

# SHELTER INFRA PROJECTS LIMITED

(formerly CCAP Limited)



REGD. AND HEAD OFFICE

ETERNITY, DN - 1, SECTOR - V, SALT LAKE CITY, KOLKATA - 700 091

PH. :4003 2290

E-MAIL : info@ccapltd.in, WEBSITE : www@ccapltd.in, CIN - L45203WB1972PLC028349

Dated: 27.05.2026

To,  
The Secretary  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai-400001

To,  
The Secretary  
The Calcutta Stock Exchange Limited  
7, Lyons Range, Dalhousie  
Kolkata - 700001

Scrip Code: BSE: 526839

Scrip Code: CSE: 13077

Dear Sir,

**Sub: Audited Financial Results Approval in Board Meeting held on Wednesday, 27th day of May, 2026 - Disclosure pursuant to Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

In compliance of Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we are pleased to enclose the Audited Financial Results (Provisional) of the Company for the Quarter ended 31st March, 2026, which have been duly approved by the Board of Directors of the Company in its meeting held today i.e. Wednesday, 27th day of May, 2026. **The Board Meeting commenced at 01.00 P.M. and concluded at 04.00 P.M.**

A copy of Limited Review Report on the said results, in the prescribed format, issued by the Auditors of the company is also enclosed.

In terms of Regulation 47 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the extract of financial results, in the prescribed format, shall be published by 28.05.2026 in Business Standard (English Edition) and Arthik Lipi (Bengali vernacular language daily). The full format of the Results for the Quarter ended 31<sup>st</sup> March, 2026 shall be available on the websites of the Stock Exchanges where equity shares of the Company is listed i.e. at BSE Limited ([www.bseindia.com](http://www.bseindia.com)) and The Calcutta Stock Exchange Limited ([www.cse-india.com](http://www.cse-india.com)) and on the Company's website at [www.ccapltd.in](http://www.ccapltd.in).

Kindly take the same on your records.

Thanking You,  
Yours faithfully,

For Shelter Infra Projects Limited

KAMAL  
KISHORE  
CHOWDHURY

Digitally signed by  
KAMAL KISHORE  
CHOWDHURY  
Date: 2026.05.27  
16:50:23 +05'30'

Kamal Kishore Chowdhury  
(Whole Time Director)

DIN: 06742937

**Independent Auditor's Report on Quarterly and Year to Date Financial Results of  
Shelter Infra Projects Limited**

[Pursuant to the Regulation 33 of the SEBI  
(Listing Obligations and Disclosure Requirements Regulations, 2015)]

To  
The Board of Directors of **Nicco Uco Alliance Credit Limited**

**Report on the audit of the Financial Results Opinion**

1) We have audited the accompanying standalone quarterly financial results along with consolidated result of **Shelter Infra Projects Limited** ("the company") for the quarter ended 31<sup>st</sup> March, 2026 and the year to date results for the period from 1<sup>st</sup> April, 2025 to 31<sup>st</sup> March, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations")

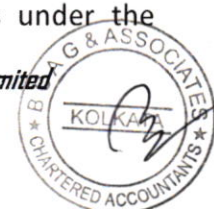
In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter ended 31.03.2026 as well as the year to date results for the period from 01.04.2025 to 31.03.2026

**Basis of modified Opinion**

- 2) We conducted our audit in accordance with the Standards on Auditing (SAS) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 results under the

*Limited Review Report for the quarter ended 31.03.2026 of Shelter Infra Projects Limited*



provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Attention is invited to the following foot notes to the financial results: -

- a) Liability of lease rent against land taken from local municipality for a period of 999 years has not been provided for in terms of Ind AS-116.
- b) Management's inability to determine the fair value of non-current investments in equity instruments valuing ₹94.30 lakhs with consequent impact on OCI.

#### **Management's Responsibilities for the Financial Results**

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 of the LODR 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 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, 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 financial results as a whole are 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 these standalone financial results.

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 financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

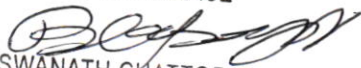
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

**UDIN:** 26051800KRXGGG2590

**Place:** Kolkata

**Date :** May 27, 2026

For B C A G & ASSOCIATES  
CHARTERED ACCOUNTANTS  
R. No. 304049E  
  
BISWANATH CHATTOPADHYAY  
Partner  
(M. No.-051800)

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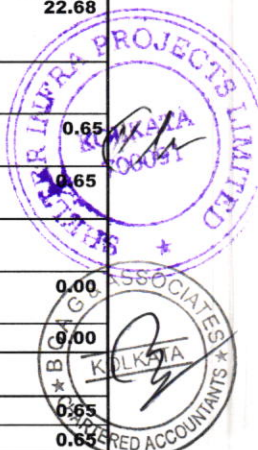
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## Statement of Audited Financial Results for the Quarter and year Ended 31st March-2026

(Rs.in Lakhs)

Particulars	Three Months ended 31-03-2026 (Audited)	Three Months ended 31-12-2025 (UnAudited)	Corresponding 3 months ended in the previous year 31-03-2025 (Audited)	Twelve months ended 31-03-2026 (Audited)	Twelve months ended 31-03-2025 (Audited)
I Revenue from operations	54.92	53.79	59.94	221.25	238.49
II Other income	5.06	2.55	4.65	14.68	17.96
III Total Income (I+II)	<b>59.98</b>	<b>56.34</b>	<b>64.60</b>	<b>235.93</b>	<b>256.45</b>
IV Expenses					
(a) Cost of Materials consumed	0.00	0.00	0.25	0.06	0.46
(b) Purchases of stock-in-trade			0.00	0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress			10.35	0.00	3.58
(d) Employee benefits expense	6.90	7.60	7.74	32.42	36.43
(e) Finance Costs	0.04	0.11	0.09	0.31	0.50
(f) Depreciation and amortisation expense	2.42	2.37	2.33	9.54	9.49
(g) Other Expenses					
(i) Expenditure On Contracts	1.24	10.26	2.54	22.94	49.71
(ii) General and Administrative Expenses	49.70	38.74	40.17	170.72	132.22
Total Expenses (IV)	<b>60.29</b>	<b>59.08</b>	<b>63.47</b>	<b>235.98</b>	<b>232.39</b>
V Profit/(Loss) before exceptional items and tax(I-IV)	<b>(0.31)</b>	<b>(2.74)</b>	<b>1.13</b>	<b>(0.05)</b>	<b>24.06</b>
VI Exceptional items			0.00	0.00	0.00
VII Profit/(Loss) before tax	<b>(0.31)</b>	<b>(2.74)</b>	<b>1.13</b>	<b>(0.05)</b>	<b>24.06</b>
VIII Tax Expense:					
(1) Current Year	0.00	-0.25	(2.68)	0.00	0.00
(2) Previous Year	3.45	0.00		3.75	
(2) Deferred Tax	0.19	0.18	0.23	0.75	0.88
IX Profit/(Loss) for the period from continuing operations(VII-VIII)	<b>(3.95)</b>	<b>(2.67)</b>	<b>3.58</b>	<b>(4.55)</b>	<b>23.18</b>
X Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
XI Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
XII Profit/(Loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII Profit/(Loss) for the period (IX+XII)	<b>(3.95)</b>	<b>(2.67)</b>	<b>3.58</b>	<b>(4.55)</b>	<b>23.18</b>
XIV Paid up equity share capital (Face value of Rs.10/- each)	<b>357.02</b>	<b>357.02</b>	<b>357.02</b>	<b>357.02</b>	<b>357.02</b>
XV Other Equity excluding Revaluation Reserve as per Balance Sheet of Previous accounting year	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.21</b>	<b>7.60</b>
XVI Other Comprehensive Income					
A (i) Items that will not be reclassified to profit and loss	(0.55)	(0.10)	1.38	(0.86)	(0.49)
(ii) Income Tax relating to items that will not be reclassified to profit or loss					
B (i) Items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00
(ii) Income Tax relating to items that will be reclassified to profit or loss					
XVII Total Comprehensive Income for the period (XIII+XVI)(Comprising Profit (Loss) and other Comprehensive Income for the period)	<b>(4.50)</b>	<b>(2.77)</b>	<b>4.96</b>	<b>(5.42)</b>	<b>22.68</b>
XVIII Earnings Per EquityShare (for continuing operations)					
(1) Basic	<b>(0.11)</b>	<b>(0.07)</b>	<b>0.10</b>	<b>(0.13)</b>	<b>0.65</b>
(2) Diluted	<b>(0.11)</b>	<b>(0.07)</b>	<b>0.10</b>	<b>(0.13)</b>	<b>0.65</b>
XIX Earnings Per EquityShare (for discontinued operations)					
(1) Basic	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
(2) Diluted	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XX Earnings Per EquityShare (for discontinued & continuing operations)					
(1) Basic	<b>(0.11)</b>	<b>(0.07)</b>	<b>0.10</b>	<b>(0.13)</b>	<b>0.65</b>
(2) Diluted	<b>(0.11)</b>	<b>(0.07)</b>	<b>0.10</b>	<b>(0.13)</b>	<b>0.65</b>



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Audited Segment wise Revenue, Results and Capital Employed for the Quarter and Year ended 31st March 2026

(Rs.in Lakhs)

Sl No	PARTICULARS	Three Months ended 31-03-2026 (Audited)	Three Months ended 31-12-2025 (UnAudited)	Corresponding 3 months ended in the previous year 31-03-2025 (Audited)	Twelve months ended 31-03-2026 (Audited)	Twelve months ended 31-03-2025 (Audited)
1	Segment Revenues:					
a)	Construction Activities	0.00	0.00	0.00	0.00	0.00
b)	Rental	54.92	53.79	59.94	221.25	238.49
	Total	54.92	53.79	59.94	221.25	238.49
	Other Income	5.06	2.55	4.65	14.68	17.96
	Less Inter segment revenue	0.00	0.00	0.00	0.00	0.00
	Net Sales/Income from Operation	59.98	56.34	64.60	235.93	256.45
2	Segment Results:					
	[Profit (+) / Loss (-) before Tax & Interest from each segment] :					
a)	Construction Activities	(1.24)	(10.26)	(13.08)	(22.94)	(53.76)
b)	Rental	14.02	18.27	38.48	66.81	157.55
	Total	12.78	8.01	25.40	43.87	103.79
i)	Less: Interest Expense	0.04	0.11	0.09	0.31	0.50
ii)	Less: Other unallocable expenditure net off	13.04	10.65	24.18	43.61	79.23
	Profit (+) / Loss (-) before Taxation	(0.30)	(2.75)	1.13	(0.05)	24.06
	Other Comprehensive Income					
	Items that will not be reclassified to profit and loss	(0.55)	(0.10)	1.38	(0.86)	(0.49)
	Items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00
	Total Comprehensive Income (Before Tax Expense)	(0.85)	(2.85)	2.51	(0.91)	23.57
3	SEGMENT ASSETS AND LIABILITIES					
	SEGMENT ASSETS					
a)	Construction Activities	433.56	435.36	435.42	433.56	435.42
b)	Rental	1382.56	1375.20	1419.45	1382.56	1419.45
c)	UNALLOCABLE	1503.93	1509.91	1488.69	1503.93	1488.69
	TOTAL SEGMENT ASSETS	3320.05	3320.47	3343.56	3320.05	3343.56
	SEGMENT LIABILITIES					
a)	Construction Activities	39.98	59.69	69.14	39.98	69.14
b)	Rental	2119.60	2139.29	2159.84	2119.60	2159.84
c)	UNALLOCABLE	777.22	733.76	725.95	777.22	725.95
	TOTAL SEGMENT LIABILITIES	2936.80	2932.74	2954.92	2936.80	2954.92
	CAPITAL EMPLOYED	383.25	387.73	388.64	383.25	388.64



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## Statement Of Assets and Liabilities .

(Rs. In Lacs)

Particulars		As at (31-03-2026) Audited	As at (31-03-2025) Audited
	<b>ASSETS</b>		
<b>1)</b>	<b>NON CURRENT ASSETS</b>		
	Property, plant and equipment	434.97	444.15
	<b>FINANCIAL ASSETS</b>		
a)	Investments	94.30	94.76
b)	Other Financial Assets	146.73	146.73
c)	Deferred tax assets (net)	6.81	7.57
d)	Other Non Current Assets	701.13	701.13
e)	Non Current Tax Assets (net)	20.51	42.05
	<b>TOTAL NON CURRENT ASSETS</b>	<b>1404.45</b>	<b>1436.39</b>
<b>2)</b>	<b>CURRENT ASSETS</b>		
a)	Inventories (Net Of Provision)	25.87	25.93
b)	<b>FINANCIAL ASSETS</b>		
(i)	Trade receivables	1328.67	1358.18
(ii)	Cash and cash equivalents	8.57	13.60
(iii)	Bank balance other than cash and cash equivalents	49.03	49.03
(iv)	Other financial assets	18.26	14.23
(vi)	Current Tax Assets (Net)	219.61	180.14
(vii)	Other current assets	265.58	266.04
	<b>TOTAL CURRENT ASSETS</b>	<b>1915.59</b>	<b>1907.16</b>
	<b>TOTAL ASSETS</b>	<b>3320.04</b>	<b>3343.54</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
a)	Equity share capital	357.02	357.02
b)	Other equity	26.22	31.62
	<b>Total equity</b>	<b>383.24</b>	<b>388.64</b>
	<b>LIABILITIES</b>		
(1)	<b>NON CURRENT LIABILITIES</b>		
(a)	<b>FINANCIAL LIABILITIES</b>		
(i)	Borrowing	1004.92	1096.57
(ii)	Provisions	1.93	4.87
	<b>TOTAL NON CURRENT LIABILITIES</b>	<b>1006.85</b>	<b>1101.44</b>
(2)	<b>CURRENT LIABILITIES</b>		
(a)	<b>FINANCIAL LIABILITIES</b>		
(i)	Borrowings	3.72	0.03
(ii)	Trade payables	1150.94	1180.09
(iii)	Other current financial liabilities	122.24	125.32
(b)	Other current Liabilities	629.96	531.21
(d)	Provisions	23.09	16.81
	<b>TOTAL CURRENT LIABILITIES</b>	<b>1929.95</b>	<b>1853.46</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3320.04</b>	<b>3343.54</b>



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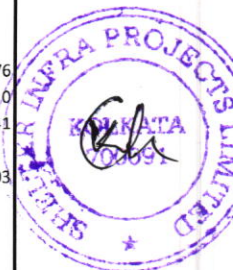
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(Rs. in Lakhs)

## Cash Flow Statement

SI NO	PARTICULARS	Year ended		Year ended	
		31 st March 2026		31st March 2025	
		(Audited)		(Audited)	
A.	<b>CASH FROM OPERATING ACTIVITIES :</b>				
	Net Profit before tax & adjustment		(0.05)		24.06
	<u>Adjustment for :</u>				
	Depreciation	9.54		9.49	
	Balance Write Off	6.14		11.47	
	Profit/loss on sale of Fixed Assets			0.21	
	Interst/Penalty			2.19	
	<b>Sub Total</b>		15.68		23.36
	Operating Profit before woking capital changes		15.63		47.42
	<u>Adjustment for Changes in working capital :</u>				
	Trade & other receivables	29.51		42.04	
	Inventories	0.06		4.04	
	Other Non Current Assets	21.54		(4.96)	
	Long term loans & advances	-			
	Short term loans & advances	-			
	Other Current Assets	(43.03)		21.12	
	Provisions	(2.97)		12.94	
	Non Current Assets			39.71	
	Other Current Liabilities	95.67		52.29	
	Trade Payables	(29.15)	71.63	(52.71)	114.47
	<b>Cash generated from operations</b>		<b>87.26</b>		<b>161.89</b>
	<b>I.T.Refund Recd</b>		<b>1.16</b>		
	Direct Taxes (paid)/Refund		(3.75)		
	Cash Flow before extraordinary items		<b>84.67</b>		<b>161.89</b>
	Other Comprehensive Income		(0.86)		(0.49)
	<b>Net Cash from operating activities (A)</b>		<b>83.81</b>		<b>161.40</b>
B.	<b>CASH FLOW FROM INVESTING ACTIVITIES :</b>				
	Purchase of Fixed Assets		(0.36)		(0.38)
	Refund of Advance from Bharat Shelter				556.30
	Sale of Fixed Assets				1.60
	Interest received				
	<b>Net Cash used in investing activities (B)</b>		<b>(0.36)</b>		<b>557.52</b>
C.	<b>CASH FLOW FROM FINANCING ACTIVITIES :</b>				
	Proceeds from long term borrowings		(91.65)		(2.66)
	Repayment of short term borrowings				(709.35)
	Interest paid		(0.52)		(0.43)
	<b>Net Cash used in Financing Activities</b>		<b>(92.17)</b>		<b>(712.44)</b>
	<b>Net increase / decrease in cash and cash equivalents (A+B+C)</b>		<b>(8.72)</b>		<b>6.48</b>
	Cash and cash equivalents as at 01.04.2025		63.33		56.86
	Cash and cash equivalents as at 31.03-2026		54.61		63.33
<p>Note : (a) The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS - 7)- Statement of Cash Flows'.                      (b) Figures in brackets represent cash outflow</p>					
	<b>Cash and cash equivalents at the end of the year *</b>				
	* Comprises:				
	(a) Cash in hand		0.07		3.19
	(b) Cheques, drafts on hand				
	(c) Balances with banks				
	(i) In Fixed Deposit		49.76		49.76
	(ii) In EEFC accounts		0		0
	(iii) In current accounts		8.50		10.41
	(iv) In earmarked accounts (give details) (Refer Note (ii) below)		-		-
	(d) Cash Credit A/c		-3.72		-0.03
			<b>54.61</b>		<b>63.33</b>



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## Notes:

01) The above audited Financial Results were approved by the Board of Directors of the company at its meeting held on 27<sup>th</sup> May-2026, after being reviewed by the Audit committee on even date.

02) MES (Military engineering Services) ,Kolkata Zone had cancelled the contracts awarded to the company for "provision of infrastructure for setting up permanent Naval SSB at NCB ,Diamond Harbour , Kolkata [CA NO .CEKZ/KOL/20 of 2010-11 ] on 25.07.2014 .The contract was cancelled under reference for execution of the balance work on the risk and cost .Once the case was awarded in favor of the Company in year 2020 but was cancelled by the MES again and the case is still pending in Alipore Court for final result.

03) The figures for the quarters ended 31<sup>st</sup> March-2026 are the balancing figures between audited figures in respect of full financial year and the unaudited year to date figures up to the third quarter of the Financial Year ended 31<sup>st</sup> March 2026.

04) Tax Expenses amounting Rs 3.75 Lacs pertaining to FY 2024-25 was paid during FY 2025-26. The payment has been adjusted against TDS receivable as reflected in the books of accounts .No provision was made in FY 2024-25 for this liability. The adjustment has been recognized in FY 2025-26..

05) Previous period's figures are rearranged/regrouped/reclassified wherever necessary.

Kolkata


27<sup>th</sup> May-2026



CHARTERED ACCOUNTANTS  
R. No. 304049E

BISWANATH CHATTOPADHYAY  
Partner  
(M. No.-051800)

By order of the Board  
For Shelter Infra Projects Limited

  
Kamal Kishore Chowdhury  
(DIN NO: 06742937)

Whole Time (Director)

For B C A G & ASSOCIATES  
CHARTERED ACCOUNTANTS  
R. No. 304049E

  
BISWANATH CHATTOPADHYAY  
Partner  
(M. No.-051800)

# SHELTER INFRA PROJECTS LIMITED

(formerly CCAP Limited)



REGD. AND HEAD OFFICE

ETERNITY, DN - 1, SECTOR - V, SALT LAKE CITY, KOLKATA - 700 091  
PH. : 4003 2290

E-MAIL : [info@ccapltd.in](mailto:info@ccapltd.in), WEBSITE : [www@ccapltd.in](http://www@ccapltd.in), CIN - L45203WB1972PLC028349

Dated: 27.05.2026

To,  
The Secretary  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai-400001

Scrip Code: BSE: 526839

Dear Sir,

To,  
The Secretary  
The Calcutta Stock Exchange Limited  
7, Lyons Range, Dalhousie  
Kolkata - 700001

Scrip Code: CSE: 13077

**SUB: Disclosure of Related Party Transactions pursuant to Regulation 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LISTING REGULATIONS")**

Pursuant to Regulation 23(9) of Listing Regulations, please find enclosed disclosure of Related Party Transactions on a consolidated basis and balances for the half year ended March 31, 2026.  
This is for your information and records.

Thanking you,

Yours faithfully,

For SHELTER INFRA PROJECTS LIMITED

KAMAL KISHORE CHOWDHURY  
Digitally signed by KAMAL KISHORE CHOWDHURY  
Date: 2026.05.27 17:56:43 +05'30'

KAMAL KISHORE CHOWDHURY  
(Whole Time Director)  
DIN: 06742937

Encl: as above





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			Limite d		any)													
7.	Shelte r Infra Projec ts Limite d	AABC C230 4F	MJM Njrma n Privat e Limite d	AAEC M818 1F	Invest ments	Investments in Equity Instruments		0.47	94.73	94.26							Investm ents	Investments in Equity Instruments for Company's Objectives.

Note:

1. The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.
2. Companies with financial year ending March 31, this information has been provided for six months ended March 31.
3. Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type. However, transactions with the same counterparty of the same type may be aggregated for the reporting period.
4. The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period"

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*(formerly CCAP Limited)*



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5. "Cost" refers to the cost of borrowed funds for the listed entity.

For Shelter Infra Projects Limited

A handwritten signature in blue ink that reads "Bagchi". The signature is written in a cursive, flowing style.

Somesh Bagchi  
Chief Financial Officer

# SHELTER INFRA PROJECTS LIMITED

(formerly CCAP Limited)

REGD. AND HEAD OFFICE

ETERNITY, DN - 1, SECTOR - V, SALT LAKE CITY, KOLKATA - 700 091

PH. :4003 2290

E-MAIL : info@ccapltd.in, WEBSITE : www@ccapltd.in, CIN - L45203WB1972PLC028349



Dated: 23.06.2026

To,  
The Secretary,  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street,  
Mumbai-400001

Scrip Code: BSE: 526839

To,  
The Secretary,  
The Calcutta Stock Exchange Limited  
7, Lyons Range, Dalhousie  
Kolkata- 700001

Scrip Code: CSE: 13077

Dear Sir,

**SUB: - Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) on Audited Financial Statement for the Financial Year Ended 31<sup>st</sup> March 2026.**

This is to declare that the Statutory Auditors of the Company, M/s. Basu Chanchani & Deb, Chartered Accountants having Firm Registration Number 304049E and its office at 3 Chowringhee Approach, Kolkata- 700072, has formed their modified opinion on the Audited Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March, 2026 being published after review of the Audit Committee and approval of Board of Directors of the Company at their respective meetings held on 26<sup>th</sup> May, 2026.

We request you to kindly take note of the same.

Thanking You,  
Yours faithfully,

For Shelter Infra Projects Limited

KAMAL  
KISHORE  
CHOWDHURY

Digitally signed by KAMAL  
KISHORE CHOWDHURY  
Date: 2026.06.23 13:31:23  
+05'30'

Kamal Kishore Chowdhury  
(Whole Time Director)  
DIN: 06742937

Encl: as above

# SHELTER INFRA PROJECTS LIMITED

(formerly CCAP Limited)

REGD. AND HEAD OFFICE

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PH. :4003 2290

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ANNEXURE E

**STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone)**

			(Rs. in Lakhs)	(Rs. in Lakhs)
	Sl. No.	Particulars	Audited Figures	Adjusted Figures
I.	1	Turnover / Total Income	235.94	256.46
	2	Total Expenditure	241.35	233.77
	3	Net Profit/(Loss)	(5.41)	22.69
	4	Earnings Per Share	(0.13)	0.65
	5	Total Assets	3320.04	3343.54
	6	Total Liabilities	2936.80	2954.90
	7	Net Worth	383.24	388.64
	8	Any other financial item(s)	-	-
II.	<b>Audit Qualification (each audit qualification separately):</b>			
	<b>Details of Audit Qualification</b>			
	(i) Liability of lease rent against land taken from local municipality for a period of 999 years has not been provided for in terms of Ind AS-116			
	(ii) Management's inability to determine the fair value of non-current investments in equity instruments valuing ₹94.30 lakhs with consequent impact on OCI.			
	b. <b>Type of Audit Qualification:</b> Qualified Opinion/Disclaimer of Opinion/Adverse Opinion : Qualified Opinion			
	c. <b>Frequency of Qualification:</b> Whether appeared first time/repetitive /since how long continuing Repetitive: Repetitive			
	d. <b>For Audit Qualification(s) where the impact is quantified by the auditor, Management's views:</b> Noted.			
	e. <b>For Audit Qualification(s) where the impact is not quantified by the auditor:</b>			
	(i) Management's estimation on the impact of audit qualification: NA			
	(ii) If management is unable to estimate the impact, reasons for the same: NA			
	(iii) Auditors' Comments on (i) or (ii) above : NA			

# SHELTER INFRA PROJECTS LIMITED

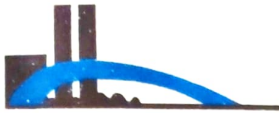
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III.

## Signatories:

- Whole Time Director – Kamal Kishore Chowdhury 
- CFO – Somesh Bagchi 
- Audit Committee Chairman – Arunansu Goswami 
- Statutory Auditor – BCAG & ASSOCIATES, CHARTERED ACCOUNTANTS -

For B C A G & ASSOCIATES  
CHARTERED ACCOUNTANTS  
R. No. 304049E

  
BISWANATH CHATTOPADHYAY  
Partner  
(M. No.-051800)

Place: Kolkata  
Date: 19.06.2026