

# SHELTER INFRA PROJECTS LIMITED



(formerly CCAP Limited)

REGD. AND HEAD OFFICE

ETERNITY, DN - 1, SECTOR -V, SALT LAKE CITY, KOLKATA - 700 091

PH.: 2357 - 6255 / 4003 2290

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

Dated: 29.05.2023

To,  
The Secretary,  
Bombay Stock Exchange Limited  
PhirozeJeejeebhoy Tower  
Dalal Street,  
Mumbai-400001

To,  
The Secretary,  
The Calcutta Stock Exchange Limited  
7, Lyons Range,  
Kolkata- 700 001

**Scrip Code: BSE: 526839**

**Scrip Code: CSE: 13077**

Dear Sir,

**Sub: Outcome of Board Meeting held on Monday, 29<sup>th</sup> day of May, 2023 at 12.30 P.M. -Disclosure pursuant to Regulation 30 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015**

With reference to our intimation letter dated 19.05.2023 regarding holding of Board Meeting as on dated 29.05.2023 duly submitted with the Bombay Stock Exchange, for considering the Audited Financial Results for the Quarter and the Financial Year ended March 31st, 2023 and other general matters. The meeting of the Board was held on today i.e. Monday, 29th day of May, 2023. The Board Meeting commenced at 12.30 P.M. and concluded at 4.30 P.M.

We would like to inform you that following has been approved at the Board Meeting:

- A. In compliance of Regulation 30 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, we are pleased to enclose the Audited Financial Results of the Company for the Quarter & Year ended 31<sup>st</sup> March, 2023, which have been duly approved by the Board of Directors of the Company in its meeting held today i.e. Monday, 29th day of May, 2023. A copy of Audited Report on the said results, in the prescribed format, issued by the Auditors of the company is also enclosed.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

(i) Statements showing the Audited Financial Results for the quarter / financial year ended 31st March, 2023.

And

(ii) Auditors' Report with unmodified opinions on Audited Financial Results.

- B.** In terms of Regulation 47 of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, the extract of Financial Results, in the prescribed format, shall be published by 01.06.2023 in Business Standard (English Edition) and Arthik Lipi (Bengali vernacular language daily). The full format of the Results for the Quarter ended 31<sup>st</sup> March, 2023 shall be available on the websites of the Stock Exchanges where equity shares of the Company is listed i.e. at The Bombay Stock Exchange Ltd. ([www.bseindia.com](http://www.bseindia.com)) and on the Company's website at [www.ccapltd.in](http://www.ccapltd.in).
- C.** In Compliance with Regulation 24A of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we have duly filed the Annual Secretarial Compliance Report for the Financial Year 2022-23 with SEBI.
- D.** The Internal Audit Report for the Quarter & Year ended 31<sup>st</sup> March, 2023, have been duly approved by the Audit Committee and Board of Directors of the Company in its meeting held today i.e. Monday, 29<sup>th</sup> day of May, 2023.

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, 2023 (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 in the basis of 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 thereunder 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, 2023.

**Basis for Qualified Opinion**

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) 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 thereunder, 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 observation:**

- (i) No provision against development right amounting to Rs.556.30 lakhs (refer to Note No -4 which appears undeceivable).





- (ii) 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-4).
- (iii) Non provision for obsolete stores (Note No-6)
- (iv) Management's inability to determine fair value non-current investments in equity instruments valuing Rs.-94.76 lakhs with consent impact on OCI.
- (v) Actuarial Valuation not done in this Financial Year as per IND -AS -19 no such Change from the last year 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, has been compiled from the related audited Interim condensed financial statements for the year ended March 31, 2023. The Company's Board of Directors are 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 thereunder 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 is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are 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 are 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 is 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 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 this 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 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 be thought to bear on our independence, and where applicable, related safeguards.

Place : Kolkata

Date : May-29 -2023

UDIN : 23053036BGWOTY2240

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

(SAMIR KUMAR GHOSH)  
Partner  
(M. No. 053036)





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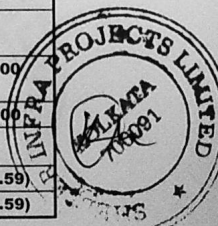
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## Statement of Un Audited Results for the Quarter Ended 31st March-2023

		(Rs.in Lakhs)			
Particulars	3 Months ended 31-03-2023 (Audited)	Preceding 3 Months ended 31-12-2022 (Un Audited)	Corresponding 3 months ended in the previous year 31-03-2022 (Audited)	year to date figure for the current year ended 31-03-2023 (Audited)	Twelve months ended 31-03-2022 (Audited)
I Revenue from operations	35.82	29.89	68.38	132.26	235.99
II Other income	3.69	3.27	2.60	13.45	5.87
III <b>Total Income (I+II)</b>	<b>39.51</b>	<b>33.17</b>	<b>70.98</b>	<b>145.71</b>	<b>241.86</b>
IV <b>Expenses</b>					
(a) Cost of Materials consumed	0.84	2.59	7.56	10.02	14.66
(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	(3.05)	6.11	(1.51)	-18.32	1.81
(d) Employee benefits expense	9.52	7.30	21.12	31.26	31.50
(e) Finance Costs	-0.03	0.10	0.08	0.22	2.90
(f) Depreciation and amortisation expense	2.80	2.80	3.36	11.19	13.41
(g) Other Expenses				0.00	
(i) Expenditure On Contracts	10.92	10.84	51.42	45.62	82.23
(ii) General and Administrative Expenses	51.24	21.88	22.40	105.36	131.43
<b>Total Expenses (IV)</b>	<b>72.24</b>	<b>51.62</b>	<b>104.43</b>	<b>185.35</b>	<b>277.94</b>
V <b>Profit/(Loss) before exceptional items and tax(I-IV)</b>	<b>(32.73)</b>	<b>(18.45)</b>	<b>(33.45)</b>	<b>(39.64)</b>	<b>(36.08)</b>
VI Exceptional items	0.00	0.00	0.00	0.00	0.00
VII <b>Profit/(Loss) before tax</b>	<b>(32.73)</b>	<b>(18.45)</b>	<b>(33.45)</b>	<b>(39.64)</b>	<b>(36.08)</b>
VIII Tax Expense:					
(1) Current Tax	(1.85)	(4.64)	5.08		20.33
(2) Deferred Tax	0.20	0.19	0.13	0.79	0.39
IX <b>Profit/(Loss) for the period from continuing operations(VII-VIII)</b>	<b>(31.08)</b>	<b>(14.00)</b>	<b>(38.66)</b>	<b>(40.43)</b>	<b>(56.80)</b>
X <b>Profit/(Loss) from discontinued operations</b>	0.00	0.00	0.00	0.00	0.00
XI <b>Tax expense of discontinued operations</b>	0.00	0.00	0.00	0.00	0.00
XII <b>Profit/(Loss) from Discontinued operations (after tax) (X-XI)</b>	0.00	0.00	0.00	0.00	0.00
XIII <b>Profit/(Loss) for the period (IX+XII)</b>	<b>(31.08)</b>	<b>(14.00)</b>	<b>(38.66)</b>	<b>(40.43)</b>	<b>(56.80)</b>
XIV <b>Paid up equity share capital (Face value of Rs.10/- each)</b>	<b>356.62</b>	<b>356.62</b>	<b>356.62</b>	<b>356.62</b>	<b>356.62</b>
XV <b>Other Equity excluding Revaluation Reserve as per Balance Sheet of Previous accounting year</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XVI <b>Other Comprehensive Income</b>					
A (i) Items that will not be reclassified to profit and loss	0.01	(0.63)	(0.18)	0.01	0.00
(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
(ii) Income Tax relating to items that will be reclassified to profit or loss					
XVII <b>Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>(31.07)</b>	<b>(14.63)</b>	<b>(38.84)</b>	<b>(40.42)</b>	<b>(56.80)</b>
XVIII <b>Earnings Per EquityShare (for continuing operations)</b>					
(1) Basic	(0.87)	(0.39)	(1.10)	(1.13)	(1.59)
(2) Diluted	(0.87)	(0.39)	(1.10)	(1.13)	(1.59)
XIX <b>Earnings Per EquityShare (for discontinued operations)</b>					
(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 <b>Earnings Per EquityShare (for discontinued &amp; continuing operations)</b>					
(1) Basic	(0.87)	(0.39)	(1.10)	(1.13)	(1.59)
(2) Diluted	(0.87)	(0.39)	(1.10)	(1.13)	(1.59)



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Audited Segment wise Revenue, Results and Capital Employed for the Quarter ended March-2023

(Rs.in Lakhs)

PARTICULARS	3 Months ended 31-03-2023 (Audited)	Preceding 3 Months ended 31-12-2022 (Un Audited)	Corresponding 3 months ended in the previous year 31-03-2022 (Audited)	year to date figure for the current year ended 31-03-2023 (Audited)	Twelve months ended 31-03-2022 (Audited)
<b>1 Segment Revenues:</b>					
a) Construction Activities	0.00	(0.00)	24.36	6.75	31.51
b) Rental	35.81	29.90	(32.13)	125.51	187.58
<b>Total</b>	<b>35.81</b>	<b>29.90</b>	<b>(7.77)</b>	<b>132.26</b>	<b>219.09</b>
Other Income	3.69	3.27	(28.83)	13.45	22.75
Less Inter segment revenue	0.00	0.00	0.00	0.00	0.00
<b>Net Sales/Income from Operation</b>	<b>39.50</b>	<b>33.17</b>	<b>(36.60)</b>	<b>145.71</b>	<b>241.85</b>
<b>2 Segment Results:</b>					
[Profit (+) / Loss (-) before Tax & Interest from each segment] :					
a) Construction Activities	(9.16)	(22.51)	(0.05)	(32.36)	(27.81)
b) Rental	18.65	8.03	(47.79)	57.10	134.24
<b>Total</b>	<b>9.49</b>	<b>(14.48)</b>	<b>(47.84)</b>	<b>24.74</b>	<b>106.43</b>
i) Less: Interest Expense	(0.03)	0.10	(3.25)	0.22	2.90
ii) Less: Other unallocable expenditure net off	42.27	3.87	62.42	64.16	139.61
<b>Profit (+) / Loss (-) before Taxation</b>	<b>(32.75)</b>	<b>(18.45)</b>	<b>(107.01)</b>	<b>(39.64)</b>	<b>(36.08)</b>
<b>Other Comprehensive Income</b>					
Items that will not be reclassified to profit and loss	0.01	(0.63)	0.00	0.00	0.00
Items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00
<b>Total Comprehensive Income</b>	<b>(32.74)</b>	<b>(19.08)</b>	<b>(107.01)</b>	<b>(39.64)</b>	<b>(36.08)</b>
<b>3 SEGMENT ASSETS AND LIABILITIES</b>					
<b>SEGMENT ASSETS</b>					
a) Construction Activities	759.25	1045.61	983.70	759.25	983.70
b) Rental	1774.04	1468.60	1729.83	1774.04	1729.83
C) UNALLOCABLE	1705.92	1707.17	1624.17	1705.92	1624.17
<b>SEGMENT LIABILITIES</b>					
a) Construction Activities	249.15	201.19	115.52	249.15	115.52
b) Rental	2930.92	2878.70	2985.08	2930.92	2985.08
C) UNALLOCABLE	673.98	633.08	754.34	673.98	754.34
<b>CAPITAL EMPLOYED</b>	<b>385.16</b>	<b>508.42</b>	<b>482.76</b>	<b>385.16</b>	<b>482.76</b>



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## Shelter Infra Projects Limited BALANCE SHEET AS AT 31 ST MARCH-2023

(Rs. In Lacs)

Particulars		Note No.	As at 03-2023	As at (31-03-2022)
<b>ASSETS</b>				
1)	<b>NON CURRENT ASSETS</b>			
	Property, plant and equipment	3	464.35	475.55
	Intangible assets	4	556.30	556.30
<b>FINANCIAL ASSETS</b>				
a)	Investments	5	94.80	94.82
b)	Other Financial Assets	6	146.95	146.68
c)	Deferred tax assets (net)	7	9.54	10.33
d)	Other Non Current Assets	8	26.60	26.60
e)	Non Current Tax Assets (net)	9	38.76	14.65
<b>TOTAL NON CURRENT ASSETS</b>			<b>1,337.30</b>	<b>1,324.93</b>
2)	<b>CURRENT ASSETS</b>			
	Inventories	10	108.25	90.42
<b>FINANCIAL ASSETS</b>				
	Trade receivables	11	1,377.70	1,402.48
	Cash and cash equivalents	12	21.84	48.13
	Bank balance other than cash and cash equivalents	13	49.75	39.76
	Other financial assets	14	322.50	319.97
	Loans	15	0.09	0.09
	Current Tax Assets (Net)	16	321.31	320.61
	Other current assets	17	700.47	703.93
<b>TOTAL CURRENT ASSETS</b>			<b>2,901.91</b>	<b>2,925.40</b>
<b>TOTAL ASSETS</b>			<b>4,239.20</b>	<b>4,250.31</b>





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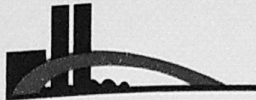
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## Shelter Infra Projects Limited

### BALANCE SHEET AS AT 31 ST MARCH-2023

Particulars		Note No.	As at (31-03-2023)	As at (31-03-2022)
(Rs. in Lakhs)				
<b>EQUITY AND LIABILITIES</b>				
1)	Equity			
a)	Equity share capital	18	356.62	356.62
b)	Other equity	19	28.54	68.96
	<b>Total equity</b>		<b>385.16</b>	<b>425.58</b>
2)	LIABILITIES			
<b>NON CURRENT LIABILITIES</b>				
<b>FINANCIAL LIABILITIES</b>				
	Borrowing	20	85.39	87.47
	<b>TOTAL NON CURRENT LIABILITIES</b>		<b>85.39</b>	<b>87.47</b>
3)	CURRENT LIABILITIES			
<b>FINANCIAL LIABILITIES</b>				
	Borrowings	21	1,714.19	1,764.45
	Trade payables	22	1,313.85	1,317.99
	Other current financial liabilities	23	76.20	64.26
	Other current Liabilities	24	475.23	401.43
	Current tax liabilities (Net)	25	181.90	181.90
	Provisions	26	7.29	7.22
	<b>TOTAL CURRENT LIABILITIES</b>		<b>3,768.66</b>	<b>3,737.26</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>		<b>4,239.20</b>	<b>4,250.30</b>
	Significant Accounting Policies	1-2		
	See Accompanying Notes 1 to 36 form an integral Part of the Financial Statements			

As per our report of even date

For **BASU CHAN CHAN & DEB**  
CHARTERED ACCOUNTANTS  
R. No. 304949E

(SAMIR KUMAR GHOSH)  
Partner  
(M. No. 053036)



For and on behalf of the Board of Directors

Shelter Infra Projects Limited

CIN No : L45203WB1972PLC028349

(Signature)  
KAMAL KISHORE CHOWDHURY  
DIRECTOR

(Signature)  
SANKALAN DATTA  
DIRECTOR

(Signature)  
CFO

CS

Place : Kolkata

Date : 29th May, 2023

(Signature)

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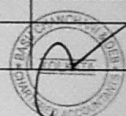
## Shelter Infra Projects Limited

### STATEMENT OF PROFIT AND LOSS

FOR THE YEAR ENDED 31 st March 2023.

(Rs. in Lakhs)

	Particulars	Note No.	For the year ended 31 st Mmarch 2023	For the year ended 31 st Mmarch 2022
I.	Revenue from Operations	27	132.26	219.10
II.	Other Income	28	13.45	22.75
III.	<b>Total Revenue[I+II]</b>		<b>145.71</b>	<b>241.86</b>
IV.	<b>Expenses:</b>			
	Cost of materials consumed	29	10.02	14.66
	Purchases of Stock-in-Trade		-	-
	Changes in inventories of Work-in-progress	30	(18.32)	1.81
	Employee benefit expenses	31	31.26	31.50
	Finance costs	32	0.22	2.90
	Depreciation and amortization expense	3	11.19	13.41
	Other expenses :			
(a)	Expenditure On Contracts	33	45.62	82.22
(b)	Administration Expenses	34	105.36	131.43
	<b>Total Expenses(IV)</b>		<b>185.35</b>	<b>277.94</b>
V.	<b>Profit /(Loss) before exceptional items and tax [III-IV]</b>		<b>(39.64)</b>	<b>(36.08)</b>
VI.	Exceptional Items		-	-
VII.	<b>Profit / (Loss) before tax [V-VI]</b>		<b>(39.64)</b>	<b>(36.08)</b>
VIII.	<b>Tax Expense:</b>			
	(1) Current tax			20.33
	(i) Deferred tax		0.79	0.39
IX.	<b>Profit/(Loss) for the year from Continuing operations[VII-VIII]</b>		<b>(40.43)</b>	<b>(56.80)</b>
X	Profit/(Loss) from discontinued operations		-	-
XI	Tax expense of discontinued operations		-	-
XII	Profit/(Loss) from Discontinued operations (after tax) (X-XI)		-	-
XIII	<b>Profit/(Loss) for the period (IX+XII)</b>		<b>(40.43)</b>	<b>(56.80)</b>
XIV.	<b>Other Comprehensive Income</b>			
	A (i) Items that will not be reclassified to profit and loss			-
	(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		0.01	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss			-
XV	<b>Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and other Comprehensive Income for the period)</b>		<b>(40.42)</b>	<b>(56.80)</b>
XVI	<b>Earnings Per EquityShare (for continuing operations)</b>			
	(1) Basic		<b>(1.13)</b>	<b>(1.59)</b>
	(2) Diluted		<b>(1.13)</b>	<b>(1.59)</b>
XVII	<b>Earnings Per EquityShare (for discontinued operations)</b>			
	(1) Basic		-	-
	(2) Diluted		-	-
XVIII	<b>Earnings Per EquityShare (for discontinued &amp; continuing operations)</b>			
	(1) Basic		<b>(1.13)</b>	<b>(1.59)</b>
	(2) Diluted		<b>(1.13)</b>	<b>(1.59)</b>
	<b>Significant Accounting Policies</b>	1-2		
	See Accompanying Notes 1 to 36 form an integral Part of the Financial Statements			







# 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

## Shelter Infra Projects Limited Cashflow Statement for the Year ended 31 St March-2023

(Rs. in Lakhs)

SI NO	PARTICULARS	Year ended		Year ended	
		31 St March 2023		31 St March 2022	
C.	<b>CASH FLOW FROM FINANCING ACTIVITIES :</b>				
	Proceeds from issue of Share Capital				
	Unsecured Loan				
	Proceeds from long term borrowings		-		
	Repayment of short term borrowings		-		
	Repayment of finance / lease liabilities		(50.00)		
	Interest paid		-		
	Dividend paid		-		
	Repayment of other short term borrowings		-		
	<b>Net Cash used in Financing Activities</b>		(50.00)		
	<b>Net increase / decrease in cash and cash equivalents</b>		(16.30)		(21.73)
	Cash and cash equivalents as at 01.04.2022		87.89		109.60
	Cash and cash equivalents as at 31.03-2023		71.59		87.89

Note : Figures in brackets represent cash outflow

Cash and cash equivalents at the end of the year \*

\* Comprises:

(a) Cash in hand	16.25	35.71
(b) Cheques, drafts on hand		
(c) Balances with banks		
(i) In current accounts		
(ii) In EEFC accounts	5.59	12.42
(iii) In deposit accounts with original maturity of less	0	
(iv) In earmarked accounts (give details) (Refer Note	0	
(d) Others (specify nature)	49.75	39.76
	0	0
(e) Cash Credit account		
(f) Current investments considered as part of Cash and cash equivalents	0	0
	<u>71.59</u>	<u>87.89</u>

As per our report of even date attached

For **BASU CHANCHANI & DEB**  
CHARTERED ACCOUNTANTS  
R. No.-364049E

(**SAMIR KUMAR GHOSH**)  
Partner  
(M. No. 053036)

Place : Kolkata

Date : 29th May, 2023



For and on behalf of the Board of Directors

Shelter Infra Projects Limited

CIN No : L45203WB1972PLC028349

(Signature)  
KAMAL KISHORE CHOWDHURY  
DIRECTOR

(Signature)  
SANKALAN DATTA  
DIRECTOR

(Signature)  
CFO

CS  
(Signature)

# 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



## Notes:

01) The above Audited Financial Results were approved by the Board Of Directors of the company at its meeting held on 29<sup>th</sup> May-2023, 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 favour 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 outbreak of Covid-19 and consequent imposition of national lockdown by the Government seriously affected the economic activities and operational performance of the Company .Based on the current indicators of future economic conditions evaluated by the management ,the carrying amount of assets are expected to be recovered albeit subject to possible material changes in days ahead for which the final impact on company's assets in future may differ from that estimated at the date of closing of Financial Statement.

04 ) Figures for the quarters ended 31<sup>st</sup> March-2023 and 31<sup>st</sup> March-2022 are the balancing figures between audited figures for the full financial year reviewed year to date figures up to the third quarter of the respective financial years.

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

For BASU CHANDHAN DEB  
CHARTERED ACCOUNTANTS  
By order of the Board

(SAMIR KUMAR GHOSH)  
Partner  
(No. 053578)

Kolkata

29<sup>th</sup> May-2023



For Shelter Infra Projects Limited

Kamal Kishore Chowdhury  
Whole Time (Director)



# SHELTER INFRA PROJECTS LIMITED

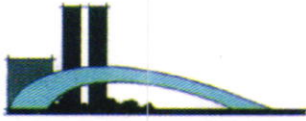
(formerly CCAP Limited)

REGD. AND HEAD OFFICE

ETERNITY, DN - 1, SECTOR -V, SALT LAKE CITY, KOLKATA - 700 091

PH.: 2357 - 6255 / 4003 2290

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



Dated: 29.05.2023

To,  
The Secretary,  
Bombay Stock Exchange Limited  
PhirozeJeejeebhoy Tower  
Dalal Street,  
Mumbai-400001

To,  
The Secretary,  
The Calcutta Stock Exchange Limited  
7, Lyons Range,  
Kolkata- 700 001

Scrip Code: BSE: 526839

Scrip Code: CSE: 13077

Dear Sir,

**SUB: - Declaration in respect of Unmodified Opinion on Audited Financial Statement for the Financial Year Ended 31<sup>st</sup> March 2023.**

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 unmodified opinion on the Audited Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March, 2023 being published after review of the Audit Committee and approval of Board of Directors of the Company at their respective meetings held on 29<sup>th</sup> May, 2023

The above is being issued in compliance of SEBI Circular: CIR/CFD/CMD/56/2016 dated May 27, 2016.

We request you to kindly take note of the same.

Thanking You,  
Yours faithfully,

FOR SHELTER INFRA PROJECTS LIMITED

*Dharmendra Kumar Singh*

DHARMENDRA KUMAR SINGH  
(COMPANY SECRETARY & COMPLIANCE OFFICER)



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## ANNUAL SECRETARIAL COMPLIANCE

### FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH 2023

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

TO  
The Members,  
SHELTER INFRA PROJECTS LIMITED  
ETERNITY BUILDING DN-1, SECTOR - V, SALT LAKE,  
KOLKATA (WB) -700091

I have examined:

- (a) all the documents and records made available to us and explanation provided by the company.
- (b) the filings/ submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended 31 ST MARCH 2023 respect of compliance with the provisions of :

- (a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued there under; and
- (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made there under and the Regulations, circulars, guidelines issued there under by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued there under, have been examined,

Include:-

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (Not Applicable)
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (Not Applicable)
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not Applicable)





- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not Applicable)
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (Not Applicable)
- (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not Applicable)
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

And circulars/ guidelines issued there under and based on the above examination, I hereby report that during the review period:

a) The listed entity has complied with the provisions of the above Regulations and circulars / Guidelines issued thereunder, except in respect of matters specified below:

• Refer Annexure “A” annexed to the Report

b) The listed entity has taken the following actions to comply with the observations made in previous reports:

• Refer Annexure “B” annexed to the Report

I further report that –

• There was no event of appointment/ re-appointment/ resignation of Statutory Auditors of the Listed Entity during the review period and the Listed Entity has not modified the terms of appointment of its existing Auditor.

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations /Remarks by PCS*
1	<b>Secretarial Standards:</b>  The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	Not Any
2	<b>Adoption and timely updation of the Policies:</b>  ● All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities	Yes	Not Any





	<ul style="list-style-type: none"><li>All the policies are in conformity with SEBI Regulations and have been reviewed &amp; updated on time, as per the regulations/circulars/guidelines issued by SEBI</li></ul>		
3	<b>Maintenance and disclosures on Website:</b> <ul style="list-style-type: none"><li>The Listed entity is maintaining a functional website</li><li>Timely dissemination of the documents/ information under a separate section on the website</li><li>Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/ section of the website</li></ul>	Yes	Not Any
4	<b>Disqualification of Director:</b> <p>None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	Yes	Not Any
5	<b>Details related to Subsidiaries of listed entities have been examined w.r.t.:</b> <ul style="list-style-type: none"><li>(a) Identification of material subsidiary companies</li><li>(b) Disclosure requirement of material as well as other subsidiaries</li></ul>	Na	The Company does not have any subsidiary
6	<b>Preservation of Documents:</b> <p>The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.</p>	Yes	Not Any
7	<b>Performance Evaluation:</b> <p>The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations</p>	Yes	Not Any
8	<b>Related Party Transactions:</b> <ul style="list-style-type: none"><li>(a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or</li><li>(b) The listed entity has provided detailed reasons</li></ul>	Yes	Not Any





	along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained.		
9	<b>Disclosure of events or information:</b> The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed there under.	Yes	Not Any
10	<b>Prohibition of Insider Trading:</b> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	Not Any
11	<b>Actions taken by SEBI or Stock Exchange(s), if any:</b> No action(s) has been taken against the listed entity/its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued there under except as provided under separate paragraph herein (**).	Na	Not Any
12	<b>Additional Non-compliances, if any:</b> No additional non-compliance observed for any SEBI regulation/circular/guidance note etc	Na	Not Any

**Annexure "A"**

The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

Com-pliance Require-ment (Regu-lations/ circulars/ guide- lines including specific clause)	Regu-lation/ Circular No.	Deviati- ons	Action Taken by	Type of Action	Details of Violation	Fine Amount	Obser- vations/ Remarks of the Practicin- g Company Secretary	Man- age- ment Re- sponse	Re- marks





<b>Regulation 33:</b> The listed entity shall submit annual audited standalone financial results for the financial year, within sixty days from the end of the financial year along with the audit report.	<b>Regulation 33</b>	Non-submission of the financial results within the period prescribed under the regulation.	SEBI	Fine	Due To Late Submission Of Financial Results. Rs. 5,000/- per day till the date of compliance has been imposed.	Rs. 20,000/-	Due to unavoidable circumstances the late submission has being done.	Management was aware and had taken forward steps to rectify it.	Company had taken Proper steps regarding this.
---	----------------------	--	------	------	--	--------------	--	---	--

**Annexure “B”**

The listed entity has taken the following actions to comply with the observations made in previous reports:

Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ CircularNo.	Deviations	Action Takenby	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary
<b>Not Any</b>	<b>N.A</b>	<b>Not Any</b>	<b>Not Any</b>	<b>Not Any</b>	<b>Not Any</b>	<b>NIL</b>	<b>Not Any</b>



**C.S. SOMA SAHA**

10. Old Post Office Street,  
Room No: 42A, 1<sup>st</sup> floor,  
Right Block  
M: 9903273883  
Email Id – [saha.soma21@gmail.com](mailto:saha.soma21@gmail.com)  
PAN NO: CVAPS7554J

---

Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. My responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. I have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.

Signature: *Soma Saha.*  
Name of the Practicing Company Secretary  
SOMA SAHA  
ACS/ FCS No.:33125  
CP No.:12237  
UDIN : **A033125E000379405**  
PR No:1905

Place: **KOLKATA**  
Date: **25.05.2023**







**Swapan Kumar Halder**

L.L.B., FCA  
Chartered Accountant

Office : 44, Tala Park Avenue

Kolkata - 700037

Mob. : 9830471101

Email : sudeshna248@gmail.com  
haldream@yahoo.in

## **SHELTER INFRA PROJECT LTD.**

To  
The Board of Directors  
Shelter Infra Project Ltd.  
Eternity Building,  
DN-1, Sector-V, Salt Lake,  
Kolkata-91

### **Internal Auditor's Report**

With reference to the appointment letter dated enclosed herewith please find the Internal Audit Report for the financial year ended 31<sup>st</sup> March, 2023.

#### **Management's Responsibilities for Financial Statements**

The Management is responsible for financial position, financial performance of the company in accordance with the Accounting Standards applicable in India.

This responsibility includes the design, implementation and maintenance of internal control relevant to the proportion and presentation of this financial statements that gives a true and fair view and are free from material misstatement- whether due to fraud or error.

#### **Auditor's Responsibility**

I have conducted my internal Audit in accordance with the scope adhered to me by the Management and the salient points on the results and my recommendations are set out in Annexure-I and Annexure-II enclosed.

I have not expressed any opinion on the Financial Statements and accordingly this report is not to be construed as my opinion to the Financial Statements.

For **SWAPAN KUMAR HALDER**  
Chartered Accountant



UDIN

*Swapan*  
(S. K. HALDER)  
M.No.058186

Date : 20.05.2023.

Place : Kolkata



INTERNAL AUDIT REPORT

SHELTER INFRA PROJECT LTD.

Period : For the Financial year 2022-2023  
Place : Eternity Building, DN-1, Sector-V, Salt Lake, Kolkata-700 091  
Audit Scope : Transaction Vouching, Inventory System Controls, Internal Controls, Intra Unit Transactions, TDS and Goods & Services Tax (GST).

Audit Observations :

Area

Observations

1. Stock Register : Stock Registers are maintained at Project sites but standard norms are not maintained. GRNs are not raised, only challans are signed as and when goods are received. Requisition with proper authentication and material issue slips are not maintained systematically. During last financial year there was no construction job.  
  
Proper stock maintenance system should be developed.
2. Fixed Assets Register : Fixed Assets Register is maintained in proper method as per requirement of Companies Act, 2013.
3. Goods Receipt Note (GRN) : At present two sites are running viz. Teen Kanya and Sisir Kunja but further construction suspended during this financial year.  
  
As per construction site-in-charge GRN presently is not maintained. Only challans are signed by the store keeper as and when materials are received at construction sites.  
  
It signifies lack of control over stock at various sites which should be taken care off.
4. Tax Deducted at Source (TDS) : TDS deducted under various sections was not deposited on time for which late





payment of interest amounting Rs.5962.00 had been paid during 2022-23. Please refer Annexure-A. TDS deducted during April, 2022 to March, 2023 Rs.198433.00 deposited late with interest. TDS quarterly Return in Form 26Q for the financial year 2022-2023 were submitted within due dates in 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> quarter.

	<u>Submitted</u>	<u>Due Date</u>
1 <sup>st</sup> Quarter	01.08.2022	31.09.2022
2 <sup>nd</sup> Quarter	12.11.2022	31.12.2022
3 <sup>rd</sup> Quarter	27.01.2023	28.02.2023
4 <sup>th</sup> Quarter	Not yet submitted 25-05-2023	31.05.2023

5. Goods & Services Tax (GST) : From my verification it is observed that the Company is complying the GST E-Return filing in due time during 2022-2023. Please refer Annexure-A.

6. Transaction Vouchers : It was observed that Company is maintaining Cash and Bank vouchers at its Corporate Office and proper approval system is there.

7. Register under Companies Act, 2013 : On verification it was observed that the company is maintaining various E-Registering viz.

- i) Register under section 186
- ii) Register of charges. No loan was taken during this year.
- iii) Register of Directors and Key Managerial personnel.
- iv) Register of contracts with Directors, Companies and Firms in which Directors and interested.

8. Returns to R.O.C :

<u>Particular</u>	<u>Amount</u>	<u>SRN No.</u>	<u>Date of Return</u>	<u>Date of Payment</u>	<u>Due Date</u>
MGT-7	600.00	F30693824	01.11.2022	01.11.2022	31.10.2022
AOC-4	900.00	F25548603	20.09.2022	20.09.2022	31.12.2022

9. SEBI (Listing obligations and disclosure Requirements) Regulations 2015 : The Company had duly complied listing compliances both at Bombay Stock Exchange and Calcutta Stock Exchange.

10. Unsecured Loan : During the year 2022-2023 the Company has not taken any unsecured loan from





Associates Companies

Opening Balance	154024745.47
Add: Received	Nil
during the year	
Less: Repaid during	5000000.00
the year	
Closing Balance	149024745.47
31.3.2023	

11. PF, E.S.I and Professional Tax compliance : The Company had duly complied the deposits, of PF, ESI and Professional Tax. Please refer Annexure-C.

12. Cash : Presently cash is under single custody i.e. cashier. But should always be kept under dual custody and dual signature. It should also have the system of surprise day end checking by third person at an interval of time.

Insurance of cash-in-safe and handling person should also be taken for safety purpose.

13. Bank Reconciliation : Six accounts are :

i) Canara Bank C/C A/c  
No.33032570000025 Balance  
(Cr.)Rs.148.00 tallied with Bank  
Statement

ii) Canara Bank C/C A/c  
No.32032010000005 Balance  
Rs.25936.41 tallied with Bank  
Statement. No transaction during the  
year.

iii) Kotak Mahindra Bank A/c  
No.672011004311 Balance  
Rs.28504.89 tallied with Bank  
Statement.

iv) Canara Bank C/A A/c  
No.3303201000024 Balance as per  
Bank Book Rs.99693.07 and as per  
Bank Statement Rs.108943.07 duly  
reconciled.





v) Bandhan Bank newly opened during the year C/A/C 10200009311760 as per Bank Book Rs.300951.79 and as per Bank Statement Rs.353871.79 duly reconciled.

vi) Canara Bank A/c No.3303201000203 as per Bank Book Rs.103778.80 tallied with Bank Statement





SHELTER INFRA PROJECT LTD.

**Annexure-B**

**As per GSTR 3B monthwise (2022-23)**

Month	Taxable Value	CGST	SGST	Taxable Value	IGST	Deposit on	Late fine/ Interest
April, 22	1131479.00	101833.11	101833.11	319000.00	57420.00	18.05.22	Nil
May, 22	1737393.32	156365.40	156365.40			16.06.22	Nil
June'22	1078875.00	97098.75	97098.75	20000.00	3600.00	14.07.22	Nil
July, 22	1062783.00	95650.47	95650.47	9000.00	1620.00	19.08.22	Nil
Aug, 22	1078875.00	97098.75	97098.75	7301.95	1314.35	15.09.22	Nil
Sept'22	1084060.00	97565.65	97565.40	30000.00	5400.00	20.10.22	Nil
Oct'22	1084060.00	97565.40	97565.40			16.11.22	Nil
Nov'22	1084060.00	97565.40	97565.40			15.12.22	Nil
Dec'22	1079060.00	97115.40	97115.40			16.01.23	Nil
Jan'23	1084060.00	97565.40	97565.40	15000.00	2700.00	15.02.23	Nil
Feb'23	1084060.00	97565.40	97565.40			15.03.23	Nil
Mar'23	1709432.00	153848.88	153848.88			17.04.23	Nil
<b>Total</b>	<b>14298197.32</b>	<b>1286838.01</b>	<b>1286837.76</b>	<b>400301.95</b>	<b>72054.35</b>		

**As per GSTR monthwise (2022-23)**

Month	Tax Invoice	Total Taxable Value	Total Integrated Tax	Taxable Liability
April, 22	1335145.22	1131479.00	57420.00	203666.22
May, 22	2050124.12	1737393.32		312730.80
June'22	1273072.50	1078875.00	3600.00	194197.50
July, 22	1254083.94	1062783.00	1620.00	191300.94
Aug, 22	1273072.50	1078875.00	1314.35	194197.50
Sept'22	1279190.80	1084060.00	5400.00	195130.80
Oct'22	1279190.80	1084060.00		195130.80
Nov'22	1279190.80	1084060.00		195130.80
Dec'22	1273290.80	1079060.00		194230.80
Jan'22	1279190.80	1084060.00	2700.00	195130.80
Feb'23	1279190.80	1084060.00		195130.80
Mar'23	2017129.76	1709432.00		307697.76
<b>Total</b>	<b>16871872.84</b>	<b>14298197.32</b>	<b>72054.35</b>	<b>2573675.52</b>





**SHELTER INFRA PROJECT LTD.**

**Annexure-B**

**Payment for GST for the F.Y 2022-2023**

Month	TAX ON OUTWARD				INPUT CREDIT				MISC		
	CGST	SGST	RCM CGST	RCM SGST	CGST	SGST	IGST	Late/ Interest	Tax paid	Paid on	Due on
Apr, 22					24494.41	24494.41	57420.00				20.05.22
May, 22			10515.51	10515.51	5949.14	5949.14					20.06.22
June, 22			2808.00	2808.00	13517.88	13517.88	3600.00				20.07.22
July, 22			18258.66	18258.66	17509.20	17509.20					20.08.22
Aug, 22			29224.35	29224.35	39615.83	39615.83	1314.35				20.09.22
Sept, 22			2808.00	2808.00	33244.01	33244.01	5400.00				20.10.22
Oct, 22			47078.19	47078.19	5315.73	5315.73					20.11.22
Nov, 22			2808.00	2808.00	68223.05	68223.05					20.12.22
Dec, 22			13762.26	13762.26	14249.87	14249.87					20.01.23
Jan, 23			2808.00	2808.00	15803.73	15803.73	2700.00				20.02.23
Feb, 23			14898.60	14898.60	1568.77	15068.77					20.03.23
Mar, 23			20822.40	20822.40	20155.29	20155.29					20.04.22
<b>Total</b>			<b>165792.00</b>	<b>165971.97</b>	<b>273146.91</b>	<b>273146.90</b>	<b>70434.36</b>				





SHELTER INFRA PROJECT LTD.

Annexure-C

E.S.I (Employee State Insurance)(2022-23)

A) On checking of E.S.I contribution payments my observation as follows :

Month	Amount	Date of Deposit	Due Date of Deposit
April, 22	1077.00	18.05.22	21.05.22
May,22	1077.00	16.06.22	21.06.22
June'22	1077.00	15.07.22	21.07.22
July,22	1077.00	16.08.22	21.08.22
Aug,22	800.00	14.09.22	21.09.22
Sept'22	800.00	20.10.22	21.10.22
Oct'22	800.00	11.11.22	21.11.22
Nov'22	1277.00	16.12.22	21.12.22
Dec'22	1277.00	13.01.23	21.01.23
Jan'23	1277.00	13.02.23	21.02.23
Feb'23	1277.00	17.03.23	21.03.23
Mar'23	1277.00	12.04.23	21.04.23
Total	15324.00		

All payment were done within due time.

B) Provident Fund (P.F) :

Employees Provident Fund Contribution and Schedule of payments thereon are furnished below :

Month	Amount	Date of Deposit	Due Date of Deposit
April, 22	11376.00	17.05.22	21.05.22
May,22	11376.00	16.06.22	21.06.22
June'22	11376.00	13.07.22	21.07.22
July,22	12493.00	12.08.22	21.08.22
Aug,22	13200.00	14.09.22	21.09.22
Sept'22	14686.00	18.10.22	21.10.22
Oct'22	12333.00	11.11.22	21.11.22
Nov'22	12334.00	15.12.22	21.12.22
Dec'22	12334.00	13.01.23	21.01.22
Jan'23	12334.00	13.02.23	21.02.23
Feb'23	12334.00	13.03.23	21.03.23
Mar'23	12334.00	12.04.23	21.04.23
Total	148510.00		

Contributions deposited late in the month of September, 2023.





**C) Profession Tax**

Professional Tax collected from employees and payment through challans are as follows:

Month	Amount	Date of Deposit	Due Date of Deposit
April, 22	1220.00	18.05.2022	21.05.2022
May, 22	1220.00	16.06.2022	21.06.2022
June'22	1070.00	15.07.2022	21.07.2022
July, 22	1180.00	16.08.2022	21.08.2022
Aug, 22	1180.00	14.09.2022	21.09.2022
Sept'22	1330.00	20.10.2022	21.10.2022
Oct'22	1290.00	11.11.2022	21.11.2022
Nov'22	1290.00	16.12.2022	21.12.2022
Dec'22	1400.00	13.01.2023	21.01.2023
Jan'23	1400.00	13.02.2023	21.02.2023
Feb'23	1400.00	17.03.2023	21.03.2023
Mar'23	1400.00	12.04.2023	21.04.2023
Total	15380.00		

All the payments were done within due time.

**D) PENSION FUND**

Employees Pension Fund contribution and schedule of payments thereon are furnished below :

Month	A/c-10 Amount	A/c-21 E.D.L.I.P	A/c-22 E.D.L.I	A/c-2 (P.F)	Total Amount	Deposit on	Due Date of Deposit	Late fine/ Interest
April, 22	5061.00	304.00		109.00	5474.00	23.06.22	21.05.22	Nil
May, 22	5061.00	304.00		109.00	5474.00	23.06.22	21.06.22	Nil
June'22	5061.00	304.00		109.00	5474.00	14.07.22	21.07.22	Nil
July, 22	9603.00	576.00		206.00	10385.00	26.08.22	21.08.22	Nil
Aug, 22	7018.00	421.00		152.00	7591.00	14.09.22	21.09.22	Nil
Sept'22	7808.00	469.00		169.00	8446.00	20.10.22	21.10.22	Nil
Oct'22	6558.00	394.00		142.00	7094.00	11.11.22	21.11.22	Nil
Nov'22	6558.00	394.00		142.00	7094.00	16.12.22	21.12.22	Nil
Dec'22	6558.00	394.00		142.00	7094.00	13.01.23	21.01.23	Nil
Jan'23	6558.00	394.00		142.00	7094.00	13.02.23	21.02.23	Nil
Feb'23	6558.00	394.00		142.00	7094.00	17.03.23	21.03.23	Nil
Mar'23	6558.00	394.00		142.00	7094.00	12.04.23	21.03.23	Nil
Total	78960.00	4742.00		1706.00	85408.00			

Place : Kolkata  
Date: 20.05.2023.

For SWAPAN KUMAR HALDER  
Chartered Accountant



(S.K.HALDER)  
M.No.058186



SHELTER INFRA PROJECT LTD.

2022-2023

Annexure-II

INTERNAL FINANCIAL CONTROL

<b>Sl. No.</b>	<b>Particulars</b>	<b>Audit Observations</b>	<b>Management Reply</b>
1.	Whether authorization and user tolerance limit of the persons authorizing debit and credit transactions are specified in Delegation of Authority (DOA) and the same are adhered to ?	Yes, Delegation of Authority (DOA) is specified and adhered to.	
2.	Whether all the payments are made against "Original Supporting"?	Yes, Original supporting enclosed	
3.	Whether all cash payment vouchers are marked as paid after payment?	Yes, Cash payment vouchers are marked by paid stamps after payment	This practice has been started from this Financial year
4.	Whether the Cost & Expenses have been apportioned to the appropriate cost centre and/or Employees?	Yes.	
5.	Whether narrations are properly mentioned on all cash voucher?	Yes.	
6.	Verification of acknowledgement of beneficiaries of payment vouchers?	Yes.	
7.	Whether proper accounts head are considered for booking expenses/income as per transaction nature/description narration available?	Yes.	
8.	Whether adequate controls are in place to ensure that a payment voucher has recorded only once in the Accounts?	Yes.	
9.	Whether vouchers are compared with system entries and differences noted for reconciliation?	Yes.	
10.	Whether any Cash Book/Bank Book entry remained unrecorded in the system?	No.	





11.	Whether all returned instruments/cheques/draft are accounted forthwith?	Yes.	
12.	Whether all deposits entries are made against, duly stamped deposit slip issued by Bank? In case the same is not done the entries for deposit and reversal to be reported separately?	Yes.	
13.	Whether cash withdrawals and deposit in short span of time (contra nature) are there?	No.	
14.	Whether Cheque Book Leaf control in place and gap noticed from issuance perspective to be reported?	Cheque Book Leaf controls is in place and kept in locker.	
15.	Whether credit against all cheques/draft deposited are followed in books within 2 clear days unless reversible? In case of failure, reasons of delays to be documented?	Yes.	
16.	Whether there were delays in depositing Drafts/Cheques to the Bank Account?	No.	
17.	Whether car/taxi fares were charged by the employees were not allowable according to the travelling policy?	There is no travelling policy is in exit, hence paid as per employee statement	
18.	Whether telephone bills were paid to the employees beyond their entitlements?	No such case.	
19.	Whether lodging / boarding bills were paid to the beyond their entitlements?	No.	
20.	Reporting of cases where cash withdrawal can be done at later dates?	No such case is noted till the date of Audit	
21.	Whether cash vouchers and bank vouchers were filed properly?	Yes.	
22.	Whether tour advances taken by the employees were adjusted properly and without any delay?	Yes.	





### Material Management

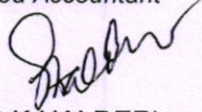
Sl. No.	Particulars	Audit Observations	Management Reply
1.	Whether authorization and user tolerance limit of the persons authorizing debit and credit transactions are specified in Delegation of Authority (DOA) and the same are adhered to ?	Yes.	
2.	Whether all the payments are made against "Original Supporting"?	Yes,	
3.	Whether materials issued to Contractors and /or consumptions had been properly authorized?	Yes, but this year no such materials were issued to any contractor.	
4.	Whether proper register and documents maintained at the office?	Yes.	
5.	Whether physical verification of material stock being carried out in regular interval by competent authority?	Yes.	

Place : Kolkata

Date: 20.05.2023

For **SWAPAN KUMAR HALDER**  
Chartered Accountant



  
(S.K. HALDER)  
M.No.058186

UDIN 28058186AJTCIX4103