POLICY ON DETERMINATION OF MATERIALITY FOR DISCLOSURE OF EVENTS OR INFORMATION

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1. Preamble:

As per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "SEBI Listing Regulations"), the Company is required to frame a policy for determination of materiality for disclosure of events or information to Stock Exchanges, based on the criteria specified in Regulation 30 of the said Regulations and the same is also required to be disclosed on the Company's website.

This Policy shall be read in conjunction with Regulation 30, Schedule III, and all applicable circulars, notifications, clarifications, and amendments issued by SEBI from time to time.

2. Purpose:

The purpose of this Policy is to determine "materiality" of events and information, and to ensure that the Listed entity shall make disclosure of events / transaction/ information in terms of Regulation 30 of Listing Regulations specified in paras A and B of Part A of Schedule III of the SEBI Listing Regulations (as amended from time to time) to the Stock Exchanges.

3. Criteria for Determining Materiality:

Besides the events mentioned in Para A of Part A of Schedule III of SEBI Listing Regulations, 2015, an event /information would be deemed as Material, if –

a. The omission of an event or information, whose value or the expected impact in terms of value, exceeds the lower of the following:
   - two percent of turnover, as per the last audited consolidated financial statements of the listed entity;
   - two percent of net worth, as per the last audited consolidated financial statements of the listed entity, except in case the arithmetic value of the net worth is negative;
   - five percent of the average of absolute value of profit or loss after tax, as per the last three audited consolidated financial statements of the listed entity;

b. the omission of an event or information, is likely to result in discontinuity or alteration of event or information already available publicly;

c. the omission of an event or information is likely to result in significant market reaction, if the said omission came to light at a later date;

d. where the criteria specified in sub-clauses (a), (b) and (c) are not applicable, an event/information may be treated as being material, if in the opinion of the Executive Directors or the Chief Financial Officer of the Company, the event / information is considered material.

4. Material Events and Information:

4.1 The events specified in Para A of Part A of Schedule III to the SEBI Listing Regulations shall be deemed to be material events for the purpose of disclosure to the Stock Exchanges, without application of materiality criterion/ thresholds given in clause 3 above.

4.2 The events and information specified in Para B of Part A of Schedule III to the SEBI Listing Regulations, after application/conforming to the criteria given in clause 3, shall be considered material for the purpose of disclosure to the Stock Exchanges in terms of Regulation 30(3) of the Listing Regulations.

Without prejudice to the generality of the foregoing, the Company shall also disclose any other event or information to the Stock Exchanges which is considered material by the Executive Directors or Chief Financial Officer of the Company in accordance with Clause 3 above.

4.3 The aforesaid events and information shall be disclosed to the Stock Exchanges within the timelines and in the manner prescribed under the SEBI Listing Regulations and applicable SEBI circulars, as amended from time to time.

5. Authorization for determination of materiality of events and disclosure thereof:

The Board of Directors of the Company has authorized the Company Secretary and Compliance Officer (“Authorized Person”) in consultation with the Managing Director and the Executive Director & Chief Financial Officer to determine the materiality of an event or information and to make appropriate disclosure on a timely basis. The Authorized Person is empowered to seek appropriate counsel or guidance, as and when necessary, from other internal or external stakeholders as he/she may deem fit. The Authorized Person(s) shall have the following powers and responsibilities for determining the material events or information:

a) To review and assess an event or information that may qualify as ‘material’ and may require disclosure, on the basis of facts and circumstances prevailing at a given point in time.
b) To determine the appropriate time at which the disclosures are to be made to the stock exchanges based on an assessment of actual time of occurrence of an event or information.
c) To disclose developments that are material in nature on a regular basis, till such time the event or information is resolved/closed, with relevant explanations.
d) To consider such other events or information that may require disclosure to be made to the stock exchanges which are not explicitly defined in the Listing Regulations and determine the materiality, appropriate time and contents of disclosure for such matters.

e) To disclose all events or information relating to the subsidiaries which are material to the Company, in accordance with Regulation 30(9) of the SEBI Listing Regulations.
f) To ensure that all disclosures made to the Stock Exchanges are simultaneously hosted on the website of the Company and are retained thereon for the period prescribed under applicable law.

All functional heads, senior management personnel, and officers of the Company shall promptly inform the Authorized Person of any event or information that may be material or potentially material under this Policy.

Any questions or clarifications regarding this Policy or disclosures made by the Company may be addressed to the Company Secretary and Compliance Officer, who is in charge of administering, enforcing and updating this Policy.
Company Secretary and Compliance Officer
Udayshivakumar Infra Limited
Telephone: +91 7795871919
Email: cs@uskinfra.com

6. Amendment:

This Policy can be amended, modified or revised by the Board of Directors of the Company from time to time. In case any provisions of this Policy are contrary to or inconsistent with the provisions of the Companies Act, 2013, rules framed there under or the SEBI Listing Regulations ("Statutory Provisions"), the Statutory Provisions shall prevail.

This Policy is amended by the Board of Directors w.e.f. 28th April 2026.