

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: 06.02.2026

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: Unaudited Financial Results Approval in Board Meeting held on Friday, 06th day of February, 2026- Disclosure pursuant to Regulation 33 and Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

In compliance of Regulation 33 and Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we are pleased to enclose the Unaudited Financial Results (Provisional) of the Company for the Quarter ended 31st December, 2025, which have been duly approved by the Board of Directors of the Company in its meeting held today i.e. Friday, 06th day of February, 2026. **The Board Meeting commenced at 12.30 P.M. and concluded at 03.30 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 SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the extract of financial results, in the prescribed format, shall be published by 08.02.2026 in Business Standard (English Edition) and Arthik Lipi (Bengali vernacular language daily). The full format of the Results for the Quarter ended 31st December, 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.

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 AUDITORS' REVIEW REPORT ON REVIEW OF
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 and nine months ended result for the period from 1st April 2025 to 31st December-2025 (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 inquires, 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. 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:06.02.2026

UDIN : 26051800YHFOQH9661

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 and nine months Ended 31st December-2025

(Rs.in Lakhs)

| Particulars | Three Months ended 31-12-2025 (UnAudited) | Previous Three Months ended 30-09-2025 (UnAudited) | Corresponding 3 months ended in the previous year 31-12-2024 (UnAudited) | Year to Date figure for the current period ended 31-12-2025 (UnAudited) | Year to Date figure for the current period ended 31-12-2024 (UnAudited) | Twelve months ended 31-03-2025 (Audited) |
|--|---|--|--|---|---|--|
| I Revenue from operations | 53.79 | 53.30 | 59.95 | 166.33 | 178.55 | 238.49 |
| II Other income | 2.55 | 2.54 | 5.14 | 9.62 | 13.31 | 17.96 |
| III Total Income (I+II) | 56.34 | 55.84 | 65.09 | 175.95 | 191.86 | 256.45 |
| IV Expenses | | | | | | |
| (a) Cost of Materials consumed | 0.00 | 0.06 | 0.00 | 0.06 | 0.21 | 0.46 |
| (b) Purchases of stock-in-trade | | | 0.00 | 0.00 | 0.00 | 0.00 |
| (c) Changes in inventories of finished goods, work-in-progress | | | 0.00 | 0.00 | (6.77) | 3.58 |
| (d) Employee benefits expense | 7.60 | 9.09 | 10.48 | 25.52 | 26.69 | 36.43 |
| (e) Finance Costs | 0.11 | 0.15 | 0.25 | 0.27 | 0.41 | 0.50 |
| (f) Depreciation and amortisation expense | 2.37 | 2.37 | 2.39 | 7.12 | 7.16 | 9.49 |
| (g) Other Expenses | | | | | | |
| (i) Expenditure On Contracts | 10.26 | 1.30 | 1.84 | 21.70 | 47.18 | 49.72 |
| (ii) General and Administrative Expenses | 38.74 | 55.25 | 49.57 | 121.02 | 94.05 | 132.22 |
| Total Expenses (IV) | 59.08 | 68.22 | 64.53 | 175.69 | 168.93 | 232.40 |
| V Profit/(Loss) before exceptional items and tax(I-IV) | (2.74) | (12.38) | 0.56 | 0.25 | 22.93 | 24.06 |
| VI Exceptional items | | | 0.00 | 0.00 | 0.00 | 0.00 |
| VII Profit/(Loss) before tax | (2.74) | (12.38) | 0.56 | 0.25 | 22.93 | 24.06 |
| VIII Tax Expense | | | | | | |
| (1) Current Year | -0.25 | -2.09 | (1.62) | 0.00 | 2.68 | 0.00 |
| (2) Previous Year | 0.00 | 0.00 | | 0.30 | | |
| (2) Deferred Tax | 0.18 | 0.19 | 0.18 | 0.56 | 0.65 | 0.88 |
| IX Profit/(Loss) for the period from continuing operations(VII-VIII) | (2.67) | (10.48) | 2.00 | -0.61 | 19.60 | 23.18 |
| X Profit/(Loss) from discontinued operations | 0.00 | 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 | 0.00 |
| XII Profit/(Loss) from Discontinued operations (after tax) (X-XI) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XIII Profit/(Loss) for the period (IX+XII) | (2.67) | (10.48) | 2.00 | -0.61 | 19.60 | 23.18 |
| XIV Paid up equity share capital (Face value of Rs.10/- each) | 357.02 | 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 | 0.00 | 0.00 | 7.60 |
| XVI Other Comprehensive Income | | | | | | |
| A (i) Items that will not be reclassified to profit and loss | (0.10) | (0.11) | (0.62) | -0.31 | (1.87) | (0.49) |
| (ii) Income Tax relating to items that will not be reclassified to profit or loss | | | | | | |
| B (i) Items that will be reclassified to profit and loss | 0.00 | 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) | -2.77 | (10.59) | 1.38 | -0.92 | 17.73 | 22.69 |
| XVIII Earnings Per EquityShare (for continuing operations) | | | | | | |
| (1) Basic | -0.07 | (0.29) | 0.06 | -0.02 | 0.55 | 0.65 |
| (2) Diluted | -0.07 | (0.29) | 0.06 | -0.02 | 0.55 | 0.65 |
| XIX Earnings Per EquityShare (for discontinued operations) | | | | | | |
| (1) Basic | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (2) Diluted | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XX Earnings Per EquityShare (for discontinued & continuing operations) | | | | | | |
| (1) Basic | -0.07 | (0.29) | 0.06 | -0.02 | 0.55 | 0.65 |
| (2) Diluted | -0.07 | (0.29) | 0.06 | -0.02 | 0.55 | 0.65 |

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Unaudited Segment wise Revenue, Results and Capital Employed for the Quarter and Nine Months ended 31st December 2025

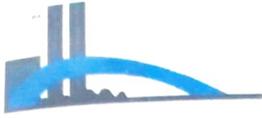
(Rs.in Lakhs)

| Sl No | PARTICULARS | Three Months ended 31-12-2025 (UnAudited) | Previous Three Months ended 30 09-2025 (UnAudited) | Corresponding 3 months ended in the previous year 31-12-2024 (UnAudited) | Year to Date figure for the current period ended 31-12- 2025 (UnAudited) | Year to Date figure for the current period ended 31-12-2024 (UnAudited) | Twelve months ended 31-03-2025 (Audited) |
|-------|---|---|---|--|---|---|--|
| 1 | Segment Revenues: | | | | | | |
| a) | Construction Activities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b) | Rental | 53.79 | 53.30 | 59.95 | 166.33 | 178.55 | 238.49 |
| | Total | 53.79 | 53.30 | 59.95 | 166.33 | 178.55 | 238.49 |
| | Other Income | 2.55 | 2.54 | 5.14 | 9.62 | 13.31 | 17.96 |
| | Less Inter segment revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Net Sales/Income from Operation | 56.34 | 55.84 | 65.09 | 175.95 | 191.86 | 256.46 |
| 2 | Segment Results: | | | | | | |
| | [Profit (+) / Loss (-) before Tax & Interest from each segment] : | | | | | | |
| a) | Construction Activities | (10.26) | (1.30) | (1.90) | (21.70) | (40.68) | (53.76) |
| b) | Rental | 18.27 | 0.81 | 39.68 | 52.79 | 119.07 | 157.55 |
| | Total | 8.01 | (0.49) | 37.78 | 31.09 | 78.39 | 103.79 |
| i) | Less: Interest Expense | 0.11 | 0.15 | 0.25 | 0.27 | 0.41 | 0.50 |
| ii) | Less: Other unallocable expenditure net off | 10.65 | 11.75 | 36.97 | 30.57 | 55.05 | 79.23 |
| | Profit (+) / Loss (-) before Taxation | (2.75) | (12.39) | 0.56 | 0.25 | 22.93 | 24.06 |
| | Other Comprehensive Income | | | | | | |
| | Items that will not be reclassified to profit and loss | (0.10) | (0.11) | (0.62) | (0.31) | (1.87) | (0.49) |
| | Items that will be reclassified to profit and loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Comprehensive Income (Before Tax Expense) | (2.85) | (12.50) | (0.06) | (0.06) | 21.06 | 23.57 |
| 3 | SEGMENT ASSETS AND LIABILITIES | | | | | | |
| | SEGMENT ASSETS | | | | | | |
| a) | Construction Activities | 435.36 | 435.36 | 1002.07 | 435.36 | 1002.07 | 435.42 |
| b) | Rental | 1375.20 | 1429.35 | 1488.68 | 1375.20 | 1488.68 | 1419.45 |
| c) | UNALLOCABLE | 1509.91 | 1497.53 | 1486.82 | 1509.91 | 1486.82 | 1488.69 |
| | TOTAL SEGMENT ASSETS | 3320.47 | 3362.24 | 3977.57 | 3320.47 | 3977.57 | 3343.56 |
| | SEGMENT LIABILITIES | | | | | | |
| a) | Construction Activities | 59.69 | 62.06 | 57.44 | 59.69 | 57.44 | 69.13 |
| b) | Rental | 2139.29 | 2144.62 | 2812.12 | 2139.29 | 2812.12 | 2159.83 |
| c) | UNALLOCABLE | 733.76 | 765.06 | 724.30 | 733.76 | 724.30 | 725.94 |
| | TOTAL SEGMENT LIABILITIES | 2932.74 | 2971.74 | 3593.86 | 2932.74 | 3593.86 | 2954.91 |
| | CAPITAL EMPLOYED | 387.73 | 390.50 | 383.70 | 387.73 | 383.70 | 388.64 |



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Notes:

- 01) The above Unaudited Financial Results were approved by the Board of Directors of the company at its meeting held on 6th February 2026, 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) Previous period's figures are rearranged/regrouped/reclassified wherever necessary.

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


BISWANATH CHATTOPADHYAY
Partner
(M. No.-051800)

6th February-2026

For Shelter Infra Projects Limited



Kamal Kishore Chowdhury

(DIN NO :06742937)

Whole Time (Director)

