

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: 10.02.2025

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: INEON0Y01013

Dear Sir,

Sub: Integrated Filing (Financial) for the Nine months ended and quarter ended December 31st, 2024

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, please find enclosed the Integrated Filing (Financials) for the quarter ended December 31st, 2024. We request you to take the above information on your record.

Thanking you

Yours faithfully,

For **Udayshivakumar Infra Limited**

Bharti Ramchandani

Company Secretary

FCS 11651

Ph: 8884990800

Place: Mumbai

31ST DECEMBER, 2024 QUARTER INTEGRATED FILING (FINANCIAL)

A. FINANCIAL RESULTS

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.:

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

S. No.	Particulars	in INR
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	61,56,90,079
B	Of the total amount outstanding, amount of default as on date	
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	
B	Of the total amount outstanding, amount of default as on date	
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	61,56,90,079

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (APPLICABLE ONLY FOR HALF-YEAR FILINGS I.E., 2ND AND 4TH QUARTER):

NOT APPLICABLE

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter):

NOT APPLICABLE

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Telephone No: +918192297009

Date: 10.02.2025

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
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ISIN: INEON0Y01013

Dear Sir,

Sub: Regulation 33 on Financial Statements

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 Quarter ended and Nine months ended December 31st, 2024.

Thanking you,

Yours faithfully,
For **Udayshivakumar Infra Limited**

BHARTI
RAMCHANDANI

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BHARTI RAMCHANDANI
Date: 2025.02.10
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BhartiRamchandani
Company Secretary
FCS 11651
Ph: 8884990800

LIMITED REVIEW REPORT ON THIRD QUARTER ENDED AND NINE MONTHS ENDED DECEMBER 31, 2024, UNAUDITED FINANCIAL RESULTS OF UDAYSHIVAKUMAR INFRA LIMITED PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS & DISCLOSURE 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 third quarter ended December 31, 2024 and nine months ended December 31, 2024 being submitted by the company to the stock exchange viz. BSE 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 Chartered 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.



Address: 201, 2nd Floor, Mahindra M-Space, Off Aarey Road, Next to Meenatai Thackeray Blood Bank, Goregaon (West), Mumbai, Maharashtra - 400104

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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 Digitally signed by
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Ashutosh Biyani
Partner
M. No – 165017
Date – 10/02/2025
Place - Mumbai
UDIN No - 25165017BMMJDQ5263



UDAYSHIVAKUMAR INFRA LIMITED

(Formerly known as Udayshivakumar Infra Private Limited)

(CIN : L45309KA2019PLC130901)

Statement of Unaudited Financial Results for the Quarter Ended and Nine Months Ended December 31, 2024

(Rs. in lakhs)

Sr. No.	Particulars	Quarter Ended			Year to Date		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operations	4,475.78	7,646.88	16087.22	17,664.20	41,775.31	57,714.78
	(b) Other Income	16.60	44.50	44.97	78.08	118.62	1,038.23
	Total Income (a+b)	4,492.38	7,691.38	16,132.19	17,742.28	41,893.93	58,753.01
2	Expenses						
	(a) Cost of materials consumed	1,981.13	1,250.83	1,613.80	5,072.78	5,326.38	6,783.88
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,361.82	298.34	229.11	-3,566.45	-2,658.53	-3,741.99
	(c) Construction & Operating Expense	3,004.64	5,768.49	12,657.08	14,020.32	34,794.75	48,538.95
	(d) Employee benefits expense	247.94	307.48	367.12	804.57	896.20	1,201.27
	(e) Finance costs	138.48	157.34	131.76	465.22	383.05	534.10
	(f) Depreciation and amortisation expense	223.38	232.21	157.06	622.02	457.38	617.66
	(g) Other expenses	98.01	175.70	99.89	417.32	464.58	739.18
	Total expenses	4,331.76	8,190.39	15,255.81	17,835.78	39,663.80	54,673.04
3	Profit/(Loss) before exceptional items and tax (1-2)	160.62	-499.02	876.38	-93.50	2,230.13	4,079.97
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before tax	160.62	-499.02	876.38	-93.50	2,230.13	4,079.97
6	Tax Expenses						
	- Current tax	0.00	-61.64	220.59	0.00	561.33	1,028.70
	- Deferred tax	-1.53	-8.29	0.00	-9.82	-7.32	-12.23
	- Short Provision for Income Tax of Earlier Year	12.02	0.00	50.69	12.02	50.69	50.69
	Total Tax Expenses	10.49	-69.93	271.28	2.20	604.70	1,067.16
7	Net Profit/(Loss) for the period from Continuing Operations (5-6)	150.13	-429.09	605.10	-95.70	1,625.43	3,012.81
8	Profit/(Loss) from discontinuing operation after tax	-	-	-	-	-	-
9	Profit/ (Loss) for the period	150.13	-429.09	605.10	-95.70	1,625.43	3,012.81
10	Other Comprehensive Income						
	A (i) Amount of Items that will not be reclassified to profit or loss	-	67.12	-	67.12	-	55.66
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-2.65
	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	-	67.12	-	67.12	-	53.00
11	Total Comprehensive Income for the period (9+10)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	150.13	-361.97	605.10	-28.59	1,625.43	3,065.81
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	5,535.71
	Face value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
13	Other Equity	NA	11,956.85	NA	NA	NA	11,911.74
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	5,53,57,142
	(a) Basic EPS	0.27	-0.65	1.09	-0.05	2.94	5.54
	(b) Diluted EPS	0.27	-0.65	1.09	-0.05	2.94	5.54



1 The above Unaudited financial results for the quarter ended and nine months ended December 31, 2024 ('the Statement') of Udayshivakumar Infra Limited (formerly known as Udayshivakumar Infra Private 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 February 10, 2025.

2 These Unaudited 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's share in the income and expenses of the one joint operations is as under:- (Rs. In Lakhs)

Particulars	Quarter ended			Year to Date		Year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
Revenue (including other income)	-	125.48	2,453.88	535.43	5,329.62	8,911.22
Expenses (including income tax expense)	-	125.48	2,454.43	535.45	5,320.97	8,903.78
Share of profit/(loss) in joint operations	-	-	-0.55	-0.02	8.65	7.44

The above financial information for the quarter ended and nine months ended December-2024 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.

4 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.

5 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:

Objects of the issue as per Prospectus	Proceeds received	(Rs. In Lakhs)		
		Issue Expense	Utilization upto	Utilization upto
		31/12/2024	31/12/2024	31/12/2024
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 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.

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

7 There are no Investors Complaints pending as on December 31, 2024.



For and on the behalf of Board of Directors
UDAYSHIVAKUMAR INFRA LIMITED

Mr.Udayshivakumar Rajanna
Managing Director
DIN: 05326601

Date - 10/02/2025
Place: Davangree, Karnataka

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Date: 27.01.2025

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ISIN: INE0NOY01013

Dear Sir,

Subject: Statement of Deviation or Variation in utilization of funds raised under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 for the Quarter ended and Nine months ended 31st December, 2024

Dear Sir/Madam,

Pursuant to Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed herewith the Statement of Deviation or variation in utilization of funds raised through Initial Public Offering (IPO) by the Company, for the Quarter ended Nine months ended 31st December, 2024.

Please take the above information on record.

Yours faithfully,

For Udayshivakumar Infra Limited

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Bharti Ramchandani
Company Secretary
FCS 11651
Ph: 8884990800

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Annexure - A

Statement of Deviation / Variation in utilisation of funds raised

Name of listed entity	UDAYSHIVAKUMAR INFRA LIMITED
Mode of Fund Raising	Public Issues / Rights Issues / Preferential Issues / QIP / Others INITIAL PUBLIC ISSUE
Date of Raising Funds	1,88,57,142 equity shares on the basis of allotment finalized by the designated stock exchange on March 29, 2023, and allotment approved by the Board Meeting resolution dated March 29, 2023
Amount Raised	INR 6,599 Lakhs
Report filed for Quarter ended	Quarter end and Nine Months ended on 31 st December, 2024
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	Not applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholder	NA
If Yes, Date of shareholder Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	NA
Comments of the auditors, if any	NA
Objects for which funds have been raised and where there has been a deviation, in the following table	The Company proposes to utilize the Net Proceeds from the Issue towards funding the following objects - a. Funding incremental working capital requirements of our Company; b. General corporate purposes.



Original Object	Modified Object, if any	Original Allocation	Modified Allocation, if any	Funds Utilised	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
Issue Expenses	Not applicable	484.16 Lakhs	Not applicable	484.16 Lakhs	Not applicable	NA
Funding incremental working capital requirements of our Company	Not applicable	4,500.00 Lakhs	Not applicable	4500.00 Lakhs	Not applicable	NA
General corporate purposes	Not applicable	1,615.84 Lakhs	Not applicable	1028.95 Lakhs	Not applicable	NA

During the quarter ended 31st March 2023, the Company has completed its Initial Public Offer ("IPO") of 1,88,57,142 equity shares on the basis of allotment finalized by the designated stock exchange on March 29, 2023, and allotment approved by the Board Meeting resolution dated March 29, 2023 at a price of ₹ 35/- per Equity Share (including a share premium of ₹ 25/- per Equity Share) aggregating to ₹ INR 6,599 Lakhs. The Company got listed with BSE Limited and National Stock Exchange of India Limited on 03rd April, 2023. The issue was made in accordance with SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended. The unutilised proceeds has been temporarily invested/parked in bank accounts and deposits with State bank of India.

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer etc.

For Udayshivakumar Infra Limited



SHEETALKUMAR MOHANRAO KODACHAWAD
Chief Financial Officer

