

**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](http://www.uskinfra.com)

Email Id: [cs@uskinfra.com](mailto:cs@uskinfra.com)  
Telephone No: +918192297009

Date: 15.11.2024

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

ISIN: INE0NOY01013

Dear Sir,

**SUB: REVISED OUTCOME OF BOARD MEETING HELD ON 14<sup>TH</sup> NOVEMBER, 2024**

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. Thursday, 14th November, 2024, which commenced at at 04.00 P.M. and concluded at 06.30 P.M. In the said meeting, the following agenda as were approved by the Board, amongst other things:

**1. Unaudited Financial Results for the quarter ended and half year ended 30<sup>th</sup> September, 2024**

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

- a. Unaudited Financial Results (Standalone) for the quarter ended and half year ended 30<sup>th</sup> September, 2024
- b. Auditors' Report on the Unaudited Financial Results (Standalone) for the quarter ended 30<sup>th</sup> September, 2024;

## HIGHLIGHT OF THE FINANCIAL RESULTS:

1. The quarter results of the company's performance displayed good 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. 30th September 2024 Quarter Revenue at INR 7691.38 lakhs was up by 37.99 % over the Previous quarter INR 5541.55 Lakhs.
3. EBITDA for this quarter stood at INR 8579.94 lakhs an decreased of 118.85.% over the last quarter of INR 580.74 Lakhs
4. Supply of Materials and Services down by -0.51 % to a record INR 7195.02 Lakhs.

## 2. Regulation 30 read with Para A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

- c. Re-appointment of Mr. Udayshivakumar (DIN: 05326601) as Managing Director of the Company for a period of 5 years w.e.f. 14<sup>th</sup> November, 2024

### Annexure – I

#### Brief Profile of Directors pursuant to SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September, 2015

| PARTICULARS                                | UDASYSHIVAKUMAR                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Reason for Change                          | Re-appointment of Mr. Udayshivakumar (DIN: 05326601) as a Managing Director of the Company                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Date of Appointment & Terms of Appointment | Re-appointment for a period of five years with effect from 14 <sup>TH</sup> November, 2024, not liable to retire by rotation, subject to approval of the shareholders at the ensuing Extraordinary General Meeting.                                                                                                                                                                                                                                                                                                           |
| Brief profile                              | <b>Udayshivakumar</b> , the visionary Promoter, Chairman, and Managing Director of our company, brings a wealth of expertise and leadership to the table. Holding a doctorate in Social Works Empowerment and Contractor Development from International Global Peace University, he founded the pioneering sole proprietorship 'M/s Udayshivakumar' in 2002. With over 20 years of experience in the civil construction sector, his journey is a testament to dedication, innovation, and unwavering commitment to excellence |
| Disclosure of relationship with            | Mr. Udayshivakumar (DIN: 05326601) is the promoter of the Company and husband of Mrs. Amruta (DIN: 07774973) Non-                                                                                                                                                                                                                                                                                                                                                                                                             |

|                                                                                                                                                                                                                              |                                                                                                                                                        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Directors/KMP/Pro<br/>moters</b>                                                                                                                                                                                          | executive Non Independent Director of the Company and father of Ms. Manjushree (DIN: 09597357) executive director of the Company.                      |
| <b>Information required in compliance with circular no. LIST/COMP/14/2018-19 issued by BSE Limited and circular no. NSE/CML/2018/24 issued by National Stock Exchange of India Limited dated June 20, 2018, respectively</b> | Mr. Udayshivakumar (DIN: 05326601) have not been debarred from holding the office of Director by virtue of any SEBI Order or any such other authority. |

Thanking you,

Yours faithfully,

**For Udayshivakumar Infra Limited**

Bharti

Ramchandani

Digitally signed by  
Bharti Ramchandani  
Date: 2024.11.15  
17:32:10 +05'30'

**Bharti Ramchandani**  
**Company Secretary**  
**FCS 11651**  
**Ph: 8884990800**

**UDAYSHIVAKUMAR INFRA LIMITED**  
(CIN : L45309KA2019PLC130901)

Statement of Assets and Liabilities for the half year ended 30th September, 2024

(Rs. in Lakhs)

| Sr. No.  | Particulars                                                                  | As at 30.09.2024 | As at 31.03.2024 |
|----------|------------------------------------------------------------------------------|------------------|------------------|
|          |                                                                              | (Unaudited)      | (Audited)        |
| <b>A</b> | <b>Assets</b>                                                                |                  |                  |
| <b>1</b> | <b>Non - Current Assets</b>                                                  |                  |                  |
|          | (a) Property, Plant and Equipment                                            | 4,360.09         | 3,027.67         |
|          | (b) Capital Work-in Progress                                                 | 378.09           | 377.09           |
|          | (c) Investment Property                                                      | 1,632.85         | 1,639.95         |
|          | (d) Goodwill                                                                 | -                | -                |
|          | (e) Intangible Assets under Development                                      | -                | -                |
|          | (f) Other Intangible Assets                                                  | -                | -                |
|          | (g) Financial Assets                                                         |                  | -                |
|          | - Non Current Investments                                                    | 1,969.12         | 1,902.01         |
|          | - Trade Receivables, Non Current                                             | 4,808.75         | 5,739.13         |
|          | - Loans, Non- Current                                                        | -                | -                |
|          | - Other Non current Financial Assets                                         | 3,545.50         | 1,605.15         |
|          | (h) Deferred Tax Assets (Net)                                                | 99.73            | 91.44            |
|          | (i) Other Non Current Assets                                                 |                  |                  |
|          | <b>Total Non - Current Assets</b>                                            | <b>16,794.13</b> | <b>14,382.45</b> |
| <b>2</b> | <b>Current Assets</b>                                                        |                  |                  |
|          | (a) Inventories                                                              | 7,566.44         | 5,195.53         |
|          | (b) Financial Assets                                                         |                  |                  |
|          | - Current Investments                                                        | -                | -                |
|          | - Trade receivables- Current                                                 | 4,128.94         | 6,296.26         |
|          | - Cash and cash equivalents                                                  | 134.69           | 184.38           |
|          | - Loans and Advance, Current                                                 | -                | -                |
|          | - Other Current Financial assets                                             | 29.44            | 2,133.67         |
|          | (c) Other Current Assets                                                     | 5,854.76         | 4,044.03         |
|          | <b>Total Current Assets</b>                                                  | <b>17,714.26</b> | <b>17,853.87</b> |
| <b>3</b> | Non- current Assets classified as held for sale                              | -                | -                |
| <b>4</b> | Regulatory deferral account debited balances and related deferred Tax assets | -                | -                |
|          | <b>Total Assets</b>                                                          | <b>34,508.40</b> | <b>32,236.32</b> |



|          |                                                                                           |                  |                  |
|----------|-------------------------------------------------------------------------------------------|------------------|------------------|
| <b>B</b> | <b>Equity and liabilities</b>                                                             |                  |                  |
| <b>1</b> | <b>Equity</b>                                                                             |                  |                  |
|          | <b>Equity attributable to owners of parent</b>                                            |                  |                  |
|          | (a) Equity Share Capital                                                                  | 5,535.71         | 5,535.71         |
|          | (b) Other Equity                                                                          | 11,778.13        | 11,956.85        |
|          | <b>Total Equity</b>                                                                       | <b>17,313.85</b> | <b>17,492.56</b> |
| <b>2</b> | <b>Liabilities</b>                                                                        |                  |                  |
|          | <b>Non- Current Liabilities</b>                                                           |                  |                  |
|          | (a) Financial Liabilities                                                                 |                  |                  |
|          | - Borrowings, Non- Current                                                                | 3,260.40         | 1,047.64         |
|          | - Trade Payable, non-current                                                              | 1,541.90         | 1,541.90         |
|          | - Other Non-Current Financial liabilities                                                 | 1,125.23         | 973.82           |
|          | (b) Provisions, Non -Current                                                              | 19.88            | 19.88            |
|          | (c) Deferred tax liabilities (net)                                                        | -                | -                |
|          | (d) Deferred Government Grants, Non- Current                                              | -                | -                |
|          | (e) Other Non-Current Liabilities                                                         | -                | -                |
|          | <b>Total Non- Current Liabilities</b>                                                     | <b>5,947.40</b>  | <b>3,583.24</b>  |
|          | <b>Current Liabilities</b>                                                                |                  |                  |
|          | (a) Financial Liabilities                                                                 |                  |                  |
|          | - Borrowings, Current                                                                     | 3,519.06         | 2,760.04         |
|          | - Trade Payables, Current                                                                 |                  |                  |
|          | i) Total outstanding dues of micro enterprises and small enterprises                      | -                | -                |
|          | ii) Total outstanding dues of creditors other than micro enterprise and small enterprise  | 4,308.03         | 5,254.21         |
|          | - Other Current Financial Liabilities                                                     | 48.54            | 128.42           |
|          | (b) Other current liabilities                                                             | 2,339.50         | 1,985.83         |
|          | (c) Current Tax liabilities (Net)                                                         | 1,031.35         | 1,031.35         |
|          | (d) Deferred government grants, Current                                                   |                  |                  |
|          | (e) Provisions                                                                            | 0.68             | 0.68             |
|          | <b>Total Current liabilities</b>                                                          | <b>11,247.15</b> | <b>11,160.52</b> |
| <b>3</b> | Liabilities directly associated with assets in disposal group classified as held for sale | -                | -                |
| <b>4</b> | Regulatory deferral account credit balances and related deferred tax liability            | -                | -                |
|          | <b>Total Liabilities</b>                                                                  | <b>17,194.55</b> | <b>14,743.76</b> |
|          | <b>Total Equity and Liabilities</b>                                                       | <b>34,508.40</b> | <b>32,236.32</b> |

Place: Davangree, Karnataka  
Date: 14/11/2024



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

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Mr.Udayshivakumar Rajanna  
Managing Director  
DIN: 05326601

**UDAYSHIVAKUMAR INFRA LIMITED**  
(CIN : L45309KA2019PLC130901)

**Statement of Unaudited Financial Results for the Quarter Ended and Half Yearly Ended September 30, 2024**

(Amount in lakhs except EPS)

| Sr. No. | Particulars                                                                                                                     | Quarter Ended    |                  |                  | Half year ended  |                  | Year to Date     |
|---------|---------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|         |                                                                                                                                 | 30.09.2024       | 30.06.2024       | 30.09.2023       | 30.09.2024       | 30.09.2023       | 31.03.2024       |
|         |                                                                                                                                 | (Unaudited)      | (Unaudited)      | (Unaudited)      | (Unaudited)      | (Unaudited)      | (Audited)        |
| 1       | <b>Income</b>                                                                                                                   |                  |                  |                  |                  |                  |                  |
|         | (a) Revenue from Operations                                                                                                     | 7,646.88         | 5,541.55         | 14,032.04        | 13,188.42        | 25,688.09        | 57,714.78        |
|         | (b) Other Income                                                                                                                | 44.50            | 16.98            | 34.09            | 61.48            | 73.65            | 1,038.23         |
|         | <b>Total Income (a+b)</b>                                                                                                       | <b>7,691.38</b>  | <b>5,558.52</b>  | <b>14,066.13</b> | <b>13,249.90</b> | <b>25,761.74</b> | <b>58,753.01</b> |
| 2       | <b>Expenses</b>                                                                                                                 |                  |                  |                  |                  |                  |                  |
|         | (a) Cost of materials consumed                                                                                                  | 1,250.83         | 1,840.82         | 1,553.23         | 3,091.65         | 3,712.57         | 6,783.88         |
|         | (b) Changes in inventories of finished goods, work-in-progress and stock-in-trade                                               | 298.34           | (2502.98)        | (1448.83)        | (2204.63)        | (2887.65)        | (3741.99)        |
|         | (c) Construction & Operating Expense                                                                                            | 5,768.49         | 5,247.19         | 12,625.29        | 11,015.68        | 22,137.67        | 48,538.95        |
|         | (d) Employee benefits expense                                                                                                   | 307.48           | 249.15           | 280.29           | 556.63           | 529.08           | 1,201.27         |
|         | (e) Finance costs                                                                                                               | 157.34           | 169.41           | 139.11           | 326.74           | 251.29           | 534.10           |
|         | (f) Depreciation and amortisation expense                                                                                       | 232.21           | 166.43           | 151.31           | 398.65           | 300.32           | 617.66           |
|         | (g) Other expenses                                                                                                              | 175.70           | 143.60           | 102.53           | 319.30           | 364.69           | 739.18           |
|         | <b>Total expenses</b>                                                                                                           | <b>8,190.39</b>  | <b>5,313.62</b>  | <b>13,402.92</b> | <b>13,504.02</b> | <b>24,407.98</b> | <b>54,673.04</b> |
| 3       | <b>Profit/(Loss) before exceptional items and tax (1-2)</b>                                                                     | <b>(499.02)</b>  | <b>244.90</b>    | <b>663.22</b>    | <b>-254.12</b>   | <b>1,353.76</b>  | <b>4,079.97</b>  |
| 4       | Exceptional items                                                                                                               |                  |                  |                  |                  |                  |                  |
| 5       | <b>Profit/(Loss) before tax</b>                                                                                                 | <b>(499.02)</b>  | <b>244.90</b>    | <b>663.22</b>    | <b>-254.12</b>   | <b>1,353.76</b>  | <b>4,079.97</b>  |
| 6       | <b>Tax Expenses</b>                                                                                                             |                  |                  |                  |                  |                  |                  |
|         | - Current tax                                                                                                                   | (61.64)          | 61.64            | 166.93           | -                | 340.74           | 1,028.70         |
|         | - Deferred tax                                                                                                                  | (8.29)           | -                | (7.32)           | (8.29)           | (7.32)           | (12.23)          |
|         | -Short Provision for Income Tax of Earlier Year                                                                                 | -                | -                | -                | -                | -                | 50.69            |
|         | <b>Total Tax Expenses</b>                                                                                                       | <b>(69.93)</b>   | <b>61.64</b>     | <b>159.61</b>    | <b>(8.29)</b>    | <b>333.42</b>    | <b>1,067.16</b>  |
| 7       | <b>Net Profit/(Loss) for the period from Continuing Operations (5-6)</b>                                                        | <b>(429.09)</b>  | <b>183.26</b>    | <b>503.60</b>    | <b>(245.83)</b>  | <b>1,020.34</b>  | <b>3,012.81</b>  |
| 8       | Profit/(Loss) from discontinuing operation after tax                                                                            | -                | -                | -                | -                | -                | -                |
| 9       | <b>Profit/ (Loss) for the period</b>                                                                                            | <b>(429.09)</b>  | <b>183.26</b>    | <b>503.60</b>    | <b>(245.83)</b>  | <b>1,020.34</b>  | <b>3,012.81</b>  |
| 10      | <b>Other Comprehensive Income</b>                                                                                               |                  |                  |                  |                  |                  |                  |
|         | 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                                                   | -                | -                | -                | -                | -                | -                |
|         | <b>Other Comprehensive Income Net of taxes</b>                                                                                  | <b>67.12</b>     | <b>0.00</b>      | <b>0.00</b>      | <b>67.12</b>     | <b>0.00</b>      | <b>53.00</b>     |
| 11      | <b>Total Comprehensive Income for the period (9+10)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b> | <b>(361.97)</b>  | <b>183.26</b>    | <b>503.60</b>    | <b>(178.72)</b>  | <b>1,020.34</b>  | <b>3,065.81</b>  |
| 12      | <b>Details of Equity Share capital</b>                                                                                          |                  |                  |                  |                  |                  |                  |
|         | 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      | <b>Other Equity</b>                                                                                                             | <b>11,956.85</b> | <b>11,956.85</b> | <b>NA</b>        | <b>11,956.85</b> | <b>NA</b>        | <b>11,911.74</b> |
| 14      | <b>Earning per share(of Rs. 10/- each)(not annualised):</b>                                                                     |                  |                  |                  |                  |                  |                  |
|         | 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                                                                                                                   | (0.65)           | 0.33             | 0.91             | (0.32)           | 1.84             | 5.54             |
|         | (b) Diluted EPS                                                                                                                 | (0.65)           | 0.33             | 0.91             | (0.32)           | 1.84             | 5.54             |

Notes:-

The above Unaudited financial results for the quarter ended and half year ended September 30,2024 ('the Statement') of Udayshivakumar Infra Limited which are published in accordance with Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements)

- 1 Regulations, 2015 as amended ('Listing Regulations') have been reviewed and thereafter approved by the Board of Directors in their respective meetings held on November 14, 2024. The Statutory Auditors have carried out the limited audit review for the quarter and half year ended 30th September, 2024 and issued unmodified report thereon.

- 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:-

| Particulars                                | Quarter ended |           |           | Year ended |
|--------------------------------------------|---------------|-----------|-----------|------------|
|                                            | 30-Sep-24     | 30-Jun-24 | 30-Sep-23 | 31-Mar-24  |
| Revenue (including other income)           | 535.43        | 409.95    | 1648.71   | 8,911.22   |
| Expenses (including income tax expense)    | 535.45        | 409.97    | 1616.50   | 8,903.78   |
| Share of profit/(loss) in joint operations | (0.02)        | (0.02)    | 32.20     | 7.44       |

The above financial information for the respective half year ended September 2024 is solely based on management accounts and has not been subjected to review/ audit by any auditor. In view of management, these joint operations are not material to overall performance and results of the Company

- 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 | Issue      | Utilization | Unutilized |
|----------------------------------------|-------------------|------------|-------------|------------|
|                                        |                   | 30.09.2024 | 30.09.2024  | 30.09.2024 |
| requirements of our Company            | 4500.00           | -          | 3214.06     | 1285.94    |
| General corporate proceeds             | 2100.00           | 484.16     | 1028.95     | 586.89     |

- 6 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.

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

- 8 There are no investors complaints pending as on 30th September, 2024.

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



Place: Davangree, Karnataka  
Date: 14/11/2024

Mr.Udayshivakumar Rajanna  
Managing Director  
DIN: 05326601

**UDAYSHIVAKUMAR INFRA LIMITED**  
(CIN : L45309KA2019PLC130901)  
**Statement of Cash Flows for the Half Year ended 30th September 2024**

(Rs. in Lakhs)

| Particulars                                                            | 30-09-2024 |           | 31-03-2024 |           |
|------------------------------------------------------------------------|------------|-----------|------------|-----------|
|                                                                        | Unaudited  |           | Audited    |           |
| <b>Cash flow from operating activities</b>                             |            |           |            |           |
| <b>Net Profit before Tax</b>                                           |            | (245.83)  |            | 4,079.97  |
| Discontinued operations                                                |            | -         |            | -         |
| <b>Profit before income tax including discontinued operations</b>      |            | (245.83)  |            | 4,079.97  |
| <b>Adjustments for</b>                                                 |            |           |            |           |
| Depreciation and amortisation expense                                  | 398.65     |           | 617.66     |           |
| Provision for Gratuity                                                 | -          |           | 7.35       |           |
| Profit on sale of Investment                                           | -          |           | (16.89)    |           |
| Profit on sale of fixed assets                                         | -          |           | (174.44)   |           |
| Interest Income                                                        | (4.31)     |           | (151.38)   |           |
| Finance Cost                                                           | 326.74     | 721.08    | 534.10     | 816.40    |
| <b>Operating Profit before Working Capital Changes</b>                 |            | 475.25    |            | 4,896.37  |
| (Increase)/Decrease in trade receivables                               | 3097.71    |           | (4046.25)  |           |
| (Increase)/Decrease in other current assets                            | (1810.73)  |           | (1456.00)  |           |
| (Increase)/Decrease in inventory                                       | (2370.91)  |           | (3684.72)  |           |
| (Increase)/Decrease in financial assets (Current and Non Current)      | 163.88     |           | (778.71)   |           |
| (Increase)/Decrease in other non -current assets                       | 0.00       |           |            |           |
| Increase/(Decrease) in financial liabilities (Current and Non Current) | 71.53      |           | (194.92)   |           |
| Increase/(Decrease) in trade payables                                  | (946.18)   |           | 1856.71    |           |
| Increase/(Decrease) in other liabilities                               | 353.67     |           | (771.82)   |           |
| <b>Cash generated from operations</b>                                  |            | (1441.03) |            | (9075.72) |
| Income taxes paid                                                      |            | 8.29      |            | 591.47    |
| <b>Net cash inflow from operating activities</b>                       |            | -974.07   |            | -4,770.82 |
| <b>Cash flows from investing activities</b>                            |            |           |            |           |
| (Increase)/Decrease in investments                                     | 7.11       |           | (1575.33)  |           |
| (Increase)/Decrease in Property, Plant & Equipment                     | (1731.06)  |           | (33.40)    |           |
| Increase in CWIP                                                       | -1.00      |           | -377.09    |           |
| Interest Income                                                        | 4.31       |           | 151.38     |           |
| Profit/(Loss) from joint venture operation                             | -          |           | 7.44       |           |
| <b>Net cash used in investing activities</b>                           |            | (1720.65) |            | (1827.00) |
| <b>Cash flow from financing activities</b>                             |            |           |            |           |
| Proceeds from issues of shares                                         |            |           | -          |           |
| Proceeds From long Term Borrowing (Net)                                | 2,212.76   |           | (572.04)   |           |
| Proceeds From Short Term Borrowing (Net)                               | 759.02     |           | (105.92)   |           |
| Interest paid                                                          | (326.74)   |           | (534.10)   |           |
| <b>Net cash from financing activities</b>                              |            | 2645.03   |            | (1212.06) |
| <b>Net increase (decrease) in cash and cash equivalents</b>            |            | (49.69)   |            | -7,809.88 |
| <b>Cash and cash equivalents at the beginning of the year</b>          |            | 184.38    |            | 7,994.26  |
| <b>Cash and cash equivalents at end of the year</b>                    |            | 134.69    |            | 184.38    |

For and on behalf of the Board of Director's  
**Udayshivakumar Infra Limited**

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Place: Davangree, Karnataka  
Date: 14/11/2024



Mr. Udayshivakumar Rajanna  
Managing Director  
DIN: 05326601