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

CIN: L45309KA2019PLC130901
Email Id: cs@uskinfra.com
Website: www.uskinfra.com
Telephone No: +918192297009

Date: 14.08.2026

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

ISIN: INE0N0Y01013

Dear Sir,

<u>Sub: Regulation 33 on Financial Statements</u>

With regard to filing of under Regulation 33 of SEBI (LODR) Regulations, 2015 and other applicable regulations, we enclose Limited Review Report, Statement of Unaudited Financial Results and non-applicability of statement of impact of audit qualification for the Quarter ended June 30, 2026.

Thanking you,

Yours faithfully,
For Udayshivakumar Infra Limited

Sneha Prashant Sawant
Digitally signed by Sneha Prashant Sawant
Date: 2026.08.14 18:26:36 +05'30'

Sneha Sawant
Company Secretary
A59900

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Date: 14.08.2026

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

ISIN: INE0N0Y01013

Dear Sir,

Sub: Declaration for Non-applicability of Statement of Impact of Audit Qualification Declaration.

Pursuant to Regulation 33(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, we hereby declare that the statutory auditors of the company have issued Limited Review Report with unmodified opinion on Unaudited Standalone Financials for the quarter ended 30th June 2026 approved at the Board meeting held on 14th August 2026.

This declaration is issued in compliance of Regulation 33(3)(d) SEBI (Listing obligation and disclosure requirements) Regulations, 2015 as amended by SEBI (Listing obligation and disclosure requirements) Regulations, 2016 vide notification No. SEBI/LAD- NRO/GN/2016-17/001 dated 25/05/2016 and Circular No. CIR/CFD/CMD/56/2016 dated 27/05/2016.

Thanking you,

Yours faithfully,
For Udayshivakumar Infra Limited

Sneha Prashant Sawant
Digitally signed by Sneha Prashant Sawant
Date: 2026.08.14 18:27:20 +05'30'

Sneha Sawant
Company Secretary
A59900

LIMITED REVIEW REPORT ON FIRST QUARTER ENDED JUNE 30, 2026, UNAUDITED FINANCIAL RESULTS OF UDAYSHIVAKUMAR INFRA LIMITED PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS & DISCLOUSURE REQUIREMENTS) REGULATION 2015

To,
The Board of Directors,
Udayshivakumar Infra Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results ("The Statement") of **Udayshivakumar Infra Limited** ("The Company") for the first quarter ended June 30, 2026 being submitted by the company to the stock exchange pursuant to the requirement of regulation 33 of the SEBI (listing Obligations and Disclosure requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the company's management and approved by the Company's Board of Director, has been prepared in accordance with the recognition and measurement principals laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34"), Prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principal generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We have conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', Issued by the Institute of Charted Accountants of India (ICAI). A review of interim financial information consists of making Inquiries, primarily of the company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope then an audit conducted in accordance with standards on Auditing Specified under section 143(10) of the companies Act 2013 and consequently dose not enable as to obtain assurance that we could become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that casual us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclose in terms of regulation 33 of the SEBI amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and on behalf of
N B T and Co
Chartered Accountants
FRN: - 140489W

Ashutosh
Biyani

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[illegible]
Date: 2026.08.14 17:57:38 +05'30'

Ashutosh Biyani
Partner
M. No – 165017
Date – 14/08/2026
Place - Mumbai
UDIN No - 26165017TBMMHP2924

UDAYSHIVAKUMAR INFRA LIMITED

(CIN : L45309KA2019PLC130901)

Statement of Unaudited Financial Results for the Quarter Ended June 30, 2026

(Rs. in lakhs)

Sr. No.	Particulars	Quarter Ended			Year ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Income**				
	(a) Revenue from Operations	4,625.20	4,804.71	5,816.42	21,132.56
	(b) Other Income	21.15	271.81	18.18	306.44
	Total Income (a+b)	**4,646.35**	**5,076.51**	**5,834.60**	**21,439.00**
2	**Expenses**				
	(a) Cost of materials consumed	1,068.17	1,699.82	2,100.64	6,146.45
	(b) Changes in inventories of work-in-progress	-392.27	-2,648.58	508.29	-2,284.39
	(c) Construction & Operating Expense	2,900.33	3,649.26	3,395.37	14,142.23
	(d) Employee benefits expense	277.77	286.92	319.73	1,287.02
	(e) Finance costs	264.06	172.96	239.60	846.52
	(f) Depreciation and amortisation expense	220.85	228.01	221.49	896.60
	(g) Other expenses	63.83	83.88	80.25	366.31
	Total expenses	**4,402.74**	**3,472.27**	**6,865.38**	**21,400.74**
3	**Profit/(Loss) before exceptional items and tax (1-2)**	243.61	1,604.25	-1,030.78	38.27
4	Exceptional items	-	-	-	-
5	**Profit/(Loss) before tax**	**243.61**	**1,604.25**	**-1,030.78**	**38.27**
6	**Tax Expenses**				
	- Current tax	-	-	-	-
	- Deferred tax	-2.12	268.46	-257.94	-127.63
	-Short Provision for Income Tax of Earlier Year	-	0.32	-	0.32
	Total Tax Expenses	**-2.12**	**268.78**	**-257.94**	**-127.31**
7	**Net Profit/(Loss) for the period from Continuing Operations (5-6)**	**245.73**	**1,335.47**	**-772.83**	**165.58**
8	Profit/(Loss) from discontinuing operation after tax	-	-	-	-
9	**Profit/ (Loss) for the period**	**245.73**	**1,335.47**	**-772.83**	**165.58**
10	**Other Comprehensive Income**				
	A (i) Amount of Items that will not be reclassified to profit or loss	-	19.74	-	19.74
	(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**	-	**19.74**
11	Total Comprehensive Income for the period (9+10)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	**245.73**	**1,355.21**	**-772.83**	**185.32**
12	**Details of Equity Share capital**				
	Paid Up Share Capital	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
13	Other Equity	NA	NA	NA	11,495.04
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
	(a) Basic EPS	0.44	2.45	-1.40	0.33
	(b) Diluted EPS	0.44	2.45	-1.40	0.33

UDAYSHIVAKUMAR INFRA LTD. DAVANGERE

Notes:-

1 The above unaudited financial results for the quarter ended June 30. 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 August 14. 2026

2 These 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.

3 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)
e. Udayshivakumar-Ganesh JV

4 The Company's share in the income and expenses of the joint operations is as under:- (Rs. In Lakhs)

Particulars	**Quarter ended**			**Year ended**
	30.06.2026	**31.03.2026**	**30.06.2025**	**31.03.2026**
Revenue (including other income)	2.073.02	2554.11	298.08	5218.27
Expenses (including income tax expense)	2.073.03	2553.53	298.08	5217.89
Share of profit/(loss) in joint operations	**(0.01)**	**0.58**	**(0.00)**	**0.38**

The above financial information for the quarter ended June 30. 2026 is solely based on management accounts and has not been subjected to review/ audit by any auditor. The management include the profit/loss of the joint operation in financial statements on annual basis.

5 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.

6 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 recevied**	**Issue Expense 30.06.2026**	**Utilization upto 30.06.2026**	**Unutilized upto 30.06.2026**
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

7 The current paid up share capital of the Company is Rs. 55.35.71.420/- consists of 5.53.57.142 Equity Shares of Rs.10 each.

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

9 There are no Investors Complaints pending as on June 30. 2026.

For and on the behalf of Board of Directors
Udayshivakumar Infra Limited

UDAYSHIVAKUMAR INFRA LTD. DAVANGERE

Date - 14/08/2026
Place: Davangree. Karnataka

Mr.Udayshivakumar Rajanna
Managing Director
DIN: 05326601

Sri. Mathada Shivalingaswamy
Independent Director
DIN: 10283087