(ii) The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

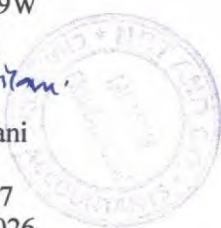
(iv) The determination of the transactions with MSME vendors and balances thereof, have been done based on the certificate received from the respective parties as available from the system. In absence of complete reconciliation in this respect, completeness of the disclosures in respect of MSME vendors, interest liability thereon as per MSME Act, Income tax computations as such need to be ascertained.

Our conclusion on the Statement is not modified in respect of this above matter.

For N B T AND CO
Chartered Accountants
FRN: - 140489W



Ashutosh Biyani
Partner
M.No - 165017
Date: 06/06/2026
Place: Mumbai
UDIN: 26165017ANJLDC5584



UDAYSHIVAKUMAR INFRA LIMITED
CIN: L45309KA2019PLC130901

Statement of Assets and Liabilities for the year ended 31st March, 2026

All amounts in Lakhs, unless otherwise stated

Particulars	As at March 31, 2026	As at March 31, 2025
I. ASSETS		
Non-current assets		
(a) Property, plant and equipment	4,859.69	5,461.52
(b) Capital work in progress	434.32	378.40
(c) Investment property	1,502.54	1,395.39
(d) Financial assets		
(i) Non current investments	-	-
(ii) Trade receivables	5,089.09	6,101.88
(iii) Other non current financial assets	2,509.75	2,245.74
(e) Deferred tax assets (net)	233.16	105.53
(f) Other non-current assets	1,098.51	-
Total non-current assets (A)	15,727.06	15,688.46
Current assets		
(a) Inventories	8,559.53	6,062.17
(b) Financial assets		
(i) Trade receivables	2,289.36	2,685.87
(ii) Cash and cash equivalents	1,476.51	53.12
(iii) Other Bank Balances	2,203.33	2,092.12
(iii) Other current financial assets	861.84	963.58
(c) Other current assets	5,391.13	5,417.58
Total current assets (B)	20,781.70	17,274.44
Non-current Assets classified as held for sale	-	-
Regulatory deferral account debited balances and related deferred Tax assets	-	-
TOTAL ASSETS (A+B)	36,508.76	32,962.90
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	5,535.71	5,535.71
(b) Other equity	11,495.04	11,309.40
Total equity (A)	17,030.75	16,845.12
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,870.21	3,153.68
(ii) Trade payables		
(1) Total outstanding dues of micro enterprises and small enterprises	-	-
(2) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,283.93	2,568.59
(iii) Other financial liabilities	3,116.45	1,060.40
(b) Provisions	2.29	33.36
Total non-current liabilities (B)	7,272.89	6,816.03
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	5,790.99	2,845.09
(ii) Trade payables		
(1) Total outstanding dues of micro enterprises and small enterprises	25.48	-
(2) Total outstanding dues of creditors other than micro enterprises and small enterprises	3,566.06	3,887.93
(iii) Other financial liabilities	1,147.93	1,056.37
(b) Other current liabilities	1,656.84	1,510.72
(c) Provisions	17.82	1.64
(d) Current tax liabilities	-	-
Total current liabilities (C)	12,205.12	9,301.75
Non-current Assets classified as held for sale	-	-
Regulatory deferral account debited balances and related deferred Tax assets	-	-
Total liabilities (D=B+C)	19,478.01	16,117.78
TOTAL EQUITY AND LIABILITIES (A+D)	36,508.76	32,962.90



For and on behalf of the Board of Director's
Udayshivakumar Infra Limited
CIN: L45309KA2019PLC130901

Place Davangere, Karnataka
Date 06/06/2026

Mr Udayshivakumar Rajanna
Managing Director
DIN: 05326601

Sri. Mathada Shivalingaswamy
Independent Director
DIN: 10283087

UDAYSHIVAKUMAR INFRA LIMITED
CIN: L45309KA2019PLC130901

Statement of Audited Financial Results for the Quarter Ended and Year Ended 31st March, 2026

(Rs. in lakhs except EPS)

Sr. No.	Particulars	Quarter Ended			Year to Date	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from Operations	4,804.71	4,740.70	11,248.53	21,132.56	28,912.73
	(b) Other Income	271.81	3.62	556.81	306.44	634.89
	Total Income (a+b)	5,076.51	4,744.33	11,805.34	21,439.00	29,547.62
2	Expenses					
	(a) Cost of materials consumed	1,699.82	972.15	1,567.95	6,146.45	6,640.73
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2648.58)	117.07	2,994.70	(2284.39)	(571.75)
	(c) Construction & Operating Expense	3,649.26	3,496.67	6,828.70	14,142.23	20,849.02
	(d) Employee benefits expense	286.92	331.59	324.82	1,287.02	1,129.38
	(e) Finance costs	172.96	170.24	185.71	846.52	650.93
	(f) Depreciation and amortisation expense	228.01	222.07	357.96	896.60	979.99
	(g) Other expenses	83.88	76.64	174.75	366.31	592.07
	Total expenses	3,472.27	5,386.43	12,434.58	21,400.74	30,270.36
3	Profit/(Loss) before exceptional items and tax (1-2)	1604.25	(642.10)	(629.24)	38.27	(722.75)
4	Exceptional items					
5	Profit/(Loss) before tax	1604.25	(642.10)	(629.24)	38.27	(722.75)
6	Tax Expenses					
	- Current tax	-	-	-	-	-
	- Deferred tax	268.46	(163.43)	(4.27)	(127.63)	(14.09)
	-Short Provision for Income Tax of Earlier Year	0.32	-	-	0.32	12.02
	Total Tax Expenses	268.78	(163.43)	(4.27)	(127.31)	(2.07)
7	Net Profit/(Loss) for the period from Continuing Operations (5-6)	1335.47	(478.67)	(624.97)	165.58	(720.68)
8	Profit/(Loss) from discontinuing operation after tax	-	-	-	-	-
9	Profit/ (Loss) for the period	1335.47	(478.67)	(624.97)	165.58	(720.68)
10	Other Comprehensive Income					
	A (i) Amount of Items that will not be reclassified to profit or loss	19.74	-	1.30	19.74	68.41
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Amount of Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Other Comprehensive Income Net of taxes	19.74	0.00	1.30	19.74	68.41
11	Total Comprehensive Income for the period (9+10)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	1355.21	(478.67)	(623.68)	185.32	(652.26)
12	Details of Equity Share capital					
	Paid Up Share Capital	5,535.71	5,535.71	5,535.71	5,535.71	5,535.71
	Face value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00
13	Other Equity				11,495.04	11,309.40
14	Earning per share(of Rs. 10/- each)(not annualised):					
	Weighted average number of equity shares used as denominator for calculating EPS (Nos.)	5,53,57,142	5,53,57,142	5,53,57,142	5,53,57,142	5,53,57,142
	(a) Basic EPS	2.45	-0.86	-1.13	0.33	-1.18
	(b) Diluted EPS	2.45	-0.86	-1.13	0.33	-1.18



Place: Davangree, Karnataka
Date: 06/06/2026

For and on behalf of the Board of Director's
Udayshivakumar Infra Limited
CIN: L45309KA2019PLC130901

Mr. Udayshivakumar Rajanna
Managing Director
DIN: 05326601

Sri. Mathada Shivalingaswamy
Independent Director
DIN: 10283087

Notes to Financial Statements:-

The above audited financial results for the quarter and year ended March 31, 2026 ('the Statement') of Udayshivakumar Infra Limited ('the Company') which are published in accordance with Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('Listing Regulations') have been reviewed and thereafter approved by the Board of Directors in their respective meetings held on May 30, 2026

These audited financial results are prepared in accordance with the Companies Indian Accounting Standards Rules 2015 (as amended) ("Ind AS") prescribed under section 133 of Companies Act, 2013 and the other recognized accounting practices and policies to the extent applicable. The Statutory auditor has performed audit of the company's financial results.

The Government of India has implemented four new Labour Codes ("Codes"), including the Code on Wages, 2019, with effect from November 21, 2025. The Company has assessed the potential impact of these changes in accordance with the guidance issued by the Institute of Chartered Accountants of India. Based on such assessment, the Company is of the view that there is no material impact on the Statement of Standalone Financial Results for the quarter and year ended March 31, 2026 and accordingly, no accounting adjustment has been considered necessary. The Company continues to monitor developments pertaining to the Labour Codes and will evaluate any impact, if applicable, on employee benefit liabilities in future periods.

The Company share income and expenses of the following joint operations:-

- a. Udayshivakumar-Kotarki JV
- b. Udayshivkumar - KMCCL (JV)
- c. KMCCL-Udayshivkumar (JV)
- d. Kevadiya Construction Private Limited-Udayshivkumar Infra Limited (JV)

The Company's share in the income and expenses of the joint operations is as under:-

Particulars	Quarter ended			Year ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
Revenue (including other income)	2,554.11	966.17	-	5,218.27	722.63
Expenses (including income tax expense)	2,553.53	966.28	-	5,217.89	716.20
Share of profit/(loss) in joint operations	0.58	-0.11	-	0.38	6.43

The above financial information for the respective quarter and year ended is solely based on management accounts and has not been subjected to review by us. In view of management, these joint operations are not material to overall performance and results of the Company.

The Company is operating only in the one segment and hence provisions relating to the Segment Reporting as per Ind AS-108 "Segment Reporting" not applicable. Hence no separate information for segment wise.

Figures for the quarter ended March 31, 2026 and corresponding quarter in the previous year as reported in these financial results are balancing figures between audited figures in respect of full financial year and the unaudited year to date figures up to the end of third quarter of the relevant financial year.

The company has made the Initial Public Offer of 1,88,57,142 equity shares of face value of Rs. 10 each at an issue price of Rs. 35 each aggregating to Rs.65,99,99,970 which is fully subscribed and shares were allotted on March 29, 2023 as per Basis of allotment . The utilization of IPO proceeds is summarized below:

(Rs. In Lakhs)

Objects of the issue as per Prospectus	Proceeds received	Issue Expense	Utilization upto	Utilization upto
		31.03.2026	31.03.2026	31.03.2026
Funding incremental working capital requirements of our Company	4,500.00	-	4,500.00	-
General corporate proceeds	2,100.00	484.16	1,028.95	586.89

The Company has the practice of seeking confirmations of balances from the parties in respect of the Trade Receivables, Trade Payables and Deposits. While the reconciliation is an on-going process, the management does not expect any material difference affecting the financial results due to the same.

The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.

There are no investors complaints pending as on March 31, 2026.



For and on behalf of the Board of Director's
Udayshivakumar Infra Limited
CIN: L45309KA2019PLC130901

Mr. Udayshivakumar Rajanna
Managing Director
DIN: 05326601

Sri. Mathada Shivalingaswamy
Independent Director
DIN: 10283087

Place: Davangree, Karnataka
Date: 06/06/2026

UDAYSHIVAKUMAR INFRA LIMITED
CIN: L45309KA2019PLC130901
Statement of Cash Flow for the year ended March 31, 2026

All amounts in Lakhs, unless otherwise stated

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash flow from operating activities		
Profit before tax	38.27	(722.75)
Depreciation	896.60	979.99
Finance costs	846.52	650.93
Provision for gratuity	4.85	9.15
Interest income	(164.34)	(175.27)
Profit on sale of property, plant and equipment	-	(5.39)
Profit on sale of Investment	-	(143.40)
Change in operating assets and liabilities		
(Increase)/Decrease in trade receivables	1,409.29	1,891.35
(Increase)/Decrease in other current assets	(84.76)	(2,109.37)
(Increase)/Decrease in other non-current assets	(1,098.51)	
(Increase)/Decrease in inventory	(2,497.36)	(866.64)
(Increase)/Decrease in financial assets	(162.26)	529.50
Increase/(Decrease) in financial liabilities	2,147.61	343.67
Increase/(Decrease) in trade payables	(581.04)	(339.59)
Increase/(Decrease) in other liabilities	146.12	(835.59)
Cash generated from operations	900.98	(793.41)
Income taxes paid	0.32	12.02
Net cash inflow from operating activities	900.66	(805.43)
Cash flow from investing activities		
(Purchase) / Sale of property, plant and equipment (Net)	(294.77)	(3,413.83)
(Purchase) / Sale of Non Current Investment (Net)	-	1,975.71
(Purchase) / Sale of of Investment property (Net)	(107.14)	244.56
Profit on sale of property, plant and equipment	-	5.39
Profit on sale of Investment Property	-	143.40
Increase in CWIP	(55.92)	(1.31)
Interest received	164.34	175.27
Profit/(Loss) from joint venture operation	0.32	4.82
Net cash flow from investing activities	(293.18)	(865.98)
Cash flows from financing activities		
Finance Cost	(846.52)	(650.93)
Proceeds/ (repayment) from non current borrowings	(1,283.47)	2,106.04
Proceeds/ (repayment) from current borrowings	2,945.89	85.05
Net cash inflow (outflow) from financing activities	815.91	1,540.16
Net increase (decrease) in cash and cash equivalents	1,423.39	(131.26)
Cash and cash equivalents at the beginning of the year	53.12	184.38
Cash and cash equivalents at end of the year	1,476.51	53.12



For and on behalf of the Board of Director's
Udayshivakumar Infra Limited
CIN: L45309KA2019PLC130901

Place: Davangree, Karnataka
Date: 06.06.2026

Mr. Udayshivakumar Rajanna
Managing Director
DIN: 05326601

M. Mathada
Sri. Mathada Shivalingaswamy
Independent Director
DIN: 10283087