

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: 27.05.2024

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: Outcome of Board Meeting held on Monday, 27th day of May, 2024 at 12.30 P.M. -Disclosure pursuant to Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

With reference to our intimation letter dated 15.05.2024 regarding holding of Board Meeting as on dated 27.05.2024 duly submitted with the BSE Limited and The Calcutta Stock Exchange Limited, for considering the Audited Financial Results for the Quarter and the Financial Year ended March 31st, 2024 and other general matters. The meeting of the Board was held on today i.e. Monday, 27th day of May, 2024. The Board Meeting commenced at 12.30 P.M. and concluded at 5.45 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 31st March, 2024, which have been duly approved by the Board of Directors of the Company in its meeting held today i.e. Monday, 27th day of May, 2024. 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, 2024.

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And

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

- B.** In terms of Regulation 47 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the extract of Financial Results, in the prescribed format, shall be published by 29.05.2024 in Business Standard (English Edition) and Arthik Lipi (Bengali vernacular language daily). The full format of the Results for the Quarter ended 31st March, 2024 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.
- C.** The Internal Audit Report for the Quarter & Year ended 31st March, 2024, have been duly approved by the Audit Committee and Board of Directors of the Company in its meeting held today i.e. Monday, 27th day of May, 2024.
- D.** 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 2023-24 with SEBI.
- E.** Declaration in respect Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) on Audited Financial Statement for the Financial Year Ended 31st March 2024 duly submitted with Audited Financial Results.
- F.** Clarification on SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023, issued w.r.t. Ease of doing business and development of corporate bond markets revision in the framework for fund raising by issuance of debt securities by Large Corporates duly approved and attached with the Audited Financial Results.
- G.** Disclosure of Related Party Transactions pursuant to Regulation 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LISTING REGULATIONS") duly taken on record and attached with the Outcome of Board Meeting.

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- H. Pursuant to Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, the statement of deviation/variation for the quarter ended March 31, 2024 duly taken on record and attached.

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, 2024 (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, 2024.

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 undecivable.



- (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) Management's inability to determine fair value non-current investments in equity instruments valuing Rs.-94.76 lakhs with consent impact on OCI.
- (iv) 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, 2024. 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



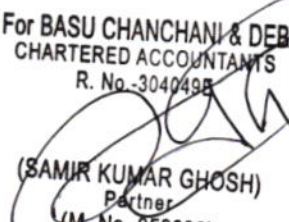
- evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results 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-27 -2024
UDIN : 24053036BKBFFJ3499

For BASU CHANCHANI & DEB
CHARTERED ACCOUNTANTS
R. No. -3040498

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

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Statement of Audited Financial Results for the Quarter and Year Ended 31st March-2024

(Rs.in Lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	(Audited)	(UnAudited)	(Audited)	(Audited)	(Audited)
I Revenue from operations	58.74	35.35	35.82	164.42	132.26
II Other income	5.39	3.33	3.69	16.50	13.45
III Total Income (I+II)	64.13	38.68	39.51	180.92	145.71
IV Expenses					
(a) Cost of Materials consumed	2.07	0.55	0.84	4.59	10.02
(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	-0.63	(0.00)	(3.05)	(1.46)	(18.32)
(d) Employee benefits expense	12.13	7.32	9.52	33.78	31.26
(e) Finance Costs	0.36	0.01	(0.03)	0.58	0.22
(f) Depreciation and amortisation expense	2.35	2.37	2.80	9.46	11.19
(g) Other Expenses					
(i) Expenditure On Contracts	31.28	0.42	10.92	42.57	45.62
(ii) General and Administrative Expenses	33.40	31.16	51.24	109.40	105.36
Total Expenses (IV)	80.96	41.83	72.24	198.91	185.36
V Profit/(Loss) before exceptional items and tax(I-IV)	(16.83)	(3.15)	(32.73)	(17.99)	(39.65)
VI Exceptional items					0.00
VII Profit/(Loss) before tax	(16.83)	(3.15)	(32.73)	(17.99)	(39.65)
VIII Tax Expense:					
(1) Current Tax	0.00	0.00	(1.85)	0.00	0.00
(2) Deferred Tax	0.25	0.29	0.20	1.10	0.79
IX Profit/(Loss) for the period from continuing operations(VII-VIII)	(17.08)	(3.44)	(31.08)	(19.09)	(40.44)
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)	(17.08)	(3.44)	(31.08)	(19.09)	(40.44)
XIV Paid up equity share capital (Face value of Rs.10/- each)	357.02	356.62	356.62	357.02	356.62
XV Other Equity excluding Revaluation Reserve as per Balance Sheet of Previous accounting year	0.00	0.00	0.00	0.00	0.00
XVI Other Comprehensive Income					
A (i) Items that will not be reclassified to profit and loss	(0.22)	(0.04)	0.01	(0.52)	0.01
(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+XIV)(Comprising Profit (Loss) and other Comprehensive Income for the period)	(17.30)	(3.48)	(31.07)	(19.61)	(40.43)
XVIII Earnings Per EquityShare (for continuing operations)					
(1) Basic	(0.48)	(0.10)	(0.87)	(0.53)	(1.13)
(2) Diluted	(0.48)	(0.10)	(0.87)	(0.53)	(1.13)
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	(0.48)	(0.10)	(0.87)	(0.53)	(1.13)
(2) Diluted	(0.48)	(0.10)	(0.87)	(0.53)	(1.13)



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Statement Of Audited Segment wise Revenue,Results and Capital Employed for the Quarter and Year ended 31st March-2024

(Rs.in Lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	(Audited)	(UnAudited)	(Audited)	(Audited)	(Audited)
1 Segment Revenues:					
a) Construction Activities	0.00	0.00	0.00	0.00	6.75
b) Rental	58.74	35.35	35.81	164.42	125.51
Total	58.74	35.35	35.81	164.42	132.26
Other Income	5.39	3.33	3.69	16.50	13.45
Less Inter segment revenue	0.00	0.00	0.00	0.00	0.00
Net Sales/Income from Operation	64.13	38.68	39.50	180.92	145.72
2 Segment Results:					
[Profit (+) / Loss (-) before Tax & Interest from each segment] :					
a) Construction Activities	(34.19)	(0.97)	(9.16)	(47.16)	(32.36)
b) Rental	37.23	11.93	18.65	80.61	57.10
Total	3.04	10.96	9.49	33.45	24.74
i) Less: Interest Expense	0.36	0.01	(0.03)	0.58	0.22
ii) Less: Other unallocable expenditure net off	19.50	14.10	42.27	50.86	64.16
Profit (+) / Loss (-) before Taxation	(16.82)	(3.15)	(32.75)	(17.99)	(39.64)
Other Comprehensive Income					
Items that will not be reclassified to profit and loss	(0.22)	(0.04)	0.01	(0.52)	0.00
Items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00
Total Comprehensive Income	(17.04)	(3.19)	(32.74)	(18.51)	(39.64)
3 SEGMENT ASSETS AND LIABILITIES					
SEGMENT ASSETS					
a) Construction Activities	717.85	717.58	759.25	717.85	759.25
b) Rental	1829.67	1825.19	1774.04	1829.67	1774.04
c) UNALLOCABLE	1552.20	1723.95	1705.92	1552.20	1705.92
SEGMENT LIABILITIES					
a) Construction Activities	184.48	199.38	249.15	184.48	249.15
b) Rental	2938.68	2860.10	2930.92	2938.68	2930.92
c) UNALLOCABLE	610.61	824.42	673.98	610.61	673.98
CAPITAL EMPLOYED	365.95	382.82	385.16	365.95	385.16



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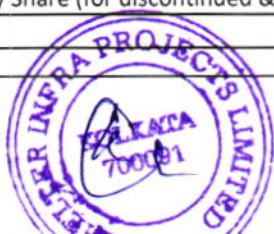
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Shelter Infra Projects Limited
STATEMENT OF AUDITED FINANCIAL RESULTS
FOR THE YEAR ENDED 31ST MARCH 2024

	Particulars	Note No.	(Rs. in Lakhs)	
			For The Year Ended 31st March 2024	For The Year Ended 31st March 2023
I.	Revenue from Operations	26	164.42	132.26
II.	Other Income	27	16.50	13.45
III.	Total Revenue[I+II]		180.92	145.71
IV.	Expenses:			
	Cost of materials consumed	28	4.59	10.02
	purchases of stock-in-Trade			
	Changes in inventories of Work-in-progress	29	(1.46)	(18.32)
	Employee benefit expenses	30	33.78	31.26
	Finance costs	31	0.58	0.22
	Depreciation and amortization expense	3	9.46	11.19
	<u>Other expenses :</u>			
(a)	Expenditure On Contracts	32	42.57	45.62
(b)	Administration Expenses	33	109.40	105.34
	Total Expenses(IV)		198.91	185.33
V.	Profit/Loss before exceptional items and tax [III-IV]		(17.99)	(39.63)
VI.	Exceptional Items			
VII.	Profit/ loss before tax [V-VI]		(17.99)	(39.63)
VIII.	<u>Tax Expense:</u>			
	(a) Current tax		-	
	(e) Deferred tax		1.10	0.79
IX.	Profit/(Loss) for the year from Continuing operations[VII-VIII]		(19.09)	(40.42)
X.	Profit/Loss from discontinued operations			
XI.	Tax expense of discontinued operations			
XII.	Profit/Loss from discontinued operations (after tax (X-XI)			
XIII	profit/ loss for the period (IX+XII)		(19.09)	(40.42)
XIV.	Other Comprehensive Income			
	A (i) Items that will not be reclassified to profit and loss		(0.52)	0.01
	(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			
	(ii) Income Tax relating to items that will be reclassified to profit or loss			
XV.	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and other Comprehensive Income for the period)		(19.61)	(40.41)
XVI.	Earnings per Equity Share (for continuing operations)			
	(1) Basic		(0.53)	(1.13)
	(2) Diluted		(0.53)	(1.13)
XVII.	Earnings per Equity Share (for discontinued operations operations)			
	(1) Basic			
	(2) Diluted			
XVIII	Earnings per Equity Share (for discontinued & continuing operations)			
	(1) Basic		(0.53)	(1.13)
	(2) Diluted		(0.53)	(1.13)



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Statement Of Assets and Liabilities

(Rs. In Lacs)

Particulars		As at (31-03-2024) Audited	As at (31-03-2023) Audited
	ASSETS		
1)	NON CURRENT ASSETS		
	Property, plant and equipment	455.06	464.35
	Intangible assets	556.30	556.30
	FINANCIAL ASSETS		
a)	Investments	94.79	94.80
b)	Other Financial Assets	146.01	146.95
c)	Deferred tax assets (net)	8.45	9.54
d)	Other Non Current Assets	26.60	26.60
e)	Non Current Tax Assets (net)	37.09	38.76
	TOTAL NON CURRENT ASSETS	1324.30	1337.30
2)	CURRENT ASSETS		
a)	Inventories	109.34	108.25
b)	FINANCIAL ASSETS		
(i)	Trade receivables	1400.22	1377.70
(ii)	Cash and cash equivalents	20.33	21.84
(iii)	Bank balance other than cash and cash equivalents	49.75	49.75
(iv)	Other financial assets	325.30	322.50
(v)	Loans	0.05	0.09
(vi)	Current Tax Assets (Net)	160.38	139.41
(vii)	Other current assets	710.04	700.47
	TOTAL CURRENT ASSETS	2775.42	2720.01
	TOTAL ASSETS	4099.72	4057.30



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Statement Of Assets and Liabilities

(Rs. In Lacs)

Particulars		As at (31-03-2024) Audited	As at (31-03-2023) Audited
EQUITY AND LIABILITIES			
Equity			
a)	Equity share capital	357.02	356.62
b)	Other equity	8.93	28.54
Total equity		365.95	385.16
LIABILITIES			
(1)	NON CURRENT LIABILITIES		
(a)	FINANCIAL LIABILITIES		
(i)	Borrowing	76.97	85.39
TOTAL NON CURRENT LIABILITIES		76.97	85.39
(2)	CURRENT LIABILITIES		
(a)	FINANCIAL LIABILITIES		
(i)	Borrowings	1683.91	1714.19
(ii)	Trade payables	1232.81	1313.85
(iii)	Other current financial liabilities	129.48	76.20
(b)	Other current Liabilities	522.50	475.23
(c)	Provisions	88.11	7.29
TOTAL CURRENT LIABILITIES		3656.80	3586.76
TOTAL EQUITY AND LIABILITIES		4099.72	4057.30



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(Rs. in Lakhs)

Cash Flow Statement for the year ended 31 st march 2024.

SI NO	PARTICULARS	Year ended		Year ended	
		31st March 2024		31st March 2023	
		(Audited)		(Audited)	
A.	CASH FROM OPERATING ACTIVITIES :				
	Net Profit before tax & adjustment		(17.99)		(39.64)
	<u>Adjustment for :</u>				
	Depreciation	9.46		11.19	
	Foreign Exchange	-		-	
	Balance Written Off	-		(0.05)	
	Bad Debts Written Off	-		-	
	Provision for doubtful trade receivables	-		-	
	Provision For Diminution in value of Stock	-		-	
	(Profit) / Loss On Sale of Fixed Assets	-		-	
	Interest / Dividend				
	Sub Total		9.46		11.14
	Operating Profit before woking capital changes		(8.53)		(28.50)
	<u>Adjustment for Changes in working capital :</u>				
	Trade & other receivables	(22.52)		24.78	
	Inventories	(1.09)		(17.83)	
	Long term loans & advances	0.04		-	
	Short term loans & advances	(6.95)		(22.38)	
	Provisions	80.83		0.07	
	Other Current Liabilities	55.17		83.60	
	Trade Payables	(81.04)	24.45	(4.14)	64.08
	Cash generated from operations		15.92		35.58
	Interest paid			0.00	
	I.T.Refund received		-		0.00
	Direct Taxes (paid)/Refund				(1.88)
	Cash Flow before extraordinary items		15.92		33.71
	Extraordinary Items				-
	Net Cash from operating activities (A)		15.92		33.71
B.	CASH FLOW FROM INVESTING ACTIVITIES :				
	Purchase of Fixed Assets		(0.17)		-
	Sale of Fixed Assets				-
	Sale of Land & Structure				-
	Acquisition of Companies				-
	Purchase of Investments				-
	Sale of Investments				-
	Interest received				0.00
	Dividend received				0.00
	Net Cash used in investing activities (B)		(0.17)		0.00



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

(Rs. in Lakhs)

Cash Flow Statement for the year ended 31 st march 2024.

SI NO	PARTICULARS	Year ended	
		31st March 2024	31st March 2023
		(Audited)	(Audited)
C.	CASH FLOW FROM FINANCING ACTIVITIES :		
	Proceeds from issue of Share Capital	-	-
	Unsecured Loan	-	-
	Proceeds from long term borrowings	(30.28)	(50.00)
	Repayment of short term borrowings	-	-
	Repayment of finance / lease liabilities	-	-
	Interest paid	(0.20)	0.00
	Dividend paid	-	-
	Repayment of other short term borrowings	-	-
	Net Cash used in Financing Activities ©	(30.48)	(50.00)
	Net increase / decrease in cash and cash equivalents (A+B+C)	(14.73)	(16.30)
	Cash and cash equivalents as at 01.04.2023	71.59	87.89
	Cash and cash equivalents as at 31.03-2024	56.86	71.59

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	14.38	16.25
(b) Cheques, drafts on hand		
(c) Balances with banks		
(i) In current accounts	5.95	5.59
(ii) In EEFC accounts	0	0
(iii) In deposit accounts with original maturity of less than 3 months	49.75	49.75
(iv) In earmarked accounts (give details) (Refer Note (ii) below)	-	-
(d) Others (specify nature)	0	0
(e) Cash Credit account	-13.22	0.00
(f) Current investments considered as part of Cash and cash equivalents	0	0

56.86

71.59



SHELTER INFRA PROJECTS LIMITED

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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 27th May 2024, 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-2024 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 2024.

04) Income tax demand for the A.Y 2014-15 was Rs 233.88 , after assessment it has come to Rs `56.43 Lacs hence contingent liability has reduced to same extent.

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

Kolkata

27th May-2024



By order of the Board
For Shelter Infra Projects Limited


Kamal Kishore Chowdhury

Whole Time (Director)





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 19.05.2023 enclosed herewith please find the Internal Audit Report for the financial year ended 31st March, 2024.

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



(S. K. HALDER)

M.No.058186

UDIN 24058186BKASCP4349

Date : 20th May, 2024

Place : Kolkata

INTERNAL AUDIT REPORT

SHELTER INFRA PROJECT LTD.

Period : For the Financial year 2023-2024
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.

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.6608.00



had been paid during 2023-24. Please refer Annexure-A. TDS deducted during April, 2023 to March, 2024 Rs.220302.00 deposited late with interest. TDS quarterly Return in Form 26Q for the financial year 2023-2024 were submitted within due dates in 1st, 2nd, 3rd and 4th quarter. Refer Annexure-A.

	<u>Submitted</u>	<u>Due Date</u>
1 st Quarter	22.09.2023	30.09.2023
2 nd Quarter	09.12.2023	31.12.2023
3 rd Quarter	31.01.2024	28.02.2024
4 th Quarter	20.05.2024	31.05.2024

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 2023-2024. Please refer Annexure-B.
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-Registers viz.
- Register under section 186
 - Register of charges. No loan was taken during this year.
 - Register of Directors and Key Managerial personnel.
 - 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	F77339091	02.11.2023	02.11.2023	31.10.2023
AOC-4	600.00	F65786568	05.10.2023	05.10.2023	31.12.2023

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 2023-2024 the Company has not taken any unsecured loan from



Associates Companies

Opening Balance	149024745.47
Add: Received during the year	Nil
Less: Repaid during the year	4300000.00
Closing Balance 31.3.2024	144724745.47

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 : Presently six bank account are maintained with following balances as at 31.03.2024 :

i) Canara Bank C/C A/c
No.330325700000025 Balance
(Cr.)Rs.1320322.00 tallied with Bank Statement

ii) Canara Bank Current 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 closed during the year.

iv) Canara Bank C/A A/c
No.3303201000024 Balance as per Bank Book Rs.8662.04 and tallied as per Bank Statement Rs.8662.04 duly reconciled.



- v) Bandhan Bank C/A/C
10200009311760 as per Bank Book
Rs.544933.08 and as per Bank
Statement Rs.549933.08 duly
reconciled.
- vi) Canara Bank A/c
No.3303201000203 as per Bank
Book Rs.4412.80 tallied with Bank
Statement
- vii) HDFC Bank A/c
No.50200085101608 newly open on
14.08.2023 with Rs.11,000/- and
tallied as per Bank Statement.



ANNXURE-'A'

Tds Deposited for the year 2023-2024.

Months	94C		94J		94H		interest
	Value	Tds	Value	Tds	Value	Tds	
apr 23	108893	1089	233455	23345			733
may 23	61700	922	18368	1837			83
june 23	145260	1453	143490	14349			474
july 23	82760	1198	230489	23049			727
aug 23	245262	2823	12755	1276			123
sep 23	120680	1206	47338	4734			178
oct 23	31200	312	3393	339	780000	39000	1189
nov 23	208148	2656	15396	1540			126
dec 23	128640	1286	18436	1844			94
jan 24	228753	2676	3393	339			90
feb 24	140441	1793	22403	2240			121
mar 24	330951	3637	853589	85359			2670
Total	1832688	21051	1602504	160251	780000	39000	6608



SHELTER INFRA PROJECT LTD.

Annexure-B

As per GSTR 3B monthwise (2023-24)

Month	Taxable Value	CGST	SGST	Taxable Value	IGST	Deposit on	Late fine/ Interest
April, 23	1247244.00	112251.96	112251.96	Nil	Nil	15.05.23	Nil
May,23	1257013.00	113131.17	113131.17	Nil	Nil	16.06.23	Nil
June'23	1257013.00	113131.17	113131.17	Nil	Nil	18.07.23	Nil
July,23	1257013.00	113131.17	113131.17	Nil	Nil	17.08.23	Nil
Aug,23	1257013.00	113131.17	113131.17	Nil	Nil	15.09.23	Nil
Sept'23	1262406.00	113616.54	113616.54	Nil	Nil	16.10.23	Nil
Oct'23	1262406.00	113616.54	113616.54	Nil	Nil	14.11.23	Nil
Nov'23	1262406.00	113616.54	113616.54	Nil	Nil	14.12.23	Nil
Dec'23	1262406.00	113616.54	113616.54	Nil	Nil	16.01.24	Nil
Jan'24	1262406.00	113616.54	113616.54	Nil	Nil	16.02.24	Nil
Feb'24	3022406.00	272016.54	272016.54	Nil	Nil	15.03.24	Nil
Mar'24	2053406.00	184806.54	184806.54	Nil	Nil	18.04.24	Nil
Total	17663138.00	1589682.42	1589682.42				

As per GSTR monthwise (2023-24)

Month	Tax Invoice	Total Taxable Value	Total Integrated Tax	Taxable Liability (CGST+SGST)
April, 23	1471747.92	1247244.00	Nil	224503.92
May,23	1483275.34	1257013.00	Nil	226262.34
June'23	1483275.34	1257013.00	Nil	226262.34
July,23	1483275.34	1257013.00	Nil	226262.34
Aug,23	1483275.34	1257013.00	Nil	226262.34
Sept'23	1489639.08	1262406.00	Nil	227233.08
Oct'23	1489639.08	1262406.00	Nil	227233.08
Nov'23	1489639.08	1262406.00	Nil	227233.08
Dec'23	1489639.08	1262406.00	Nil	227233.08
Jan'24	1489639.08	1262406.00	Nil	227233.08
Feb'24	3566439.08	3022406.00	Nil	544033.08
Mar'24	2423019.08	2053406.00	Nil	369613.08
Total	20842502.84	17663138.00		3179364.84



SHELTER INFRA PROJECT LTD.

Annexure-B

Payment for GST for the F.Y 2023-2024

Month	TAX ON OUTWARD				INPUT CREDIT				MISC		
	CGST	SGST	RCM CGST	RCM SGST	CGST	SGST	IGST	Late/Interest	Tax paid	Paid on	Due on
April, 23			18828.00	18828.00	20823.40	20823.40					20.05.23
May,23			2808.00	2808.00	18828.00	18828.00					20.06.23
June'23			7308.00	7308.00	2808.00	2808.00					20.07.23
July,23			4118.40	4118.40	7308.00	7308.0					20.08.23
Aug,23			3894.93	3894.93	4118.40	4118.40					20.09.23
Sept'23			2785.32	2785.32	3894.93	3894.93					20.10.23
Oct'23			2808.00	2808.00	2785.32	2785.32					20.11.23
Nov'23			2785.32	2785.32	2808.00	2808.00					20.12.23
Dec'23			2667.60	2667.60	2785.32	2785.32					20.01.23
Jan'24			2151.27	2151.27	2667.60	2667.60					20.02.24
Feb'24			3203.19	3203.19	2151.27	2151.27					20.03.24
Mar'24			59482.98	59482.98	3203.19	3203.19					20.04.24
Total			122841.01	122841.01	74180.43	74180.43					



SHELTER INFRA PROJECT LTD.

Annexure-C

E.S.I (Employee State Insurance)(2023-24)

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

Month	Amount	Date of Deposit	Due Date of Deposit
April, 23	1277.00	12.05.23	21.05.23
May, 23	1277.00	14.06.23	21.06.23
June'23	1277.00	19.07.23	21.07.23
July, 23	1277.00	10.08.23	21.08.23
Aug, 23	1277.00	12.09.23	21.09.23
Sept'23	1277.00	12.10.23	21.10.23
Oct'23	1277.00	14.11.23	21.11.23
Nov'23	1277.00	08.12.23	21.12.23
Dec'23	1624.00	09.01.24	21.01.24
Jan'24	2361.00	13.02.24	21.02.24
Feb'24	3062.00	12.03.24	21.03.24
Mar'24	3062.00	08.04.24	21.04.24
Total	20325.00		

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, 23	12234.00	12.05.23	21.05.23
May, 23	12234.00	14.06.23	21.06.23
June'23	12234.00	18.07.23	21.07.23
July, 23	12234.00	10.08.23	21.08.23
Aug, 23	13639.00	11.09.23	21.09.23
Sept'23	14019.00	11.10.23	21.10.23
Oct'23	14836.00	13.11.23	21.11.23
Nov'23	14836.00	08.12.23	21.12.23
Dec'23	17959.00	09.01.24	21.01.24
Jan'24	19401.00	12.02.24	21.02.24
Feb'24	20772.00	12.03.24	21.03.24
Mar'24	20772.00	08.04.24	21.04.24
Total	185170.00		



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, 23	1290.00	12.05.2023	21.05.2023
May, 23	1420.00	14.06.2023	21.06.2023
June'23	1420.00	19.07.2023	21.07.2023
July, 23	1420.00	10.08.2023	21.08.2023
Aug, 23	1310.00	12.09.2023	21.09.2023
Sept'23	1310.0	12.10.2023	21.10.2023
Oct'23	1310.00	14.11.2023	21.11.2023
Nov'23	1310.00	08.12.2023	21.12.2023
Dec'23	1500.00	09.01.2024	21.09.2024
Jan'24	1500.00	12.02.2024	21.02.2024
Feb'24	1630.00	12.03.2024	21.03.2024
Mar'24	1630.00	08.04.2024	21.04.2024
Total	17050.00		

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-15 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, 23	6558.00	394.00		142.00	7094.00	12.05.23	21.05.23	Nil
May, 23	6558.00	394.00		142.00	7094.00	14.06.23	21.06.23	Nil
June'23	6558.00	394.00		142.00	7094.00	19.07.23	21.07.23	Nil
July, 23	6558.00	394.00		142.00	7094.00	10.08.23	21.08.23	Nil
Aug, 23	7251.00	436.00		157.00	7844.00	12.09.23	21.09.23	Nil
Sept'23	7453.00	448.00		161.00	8062.00	12.10.23	21.10.23	Nil
Oct'23	6636.00	447.00		161.00	7244.00	14.11.23	21.11.23	Nil
Nov'23	6636.00	447.00		161.00	7244.00	08.12.23	21.12.23	Nil
Dec'23	7882.00	538.00		194.00	8614.00	11.01.24	21.01.24	Nil
Jan'24	8649.00	584.00		210.00	9443.00	12.02.24	21.02.24	Nil
Feb'24	9378.00	622.00		224.00	10224.00	12.03.24	21.03.24	Nil
Mar'24	9378.00	622.00		224.00	10224.00	12.03.24	21.03.24	Nil
Total	89495.00	5720.00		2060.00	97275.00			

For **SWAPAN KUMAR HALDER**
Chartered Accountant



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

Place : Kolkata
Date: 20.05.2024.

SHELTER INFRA PROJECT LTD.

2023-2024

Annexure-II

INTERNAL FINANCIAL CONTROL

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, 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	
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.	

For **SWAPAN KUMAR HALDER**
Chartered Accountant



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

UDIN 24058186BKASCP4349

Place : Kolkata

Date: 20.05.2024

C.S. SOMA SAHA

10. Old Post Office Street,
Room No: 42A, 1st floor,
Right Block
M: 9903273883
Email Id – saha.soma21@gmail.com
PAN NO: CVAPS7554J

SECRETARIAL COMPLIANCE REPORT OF SHELTER INFRA PROJECTS LIMITED FOR THE YEAR ENDED 31.03.2024.

I have examined:

- (a) All the documents and records made available to us and explanation provided by **Shelter Infra Projects Limited** ("the listed entity"),
- (b) The filings or submissions made by the listed entity to the stock exchanges,
- (c) Website of the listed entity,
- (d) Any other document or filing, as may be relevant, that has been relied upon to make this certification,

for the year ended 31st March, 2024 ("Review Period") in respect of compliance with the provisions of:

- (a) The Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, Circulars, and Guidelines issued thereunder; and
- (b) The Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder, and the Regulations, Circulars, and Guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific regulations, whose provisions and the circulars and guidelines issued thereunder 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 (ShareBased 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;

(i) (Other regulations as applicable)

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

(a) The listed entity has complied with the provisions of the above regulations and circulars/guidelines issued there under, 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 hereby report that, during the Review Period

Sr. No.	Particulars	Compliance Status(Yes/No/NA)	Observations/Remarks by PCS*
1.	Secretarial Standards: The compliance of the listed entity is in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI).	YES	NOT ANY
2.	Adoption and timely updating of the Policies: <ul style="list-style-type: none">All applicable policies under SEBI Regulations are adopted with the approval of the board of directors of the listed entities.All the policies are in conformity with SEBI Regulations and have been reviewed and updated on time, as per the regulations, circulars, and guidelines issued by SEBI.	YES	NOT ANY



3.	Maintenance and disclosures on Website: <ul style="list-style-type: none"> The listed entity is maintaining a functional website. Timely dissemination of the documents and information under a separate section on the website Web Links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific and redirect to the relevant document(s) or section of the website. 	YES	NOT ANY
4.	Disqualification of Director: <ul style="list-style-type: none"> None of the directors of the company are disqualified under Section 164 of the Companies Act, 2013. 	YES	NOT ANY
5.	Details related to subsidiaries of listed entities have been examined, w.r.t.: <ul style="list-style-type: none"> (a) Identification of material subsidiary companies (b) Requirements with respect to Disclosure of material as well as other subsidiaries 	NA	The Company does not have any subsidiary



Sr. No.	Particulars	Compliance Status(Yes/No/NA)	Observations /Remarks by PCS*
6.	<p>Preservation of Documents:</p> <p>The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposing of records as per the Policy of Preservation of Documents and Archival Policy prescribed under SEBI LODR Regulations, 2015.</p>	YES	NOT ANY
7.	<p>Performance Evaluation:</p> <p>The listed entity has conducted performance evaluations of the Board, Independent Directors, and Committees at the start of every financial year or during the financial year as prescribed in SEBI Regulations.</p>	YES	NOT ANY
8.	<p>Related Party Transactions:</p> <p>(a) The listed entity has obtained prior approval from the Audit Committee for all related party transactions; or</p> <p>(b) In case no prior approval obtained, the listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee.</p>	YES	NOT ANY
9.	<p>Disclosure of events or information:</p> <p>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.</p>	NO	<p>Compliances with regard to applicable regulations to the Calcutta Stock Exchange of India had not been made on the portal for the past years. The company is providing the intimations and fulfilling the compliances via posts and mails due to the non-availability of the User ID and Password of the CSE Portal, and now it has been rectified and properly maintained and notified to the Calcutta Stock Exchange Portal.</p>



10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulations 3(5) and 3(6) of the of the SEBI (Prohibition of Insider Trading) Regulations, 2015.	YES	NOT ANY
11.	Actions taken by SEBI or Stock Exchange(s), if any: 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 (or) The actions taken against the listed entity/ its promoters/ directors/subsidiaries either by SEBI or by Stock Exchanges are specifies in the last column.	YES	There have been no actions from the SEBI but inquiries and summons have been raised by ROC Ranchi, Jharkhand.
12.	Resignation of statutory auditors from the listed entity or its material subsidiaries In case of resignation of statutory auditor from the listed company or any of its material subsidiaries during the financial year, the listed entity and/ or its material subsidiary(is) has/ have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by Listed Entities.	NO	NOT ANY
13.	Additional non-compliances, if any: a. No additional non-compliance was observed for any SEBI regulation/circular/guidance note etc except as reported above. b. The terms of appointment of independent Director	YES NO	CSE matter as per Annexure A The independent Director terms expired on 09.04.2023. However the company was in the process of reappointment of independent director and who was reappointment on 18.07.2023



Annexure "A":

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

Sr. No.	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Regulation/Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks
1	ALL COMPLIANCE S	ALL APPLICABLE REGULATIONS	NOT HAVING ACCESS ON THE PORTAL OF CALCUTTA STOCK EXCHANGE	THE CALCUTTA STOCK EXCHANGE LIMITED VIDE LETTER DATED 13.11.2023		COMPANY HAS NOT COMPLIED WITH THE LISTING REQUIREMENTS AND FILING REQUIREMENTS, ALONG WITH THE NON-PAYMENT OF ANNUAL LISTING FEES TO THE EXCHANGE FOR A CONSIDERABLE PERIOD OF TIME.		THE COMPANY MADE ALL COMMUNICATIONS TO THE STOCK EXCHANGE VIA MAILS AND POSTS BUT THE COMPANY FAILED TO UPDATE IN THE PORTAL DUE TO THE NON-AVAILABILITY OF USER ID AND PASSWORD OF THE PORTAL BUT VERY RECENTLY THE PASSWORD AND USER ID OF THE PORTAL WERE RETRIEVED, AND COMPLIANCE HAS STARTED.	THE COMPANY HAS MADE PROPER COMMUNICATION TO THE STOCK EXCHANGE S VIA MAILS AND POSTS BUT NOT UPDATED ON THE PORTAL DUE TO NOT HAVING THE ACCESS OF THE PORTAL WHICH IS DULY RECTIFIED AND UPDATED IN THE PORTAL IN THE DUE COURSE OF TIME AS ON CURRENT DATE.	



ANNEXURE "B"

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

Sr. No.	Observations/Remarks of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended 31.03.2023	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Details of Violation/ deviations and actions taken/ penalty imposed, if any, on the listed entity	Remedial Actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
	NOT ANY	NA	NOT ANY	NOT ANY	NIL	NA

(c) The following are the details of actions taken against the listed entity, its promoters, directors, or material subsidiaries either by SEBI or by stock exchanges, Registrar of Companies (including under the Standard Operating Procedures issued by SEBI through various circulars) under the aforesaid Acts, Regulations, and circulars or guidelines issued there under:

Sr. No.	Action taken by	Details of violation	Details of action taken E.g. fines, warning letter, debarment, etc.	Observations/ remarks of the Practicing Company Secretary, if any.
1	Dr. Abhishek Kumar, ICLS (Asst. ROC cum Asst Official Liquidator and Inspecting Officer) Office of Registrar of Companies cum Official liquidator, Ranchi, Jharkhand	Order under Section 206(4) of the Companies Act, 2013—in the matter of 11417s ShelterInfra Projects Limited (CIN: L45203WB1972PLCO28349)	Inquiry against the company in exercise of the powers under Section 206(4) of the Companies Act, 2013	As per the notice letter dated 12.02.2024 of the concerned authority, since the notice was received beyond the expected time frame, the company mailed on 21.02.2024 for an extension of some more days with regard to arranging the required documents, and via mail



				and letter dated 26.02.2024, they have sent the documents they managed to arrange so far as on that date.
2	Dr. Abhishek Kumar, ICLS (Asst. ROC cum Asst Official Liquidator and Inspecting Officer) Office of Registrar of Companies cum Official liquidator, Ranchi, Jharkhand	Summon under Section 207(3)(b) of the Companies Act, 2013—in the matter of 11417s Shelter Infra. Projects Limited (CIN: L45203WB1972PLCO28349)	In exercise of powers vested Under section 207(3)(b) of the Companies Act, 2013, Directors and KMPs are hereby summoned to appear personally, for the Inquiry Officer in his chamber on 29.02.2024 at 01:00 A. M. at the office of the Registrar of Companies-cum-Official Liquidator, Jharkhand, Ministry of Corporate Affairs; Mangal Tower; 4th Floor, Old Hazari bagh Road; Near Kanta Toli Chowk, Ranchi 834001, Jharkhand for them Examination on oath and not to depart until they receive permission to do so.	Directors along with KMPs who had been summoned duly appeared physically before the concerned authority on the specified date and due time. Directors who could not attend physically had submitted their applications on the medical grounds. The matter is currently under observation of Ministry of Corporate Affairs.

Place: KOLKATA
Date: 25.05.2024

Signature: *Soma Saha*
Name of the Practicing Company Secretary:
CS.SOMA SAHA
ACS/ FCS No.: 33125
C P No.:12237
UDIN: A033125F000449057
PR No. :1905



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: 27.05.2024

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: - Declaration in respect Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) on Audited Financial Statement for the Financial Year Ended 31st March 2024.

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 31st March, 2024 being published after review of the Audit Committee and approval of Board of Directors of the Company at their respective meetings held on 27th May, 2024.

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

SHELTER INFRA PROJECTS LIMITED

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ANNEXURE 12

STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone)

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1	Turnover / Total income	180.92	180.92
	2	Total Expenditure	200.53	200.53
	3	Net Profit/(Loss)	19.61	19.61
	4	Earnings Per Share	(0.53)	(0.53)
	5	Total Assets	4099.72	4099.72
	6	Total Liabilities	3733.77	3733.77
	7	Net Worth	365.95	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) Non provision against development rights cost amounting to Rs.556.30 lakhs (refer to note No.35(j) which appears unrecoverable; (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.35(i); (iii) Management's inability to determine fair value of non-current investments in equity instruments book valuing Rs.94.76 lakhs with consequent impact on OCI. (iv) 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 : first time d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Noted e. For Audit Qualification(s) where the impact is not quantified by the auditor: (i) Management's estimation on the impact of audit qualification: NA (ii) If management is unable to estimate the impact, reasons for the same: NA (iii) Auditors' Comments on (i) or (ii) above: NA			

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

Dated: 27.05.2024

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,

Subject: Clarification on SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023, issued w.r.t. Ease of doing business and development of corporate bond markets revision in the framework for fund raising by issuance of debt securities by Large Corporates

In reference to the Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023 please find the following details for the financial year ending March 2024.

- | | |
|---|--------|
| 1. Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores) | : Nil |
| 2. Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores) | : Nil |
| 3. Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in. | : Nil |
| 4. Incremental borrowing done during the year (qualified borrowing) (Rs. In Crores) | : 0.13 |
| 5. Borrowings by way of issuance of debt securities during the year (Rs. In Crores) | : Nil |

This is for your information and record.

Thanking You,

Yours faithfully,

For SHELTER INFRA PROJECTS LIMITED

Kamal Kishore Chowdhury
(Whole Time Director)
DIN: 06742937

SHELTER INFRA PROJECTS LIMITED

(formerly CCAP Limited)



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The Secretary
The Calcutta Stock Exchange Limited
7, Lyons Range, Dalhousie
Kolkata - 700001

Scrip Code: BSE: 526839

Scrip Code: CSE: 13077

Dear Sirs,

SUB: Disclosure of Related Party Transactions pursuant to Regulation 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LISTING REGULATIONS")

Pursuant to Regulation 23(9) of Listing Regulations, please find enclosed disclosure of Related Party Transactions on a consolidated basis and balances for the year ended March 31, 2024.

This is for your information and records.

Thanking you,

Yours faithfully,

For SHELTER INFRA PROJECTS LIMITED

KAMAL KISHORE CHOWDHURY
(Whole Time Director)
DIN: 06742937

Encl: as above

DISCLOSURE OF RELATED PARTY TRANSACTIONS

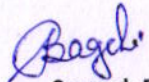
(In Lakhs)

											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					
																			Opening balance
1	Shelter Infra Projects Limited	AABC C2304 F	Akankha Nirman Private Limited	AADC M297 8B	Associate Concern	Creditors	43.00	1490.25	1447.25										
2	Shelter Infra Projects Limited	AABC C2304 F	Seguro Infracom(P) Ltd.	AATC S6638 Q	Associate Concern	Debtors		399.45	399.45										



3	Shelter Infra Projects Limited	AABC C2304 F	Mega Housing Development Pvt. Ltd.	AABC M752 3L	Associate Concern	Creditors			27.94	27.94								
4	Shelter Infra Projects Limited	AABC C2304 F	Somesh Bagchi	AJQP B0495 H	Chief Financial Officer	Salary Payment		1.98 Lacs	0.28	0.33								
5	Shelter Infra Projects Limited	AABC C2304 F	Sushmita Neogy	AYGP N6468 D	Company Secretary & Compliance Officer	Salary Payment		1.50 Lacs		0.26								

For Shelter Infra Projects Limited


Somesh Bagchi
 (Chief Financial Officer)



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Dated: 27.05.2024

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To,
The Secretary
The Calcutta Stock Exchange Limited
7, Lyons Range, Dalhousie
Kolkata - 700001

Scrip Code: BSE: 526839

Scrip Code: CSE: 13077

Dear Sir,

Subject: Intimation under Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed herewith the statement of deviation/variation for the quarter ended March 31, 2024.

We request you to take the same on record.

Thanking You,

Yours faithfully,

For **SHELTER INFRA PROJECTS LIMITED**

Kamal Kishore Chowdhury
(Whole Time Director)
DIN: 06742937

Encl: as above

SHELTER INFRA PROJECTS LIMITED

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Annex A

Statement of Deviation / Variation in utilisation of Funds Raised

Name of listed entity	M/s Shelter Infra Projects Limited					
Mode of Fund Raising (Public Issues / Rights Issues / Preferential Issues / QIP / Others)	Nil for Q4: 2023-24					
Date of Raising Funds	Not Applicable for Q4:2023-24					
Amount Raised	Not Applicable for Q4:2023-24					
Report filed for Quarter ended	31.03.2024					
Monitoring Agency	Not Applicable for Q4:2023-24					
Monitoring Agency Name, if applicable	Not Applicable for Q4:2023-24					
Is there a Deviation / Variation in use of funds raised	Not Applicable for Q4:2023-24					
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable					
If Yes, Date of shareholder Approval	Not Applicable					
Explanation for the Deviation / Variation	Not Applicable					
Comments of the Audit Committee after review	Not Applicable					
Comments of the auditors, if any	Not Applicable					
Objects for which funds have been raised and where there has been a deviation, in the following table						
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
Not Applicable						

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Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc

For SHELTER INFRA PROJECTS LIMITED

Kamal Kishore Chowdhury
(Whole Time Director)
DIN: 06742937