

# SHELTER INFRA PROJECTS LIMITED

(formerly CCAP Limited)



REGD. AND HEAD OFFICE

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

PH. :4003 2290

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

Dated: 14.05.2025

To,  
The Secretary,  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai-400001

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

Scrip Code: BSE: 526839

Scrip Code: CSE: 13077

Dear Sir,

**Sub: Outcome of Board Meeting held on Wednesday, 14<sup>th</sup> day of May, 2025 at 12.30 P.M. -Disclosure pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

With reference to our intimation letter dated 05.05.2025 regarding holding of Board Meeting as on dated 14.05.2025 duly submitted with BSE Limited and The Calcutta Stock Exchange Limited, for considering the Audited Financial Results for the Quarter and the Financial Year ended March 31, 2025 and other general matters. The meeting of the Board was held on today i.e. Wednesday, 14th day of May, 2025. The Board Meeting commenced at 12.30 P.M. and concluded at 05.30 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 and 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, 2025, which have been duly approved by the Board of Directors of the Company in its meeting held today i.e. Wednesday, 14th day of May, 2025. 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, 2025.

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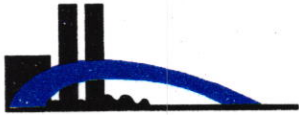


And

- (ii) Auditors' Report with modified opinions on Audited Financial Results.
- B. In terms of Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a Quick Response code and the details of the webpage where complete financial results of the listed entity, as specified in regulation 33, along-with the modified opinion(s) or reservation(s) and the extract of Financial Results, in the prescribed format, shall be published by 16.05.2025 in Business Standard (English Edition) and Arthik Lipi (Bengali vernacular language daily). The full format of the Results for the Quarter and year ended 31<sup>st</sup> March, 2025 shall be available on the websites of the Stock Exchanges where equity shares of the Company is listed i.e. at BSE Limited ([www.bseindia.com](http://www.bseindia.com)) and The Calcutta Stock Exchange Limited ([www.cse-india.com](http://www.cse-india.com)) and on the Company's website at [www.ccapltd.in](http://www.ccapltd.in).
- C. The Internal Audit Report for the Quarter & Year ended 31<sup>st</sup> March, 2025, have been duly approved by the Audit Committee and Board of Directors of the Company in its meeting held today i.e. Wednesday, 14<sup>th</sup> day of May, 2025.
- D. In Compliance with Regulation 24A of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we have duly considered and approved the Annual Secretarial Compliance Report for the Financial Year 2024-25.
- E. Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) on Audited Financial Statement for the Financial Year Ended 31st March 2025 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. The Board has considered Mr. Kamal Kishore Chowdhury, Whole Time Director of the company be and is hereby authorized for submission to stock Exchanges / for publication of financial results on behalf of the Board.

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- H. 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.
- I. The residential address of Mr. Sankalan Datta, Non Executive Director (DIN: 02478232) has been changed which is duly informed by him in the Board Meeting.

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, 2025 (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 to in the basis for 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 there under 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, 2025.

**Basis for Qualified Opinion**

We conducted our audit of the Statement in accordance with the Standards on Auditing (SAs) 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 there under, 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 observations:

1. Management's inability to determine the fair value of non-current investments in equity instruments valuing ₹94.76 lakhs with consequent impact on OCI.
2. Actuarial valuation not done in this financial year as per Ind AS 19, no such change from the last year's 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, and has been compiled from the related audited interim condensed financial statements for the year ended March 31, 2025. The Company's Board of Directors is 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 there under 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 are free from material misstatement, whether due to fraud or error.



In preparing the Financial Results, the Board of Directors is 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 is 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 are 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 it 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 these 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 the 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





**BASU CHANCHANI & DEB**

CHARTERED ACCOUNTANTS

**BASU HOUSE**

3, CHOWRINGHEE APPROACH, KOLKATA - 700 072

PHONE : 033-2212-6253, 2212-8016

E-mail : la.bcd1973@gmail.com

www.basuchanchanianddeb.org

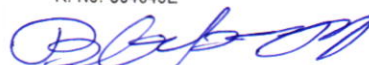
be thought to bear on our independence, and where applicable, related safeguards.

Place: Kolkata

Date: May 14, 2025

UDIN: 25051800BMIWTK5251

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



BISWANATH CHATTOPADHYAY  
Partner  
(M. No.-051800)

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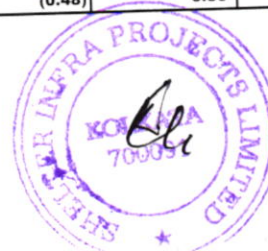
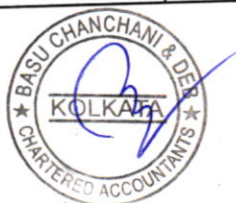
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## Statement of Audited Financial Results for the Quarter and Year Ended 31st March-2025

(Rs.in Lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	(Audited)	(UnAudited)	(Audited)	(Audited)	(Audited)
I Revenue from operations	59.94	59.95	58.74	238.49	164.42
II Other income	4.65	5.14	5.39	17.96	16.50
III Total Income (I+II)	64.60	65.09	64.13	256.46	180.92
IV Expenses					
(a) Cost of Materials consumed	0.25	0.00	2.07	0.46	4.59
(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	10.35	0.00	(0.63)	3.58	(1.46)
(d) Employee benefits expense	7.74	10.48	12.13	36.43	27.47
(e) Finance Costs	0.09	0.25	0.36	0.50	0.58
(f) Depreciation and amortisation expense	2.33	2.39	2.35	9.49	9.46
(g) Other Expenses					
(i) Expenditure On Contracts	2.54	1.84	31.28	49.72	42.56
(ii) General and Administrative Expenses	40.17	49.57	33.40	132.22	115.71
Total Expenses (IV)	63.47	64.53	80.96	232.40	198.91
V Profit/(Loss) before exceptional items and tax(I-IV)	1.13	0.56	(16.83)	24.06	(17.99)
VI Exceptional items					0.00
VII Profit/(Loss) before tax	1.13	0.56	(16.83)	24.06	(17.99)
VIII Tax Expense					
(1) Current Tax	(2.68)	(1.62)	0.00	0.00	0.00
(2) Deferred Tax	0.23	0.18	0.25	0.88	1.10
IX Profit/(Loss) for the period from continuing operations(VII-VIII)	3.58	2.00	(17.08)	23.18	(19.09)
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)	3.58	2.00	(17.08)	23.18	(19.09)
XIV Paid up equity share capital (Face value of Rs.10/- each)	357.02	357.02	357.02	357.02	357.02
XV Other Equity excluding Revaluation Reserve as per Balance Sheet of Previous accounting year	0.00	0.00	0.00	7.60	(15.08)
XVI Other Comprehensive Income					
A (i) Items that will not be reclassified to profit and loss	1.38	(0.62)	(0.22)	(0.49)	(0.52)
(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+XVI)(Comprising Profit (Loss) and other Comprehensive Income for the period)	4.96	1.38	(17.30)	22.69	(19.61)
XVIII Earnings Per EquityShare (for continuing operations)					
(1) Basic	0.10	0.06	(0.48)	0.36	(0.53)
(2) Diluted	0.10	0.06	(0.48)	0.36	(0.53)
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	0.10	0.06	(0.48)	0.36	(0.53)
(2) Diluted	0.10	0.06	(0.48)	0.36	(0.53)



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Statement Of Audited Segment wise Revenue, Results and Capital Employed for the Quarter and Year ended 31st March-2025 (Rs.in Lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	(Audited)	(UnAudited)	(Audited)	(Audited)	(Audited)
<b>1 Segment Revenues:</b>					
a) Construction Activities	0.00	0.00	0.00	0.00	0.00
b) Rental	59.94	59.95	58.74	238.49	164.42
<b>Total</b>	<b>59.94</b>	<b>59.95</b>	<b>132.81</b>	<b>238.49</b>	<b>164.42</b>
Other Income	4.65	5.14	5.39	17.96	16.50
Less Inter segment revenue	0.00	0.00	0.00	0.00	0.00
<b>Net Sales/Income from Operation</b>	<b>64.60</b>	<b>65.09</b>	<b>64.13</b>	<b>256.46</b>	<b>180.92</b>
<b>2 Segment Results:</b>					
[Profit (+) / Loss (-) before Tax & Interest from each segment] :					
a) Construction Activities	(13.08)	(1.90)	(34.19)	(53.76)	(47.16)
b) Rental	38.48	39.68	37.23	157.55	80.61
<b>Total</b>	<b>25.40</b>	<b>37.78</b>	<b>3.04</b>	<b>103.79</b>	<b>33.45</b>
i) Less: Interest Expense	0.09	0.25	0.36	0.50	0.58
ii) Less: Other unallocable expenditure net off	24.18	36.97	19.50	79.23	50.86
<b>Profit (+) / Loss (-) before Taxation</b>	<b>1.13</b>	<b>0.56</b>	<b>(16.82)</b>	<b>24.06</b>	<b>(17.99)</b>
Other Comprehensive Income					
Items that will not be reclassified to profit and loss	1.38	(0.62)	(0.22)	(0.49)	(0.52)
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>2.51</b>	<b>(0.06)</b>	<b>(17.04)</b>	<b>23.57</b>	<b>(18.51)</b>
<b>3 SEGMENT ASSETS AND LIABILITIES</b>					
<b>SEGMENT ASSETS</b>					
a) Construction Activities	435.42	1002.07	717.85	435.42	717.85
b) Rental	1419.45	1488.68	1829.67	1419.45	1829.67
c) UNALLOCABLE	1488.69	1486.82	1552.20	1488.69	1552.20
<b>SEGMENT LIABILITIES</b>					
a) Construction Activities	69.14	57.44	184.48	69.14	184.48
b) Rental	2159.84	2812.12	2938.68	2159.84	2938.68
c) UNALLOCABLE	725.95	724.30	610.61	725.95	610.61
<b>CAPITAL EMPLOYED</b>	<b>388.64</b>	<b>383.70</b>	<b>365.95</b>	<b>388.64</b>	<b>365.95</b>





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## Statement Of Assets and Liabilities

(Rs. In Lacs)

Particulars		As at (31-03-2025) Audited	As at (31-03-2024) Audited
	<b>ASSETS</b>		
1)	<b>NON CURRENT ASSETS</b>		
	Property, plant and equipment	444.15	455.06
	Intangible assets	0.00	556.30
	<b>FINANCIAL ASSETS</b>		
a)	Investments	94.76	94.79
b)	Other Financial Assets	188.39	188.39
c)	Deferred tax assets (net)	7.57	8.45
d)	Other Non Current Assets	701.13	740.84
e)	Non Current Tax Assets (net)	42.05	37.09
	<b>TOTAL NON CURRENT ASSETS</b>	<b>1478.05</b>	<b>2080.92</b>
2)	<b>CURRENT ASSETS</b>		
a)	Inventories	25.93	29.97
b)	<b>FINANCIAL ASSETS</b>		
(i)	Trade receivables	1358.18	1400.22
(ii)	Cash and cash equivalents	13.60	20.33
(iii)	Bank balance other than cash and cash equivalents	7.38	7.38
(iv)	Other financial assets	14.23	10.51
(v)	Current Tax Assets (Net)	180.14	160.38
(Vii)	Other current assets	266.04	310.64
	<b>TOTAL CURRENT ASSETS</b>	<b>1865.50</b>	<b>1939.43</b>
	<b>TOTAL ASSETS</b>	<b>3343.54</b>	<b>4020.34</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
a)	Equity share capital	357.02	357.02
b)	Other equity	31.61	8.93
	<b>Total equity</b>	<b>388.64</b>	<b>365.95</b>
	<b>LIABILITIES</b>		
(1)	<b>NON CURRENT LIABILITIES</b>		
(a)	<b>FINANCIAL LIABILITIES</b>		
(i)	Borrowing	74.31	76.97
	<b>TOTAL NON CURRENT LIABILITIES</b>	<b>74.31</b>	<b>76.97</b>
(2)	<b>CURRENT LIABILITIES</b>		
(a)	<b>FINANCIAL LIABILITIES</b>		
(i)	Borrowings	974.56	1683.91
(ii)	Trade payables	1180.09	1232.81
(iii)	Other current financial liabilities	125.32	129.48
(b)	Other current Liabilities	578.94	522.49
(c)	Provisions	21.68	8.74
	<b>TOTAL CURRENT LIABILITIES</b>	<b>2880.59</b>	<b>3577.42</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3343.54</b>	<b>4020.34</b>



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(Rs. in Lakhs)

## Cash Flow Statement for the year ended 31 st march 2025.

SI NO	PARTICULARS	Year ended		Year ended	
		31st March 2025		31st March 2024	
		(Audited)		(Audited)	
A.	<b>CASH FROM OPERATING ACTIVITIES :</b>				
	Net Profit before tax & adjustment		24.06		(17.99)
	<u>Adjustment for :</u>				
	Depreciation	9.49		9.46	
	Foreign Exchange	-		-	
	Balance Written Off	11.47		-	
	Bad Debts Written Off	-		-	
	Provision for doubtful trade receivables	-		-	
	Provision For Diminution in value of Stock	-		-	
	(Profit) / Loss On Sale of Fixed Assets	0.21		-	
	Interest / Dividend	2.19		-	
	<b>Sub Total</b>		23.36		9.46
	Operating Profit before working capital changes		47.42		(8.53)
	<u>Adjustment for Changes in working capital :</u>				
	Trade & other receivables	42.04		(22.52)	
	Inventories	4.04		(1.09)	
	Other Non Current Assets	34.75		-	
	Short term loans & advances			0.04	
	Other Current Assets	21.12		(6.95)	
	Short Term Provision	12.94		80.83	
	Other Current Liabilities	52.29		55.17	
	Trade Payables	(52.71)	114.47	(81.04)	24.44
	<b>Cash generated from operations</b>		161.89		15.91
	Interest paid			0.00	
	I.T.Refund received		-		0.00
	Direct Taxes (paid)/Refund				0.00
	Cash Flow before extraordinary items		161.89		15.91
	Extraordinary Items		(0.49)		-
	<b>Net Cash from operating activities (A)</b>		161.40		15.91
B.	<b>CASH FLOW FROM INVESTING ACTIVITIES :</b>				
	Purchase of Fixed Assets		(0.38)		(0.17)
	Refund of advance against Bharat Shelter		556.30		-
	Sale of Fixed Assets		1.60		-
	Acquisition of Companies		-		-
	Purchase of Investments		-		-
	Sale of Investments		-		-
	Interest received				0.00
	Dividend received				
	<b>Net Cash used in investing activities (B)</b>		557.52		(0.17)



# 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 2025.

SI NO	PARTICULARS	Year ended		Year ended	
		31st March 2025		31st March 2024	
		(Audited)		(Audited)	
C.	<b>CASH FLOW FROM FINANCING ACTIVITIES :</b>				
	Proceeds from issue of Share Capital				
	Unsecured Loan				
	Proceeds from long term borrowings		(2.66)		
	Repayment of short term borrowings		(709.35)		(30.28)
	Repayment of finance / lease liabilities				
	Interest paid		(0.43)		(0.20)
	Dividend paid				
	Repayment of other short term borrowings				
	<b>Net Cash used in Financing Activities @</b>		<b>(712.44)</b>		<b>(30.48)</b>
	<b>Net increase / decrease in cash and cash equivalents (A+B+C)</b>		<b>6.47</b>		<b>(14.75)</b>
	Cash and cash equivalents as at 01.04.2024		56.86		71.59
	Cash and cash equivalents as at 31.03-2025		63.33		56.86

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	3.19	14.38
(b) Cheques, drafts on hand		
(c) Balances with banks		
(i) In current accounts	10.41	5.95
(ii) In EEFC accounts	0	0
(iii) In deposit accounts with original maturity of less than 3	49.75	49.75
(iv) In earmarked accounts (give details) (Refer Note (ii) below)		
(d) Others (specify nature)	0	0
(e) Cash Credit account	-0.03	-13.22
(f) Current investments considered as part of Cash and cash equivalents	0	0

63.33

56.86





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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 14<sup>th</sup> May-2025, 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 31<sup>st</sup> March-2025 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 31<sup>st</sup> March 2025.

04) During this Financial Year 2024-25, M/S Bharat Shelter Development Limited has refunded the advance for Development Rights amounting to Rs 556.30 Lacs (On 03.03.25 Rs 300 lacs paid and on 05.03.25 Rs 256.30 Lacs paid). These funds were used for the payment of the unsecured loan, amounting to Rs 528.36 Lacs paid to Akankha Nirman Private Limited and Rs 27.94 Lacs paid to Megha Housing Developers pvt ltd. towards repayment of loan.

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

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

Kolkata

BISWANATH CHATTOPADHYAY  
Partner  
(M. No.-051800)



By order of the Board  
For Shelter Infra Projects Limited

Kamal Kishore Chowdhury  
(DIN NO: 06742937)

Whole Time (Director)

14<sup>th</sup> May-2025



**SWAPAN KUMAR HALDER**  
*Chartered Accountant*

**SHELTER INFRA PROJECTS LIMITED**  
Eternity Building, DN-1, Sector-V,  
Salt Lake, West Bengal,  
Kolkata-700 091

**INTERNAL AUDIT REPORT FOR THE FINANCIAL YEAR**  
**ENDING 31ST MARCH, 2025**

44, Tala Park Avenue,  
Kolkata-700 037.  
Mobile No.9830471101  
e mail: haldream@yahoo.in  
e mail: sudeszna248@gmail.com



**Swapan Kumar Halder**

*L.L.B., FCA*  
Chartered Accountant

Office : 44, Tala Park Avenue  
Kolkata - 700037  
Mob. : 9830471101  
Email : sudeshta248@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 23.04.2025 enclosed herewith please find the Internal Audit Report for the financial year ended 31<sup>st</sup> March, 2025.

#### **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  
25058186BMHYFE8907

Date : 13.05.2025.  
Place : Kolkata



Annexure-I

**INTERNAL AUDIT REPORT**  
**SHELTER INFRA PROJECT LTD.**

Period : For the Financial year 2024-2025

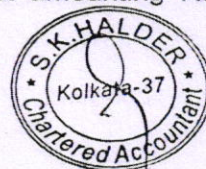
Place : Eternity Building, DN-1, Sector-V, Salt Lake, Kolkata-700 091

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 till last 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.2115.00





had been paid during 2024-25. Please refer Annexure-A TDS deducted during April, 2024 to March, 2025 Rs 70485 00 deposited late with interest. TDS quarterly Return in Form 26Q for the financial year 2024-2025 were submitted within due dates in 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> quarter. Refer Annexure-A.

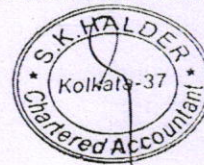
	<u>Submitted</u>	<u>Due Date</u>
1 <sup>st</sup> Quarter	16.07.2024	31.07.2024
2 <sup>nd</sup> Quarter	30.10.2024	31.10.2024
3 <sup>rd</sup> Quarter	28.02.2025	28.02.2025
4 <sup>th</sup> Quarter		31.05.2025

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 2024-2025. 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.
- 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	N18170415	23.11.2024	21.11.2024	23.11.2024
AOC-4	600.00	N04273900	19.10.2024	19.10.2024	31.12.2024

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 2024-2025 the Company has not taken any unsecured loan from





#### Associates Companies

Opening Balance	144724745.47
Add: Received	Nil
during the year	
Less: Repaid during	66822068.00
the year	
Closing Balance	77902677.47
31.3.2025	

**Note** : Bharat Shelter Development Ltd., by an agreement dated 19.07.2013 appearing in the final account henceforth as intangible asset amounting Rs.556.30 lakhs.

Due to cancellation of said agreement the party refunded the sum by two installment on 03.03.2025 Rs.300.00 lakhs and on 05.03.2025 of Rs.256.30 lakhs entered in Canara Bank.

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.

Closing cash balance as on 31.03.2025 is Rs.318789.06.

13. Bank Reconciliation : Presently five bank accounts are maintained with following balances as at 31.03.2025 :

i) Canara Bank Current A/c  
No.330325700000025 Balance  
(Cr.)Rs.1089.00 tallied with Bank  
Statement

ii) Canara Bank Current A/c  
No.320320100000005 Balance  
Rs.19970.41 tallied with Bank



Statement. No transaction during the year.

- iii) Canara Bank C/A A/c  
No.3303201000024 Balance as per  
Bank Book Rs.19025.76 and tallied  
as per Bank Statement Rs.19465.76  
duly reconciled.
- iv) Bandhan Bank C/A/C  
10200009311760 as per Bank Book  
Rs.994619.50 and as per Bank  
Statement Rs.1004619.50 duly  
reconciled.
- v) Canara Bank Account No.  
3303201000203 as per Bank Book  
Rs.7656.80 tallied with Bank  
Statement
- vi) HDFC Bank Account No.  
50200085101608 open on  
14.08.2023 closed during the year.

**Note :**

- a) During the financial year 2024-2025 a provision of Rs.11.47 lacs is taken in the Profit & Loss Account which is a net adjustment of old debit balance of Rs.1098.32 lacs and a liability written back against credit balance of Rs.1086.85 lacs.
- b) A provision taken against GST for financial year 2018-19 of Rs.18.76 lacs with interest against the said provision of Rs.2.19 lacs ie total provision of 20.95 lacs with reference to Order No.ZD1911240449634 dated 25.11.2024.





**SHELTER INFRA PROJECT LTD.**

**Annexure-A**

**TDS Deposited for the year 2024-2025**

Month	94C		94J		Interest
	Value	TDS	Value	TDS	
April, 2024			45723.00	4572.00	137.00
May, 2024	83218.00	1159.00	30333.00	3033.00	126.00
June, 2024	118314.00	2528.00	83333.00	8333.00	326.00
July, 2024	119751.00	1289.00	53363.00	5336.00	199.00
Aug, 2024	90330.00	1292.00	48516.00	4852.00	185.00
Sept, 2024	153180.00	1532.00	0	0	46.00
Oct, 2024	169181.00	2872.00	9358.00	936.00	114.00
Nov, 2024	51480.00	515.00	10333.00	1033.00	46.00
Dec, 2024	159480.00	1595.00	3333.00	333.00	58.00
Jan, 2025	161080.00	1611.00	3393.00	339.00	58.00
Feb, 2025	140734.00	2301.00	3348.00	335.00	79.00
Mar, 2025	102960.00	1030.00	233230.00	23659.00	741.00
<b>Total</b>	<b>1349708.00</b>	<b>17724.00</b>	<b>524263.00</b>	<b>52761.00</b>	<b>2115.00</b>



# SHELTER INFRA PROJECT LTD.

## Annexure-B

### As per GSTR 3B monthwlae (2024-25)

Month	Taxable Value	CGST	SGST	Taxable Value	IGST	Deposit on	Late fine/ Interest
April, 2024	2048466.00	184362.00	184362.00	Nil	Nil	15.05.2024	Nil
May, 2024	2062724.00	185045.00	185045.00	10000.00	1800.00	14.06.2024	Nil
June'2024	2062724.00	185045.00	185045.00	Nil	Nil	18.07.2024	Nil
July, 2024	2069941.00	186295.00	186295.00	Nil	Nil	16.08.2024	Nil
Aug, 2024	2069941.00	186295.00	186295.00	Nil	Nil	18.09.2024	Nil
Sept'2024	2088374.00	187954.00	187954.00	Nil	Nil	17.10.2024	Nil
Oct'2024	2089799.00	188082.00	188082.00	Nil	Nil	18.11.2024	Nil
Nov'2024	2089799.00	188082.00	188082.00	Nil	Nil	13.12.2024	Nil
Dec'2024	2250413.00	202537.00	202537.00	Nil	Nil	14.01.2025	Nil
Jan'2025	2090413.00	188137.00	188137.00	Nil	Nil	14.02.2025	Nil
Feb'2025	2100413.00	189037.00	189037.00	Nil	Nil	18.03.2025	Nil
Mar'2025	2090413.00	186137.00	186137.00	Nil	Nil	17.04.2025	Nil
Total	25113420.00	2260208.00	2260208.00	10000.00	1800.00		

### As per GSTR monthwise (2024-2025)

Month	Tax Invoice	Total Taxable Value	Total Integrated Tax	Taxable Liability
April, 2024	2417190.00	2048466.00	Nil	368724.00
May, 2024	2445814.00	2072724.00	1800.00	371290.00
June'2024	2434014.00	2062724.00	Nil	371290.00
July, 2024	2442531.00	2069941.00	Nil	372590.00
Aug, 2024	2442531.00	2069941.00	Nil	372590.00
Sept'2024	2464282.00	2088374.00	Nil	375908.00
Oct'2024	2465963.00	2089799.00	Nil	376164.00
Nov'2024	2465963.00	2089799.00	Nil	376164.00
Dec'2024	2655487.00	2250413.00	Nil	405074.00
Jan'2025	2466687.00	2090413.00	Nil	376274.00
Feb'2025	2478487.00	2100413.00	Nil	378074.00
Mar'2025	2466687.00	2090413.00	Nil	376274.00
Total	29645636.00	25123420.00	1800.00	4520416.00



**SHELTER INFRA PROJECT LTD.**

**Annexure-B**

**Payment for GST for the F.Y 2024-2025**

Month	Tax on Output					Input Credit					MISC	PAID ON	DUE ON
	CGST	SGST	IGST	RCM CGST	RCM SGST	CGST	SGST	IGST	RCM CGST	RCM SGST	TAX PAID		
April, 24	184362	184362		0	0	11055	11055	64191	59483	59483	163457	15.05.24	20.05.24
May, 24	185645	185645	1800.00	4477	4477	6211	6211		0	0	369772	14.06.24	20.06.24
June'24	185645	185645		4606	4606	14380	14380		4552	4552	342380	18.07.24	20.07.24
July, 24	186295	186295		4633	4633	22680	22680		4477	4477	327488	16.08.24	20.08.24
Aug, 24	186295	186295		4633	4633	5715	5715		4606	4606	361214	18.09.24	20.09.24
Sept'24	187954	187954		4606	4606	15076	15076	539	4633	4633	345217	17.10.24	20.10.24
Oct'24	188082	188082		4606	4606	2588	2588	5400	4633	4633	365534	18.11.24	20.11.24
Nov'24	188082	188082		4633	4633	6823	6823		4606	4606	362572	13.12.24	20.12.24
Dec'24	202537	202537		4633	4633	2129	2129		4633	4633	400816	14.01.25	20.01.25
Jan'25	188137	188137		4633	4633	8729	8729	540	4633	4633	358276	14.02.25	20.02.25
Feb'25	189037	189037		4633	4633	16070	16070		4633	4633	345934	18.03.25	20.03.25
Mar'25	188137	188137		27467	27467	10737	10737		4633	4633	400469	17.04.25	20.04.25
Total	2260208	2260208	1800.00	73560	73560	122193	122193	70670	105522	105522	4143129		





**SHELTER INFRA PROJECT LTD.**

**Annexure-C**

**E.S.I (Employee State Insurance)(2024-2025)**

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

Month	Sum Received from Employees	Sum Received from Employer	Due date for payment	Actual amount paid	Actual Date of payment
April, 2024	576.00	2486.00	15.05.2024	3062.00	13.05.2024
May, 2024	576.00	2486.00	15.06.2024	3062.00	12.06.2024
June'2024	576.00	2486.00	15.07.2024	3062.00	08.07.2024
July, 2024	576.00	2486.00	15.08.2024	3062.00	08.08.2024
Aug, 2024	576.00	2486.00	15.09.2024	3062.00	10.09.2024
Sept'2024	576.00	2486.00	15.10.2024	3062.00	07.10.2024
Oct'2024	576.00	2486.00	15.11.2024	3062.00	13.11.2024
Nov'2024	576.00	2486.00	15.12.2024	3062.00	10.12.2024
Dec'2024	576.00	2486.00	15.01.2025	3062.00	14.01.2025
Jan'2025	576.00	2486.00	15.02.2025	3062.00	06.02.2025
Feb'2025	576.00	2486.00	15.03.2025	3062.00	11.03.2025
Mar'2025	576.00	2486.00	15.04.2025	3062.00	08.04.2025
Total	6912.00	29832.00		36744.00	

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	Sum Received from Employees	Sum Received from Employer	Due date for payment	Actual amount paid	Actual Date of payment
April, 2024	15075.00	5697.00	15.05.2024	20772.00	14.05.2024
May, 2024	15075.00	5697.00	15.06.2024	20772.00	07.06.2024
June'2024	15075.00	5697.00	15.07.2024	20772.00	08.07.2024
July, 2024	15075.00	5697.00	15.08.2024	20772.00	12.08.2024
Aug, 2024	15075.00	5697.00	15.09.2024	20772.00	09.09.2024
Sept'2024	15075.00	5697.00	15.10.2024	20772.00	04.10.2024
Oct'2024	15075.00	5697.00	15.11.2024	20772.00	12.11.2024
Nov'2024	15075.00	5697.00	15.12.2024	20772.00	09.12.2024
Dec'2024	15075.00	5697.00	15.01.2025	20772.00	14.01.2025
Jan'2025	15075.00	5697.00	15.02.2025	20772.00	06.02.2025
Feb'2025	15075.00	5697.00	15.03.2025	20772.00	11.03.2025
Mar'2025	15075.00	5697.00	15.04.2025	20772.00	08.04.2025
Total	180900.00	68364.00		249264.00	



### C) Professional Tax

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

Month	Sum Received from Employees	Due Date of payment	Actual amount paid	Actual date of payment
April, 2024	1630.00	21.05.2024	1630.00	13.05.2024
May, 2024	1630.00	21.06.2024	1630.00	10.06.2024
June, 2024	1630.00	21.07.2024	1630.00	09.07.2024
July, 2024	1630.00	21.08.2024	1630.00	08.08.2024
Aug, 2024	1630.00	21.09.2024	1630.00	10.09.2024
Sept, 2024	1630.00	21.10.2024	1630.00	07.10.2024
Oct, 2024	1630.00	21.11.2024	1630.00	12.11.2024
Nov, 2024	1630.00	21.12.2024	1630.00	10.12.2024
Dec, 2024	1630.00	21.01.2025	1630.00	13.01.2025
Jan, 2025	1630.00	21.02.2025	1630.00	06.02.2025
Feb, 2025	1760.00	21.03.2025	1760.00	17.03.2025
Mar, 2025	1760.00	21.04.2025	1760.00	08.04.2025
Total	19820.00		19820.00	

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, 2024	9378.00	622.00		224.00	10224.00	13.05.2024	21.05.2024	Nil
May, 2024	9378.00	622.00		224.00	10224.00	10.06.2024	21.06.2024	Nil
June, 2024	9378.00	622.00		224.00	10224.00	08.07.2024	21.07.2024	Nil
July, 2024	9378.00	622.00		224.00	10224.00	08.08.2024	21.08.2024	Nil
Aug, 2024	9378.00	622.00		224.00	10224.00	10.09.2024	21.09.2024	Nil
Sept, 2024	9378.00	622.00		224.00	10224.00	07.10.2024	21.10.2024	Nil
Oct, 2024	9378.00	622.00		224.00	10224.00	12.11.2024	21.11.2024	Nil
Nov, 2024	9378.00	622.00		224.00	10224.00	09.12.2024	21.12.2024	Nil
Dec, 2024	9378.00	622.00		224.00	10224.00	13.01.2025	21.01.2025	Nil
Jan, 2025	9378.00	622.00		224.00	10224.00	06.02.2025	21.02.2025	Nil
Feb, 2025	9378.00	622.00		224.00	10224.00	11.03.2025	21.03.2025	Nil
Mar, 2025	9378.00	622.00		224.00	10224.00	08.04.2025	21.04.2025	Nil
Total	112536.00	7464.00		2688.00	122688.00			

For SWAPAN KUMAR HALDER  
Chartered Accountant



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

25058186BMHYFE8907

Place : Kolkata  
Date: 13<sup>th</sup> May, 2025



**SHELTER INFRA PROJECT LTD.**

**2024-2025**

**Annexure-II**

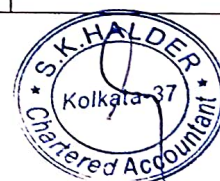
**INTERNAL FINANCIAL CONTROL**

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 :25058186BMHYFE8907

Place : Kolkata

Date: 13<sup>th</sup> May, 2025.

## C.S.SOMA SAHA

10. Old Post Office Street, Room No: 42a,  
1<sup>st</sup> Floor, Right Block,  
Kolkata-700001  
M:9903273883  
Email Id - [saha.soma21@gmail.com](mailto:saha.soma21@gmail.com)  
Pan No:CVAPS7554J

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### Secretarial compliance Report of Shelter Infra Projects Limited for the year ended 31.03.2025.

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/ 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<sup>st</sup> March, 2025 ("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, guidelines issued thereunder; and
  - (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ 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 (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 Redeemable Preference Shares) Regulations, 2013; **(NOT APPLICABLE)**

(h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(i) (other regulations as applicable)

and circulars/ 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 thereunder, except in respect of matters specified below: -

• Refer Annexure "A" annexed to the Report

(b) The listed entity has maintained proper records under the provisions of the above Regulations and circulars/ guidelines issued there under in so far as it appears from my/our examination of those records

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

• Refer Annexure "B" annexed to the Report

(d) I hereby report that, during the Review Period the compliance status of the listed entity with the following requirements

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)	YES	NOT ANY



2.	<b>Adoption and timely updation of the Policies:</b> <ul style="list-style-type: none"> <li>● All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities</li> <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>	YES	NOT ANY
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> None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity	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

Sr. No.	Particulars	Compliance Status(Yes/No/ NA)	Observations /Remarks by PCS*
6.	<b>Preservation of Documents:</b> 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.	YES	NOT ANY

  
Soma Saha



7.	<b>Performance Evaluation:</b>  The listed entity has conducted performance evaluation of the Board Independent Directors and the Committees at the start of every financial year/during the financially ear as prescribed In SEBI Regulations.	YES	NOT ANY
8.	<b>Related Party Transactions:</b>  (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or  (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained.	YES   NA	NOT ANY   Company has taken prior approval.
9.	<b>Disclosure of events or information:</b>  The listed entity has provided all the required is closure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed there under	NO	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 The action taken against the listed entity/its promoters/ Directors/subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.	YES	NOT ANY
12	<b>Resignation of statutory auditors from the listed entity or its material subsidiaries</b>  In case of resignation of statutory auditor from the listed entity 'or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) 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.	NA	During the financial year there is no such resignation of statutory auditor from the company.

  
Soma Saha.

13.	<b>Additional Non-compliances, if any:</b> No additional non-compliance e observed for any SEBI regulation/circular/guidance note etc.	YES	NOT ANY
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 SUMA SAHA  
 COMPANY SECRETARY



# 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:

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
NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

# Annexure "B"

Sr. No	Observations/Remarks of the Practicing Company Secretary	Observations made in the secretaries compliance report for the year ended 31.03.2024	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Details of Violation / deviation 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
1	Company has not complied with the listing requirements/ filing requirements along with nonpayment of annual listing	Company has not complied with the listing requirements / filing requirements along with nonpayment of annual listing fees to the exchange	All compliance s	Not having access on the portal of the Calcutta stock exchange. Company has not complied with the listing	On current date and now company is filling all regulations correctly and properly in The	Have made proper communication to the stock exchanges via mails and posts but not updated on the portal due to not having the access of the portal which is duly rectified and



	along with nonpayment of annual listing fees to the exchange for a considerable period of time	annual listing fees to the exchange for a considerable period Of time		has not complied with the listing requirements/ filing requirements along with non-payment of annual listing fees to the exchange for a considerable period of time.	correctly and properly in The Calcutta Stock Exchange after retrieved user id and password.	having the access of the portal which is duly rectified and updated in the portal in the due course of time at on current date and now company is filling all regulations correctly and properly in The Calcutta Stock Exchange after retrieved user id and password.
2.	Inquiry against the company in exercise of the powers under section 206(4) of the companies act, 2013	Inquiry against the company in exercise of the powers under section 206(4) of the companies act, 2013 .	Order under section 206(4) of the companies act, 2013— in the matter of M/S SHELTER INFRA. PROJECTS LIMITED (CIN: L45203 WB197 2PLC02 8349)	Inquiry against the company according to section 206(4) of the companies act 2023	Concerned authority since the notice was received beyond the expected time frame the company has mailed on 21.02.2024 for the extension of some more days with regard to the arranging the required	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 has mailed on 21.02.2024 for the extension of some more days with regard to the arranging the required documents and via mail and letter dated 26.02.2024 they have sent the documents managed to arrange so far as on that date.





3	<p>Summon under section 207(3)(b) of the companies act, 2013 — in the matter of M/S SHELTER INFRA PROJECTS LIMITED (CIN - L45203WB1 972PLC0283 49)</p>	<p>Summon against the company under section 207(3)(b) of the companies act, 2013.</p>	<p>Summon Under section 207(3)(b) of the companies act, 2013.</p>	<p>documents and via mail and letter dated 26.02.2024 they have sent the documents managed to arrange so far as on that date.</p> <p>Summon under section 207(3)(b) of the companies act, 2013.</p>	<p>In exercise. Of powers vested under section 207(3)(b) of the companies act, 2013, directors and kmps are hereby summoned to appear personally before 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</p>	<p>Directors with kmps who had been summoned along with the required documents of the directors who can't be able to appear physically duly appeared before the concerned authority as on specified date and time and the matter is currently under observation.</p>
---	--	---	---	---	---	--



					<p>road; near  icantatoli  chowk,  ranchi  834001,  jharkhand  for their  Examination  on oath and  not to depart  until they  receive  permission  to do so and  attainted.</p> <p>Directors  with kmpr  who had  been  summoned  along with  the required  documents  of the  directors  who can't be  able to  appear  physically  duly  appeared  before the  concerned  authority as  on specified  date and  time.</p>	
--	--	--	--	--	--	--

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





(e) The following are the details of actions taken against the listed entity/ its promoters/ directors/ material subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) or Registrar of Companies under the aforesaid Acts/ Regulations and circulars/ guidelines issued thereunder:

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.
NA	NA	NA	NA	NA



CS Soma Saha  
Practicing Company Secretary  
Membership No.-A33125;  
COP No.- 12237  
PRC No: 1905  
UDIN: A033125G000334624

Date:13.05.2025  
Place: Kolkata



# 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

## ANNEXURE E

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

**Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025**  
(See regulation 33 of the SEBI (LODR) Regulations, 2015)

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1	Turnover / Total income	256.46	180.92
	2	Total Expenditure	233.77	200.53
	3	Net Profit/(Loss)	22.69	(19.61)
	4	Earnings Per Share	0.36	(0.53)
	5	Total Assets	3343.54	4020.34
	6	Total Liabilities	2954.90	3654.39
	7	Net Worth	388.64	365.95
	8	Any other financial item(s) (as felt appropriate by the management)		
II.	<b>Audit Qualification (each audit qualification separately):</b>			
	<b>Details of Audit Qualification</b>			
	(i) Liability of lease rent against land taken from local municipality for a period of 99 years has not been provided for in terms of Ind AS - 116 (refer to note no.35(i);			
	(ii) Actuarial Valuation not done in this Financial Year as per IND - AS- 19 no such change from the last year Actuarial Audit Report .			
	b. <b>Type of Audit Qualification:</b> Qualified Opinion / Disclaimer of Opinion / Adverse Opinion : Qualified Opinion			
	c. <b>Frequency of qualification:</b> Whether appeared first time / repetitive / since how long continuing Repetitive : repetitive			



# SHELTER INFRA PROJECTS LIMITED

(formerly CCAP Limited)

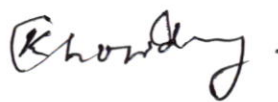
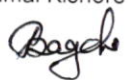
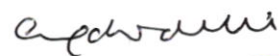

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	<p>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Noted</p> <p>e. For Audit Qualification(s) where the impact is not quantified by the auditor:</p> <p>(i) Management's estimation on the impact of audit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

# SHELTER INFRA PROJECTS LIMITED

(formerly CCAP Limited)



REGD. AND HEAD OFFICE

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

PH. :4003 2290

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

Dated: 14.05.2025

To,  
The Secretary  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai-400001

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

Scrip Code: BSE: 526839

Scrip Code: CSE: 13077

Dear Sir,

**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 2025.

- |   |       |
|---|-------|
| 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)   | : Nil |
| 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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ETERNITY, DN - 1, SECTOR - V, SALT LAKE CITY, KOLKATA - 700 091

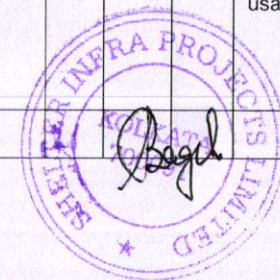
PH. :4003 2290

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

## DISCLOSURE OF RELATED PARTY TRANSACTIONS

ANNEXURE D

											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				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1	Shelter Infra	***** ***	Akankha	***** ***	Creditors													





# SHELTER INFRA PROJECTS LIMITED

(formerly CCAP Limited)



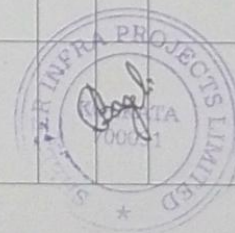
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E-MAIL : info@ccapitd.in, WEBSITE : www@ccapitd.in, CIN - L45203WB1972PLC028349

	Projec ts Limite d		Nirma n Privat e Limite d			Loan		658.22 Lacs	1437. 25	779. 03							
2	Shelte r Infra Projec ts Limite d	***** ***	Segur o Infraco n(P) Ltd.	***** ***	Debtor s	Loans and Advances			399.4 5	399.4 5				loan		un sec ure d	For Projects Purpose
3	Shelte r Infra Projec ts Limite d	***** ***	Megha Housi ng Devel oper Pvt. Ltd.	***** ***	Credit ors	Loan		27.94 Lacs	27.94	0							
4	Shelte r Infra Projec ts Limite d	***** ***	Some sh Bagchi	***** ***	KMP	Salary		2.15Lacs	0.33	0.33							
5	Shelte r Infra Projec ts Limite d	***** ***	Sush mita Neogy	***** ***	KMP	Salary		1.71Lacs	0.26	0.26							
6	Shelte r Infra Projec ts Limite d	***** ***	Rama yana Promo ters Privat e Limite	***** ***	Promo ter (Holdi ng Comp any)	1)Equity shares  2)Loan			198.1 4	198.1 4							
									15.50	15.50							





# 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](mailto:info@ccapltd.in), WEBSITE : [www.ccapltd.in](http://www.ccapltd.in), CIN - L45203WB1972PLC028349

			Limited		any)												
7.	Shelter Infra Projects Limited	***** ***	MJM Nirman Private Limited	***** ***	Investments	Investments in Equity Instruments			94.73	94.76				Investments			Investments in Equity Instruments for Company's Objectives.

Note:

- The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.
- Companies with financial year ending March 31, this information has been provided for six months ended March 31.
- Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type. However, transactions with the same counterparty of the same type may be aggregated for the reporting period.
- The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period"





# SHELTER INFRA PROJECTS LIMITED

*(formerly CCAP Limited)*



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

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- 4 "Cost" refers to the cost of borrowed funds for the listed entity.
- 5.. PAN will not be displayed on the website of the Stock Exchanges.

For Shelter Infra Projects Limited

Somesh Bagchi  
Chief Financial Officer

