

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: 14.05.2025

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, 14th day of May, 2025- Disclosure pursuant to Regulation 33 and Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In compliance of Regulation 33 and Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to enclose the Audited Financial Results of the Company for the Quarter and year ended 31st March, 2025, which have been duly approved by the Board of Directors of the Company in its meeting held today i.e. Wednesday, 14th day of May, 2025. **The Board Meeting commenced at 12.30 P.M. and concluded at 05.30 P.M.**

A copy of Audit 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 and Disclosure Requirements) Regulations, 2015, a Quick Response code and the details of the webpage where complete financial results of the listed entity, as specified in regulation 33, along-with the modified opinion(s) or reservation(s) and the extract of financial results, in the prescribed format, shall be published by 16.05.2025 in Business Standard (English Edition) and Arthik Lipi (Bengali vernacular language daily). The full format of the Results for the Quarter and year ended 31st March, 2025 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) and The Calcutta Stock Exchange Limited (www.cse-india.com) and on the Company's website at www.ccapltd.in.

The following disclosures are enclosed additionally which are as follows:

1. Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) on Audited Financial Statement for the Financial Year Ended 31st March 2025.
2. Clarification on SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023, issued w.r.t. Ease of doing business and development of corporate bond markets revision in the framework for fund raising by issuance of debt securities by Large Corporates duly approved in the board meeting and attached with the Audited Financial Results.

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Kindly take notes on the same.

Thanking You,

Yours faithfully,

For Shelter Infra Projects Limited

Kamal Kishore Chowdhury

(Whole Time Director)

DIN: 06742937

Encl: as above

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF FINANCIAL RESULTS TO THE
BOARD OF DIRECTORS OF SHELTER INFRA PROJECTS LIMITED****Opinion**

We have audited the accompanying Statement of Financial Results of SHELTER INFRA PROJECTS LIMITED (the "Company") for the three months and year ended March 31, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. gives, except for issues referred to in the basis for qualified opinion, a true and fair view in conformity with Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued there under and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Company for the three months and year ended March 31, 2025.

Basis for Qualified Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 (ICAI) together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities



in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Attention is invited to the following observations:

1. Management's inability to determine the fair value of non-current investments in equity instruments valuing ₹94.76 lakhs with consequent impact on OCI.
2. Actuarial valuation not done in this financial year as per Ind AS 19, no such change from the last year's actuarial audit report.

Management's Responsibilities for the Financial Results

This Statement is the responsibility of the Company's Management and approved by the Board of Directors, and has been compiled from the related audited interim condensed financial statements for the year ended March 31, 2025. The Company's Board of Directors is responsible for the preparation and presentation of the Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 is 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 is also responsible for overseeing the financial reporting process of the Company.

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 it 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 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 financial controls 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 such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.



- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 ability of the Company 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 Statement 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.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in the aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

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



BASU CHANCHANI & DEB

CHARTERED ACCOUNTANTS

BASU HOUSE

3, CHOWRINGHEE APPROACH, KOLKATA - 700 072

PHONE : 033-2212-6253, 2212-8016

E-mail : la.bcd1973@gmail.com

www.basuchanchanianddeb.org

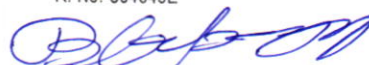
be thought to bear on our independence, and where applicable, related safeguards.

Place: Kolkata

Date: May 14, 2025

UDIN: 25051800BMIWTK5251

For BASU CHANCHANI & DEB
CHARTERED ACCOUNTANTS
R. No.-304049E



BISWANATH CHATTOPADHYAY
Partner
(M. No.-051800)

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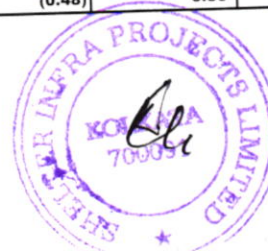
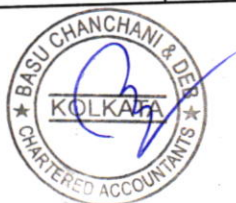
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Statement of Audited Financial Results for the Quarter and Year Ended 31st March-2025

(Rs.in Lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	(Audited)	(UnAudited)	(Audited)	(Audited)	(Audited)
I Revenue from operations	59.94	59.95	58.74	238.49	164.42
II Other income	4.65	5.14	5.39	17.96	16.50
III Total Income (I+II)	64.60	65.09	64.13	256.46	180.92
IV Expenses					
(a) Cost of Materials consumed	0.25	0.00	2.07	0.46	4.59
(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress	10.35	0.00	(0.63)	3.58	(1.46)
(d) Employee benefits expense	7.74	10.48	12.13	36.43	27.47
(e) Finance Costs	0.09	0.25	0.36	0.50	0.58
(f) Depreciation and amortisation expense	2.33	2.39	2.35	9.49	9.46
(g) Other Expenses					
(i) Expenditure On Contracts	2.54	1.84	31.28	49.72	42.56
(ii) General and Administrative Expenses	40.17	49.57	33.40	132.22	115.71
Total Expenses (IV)	63.47	64.53	80.96	232.40	198.91
V Profit/(Loss) before exceptional items and tax(I-IV)	1.13	0.56	(16.83)	24.06	(17.99)
VI Exceptional items					0.00
VII Profit/(Loss) before tax	1.13	0.56	(16.83)	24.06	(17.99)
VIII Tax Expense					
(1) Current Tax	(2.68)	(1.62)	0.00	0.00	0.00
(2) Deferred Tax	0.23	0.18	0.25	0.88	1.10
IX Profit/(Loss) for the period from continuing operations(VII-VIII)	3.58	2.00	(17.08)	23.18	(19.09)
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)	3.58	2.00	(17.08)	23.18	(19.09)
XIV Paid up equity share capital (Face value of Rs.10/- each)	357.02	357.02	357.02	357.02	357.02
XV Other Equity excluding Revaluation Reserve as per Balance Sheet of Previous accounting year	0.00	0.00	0.00	7.60	(15.08)
XVI Other Comprehensive Income					
A (i) Items that will not be reclassified to profit and loss	1.38	(0.62)	(0.22)	(0.49)	(0.52)
(ii) Income Tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
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)	4.96	1.38	(17.30)	22.69	(19.61)
XVIII Earnings Per EquityShare (for continuing operations)					
(1) Basic	0.10	0.06	(0.48)	0.36	(0.53)
(2) Diluted	0.10	0.06	(0.48)	0.36	(0.53)
XIX Earnings Per EquityShare (for discontinued operations)					
(1) Basic	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00
XX Earnings Per EquityShare (for discontinued & continuing operations)					
(1) Basic	0.10	0.06	(0.48)	0.36	(0.53)
(2) Diluted	0.10	0.06	(0.48)	0.36	(0.53)



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Statement Of Audited Segment wise Revenue, Results and Capital Employed for the Quarter and Year ended 31st March-2025 (Rs.in Lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	(Audited)	(UnAudited)	(Audited)	(Audited)	(Audited)
1 Segment Revenues:					
a) Construction Activities	0.00	0.00	0.00	0.00	0.00
b) Rental	59.94	59.95	58.74	238.49	164.42
Total	59.94	59.95	132.81	238.49	164.42
Other Income	4.65	5.14	5.39	17.96	16.50
Less Inter segment revenue	0.00	0.00	0.00	0.00	0.00
Net Sales/Income from Operation	64.60	65.09	64.13	256.46	180.92
2 Segment Results:					
[Profit (+) / Loss (-) before Tax & Interest from each segment] :					
a) Construction Activities	(13.08)	(1.90)	(34.19)	(53.76)	(47.16)
b) Rental	38.48	39.68	37.23	157.55	80.61
Total	25.40	37.78	3.04	103.79	33.45
i) Less: Interest Expense	0.09	0.25	0.36	0.50	0.58
ii) Less: Other unallocable expenditure net off	24.18	36.97	19.50	79.23	50.86
Profit (+) / Loss (-) before Taxation	1.13	0.56	(16.82)	24.06	(17.99)
Other Comprehensive Income					
Items that will not be reclassified to profit and loss	1.38	(0.62)	(0.22)	(0.49)	(0.52)
Items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00
Total Comprehensive Income	2.51	(0.06)	(17.04)	23.57	(18.51)
3 SEGMENT ASSETS AND LIABILITIES					
SEGMENT ASSETS					
a) Construction Activities	435.42	1002.07	717.85	435.42	717.85
b) Rental	1419.45	1488.68	1829.67	1419.45	1829.67
c) UNALLOCABLE	1488.69	1486.82	1552.20	1488.69	1552.20
SEGMENT LIABILITIES					
a) Construction Activities	69.14	57.44	184.48	69.14	184.48
b) Rental	2159.84	2812.12	2938.68	2159.84	2938.68
c) UNALLOCABLE	725.95	724.30	610.61	725.95	610.61
CAPITAL EMPLOYED	388.64	383.70	365.95	388.64	365.95



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Statement Of Assets and Liabilities

(Rs. In Lacs)

Particulars		As at (31-03-2025) Audited	As at (31-03-2024) Audited
	ASSETS		
1)	NON CURRENT ASSETS		
	Property, plant and equipment	444.15	455.06
	Intangible assets	0.00	556.30
	FINANCIAL ASSETS		
a)	Investments	94.76	94.79
b)	Other Financial Assets	188.39	188.39
c)	Deferred tax assets (net)	7.57	8.45
d)	Other Non Current Assets	701.13	740.84
e)	Non Current Tax Assets (net)	42.05	37.09
	TOTAL NON CURRENT ASSETS	1478.05	2080.92
2)	CURRENT ASSETS		
a)	Inventories	25.93	29.97
b)	FINANCIAL ASSETS		
(i)	Trade receivables	1358.18	1400.22
(ii)	Cash and cash equivalents	13.60	20.33
(iii)	Bank balance other than cash and cash equivalents	7.38	7.38
(iv)	Other financial assets	14.23	10.51
(v)	Current Tax Assets (Net)	180.14	160.38
(vii)	Other current assets	266.04	310.64
	TOTAL CURRENT ASSETS	1865.50	1939.43
	TOTAL ASSETS	3343.54	4020.34
	EQUITY AND LIABILITIES		
	Equity		
a)	Equity share capital	357.02	357.02
b)	Other equity	31.61	8.93
	Total equity	388.64	365.95
	LIABILITIES		
(1)	NON CURRENT LIABILITIES		
(a)	FINANCIAL LIABILITIES		
(i)	Borrowing	74.31	76.97
	TOTAL NON CURRENT LIABILITIES	74.31	76.97
(2)	CURRENT LIABILITIES		
(a)	FINANCIAL LIABILITIES		
(i)	Borrowings	974.56	1683.91
(ii)	Trade payables	1180.09	1232.81
(iii)	Other current financial liabilities	125.32	129.48
(b)	Other current Liabilities	578.94	522.49
(c)	Provisions	21.68	8.74
	TOTAL CURRENT LIABILITIES	2880.59	3577.42
	TOTAL EQUITY AND LIABILITIES	3343.54	4020.34



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(Rs. in Lakhs)

Cash Flow Statement for the year ended 31 st march 2025.

SI NO	PARTICULARS	Year ended		Year ended	
		31st March 2025		31st March 2024	
		(Audited)		(Audited)	
A.	CASH FROM OPERATING ACTIVITIES :				
	Net Profit before tax & adjustment		24.06		(17.99)
	<u>Adjustment for :</u>				
	Depreciation	9.49		9.46	
	Foreign Exchange	-		-	
	Balance Written Off	11.47		-	
	Bad Debts Written Off	-		-	
	Provision for doubtful trade receivables	-		-	
	Provision For Diminution in value of Stock	-		-	
	(Profit) / Loss On Sale of Fixed Assets	0.21		-	
	Interest / Dividend	2.19		-	
	Sub Total		23.36		9.46
	Operating Profit before working capital changes		47.42		(8.53)
	<u>Adjustment for Changes in working capital :</u>				
	Trade & other receivables	42.04		(22.52)	
	Inventories	4.04		(1.09)	
	Other Non Current Assets	34.75		-	
	Short term loans & advances			0.04	
	Other Current Assets	21.12		(6.95)	
	Short Term Provision	12.94		80.83	
	Other Current Liabilities	52.29		55.17	
	Trade Payables	(52.71)	114.47	(81.04)	24.44
	Cash generated from operations		161.89		15.91
	Interest paid			0.00	
	I.T.Refund received		-		0.00
	Direct Taxes (paid)/Refund				0.00
	Cash Flow before extraordinary items		161.89		15.91
	Extraordinary Items		(0.49)		-
	Net Cash from operating activities (A)		161.40		15.91
B.	CASH FLOW FROM INVESTING ACTIVITIES :				
	Purchase of Fixed Assets		(0.38)		(0.17)
	Refund of advance against Bharat Shelter		556.30		-
	Sale of Fixed Assets		1.60		-
	Acquisition of Companies		-		-
	Purchase of Investments		-		-
	Sale of Investments		-		-
	Interest received				0.00
	Dividend received				
	Net Cash used in investing activities (B)		557.52		(0.17)



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(Rs. in Lakhs)

Cash Flow Statement for the year ended 31 st march 2025.

SI NO	PARTICULARS	Year ended		Year ended	
		31st March 2025		31st March 2024	
		(Audited)		(Audited)	
C.	CASH FLOW FROM FINANCING ACTIVITIES :				
	Proceeds from issue of Share Capital				
	Unsecured Loan		-		-
	Proceeds from long term borrowings		(2.66)		-
	Repayment of short term borrowings		(709.35)		(30.28)
	Repayment of finance / lease liabilities		-		-
	Interest paid		(0.43)		(0.20)
	Dividend paid		-		-
	Repayment of other short term borrowings		-		-
	Net Cash used in Financing Activities @		(712.44)		(30.48)
	Net increase / decrease in cash and cash equivalents (A+B+C)		6.47		(14.75)
	Cash and cash equivalents as at 01.04.2024		56.86		71.59
	Cash and cash equivalents as at 31.03-2025		63.33		56.86

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

Cash and cash equivalents at the end of the year *

* Comprises:

(a) Cash in hand	3.19	14.38
(b) Cheques, drafts on hand		
(c) Balances with banks		
(i) In current accounts	10.41	5.95
(ii) In EEFC accounts	0	0
(iii) In deposit accounts with original maturity of less than 3	49.75	49.75
(iv) In earmarked accounts (give details) (Refer Note (ii) below)	-	-
(d) Others (specify nature)	0	0
(e) Cash Credit account	-0.03	-13.22
(f) Current investments considered as part of Cash and cash equivalents	0	0

63.33

56.86



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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 14th May-2025, 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 31st March-2025 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 31st March 2025.

04) During this Financial Year 2024-25, M/S Bharat Shelter Development Limited has refunded the advance for Development Rights amounting to Rs 556.30 Lacs (On 03.03.25 Rs 300 lacs paid and on 05.03.25 Rs 256.30 Lacs paid). These funds were used for the payment of the unsecured loan, amounting to Rs 528.36 Lacs paid to Akankha Nirman Private Limited and Rs 27.94 Lacs paid to Megha Housing Developers pvt ltd. towards repayment of loan.

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

For BASU CHANCHANI & DEB
CHARTERED ACCOUNTANTS
R. No.-304049E

Kolkata

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)

14th May-2025



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

ANNEXURE E

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

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025
(See regulation 33 of the SEBI (LODR) Regulations, 2015)

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1	Turnover / Total income	256.46	180.92
	2	Total Expenditure	233.77	200.53
	3	Net Profit/(Loss)	22.69	(19.61)
	4	Earnings Per Share	0.36	(0.53)
	5	Total Assets	3343.54	4020.34
	6	Total Liabilities	2954.90	3654.39
	7	Net Worth	388.64	365.95
	8	Any other financial item(s) (as felt appropriate by the management)		
II.	Audit Qualification (each audit qualification separately):			
	Details of Audit Qualification			
	(i) Liability of lease rent against land taken from local municipality for a period of 99 years has not been provided for in terms of Ind AS - 116 (refer to note no.35(i);			
	(ii) Actuarial Valuation not done in this Financial Year as per IND - AS- 19 no such change from the last year Actuarial Audit Report .			
	b. Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion : Qualified Opinion			
	c. Frequency of qualification: Whether appeared first time / repetitive / since how long continuing Repetitive : repetitive			

SHELTER INFRA PROJECTS LIMITED

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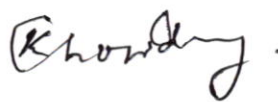
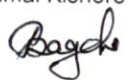
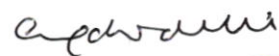

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	<p>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Noted</p> <p>e. For Audit Qualification(s) where the impact is not quantified by the auditor:</p> <p>(i) Management's estimation on the impact of audit qualification: NA</p> <p>(ii) If management is unable to estimate the impact, reasons for the same: NA</p> <p>(iii) Auditors' Comments on (i) or (ii) above: NA</p>
III.	<p>Signatories:</p> <ul style="list-style-type: none">• Whole Time Director – Kamal Kishore Chowdhury • CFO – Somesh Bagchi • Audit Committee Chairman – Arunansu Goswami • Statutory Auditor - M/s. Basu Chanchani & Deb, Chartered Accountants  <p>Place: Kolkata Date: 14.05.2025</p>

SHELTER INFRA PROJECTS LIMITED

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

Dated: 14.05.2025

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,

Subject: Clarification on SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023, issued w.r.t. Ease of doing business and development of corporate bond markets revision in the framework for fund raising by issuance of debt securities by Large Corporates

In reference to the Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023 please find the following details for the financial year ending March 2025.

- | | |
|---|-------|
| 1. Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores) | : Nil |
| 2. Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores) | : Nil |
| 3. Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in. | : Nil |
| 4. Incremental borrowing done during the year (qualified borrowing) (Rs. In Crores) | : Nil |
| 5. Borrowings by way of issuance of debt securities during the year (Rs. In Crores) | : Nil |

This is for your information and record.

Thanking You,

Yours faithfully,

For SHELTER INFRA PROJECTS LIMITED

Kamal Kishore Chowdhury
(Whole Time Director)
DIN: 06742937