

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: Integrated Filing (Financial) for the quarter and year ended March 31, 2025

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, we are submitting herewith the Integrated Filing of Audited Financial Results for the quarter and year ended March 31, 2025 along with other disclosures as required. Integrated Filing of Audited Financials Results are enclosed as "Annexure-A"

The above information will 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
(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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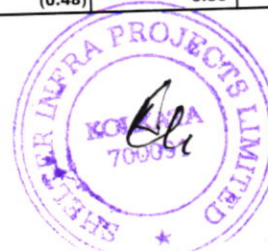
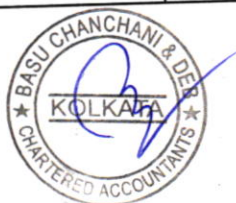
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Statement of Audited Financial Results for the Quarter and Year Ended 31st March-2025

(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.

Kolkata

For BASU CHANCHANI & DEB
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)

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



B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. - Not Applicable

C. Format for disclosing outstanding default on loans and debt securities - Not Applicable, No Default.

| S. No. | Particulars | in INR |
|--------|--|--------|
| 1. | Loans / revolving facilities like cash credit from banks / financial institutions | |
| A | Total amount outstanding as on date | 0 |
| B | Of the total amount outstanding, amount of default as on date | 0 |
| 2. | Unlisted debt securities i.e. NCDs and NCRPS | |
| A | Total amount outstanding as on date | NA |
| B | Of the total amount outstanding, amount of default as on date | NA |
| 3. | Total financial indebtedness of the listed entity including short-term and long-term debt | 0 |

D. Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - duly enclosed as "Annexure-D"

E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter) - quarter) - duly enclosed as "Annexure-E"



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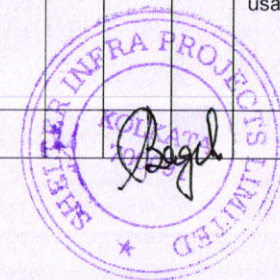
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DISCLOSURE OF RELATED PARTY TRANSACTIONS

ANNEXURE D

| | | | | | | | | | | | Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken. | | | | | | | |
|-------|--|--------------|-----------------------------|--------------|---|-----------------------------------|---|--|---|-----------------|--|------|--------|---|-------------------|--------|--------------------|---|
| S. No | Details of the party (listed entity /subsidiary) entering into the transaction | | Details of the counterparty | | | Type of related party transaction | Value of the related party transaction as approved by the audit committee | Value of transaction during the reporting period | In case monies are due to either party as a result of the transaction | | In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments | | | Details of the loans, inter-corporate deposits, advances or investments | | | | |
| | Name | PAN | Name | PAN | Relationship of the counterparty with the listed entity or its subsidiary | | | | Opening balance | Closing balance | Nature of indebtedness (loan/ issuance of debt/ any other etc.) | Cost | Tenure | Nature (loan/ advance/ inter-corporate deposit/ investment) | Interest Rate (%) | Tenure | Secured/ unsecured | Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage) |
| 1 | Shelter Infra | ***** *** | Akankha | ***** *** | Creditors | | | | | | | | | | | | | |



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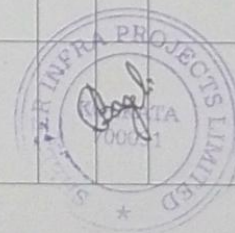
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| | Projec ts Limite d | | Nirma n Privat e Limite d | | | Loan | | 658.22 Lacs | 1437. 25 | 779. 03 | | | | | | | |
|---|--|--------------|--|--------------|--|----------------------------------|--|----------------|-------------|------------|--|--|--|------|--|-----------------------|-------------------------|
| 2 | Shelte r Infra Projec ts Limite d | ***** *** | Segur o Infraco n(P) Ltd. | ***** *** | Debtor s | Loans and Advances | | | 399.4 5 | 399.4 5 | | | | loan | | un sec ure d | For Projects Purpose |
| 3 | Shelte r Infra Projec ts Limite d | ***** *** | Megha Housi ng Devel oper Pvt. Ltd. | ***** *** | Credit ors | Loan | | 27.94 Lacs | 27.94 | 0 | | | | | | | |
| 4 | Shelte r Infra Projec ts Limite d | ***** *** | Some sh Bagchi | ***** *** | KMP | Salary | | 2.15Lacs | 0.33 | 0.33 | | | | | | | |
| 5 | Shelte r Infra Projec ts Limite d | ***** *** | Sush mita Neogy | ***** *** | KMP | Salary | | 1.71Lacs | 0.26 | 0.26 | | | | | | | |
| 6 | Shelte r Infra Projec ts Limite d | ***** *** | Rama yana Promo ters Privat e Limite | ***** *** | Promo ter (Holdi ng Comp any) | 1)Equity shares 2)Loan | | | 198.1 4 | 198.1 4 | | | | | | | |
| | | | | | | | | | 15.50 | 15.50 | | | | | | | |



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| | | | | | | | | | | | | | | | | | |
|----|--------------------------------|--------------|----------------------------|--------------|-------------|-----------------------------------|--|--|-------|-------|--|--|--|-------------|--|--|---|
| | | | Limited | | any) | | | | | | | | | | | | |
| 7. | Shelter Infra Projects Limited | ***** *** | MJM Nirman Private Limited | ***** *** | Investments | Investments in Equity Instruments | | | 94.73 | 94.76 | | | | Investments | | | Investments in Equity Instruments for Company's Objectives. |

Note:

- 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.
- Companies with financial year ending March 31, this information has been provided for six months ended March 31.
- 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.
- 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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- 4 "Cost" refers to the cost of borrowed funds for the listed entity.
- 5.. PAN will not be displayed on the website of the Stock Exchanges.

For Shelter Infra Projects Limited

Somesh Bagchi
Chief Financial Officer



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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)

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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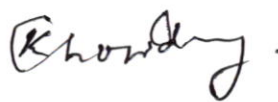
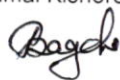
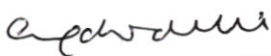

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| | |
|------|--|
| | <p>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Noted</p> <p>e. For Audit Qualification(s) where the impact is not quantified by the auditor:</p> <p>(i) Management's estimation 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> |