

# 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: - Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) on Audited Financial Statement for the Financial Year Ended 31<sup>st</sup> March 2025.**

This is to declare that the Statutory Auditors of the Company, M/s. Basu Chanchani & Deb, Chartered Accountants having Firm Registration Number 304049E and its office at 3 Chowringhee Approach, Kolkata- 700072, has formed their modified opinion on the Audited Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March, 2025 being published after review of the Audit Committee and approval of Board of Directors of the Company at their respective meetings held on 14<sup>th</sup> May, 2025.

We request you to kindly take note of the same.

Thanking You,  
Yours faithfully,

For Shelter Infra Projects Limited

Kamal Kishore Chowdhury  
(Whole Time Director)  
DIN: 06742937

Encl: as above

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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.	<b>Audit Qualification (each audit qualification separately):</b>			
	<b>Details of Audit Qualification</b>			
	(i) Liability of lease rent against land taken from local municipality for a period of 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. <b>Type of Audit Qualification:</b> Qualified Opinion / Disclaimer of Opinion / Adverse Opinion : Qualified Opinion			
	c. <b>Frequency of qualification:</b> Whether appeared first time / repetitive / since how long continuing Repetitive : repetitive			

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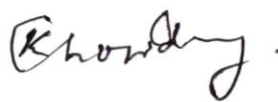
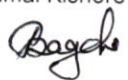
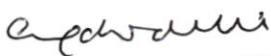

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	<p>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Noted</p> <p>e. For Audit Qualification(s) where the impact is not quantified by the auditor:</p> <p>(i) Management's estimation on the impact of audit 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><b>Signatories:</b></p> <ul style="list-style-type: none"><li>• Whole Time Director – Kamal Kishore Chowdhury </li><li>• CFO – Somesh Bagchi </li><li>• Audit Committee Chairman – Arunansu Goswami </li><li>• Statutory Auditor - M/s. Basu Chanchani &amp; Deb, Chartered Accountants </li></ul> <p>Place: Kolkata Date: 14.05.2025</p>