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: 31.08.2026

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: Outcome of Board Meeting held on Monday, 31st day of August, 2026-Disclosure pursuant to Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

This is to inform you that the Board of Directors at its meeting held today i.e. on Monday, 31st day of August, 2026, which commenced at 12.30 P.M. and Concluded at 03.00 P.M. have considered and approved the following items placed before the meeting:-

1. Approval of Board of Directors' Report, Notice, Management Discussion and Analysis Report and Secretarial Audit Report of the company for the Financial Year 2025-2026.

3. The Board also approved the proposal to convene and hold the 54th Annual General Meeting of the Share Holders of the company on Monday, 28th September, 2026 at 12.30 P.M. at Registered office Eternity Building, DN-1, Sector V, Salt Lake, Kolkata 700 091 WB through Video Conferencing in accordance with the relevant circulars issued by Ministry of Corporate affairs of India and Securities and Exchange Board of India.

4. Pursuant to Regulation 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Register of Members and Share Transfer Books of the Company will be closed 22nd September, 2026 to 28th September, 2026 (both days inclusive).

5. The Cut-off date for reckoning the voting rights of the members for remote e-Voting and e-Voting on the day of the 54th Annual General Meeting is Monday, 21st September, 2026.

6. The Board has approved the appointment of Ms. Vandana Nahata of M/s Vandana Nahata & Co. (M. No. 302614, FRN. 328546E) as the Scrutinizer for providing facility to the members of the Company to scrutinize the voting and remote e-voting process in a fair and transparent manner.

7. The Board have considered and approved the updated the policies of the company.

8. The consent letter of Ms. Soma Saha (Practicing Company Secretary) as Secretarial Auditor of the Company for the five consecutive years i.e. starting from FY-2025-2026 and ending on FY-2029-2030 whose appointment is subject to approval of the shareholders at forthcoming Annual General Meeting which has been scheduled to be held on Monday, 28th September, 2026 duly considered and taken on record in the Board Meeting.

The above information shall also be made available on the website of the Company at 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: 2026.08.31 14:59:50 +05'30'

Kamal Kishore Chowdhury

(Whole Time Director)

DIN: 06742937

Encl: as above

CIN: L45203WB1972PLC028349
Reg off: ETERNITY BUILDING DN-1,
SECTOR –V,SALT LAKE, KOLKATA,
WEST BENGAL, INDIA, 700091

DIRECTORS' REPORT

Dear Shareholders,

On behalf of the Board of Directors, it is our pleasure to present the **Fifty fourth (54th)** Annual Report together with the Audited Statement of Accounts of **M/s. Shelter Infra Projects Limited** ("the Company") for the year ended **31st March, 2026.**

Financial Performance

The summarized standalone results of your Company are given in the table below.

Particulars	**Financial Year ended Rs. in Lakhs Standalone**	
	31/03/2026	**31/03/2025**
Total Income	235.93	256.46
Profit/(loss) before Interest, Depreciation & Tax (EBITDA)	6.05	34.05
Finance Charges	0.31	0.50
Depreciation	9.54	9.49
Provision for Tax (including for earlier years)	(0.75)	(0.88)
Net Profit/ (Loss) After Tax	(4.55)	23.18
Profit/(Loss) brought forward from previous year	172.43	149.25
Amount transferred consequent to Scheme of Merger	-	-
Profit/(Loss) carried to Balance Sheet	167.88	172.43

Previous year figures have been regrouped/rearranged wherever necessary.

SHARE CAPITAL

The paid up Equity Share Capital as on March 31, 2026 was Rs. 3,57,01,610/- consisting of 3570161 shares of Rs. 10/- each. The Company has not issued shares with differential voting rights nor granted stock options nor sweat equity during the Financial Year under review.

DIVIDEND

Your Directors regret not to declare any Dividend for the Financial Year under review as operating losses are prevailing in the accounts for the Financial Year 2025-2026.

FINANCIAL PERFORMANCE

During the Financial Year under review, total revenue decreased from Rs. 256.46 Lakhs to Rs. 235.93 Lakhs. The Company has incurred loss of Rs.3.95 Lakhs during the Financial Year 2025-26 compared to the profit of Rs. 23.18 Lakhs incurred during the Financial Year 2024-2025 due to sustaining business in the most economical and budget friendly manner.

TRANSFER TO RESERVE

The Board of the company does not recommend any amount to be transferred to Reserves in view of losses existing during the Financial Year 2025-26.

CHANGE IN NATURE OF BUSINESS, IF ANY

There was no change in the nature of the Business of the Company during the FY 2025-26.

MATERIAL CHANGES & COMMITMENTS

Pursuant to Sec 134 (4) (l) of the Companies Act, 2013 ('the Act'), no material changes & commitments affecting financial position of the company occurring between the end of the financial year of the company to which the financial statements relate and the date of the report.

CHANGES IN SHARE CAPITAL DURING FY-2025-26

There was no change in Share Capital during the Financial Year 2025-2026 under review.

SUBSIDIARY / JOINT VENTURES / ASSOCIATES

Your Company has no Subsidiaries or Associate or Joint Venture Company. However, the Company is the Subsidiary of **M/s Ramayana Promoters Private Limited** in respect of its holding more than 50% Share Capital.

PARTICULARS OF LOANS, INVESTMENTS AND GUARANTEES

Details of loans, guarantees and investments covered under Section 186 of the Companies Act, 2013 are provided in the notes to the Financial Statement as attached with this Annual Report.

INDUSTRY SCENARIO IN FUTURE

The infrastructure sector is a key driver of the Indian economy. the infrastructure sector acts as a catalyst for India's economic growth as it drives the growth of the allied sectors like townships, housing, built-up infrastructure, and construction development projects. The sector is highly responsible for propelling India's overall development and enjoys intense focus from the Government for initiating policies that would ensure the time-bound creation of world-class infrastructure in the country. The infrastructure sector includes power, bridges, dams, roads, and urban infrastructure development.

To meet India's aim of reaching a US$ 5 trillion economy by 2026, infrastructure development is the need of the hour. The government has launched the National Infrastructure Pipeline (NIP) combined with other initiatives such as 'Make in India' and the Production-Linked Incentives (PLI) scheme to augment the growth of the infrastructure sector. India has to enhance its infrastructure to reach its 2026 economic growth target of US$ 5 trillion. In the Union Budget 2025-26, capital investment outlay for infrastructure has been increased to Rs.11.21 lakh crore (US$ 128.64 billion), which would be 3.1% of GDP.

One of the industries with the greatest international recognition is real estate. Housing, retail, hotel, and commercial are the four subsectors of the real estate industry. The expansion of the business environment, the need for office space, and the need for urban and semi-urban housing all contribute to the rise of this industry. In terms of direct, indirect, and induced effects on all economic sectors, the construction industry comes in third place out of the 14 key industries. After the agricultural sector, the real estate industry in India is the second largest employment generator.

The Construction industry in India consists of the Real estate as well as the Urban development segment. The Real estate segment covers residential, office, retail, hotels and leisure parks, among others. Real estate sector in India is expected to reach US$ 1 trillion in market size by 2030, up from US$ 200 billion in 2021 and contribute 13% to the country's GDP by 2025. Retail, hospitality, and commercial real estate are also growing significantly, providing the much-needed infrastructure for India's growing needs. The Indian real estate market is projected to experience a substantial increase, potentially reaching a value of US$ 5-7 trillion by the year 2047, with the possibility of surpassing US$ 10 trillion.

The real estate sector shows promise with a projected 9.2% CAGR from 2023 to 2028. The Real Estate Industry In India Market size is estimated at USD 0.33 trillion in 2024, and is expected to reach USD 1.04 trillion by 2029, growing at a CAGR of 25.60% during the forecast period (2024-2029). By 2030, more than 40% of the Indian population is expected to live in urban India (35% today) which is likely to create a demand for 25 Mn additional affordable units.

STATE OF THE COMPANY'S AFFAIRS

Pursuant to Sec 134 (3) (i) of the Companies Act, 2013 ('the Act') as we look forward to 2026, Evolving customer preferences is playing a pivotal role in shaping India's real estate market. The growth is driven by urbanisation, infrastructure development, and evolving consumer preferences. Real estate in India is no longer confined to traditional asset classes; emerging segments such as data centres, co-living, and senior housing are reshaping the landscape. Nowadays, product-centricity has surged with customers, showing willingness to pay a premium for superior quality. In the dynamic realm of India's real estate market, technological advancements have significantly reshaped various facets of the industry by boosting efficiency & fundamentally reshaping the development, marketing, & management of properties.

FIXED DEPOSITS:

Your Company has not accepted any deposits within the meaning of Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014.

ANNUAL RETURN

Annual Return in terms of Section 92(3) of the Companies Act, 2013 is available at Company's website at www.ccapltd.in.

CHANGE IN BOARD OF DIRECTORS

There is no change in Board of Directors in the Financial year 2025-26.

BOARD MEETINGS

During the Financial year Eight (8) meetings of Board of Directors held on 21.04.2025, 14.05.2025, 22.07.2025, 07.08.2025, 16.09.2025,06.11.2025, 06.02.2026 and 17.03.2026.

Name of Director	No. of Board meetings attended	Attendance at last AGM
MR.ARUNANSU GOSWAMI	8	YES
MR. SANKALAN DATTA	8	YES
MR. KAJAL CHATTERJEE	8	YES
MR. KAMAL KISHORE CHOWDHURY	8	YES
MRS. SWETA PATWARI	8	YES

COMMITTEES OF BOARD

To comply with the provisions of section 177 and 178 of the Companies Act, 2013(“the Act’) and Rule 6 of the Companies (Meeting of board and its powers) Rules, 2014 the following Committees have been constituted by the Board of Directors of the Company.

1. Audit Committee
2. Nomination & Remuneration Committee
3. Stakeholders Relationship Committee

1. Audit Committee Meeting

a) During the Financial year 2025-2026 the Audit Committee held 6(Six) Meetings on 21.04.2025, 14.05.2025, 22.07.2025, 07.08.2025, 06.11.2025 and 06.02.2026.

Name of Director	No. of meetings attended
MR.ARUNANSU GOSWAMI	6
MR. SANKALAN DATTA	6
MRS. SWETA PATWARI	6

2. Nomination & Remuneration Committee

a) During the Financial year 2024-2025 the Nomination & Remuneration Committee held 3(Three) Meetings on 23.04.2025, 07.08.2025 and 16.09.2025.

Name of Director	No. of meetings attended
MR.ARUNANSU GOSWAMI	3
MR. SANKALAN DATTA	3
MRS. SWETA PATWARI	3

3. Stakeholders Relationship Committee

a) During the Financial Year under Review, the Committee held 2 (Two) Meeting on 22.07.2025 and 16.09.2025.

Name of Director	No. of meetings attended
MR.ARUNANSU GOSWAMI	2
MR. SANKALAN DATTA	2
MRS. SWETA PATWARI	2

CHANGE IN COMMITTEES OF BOARD

There has been a no change during the financial year.

KEY MANAGERIAL PERSONNEL OF THE COMPANY

The following persons are Key Managerial Personnel of the Company for the financial year under review:-

1. Mr. Kamal Kishore Chowdhury - Whole Time Director
2. Mr. Dharmendra Singh - Company Secretary
3. Mr. Somesh Bagchi - Chief Financial Officer

CHANGE IN KEY MANAGERIAL PERSONNEL

During the financial year 2025–26, there were changes in the Key Managerial Personnel of the Company. Ms. Sushmita Neogy, Company Secretary and Compliance Officer of the Company, ceased to hold office with effect from **25thSeptember 2025**. Subsequently, **Mr. Dharmendra Singh** was appointed as the **Company Secretary and Compliance Officer** of the Company with effect from **17th March 2026**.

VIGIL MECHANISM / WHISTLE BLOWER POLICY

In accordance with Section 177(9) and (10) of the Companies Act, 2013 and Regulation 22 of under SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015, the Company has established a Vigil Mechanism and has a Whistle Blower Policy. The policy is available at theCompany's website www.ccapltd.in underthe head Disclosure Under Regulation 46 of SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015, followed by the link - https://www.ccapltd.in/disclosure46.html.

DIRECTOR'S RESPONSIBILITY STATEMENT

Pursuant to the requirement clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, your Directors confirm that:

a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
d) The directors had prepared the annual accounts on a going concern basis; and
e) The directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

DECLARATION BY INDEPENDENT DIRECTORS

The Company has received necessary declarations from all the Independent Directors under Section 149(7) of the Companies Act, 2013, that they meet the criteria of independence as provided in Section 149(6) of the Companies Act, 2013.

Pursuant to Section 134 (3)(q) of the Companies Act, 2013 ('the Act') The Independent Directors hold office for a fixed term of 5 years and are not liable to retire by rotation. No Independent Director has retired during the year.

COMPANY'S POLICY ON APPOINTMENT AND REMUNERATION

This Policy envisages the role and responsibility of the Independent Directors, Constitution of the Nomination and Remuneration Committee, term of appointment of Managerial Personnel, Directors, KMPs, Senior Management, remuneration of the Managerial Personnel, KMPs, Senior Management, Independent Directors, Stock Options to Managerial Personnel, KMPs, Senior Management, other employees, evaluation of Managerial Personnel under Section 134 of the Companies Act, 2013, KMPs, Senior Management, Independent Directors, etc. The Nomination and Remuneration Committee will consist of three or more nonexecutive directors, out of which at least one-half shall be independent director(s), provided that Chairperson of the Company may be appointed as a member of this Committee but shall not chair such Committee. The Board shall reconstitute the Committee as and when required to comply with the provisions of the Companies Act, 2013 and applicable statutory requirements including the Listing Agreement. The meeting of Committee shall be held at such regular intervals as may be required to carry out the objectives set out in the Policy. The Committee members may attend the meeting physically or through Video conference or through permitted audio –visual mode, subject to the provisions of the applicable laws. The Committee shall have the authority to call such employee (s), senior official(s) and / or externals, as it deems fit. The Company Secretary shall act as Secretary to the Committee. For detailed information about the policy your are requested to visit your company website www.ccapltd.in.

Pursuant to Section 197(14) of the Companies Act, 2013 ('the Act'), There is no receipt of any commission by MD / WTD from a Company and also not receiving commission / remuneration from its Holding or Subsidiary.

STATUTORY AUDITORS, THEIR REPORT AND NOTES TO FINANCIAL STATEMENTS:

In terms of the provisions of Section 139 of the Companies Act, 2013 read with provisions of the Companies (Audit and Auditors) Rules, 2014 as amended, M/s. Basu Chanchani & Deb, Chartered Accountants (ICAI Firm Registration No. 304049E) be and is hereby re-appointed as the Statutory Auditors of the Company to hold the office for the second term of five years beginning from the conclusion of the 50th Annual General Meeting till the conclusion of the 55th Annual General Meeting of the Company scheduled to be held in the year 2027.

The members may note that consequent to the changes made in The Companies Act, 2013 and The Companies (Audit and Auditors) Rules, 2014 by the Ministry of Corporate Affairs (MCA) vide notification dated May 7, 2018, the proviso to Section 139 of the Companies Act, 2013 read with explanation to sub-rule 7 of Rule 3 of the Companies (Audit and Auditors) Rules, 2014, the requirement for ratification of Auditors appointment at every Annual General Meeting has been done away and since The name of the statutory Auditors M/s. Basu Chanchani & Deb, Chartered Accountants has been changed to BCAG & ASSOCIATES, Chartered Accountants from 02nd June 2025 as per the information received from them. Therefore, the requirement of ratifying the appointment of M/s. BCAG & ASSOCIATES, Chartered Accountants as the Auditors of the Company at the every Annual General Meeting does not arise.

Your Company has received a certificate from M/s. Basu Chanchani & Deb, Chartered Accountants now M/s BCAG & ASSOCIATES, Chartered Accountants confirming their eligibility to continue as Auditors of the Company in terms of the provisions of Section 141 of the Companies Act, 2013 and the Rules framed there under. They have also confirmed that they hold a valid certificate issued by the Peer Review Board of The Institute of Chartered Accountants of India (ICAI) as required under the provisions of Regulation 33 of the Listing Regulations.

EXPLANATION TO AUDITOR'S REMARKS

- It is a fact to note that the company has obtained "Lease Right " for 999 years by indenture, dated 06.11.1996 and such leasehold right issued by the Hon'ble Governor of West Bengal, and at the time of execution of lease , our company has paid the necessary premium or salami which has fully charged in its account .As per the indentures the annual rent has to be paid within 90days of the year for which such rent shall be payable . However, this annual rent of the leasehold properties has not been ascertained and informed by the Urban Development Department , Government of West Bengal. The Company has made contact with the Lesser in many times and the matter is pending as on date . The Company is ready to discharge its "dues" Annual Rent as and when the same will come to its knowledge . However due to non availability of facts and figures of annual rent of the leasehold properties the company is not position to ascertain the " annual rent " of the leasehold properties since the lease deed execution .
  It is very much clear that the local municipality is not concerned with "Annual Rent" of such leasehold properties issued by the Urban Development Department , Government of West Bengal .

- Your Board of Directors observed the Auditors observation . The company has taken steps to obtain ' Actuarial Valuation ' on gratuity of the employees of the company . However , the company has provided Rs 1 lakh as gratuity in its current year account .

SECRETARIAL AUDIT

In terms of Section 204 of the Act and Rules made there under, Ms. Soma Saha, a Practicing Company Secretary (C.P. No. 12237, Mb No: 33125), having its office at 10, Old Post Office Street Room No: 42A, Kolkata – 700 001, has been appointed as Secretarial Auditor of the Company for the Financial Year 2025-2026. The report of the Secretarial Auditor is enclosed as an Annexure-1 to this report. The observations made therein in the report have been duly taken note of by the Management and necessary steps have been taken to rectify the same for better governance. The Board has recommended in its meeting dated 23.04.2025 the appointment of Ms. Soma Saha, a Practicing Company Secretary (C.P. No. 12237, Mb No: 33125), for five consecutive years starting from FY 2025-2026 to FY 2029-2030, subject to the approval of the shareholders in the Annual General Meeting.

BOARD EVALUATION:

Securities Exchange Board of India (SEBI) had issued a guidance note on Board Evaluation which inter alia contains indicative criterion for evaluation of the Board of Directors, its Committees and the individual members of the Board.

Pursuant to the new Evaluation Framework adopted by the Board, the Board adopted a formal mechanism for evaluating its performance and as well as that of its Committees and individual Directors for the financial year 2024-2025. The exercise was carried out through a structured evaluation process covering various aspects of the Boards functioning such as composition of the Board & Committees, experience & competencies, qualifications, diversity of Gender/background/thought/perspective, performance of specific duties & obligations, attendance of the meetings, governance issues etc. The evaluation process has been exercised of the committees of the Board regarding mandate, composition and working procedures, effectiveness in fulfilling its functions, structure of the Committee and meetings, Independence, contribution to decisions of the Board along with all governance matters. Separate exercise was carried out to evaluate the performance of individual Directors who were evaluated on parameters such as Qualifications, Experience, Knowledge and Competency, performance of specific duties & obligations, Availability and attendance, Commitment, contribution at the meetings and otherwise, Integrity, independent judgment, safeguarding of minority shareholders interest etc along with Effectiveness of leadership and ability to steer the meetings, Impartiality, Commitment, ensuring shareholders' interests in case of the evolution process of the Chairman. Review of the evaluation process shall lies with the Board of Directors in accordance with SEBI LODR.

The individual Director's performance was also evaluated and the Board was of the view that the Directors fulfilled their applicable responsibilities and duties as laid down by the Listing Regulations and the Companies Act, 2013 and at the same time contributed with their valuable knowledge, experience and expertise to grab the opportunity and counter the adverse challenges faced by the Company during the year under review.

STATEMENT REGARDING THE OPINION OF BOARD FOR INDEPENDENT DIRECTOR APPOINTED

There is no such appointment of Independent Director during the financial year. Hence, Independent Directors on the Board are duly expertised and experienced and holding the qualities of integrity, impartial and independent opinion.

RISK MANAGEMENT POLICY

Pursuant to Section 134(3)(n) of the Companies Act, 2013 and Regulation 17(9) of under SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015, the Company has developed and implemented a Risk Management Policy. The Policy envisages identification of risk and procedures for assessment and minimization of risk thereof.

HUMAN RESOURCES

Your Company treats its "Human Resources" as one of its most important assets.

Your Company continuously invests in attraction, retention and development of talent on an ongoing basis. A number of programs that provide focused people attention are currently underway. Your Company thrust is on the promotion of talent internally through job rotation and job enlargement.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS:

Pursuant to Sec 134 (3)(q) r/w Rule 8 (5) (vii) of Companies (Accounts) Rules, 2014 of the Companies Act, 2013 ('the Act'), During the year under review, the no significant and material orders were passed by the regulators or courts or tribunals impacting the going concern status and company's operations except:

Statue	Nature of Dues	Amount(Rs in Lakhs)	Financial Year	Regulators
Income Tax Act 1961	Income tax and Interest	1169.83	2012-13	CIT Appeal, Kolkata
Income Tax Act 1961	Income tax and Interest	65.55	2014-15	CIT Appeal Kolkata
GST	Service Tax & Penalties	346.36	2011-16	Service Tax Appellate Tribunal
SEBI ACT/SCRA Act,1956	Penalty	57.00	Dec 2016	SATS MUMBAI
Goods and Service Tax	Goods and service tax & Penalties	20.96	2018-19	Goods and Service Tax Appellate Authority

INTERNAL FINANCIAL CONTROLS

Pursuant to Sec 134 (3)(q) r/w Rule 8 (5) (viii) of Cos (Accounts) Rules, 2014 of the Companies Act, 2013 ('the Act'). The internal financial controls with reference to the Financial Statements are commensurate with the size and nature of business of the Company. Audit committee of your company has performed regular review on internal financial controls of your company.

RELATED PARTY TRANSACTIONS

The particulars of every contract or arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms' length transactions under third proviso thereto shall be disclosed in Form No.AOC-2 as an**Annexure-2.**

The Company has formulated a policy on materiality of Related Party Transactions and also on dealing with Related Party Transactions. The policy is available on the Company's website www.ccapltd.inunder the head Disclosure Under Regulation 46 of SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015, followed by the link https://www.ccapltd.in/disclosure46.html.

PREVENTION OF INSIDER TRADING

The Company has adopted a Code of Conduct for Prevention of Insider Trading with a view to regulate trading in securities by the Directors and designated employees of the Company. The Code requires pre-clearance for dealing in the Company's shares and prohibits the purchase or sale of Company shares by the Directors and the designated employees while in possession of unpublished price sensitive information in relation to the Company and during the period when the Trading Window is closed. The Board is responsible for implementation of the Code. All Board Directors and the designated employees have confirmed compliance with the Code.

TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND DURING THE FINANCIAL YEAR UNDER REVIEW

The Company have not declared any Dividend since the Financial Year 2011-12, however the last Dividend declared was for the Financial Year 2010-11 and in accordance with the provisions of Section 124,125 and other applicable provisions, if any, of the Companies Act,2013, read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules,2016 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) the amount of dividend remaining unclaimed or unpaid for a period of seven years from the date of transfer to the unpaid dividend account is required to be transferred to the IEPF, maintained by the Central Government. In pursuance of this, the dividend remaining unclaimed or unpaid in respect of dividends for the Financial Year 2010-2011 have been transferred to the IEPF. The Statement of amounts credited to Investor-IEPF-1-for all the previous years in which dividends declared before and for 2010-2011, is available on the Company's website:www.ccapltd.in

Members/claimants whose shares or unclaimed dividends, have been transferred to the IEPF Demat Account or the Fund, as the case may be, may claim such shares or apply for refund by making an application to the IEPF Authority in Form IEPF-5 (available at www.mca.gov.in).

CORPORATE GOVERNANCE

Pursuant to Regulation 15 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,as the paid-up Share Capital of the Company is less than 10 Crores and its Reserves are less than 25 Crore, provisions of the Corporate Governance is not applicable to your Company. However, adequate steps have been taken for better corporate governance and reporting pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

INDUSTRIAL RELATIONS

During the year under review, your Company enjoyed cordial relationship with workers and employees at all levels.

DISCLOSURE UNDER SECTION 197 (12) AND RULE 5 OF THE COMPANIES (APPOINTMENT & REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2016

Information in accordance with the provisions of Section 197(12) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2016 is given in **Annexure-3** forming part of the Directors' Report.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Management Discussion and Analysis Report has been annexed as **Annexure-4** forming part of Director's Report.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The company has in place an Anti -Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Woman at the Workplace (Prevention, Prohibition & Redressal) Act 2013.Internal Complaints Committee (ICC) has been set up to redress complaint received regarding sexual harassment. All Employees (permanent, Contractual, temporary, trainees) are covered under this policy.

The following is a summary of sexual harassment complaints received and disposed of during each calendar year.

-No of Complaints Received in the Year – NIL
-No of Complaints Disposed off during the Year – NIL
-No of Complaints pending for more than 90 days - NIL

SECRETARIAL STANDARDS

The Board of Directors hereby affirms that your Company has adhered to the Secretarial Standards as prescribed by the Institute of Company Secretaries of India during the financial year under report.

DETAILS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

Although your Company's core activity is in the area of civil construction which is not power intensive, your Company is making every efforts to conserve the power. Critical natural resources like Diesel etc. are consumed efficiently to ensure proper energy utilization and conservation. During the period under review there was no foreign exchange earnings or out flow.

COST AUDIT RECORD

The company is not required to maintain Cost Audit records in term of Section 148 (1) of the Companies Act, 2013.

CIN: L45203WB1972PLC028349
Reg off: ETERNITY BUILDING DN-1,
SECTOR –V,SALT LAKE, KOLKATA,
WEST BENGAL, INDIA, 700091

CORPORATE SOCIAL RESPONSIBILITY (CSR)

Corporate Social Responsibility under Section135 of the Companies Act, 2013 along with The Companies (Corporate Social Responsibility Policy) Rules, 2014is not applicable to your Company.

NUMBER OF EMPLOYEES AS ON THE CLOSURE OF FINANCIAL YEAR

Following are the number of employees as on the closure of financial year.

- Female - 5
- Male - 7
- Transgender - 0

ACKNOWLEDGEMENT

The Directors are grateful to the various Departments and agencies of the Central and State Governments for their help and co-operation. They are thankful to the Financial Institutions and Banks for their continued help, assistance and guidance. The Directors wish to place on record their appreciation of employees at all levels for their commitment and their contribution.

On behalf of the Board of Directors
For Shelter Infra Projects Limited

KAMAL KISHORE CHOWDHURY
(WHOLE TIME DIRECTOR)
DIN- 06742937

SANKALAN DATTA
(DIRECTOR)
DIN - 02478232

Date: 31.08.2026
Place: KOLKATA