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: 11.08.2026

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: Unaudited Financial Results Approval in Board Meeting held on Tuesday, 11th day of August, 2026- Disclosure pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

In compliance of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to enclose the Unaudited Financial Results (Provisional) of the Company for the Quarter ended 30th June, 2026, which have been duly approved by the Board of Directors of the Company in its meeting held today i.e. Tuesday, 11th day of August, 2026. **The Board Meeting commenced at 01.00 P.M. and concluded at 04.00 P.M.**

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

In terms of Regulation 47 of the Securities and Exchange Board of India (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 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with the extract of financial results in the prescribed format, shall be published by 13.08.2026 in Business Standard (English Edition) and Arthik Lipi (Bengali vernacular language daily).The full format of the Results for the Quarter ended 30th June, 2026 shall be available on the websites of the Stock Exchanges where equity shares of the Company is listed i.e. at The 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.

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: 2026.08.11 16:50:24 +05'30'

Kamal Kishore Chowdhury
(Whole Time Director)
DIN: 06742937

Encl: as above

BCAG & ASSOCIATES
CHARTERED ACCOUNTANTS
(Erstwhile BASU CHANCHANI & DEB)

BASU HOUSE
3, CHOWRINGHEE APPROACH, KOLKATA-700 072
PHONE : 9831037952
E-mail Id : bcag.la2025@gmail.com
WEBSITE : www.bcagassociates.com

INDEPENDENT AUDITORS' REVIEW REPORT ON INTERIM FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF SHELTER INFRA PROJECTS LIMITED

1. We have reviewed the accompanying statement of unaudited Financial Results of ***Shelter Infra Projects Limited*** ('the Company') for the Quarter ended June 30, 2026 (the "Statement"), being submitted by the company pursuant to the requirement of Regulation-33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This statement which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4 Attention is drawn to the fact that the figures for the three months ended March 31,2026 as reported in these financial results are the balancing figures between the audited figures for the full previous financial year and the revised figures up to the third quarter of the previous financial year .The figures up to the end of the third quarter of the previous financial year had only been reviewed and not audited.

BCAG & ASSOCIATES
CHARTERED ACCOUNTANTS
(Erstwhile BASU CHANCHANI & DEB)

BASU HOUSE
3, CHOWRINGHEE APPROACH, KOLKATA-700 072
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5. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting practices generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Kolkata

Dated:11.08.2026

UDIN : 26051800AENHXM3746

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

BISWANATH CHATTOPADHYAY
Partner
(M. No.-051800)

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Statement of Unaudited Financial Results for the Quarter Ended 30 th June-2026

(Rs. In Lacs)

	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Audited) (Refer Note 3)	(Unaudited)	(Audited)
I	Revenue from operations	55.11	54.92	59.24	221.25
II	Other income	4.00	5.06	4.53	14.68
III	**Total Income (I+II)**	**59.11**	**59.98**	**63.77**	**235.93**
IV	**Expenses**				
	(a) Cost of Materials consumed		0.00		0.06
	(b) Purchases of stock-in-trade				0.00
	(c) Changes in inventories of finished goods, work-in-progress				0.00
	(d) Employee benefits expense	6.88	6.90	8.83	32.42
	(e)Finance Costs	0.08	0.04	0.01	0.31
	(f) Depreciation and amortisation expense	2.37	2.42	2.38	9.54
	(g) Other Expenses				
	(i) Expenditure On Contracts	15.15	1.24	10.14	22.94
	(ii) General and Administrative Expenses	35.76	49.70	27.03	170.72
	Total Expenses (IV)	**60.24**	**60.29**	**48.38**	**235.98**
V	**Profit/(Loss) before exceptional items and tax(I-IV)**	**(1.13)**	**(0.31)**	**15.39**	**(0.05)**
VI	Exceptional items				0.00
VII	**Profit/(Loss) before tax**	**(1.13)**	**(0.31)**	**15.39**	**(0.05)**
VIII	Tax Expense:				
	(1) Current Tax	0.00	0.00	2.34	0.00
	(2) Previous Year	0.00	3.45	0.30	3.75
	(2) Deferred Tax	0.16	0.19	0.19	0.75
IX	**Profit/(Loss) for the period from continuing operations(VII-VIII)**	**(1.29)**	**(3.95)**	**12.56**	**(4.55)**
X	**Profit/(Loss) from discontinued operations**	0.00	0.00	0.00	0.00
XI	**Tax expense of discontinued operations**	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
XIII	**Profit/(Loss) for the period (IX+XII)**	**(1.29)**	**(3.95)**	**12.56**	**(4.55)**
XIV	**Paid up equity share capital (Face value of Rs.10/- each)**	**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**	**2.21**
XVI	**Other Comprehensive Income**				
	A (i) Items that will not be reclassified to profit and loss	(0.08)	(0.55)	(0.10)	(0.86)
	(ii) Income Tax relating to items that will not be reclassifed to profit or loss	0.00		**0.00**	
	B (i) Items that will be reclassified to profit and loss	0.00	**0.00**	**0.00**	**0.00**
	(ii) Income Tax relating to items that will be reclassifed to profit or loss				
XVII	Total Comprehensive Income for the period (XIII+XVI)(Comprising Profit (Loss) and other Comprehensive Income for the period)	**(1.37)**	**(4.50)**	**12.46**	**(5.42)**
XVIII	Earnings Per EquityShare (for continuing operations)				
	(1) Basic	**(0.04)**	**(0.11)**	**0.35**	**(0.13)**
	(2) Diluted	**(0.04)**	**(0.11)**	**0.35**	**(0.13)**
XIX	Earnings Per EquityShare (for discontinued operations)				
	(1) Basic	**0.00**	**0.00**	**0.00**	**0.00**
	(2) Diluted	**0.00**	**0.00**	**0.00**	**0.00**
XX	Earnings Per EquityShare (for discontinued & continuing operations)				
	(1) Basic	**(0.04)**	**(0.11)**	**0.35**	**(0.13)**
	(2) Diluted	**(0.04)**	**(0.11)**	**0.35**	**(0.13)**

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Statement Of Unaudited Segment wise Revenue,Results and Capital Employed for the Quarter ended 30 th June-2026

(Rs. In Lacs)

	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Audited) (Refer Note 3)	(Unaudited)	(Audited)
1	Segment Revenues:				
a)	Construction Activities	0.00	0.00	0.00	0.00
b)	Rental	55.11	54.92	59.24	221.25
	Total	**55.11**	**54.92**	**59.24**	**221.25**
	Other Income	4.00	**5.06**	**4.53**	**14.68**
	Less Inter segment revenue	0.00	0.00	0.00	0.00
	Net Sales/Income from Operation	**59.11**	**59.98**	**63.77**	**235.93**
2	Segment Results				
	[Profit (+) / Loss (-) before Tax & Interest from each segment] :				
a)	Construction Activities	(15.15)	(1.24)	(10.14)	(22.94)
b)	Rental	34.41	14.02	33.71	66.81
	Total	**19.26**	**12.78**	**23.57**	**43.87**
i)	Less: Interest Expense	0.08	0.04	0.01	0.31
ii)	Less:Other unallocable expenditure net off	20.31	13.04	8.17	43.61
	Profit (+) / Loss (-) before Taxation	**(1.13)**	**(0.30)**	**15.39**	**(0.05)**
	Other Comprehensive Income				
	Items that will not be reclassified to profit and loss	(0.08)	(0.55)	(0.10)	(0.86)
	Items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00
	Total Comprehensive Income	**(1.21)**	**(0.85)**	**15.29**	**(0.91)**
3	SEGMENT ASSETS AND LIABILITIES				
	SEGMENT ASSETS				
	a) Construction Activities	433.56	433.56	435.42	433.56
	b) Rental	1414.69	1382.56	1435.79	1382.56
	C) UNALLOCABLE	1517.06	1503.93	1494.72	1503.93
	TOTAL SEGMENT ASSETS	**3365.31**	**3320.05**	**3365.93**	**3320.05**
	SEGMENT LIABILITIES				
	a) Construction Activities	60.79	39.98	63.72	39.98
	b) Rental	2105.98	2119.60	2158.09	2119.60
	C) UNALLOCABLE	816.67	777.22	743.02	777.22
	TOTAL SEGMENT LIABILITIES	**2983.44**	**2936.80**	**2964.83**	**2936.80**
	CAPITAL EMPLOYED	**381.87**	**383.25**	**401.10**	**383.25**

SHELTER INFRA PROJECTS LIMITED KOLKATA 700091

B C A G & ASSOCIATES KOLKATA CHARTERED

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Notes:

1. The above unaudited Financial Results were approved by the Board of Directors of the Company at its meeting held on August 11, 2026, after being reviewed by the Audit Committee on the same date, pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.

2. The Military Engineering Services (MES), Kolkata Zone had cancelled the contract awarded to the Company for the Provision of Infrastructure for Setting up Permanent Naval SSB at NCB, Diamond Harbour, Kolkata [Contract No. CEKZ/KOL/20 of 2010–11] on July 25, 2014. The contract was terminated for execution of the balance work at the contractor's risk and cost. Although the case was awarded in favour of the Company in 2020, MES subsequently cancelled it again. The matter is currently sub judice before the Alipore Court .

3. The figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures for the full financial year and the unaudited year-to-date figures up to the third quarter of the financial year ended March 31, 2026.

4. Previous period's figures have been rearranged, regrouped, or reclassified, wherever necessary.

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

BISWANATH CHATTOPADHYAY
Partner
(M. No. 051900)

Place: Kolkata
Dated: 11.08.2026

By order of the Board
For Shelter Infra Projects Limited

Kamal Kishore Chowdhury
(DIN NO: 06742937)
Whole Time (Director)