

SHELTER INFRA PROJECTS LIMITED

(formerly CCAP Limited)

REGD. AND HEAD OFFICE

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

PH.: 2357 - 6255 / 4003 2290

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



Dated: 03.06.2022

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

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

Scrip Code: BSE: 526839

Scrip Code: CSE: 13077

Dear Sir,

Ref: Previous adjourned Board Meeting held on 30th May, 2022

**Sub: Outcome of the Board Meeting held on Friday, 3rd day of June, 2022 at 12.30 P.M.
-Disclosure pursuant to Regulation 30 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015**

With reference to our letter dated 30.05.2022 regarding intimation of holding of adjourned Board Meeting as on date 03.06.2022, submitted with the Bombay Stock Exchange, for considering the Audited Financial Results for the Quarter and the Financial Year ended March 31st, 2022. The meeting of the Board was held on today i.e. Friday, 3rd day of June, 2022. The Board Meeting commenced at 12.30 P.M. and concluded at 6.00 P.M.

- 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, 2022, which have been duly approved by the Board of Directors of the Company in its meeting held on today.

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, 2022.

And

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

B. In terms of Regulation 47 of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, the extract of Financial Results, in the prescribed format, shall



be published by 04.06.2022 in Business Standard (English Edition) and Arthik Lipi (Bengali vernacular language daily). The full format of the Results for the Quarter ended 31st March, 2022 shall be available on the websites of the Stock Exchanges where equity shares of the Company is listed i.e. at The Bombay Stock Exchange Ltd. (www.bseindia.com) and on the Company's website at www.ccapltd.in.

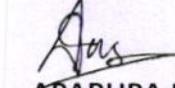
In continuation to our earlier letter dated 30.05.2022, We would like to inform you further, that in this regard the Trading Window for trading in the securities of the Company shall continue to remain Closed for the Designated Persons as per the SEBI (Prohibition of Insider Trading) Regulations read With Company's Code of Conduct for Prohibition of Insider Trading, till 48 hours after the declaration of the aforesaid financial result.

We shall inform you in due course the date on which the Company will hold Annual General Meeting for the year ended March 31, 2022.

Kindly acknowledge receipt.

Thanking You,
Yours faithfully,

FOR SHELTER INFRA PROJECTS LIMITED



APARUPA DAS

(COMPANY SECRETARY & COMPLIANCE OFFICER)



**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, 2022 (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, 2022.

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 -5 which appears undecorvable.



- (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.
- (iii) Non provision for obsolete stores.
- (iv) Management's inability to determine fair value non-current investments in equity instruments valuing Rs.-94.76 lakhs with consent impact on OCI.

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, 2022. 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 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
- 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 : June 03, 2022

UDIN : 22053036AKFTUU7858



For **BASU CHANCHANI & DEB**
CHARTERED ACCOUNTANTS
R. No. 304049E
(Handwritten Signature)
(SAMIR KUMAR GHOSH)
Partner
(M. No. 053036)

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Statement of Audited Results for the Quarter Ended 31 st March-2022

(Rs.in Lakhs)

Particulars	3 Months ended 31-03-2022 (Audited)	Preceding 3 Months ended 31-12-21(Unaudited)	Corresponding 3 months ended in the previous year 31-03-2021 (Audited)	year to date figure for the current year ended 31-03-2022 (Audited)	Twelve months ended 31-03-2021 (Audited)
I Revenue from operations	68.38	38.29	51.39	235.99	295.14
II Other income	2.60	3.39	9.12	5.87	43.82
III Total Income (I+II)	70.98	41.68	60.51	241.86	338.96
IV Expenses					
(a) Cost of Materials consumed	7.56	3.78	(0.01)	14.66	3.47
(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	(1.51)	(4.13)	(0.01)	1.81	(4.70)
(d) Employee benefits expense	21.12	5.94	7.03	25.75	24.74
(e) Finance Costs	0.08	0.23	0.20	2.90	6.35
(f) Depreciation and amortisation expense	3.36	3.35	3.38	13.41	13.49
(g) Other Expenses					
(i) Expenditure On Contracts	51.42	7.52	24.91	176.80	48.39
(ii) General and Administrative Expenses	22.40	14.18	83.14	42.61	140.78
Total Expenses (IV)	104.43	14.18	118.64	277.94	232.52
V Profit/(Loss) before exceptional items and tax(I-IV)	(33.45)	27.50	(58.13)	(36.08)	106.45
VI Exceptional items			0.00	0.00	0.00
VII Profit/(Loss) before tax	(33.45)	27.50	(58.13)	(36.08)	106.45
VIII Tax Expense					
(1) Current Tax	5.08	1.47	(17.31)	20.33	16.14
(2) Deferred Tax	0.13	0.26	0.50	0.39	0.65
IX Profit/(Loss) for the period from continuing operations(VII-VIII)	(38.66)	25.77	(41.32)	(56.80)	89.66
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)	(38.66)	25.77	(41.32)	(56.80)	89.66
XIV Paid up equity share capital (Face value of Rs.10/- each)	356.62	356.62	356.62	356.62	356.62
XV Other Equity excluding Revaluation Reserve as per Balance Sheet of Previous accounting year	0.00	0.00	0.00	0.00	102.14
XVI Other Comprehensive Income					
A (i) Items that will not be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00
(ii) Income Tax relating to items that will not be reclassified to profit or loss					
B (i) Items that will be reclassified to profit and loss	(0.18)	0.00	(0.18)	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)	(38.84)	25.77	(41.50)	(56.80)	89.66
XVIII Earnings Per EquityShare (for continuing operations)					
(1) Basic	(1.10)	0.72	(1.17)	(1.59)	2.51
(2) Diluted	(1.10)	0.72	(1.17)	(1.59)	2.51
Earnings Per EquityShare (for discontinued operations)			0		
(1) Basic	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00
Earnings Per EquityShare (for discontinued & continuing operations)					
(1) Basic	(1.10)	0.72	(1.17)	(1.59)	2.51
(2) Diluted	(1.10)	0.72	(1.17)	(1.59)	2.51



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Audited Segment wise Revenue, Results and Capital Employed for the Quarter and year ended 31st March-2022

(Rs.in

PARTICULARS	3 Months ended 31-03-2022 (Audited)	Preceding 3 Months ended 31-12-2021(Unaudited)	Corresponding 3 months ended in the previous year 31-03-2021 (Audited)	year to date figure for the current year ended 31-03-2022 (Audited)	Twelve months ended 31-03-2021 (Audited)
1 Segment Revenues:					
a) Construction Activities	24.36	0.00	0.00	31.51	7.15
b) Rental	(32.13)	38.29	51.39	204.47	287.99
Total	(7.77)	38.29	51.39	235.98	295.14
Other Income	(28.83)	3.39	9.12	5.87	43.82
Less Inter segment revenue	0.00	0.00	0.00	0.00	0.00
Net Sales/Income from Operation	(36.60)	41.68	60.52	241.85	338.96
2 Segment Results:					
[Profit (+) / Loss (-) before Tax & Interest from each segment] :					
a) Construction Activities	(0.05)	(8.17)	(24.43)	(27.81)	(3.33)
b) Rental	(47.79)	22.77	(30.22)	134.24	212.25
Total	(47.84)	14.60	(54.65)	106.43	208.92
i) Less: Interest Expense	(3.25)	0.23	0.20	2.90	6.35
ii) Less: Other unallocable expenditure net off	62.42	3.55	(3.69)	67.45	96.12
Profit (+) / Loss (-) before Taxation	(107.01)	10.83	(58.14)	36.08	106.46
Other Comprehensive Income					
Items that will not be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00
Items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00
Total Comprehensive Income	(107.01)	10.83	(58.14)	36.08	106.46
3 SEGMENT ASSETS AND LIABILITIES					
SEGMENT ASSETS					
a) Construction Activities	983.70	983.41	983.70	983.70	983.70
b) Rental	1729.83	1876.33	1729.83	1729.83	1729.83
C) UNALLOCABLE	1624.17	1649.39	1624.17	1624.17	1624.17
SEGMENT LIABILITIES					
a) Construction Activities	115.52	114.49	115.52	115.52	115.52
b) Rental	2985.08	3067.47	2985.08	2985.08	2985.08
C) UNALLOCABLE	754.34	775.26	754.34	754.34	754.34
CAPITAL EMPLOYED	482.76	551.92	482.77	482.76	482.77



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Shelter Infra Projects Limited

STATEMENT OF PROFIT AND LOSS

FOR THE YEAR ENDED ON 31-03-2022

Particulars	Note No.	(Rs. in Lakhs)	(Rs. in Lakhs)
		Figures for the year ended 31/03/2022	Figures for the year ended 31/03/2021
I. Revenue from Operations	27	235.99	295.14
II. Other Income	28	5.87	43.83
III. Total Revenue[I+II]		241.85	338.97
IV. Expenses:			
Cost of materials consumed	29	14.66	3.47
Purchases of Stock-in-Trade		-	-
Changes in inventories of Work-in-progress	30	1.81	(4.69)
Employee benefit expenses	31	25.75	24.75
Finance costs	32	2.90	6.36
Depreciation and amortization expense	3	13.41	13.49
Other expenses :			
(a) Expenditure On Contracts	33	176.80	48.39
(b) Administration Expenses	34	42.61	140.77
Total Expenses(IV)		277.93	232.54
V. Profit /(Loss) before exceptional items and tax [III-IV]		(36.08)	106.44
VI. Exceptional Items		-	-
VII. Profit / (Loss) before tax [V-VI]		(36.08)	106.44
VIII. Tax Expense:			
(1) Current tax		20.33	16.14
(1) Deferred tax		0.39	0.65
IX. Profit/(Loss) for the year from Continuing operations[VII-VIII]		(56.80)	89.65
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)		(56.80)	89.65
XIV. Other Comprehensive Income			
A (i) Items that will not be reclassified to profit and loss			-
(ii) Income Tax relating to items that will not be reclassified to profit or loss			-
B (i) Items that will be reclassified to profit and loss		-	-
(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)		(56.80)	89.65
XVI Earnings Per EquityShare (for continuing operations)			
(1) Basic		(1.59)	2.51
(2) Diluted		(1.59)	2.51
XVII Earnings Per EquityShare (for discontinued operations)			
(1) Basic		-	-
(2) Diluted		-	-
XVIII Earnings Per EquityShare (for discontinued & continuing operations)			
(1) Basic		(1.59)	2.51
(2) Diluted		(1.59)	2.51
Significant Accounting Policies	1-2		
See accompanying notes forming part of the financial statements	35		



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Shelter Infra Projects Limited STATEMENT OF BALANCE SHEET AS AT 31st March-2022

(Rs. in Lakhs)

Particulars	Note No.	As at (31-03- 2022)	As at (31-03- 2021)
ASSETS			
1) NON CURRENT ASSETS			
Property, plant and equipment	3	475.55	492.03
Intangible assets	4	556.30	556.30
FINANCIAL ASSETS			
a) Investments	5	94.82	94.80
b) Loans	6	142.29	142.29
c) Deferred tax assets (net)	7	10.33	10.72
d) Other Non Current Assets	8	26.60	26.60
e) Non Current Tax Assets (net)	9	13.95	26.93
TOTAL NON CURRENT ASSETS		1,319.84	1,349.67
2) CURRENT ASSETS			
Inventories	10	90.42	92.06
FINANCIAL ASSETS			
Trade receivables	11	1,402.48	1,351.95
Cash and cash equivalents	12	48.13	65.46
Bank balance other than cash and cash equivalents	13	44.15	44.15
Other financial assets	14	5.66	3.25
Loans	15	314.40	313.74
Current Tax Assets (Net)	16	461.89	294.48
Other current assets	17	703.93	676.69
TOTAL CURRENT ASSETS		3,071.05	2,841.79
TOTAL ASSETS		4,390.89	4,191.45



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STATEMENT OF BALANCE SHEET AS AT 31st March-2022

				(Rs. in Lakhs)	
Particulars		Note No.	As at (31-03- 2022)	As at (31-03- 2021)	
EQUITY AND LIABILITIES					
1)	Equity				
a)	Equity share capital	18	356.62	356.62	
b)	Other equity	19	68.96	126.15	
	Total equity		425.58	482.77	
2)	LIABILITIES				
NON CURRENT LIABILITIES					
FINANCIAL LIABILITIES					
	Borrowings Term Loan	20	0.00	0.00	
	Other non-current financial liabilities	21	87.47	126.24	
	TOTAL NON CURRENT LIABILITIES		87.47	126.24	
3)	CURRENT LIABILITIES				
FINANCIAL LIABILITIES					
	Borrowings	22	1,764.45	1,745.67	
	Trade payables		1,317.99	1,190.26	
	Other current financial liabilities	23	64.26	65.15	
	Other current Liabilities	24	401.44	390.81	
	Current tax liabilities (Net)	25	322.48	181.90	
	Provisions	26	7.22	8.65	
	TOTAL CURRENT LIABILITIES		3,877.84	3,582.44	
	TOTAL EQUITY AND LIABILITIES		4,390.89	4,191.45	



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Shelter Infra Projects Limited Statement of Cashflow Statement for the Year ended 31 st March-2022

SI NO	PARTICULARS	(Rs. in Lakhs)		(Rs. in Lakhs)	
		Year ended		Year ended	
		March-31 , 2022		March-31 , 2021	
A.	CASH FROM OPERATING ACTIVITIES :				
	Net Profit before tax & adjustment		(36.08)		106.44
	<u>Adjustment for :</u>				
	Depreciation	13.41		13.49	
	Foreign Exchange	-		-	
	Balance Written Off	(1.51)		-	
	Bad Debts Written Off	-		-	
	Provision for doubtful trade receivables	-		-	
	Provision For Diminution in value of Stock	-		-	
	(Profit) / Loss On Sale of Fixed Assets	2.36		-	
	Interest / Dividend	-		-	
	Sub Total		14.26		13.49
	Operating Profit before working capital changes		(21.82)		119.93
	<u>Adjustment for :</u>				
	Trade & other receivables	(50.53)		0.99	
	Inventories	(1.64)		(4.28)	
	Long term loans & advances				
	Short term loans & advances	(0.66)		-	
	Other Current Assets	(27.24)		(23.83)	
	Long Term Provisions				
	Short Term Provisions	(1.43)		-	
	Other Current Liabilities	(21.41)		(94.74)	
	Trade Payables	127.73	24.82	3.47	(118.40)
	Cash generated from operations		3.00		1.53
	Interest paid				
	I.T.Refund received		-		0.00
	Direct Taxes (paid)/Refund		(20.33)		(16.14)
	Cash Flow before extraordinary items		(17.33)		(14.61)
	Extraordinary Items				-
	Net Cash from operating activities		(17.33)		(14.61)
B.	CASH FLOW FROM INVESTING ACTIVITIES :				
	Purchase of Fixed Assets				-
	Sale of Fixed Assets				-
	Sale of Land & Structure		-		-
	Acquisition of Companies		-		-
	Purchase of Investments		-		-
	Sale of Investments		-		-
	Interest received				0.00
	Dividend received				
	Net Cash used in investing activities		0.00		0.00



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Shelter Infra Projects Limited Statement of Cashflow Statement for the Year ended 31 st March-2022

SI NO	PARTICULARS	(Rs. in Lakhs)		(Rs. in Lakhs)	
		Year ended		Year ended	
		March-31 , 2022		March-31 , 2021	
C.	CASH FLOW FROM FINANCING ACTIVITIES :				
	Proceeds from issue of Share Capital				
	Unsecured Loan		-		-
	Proceeds from long term borrowings		-		-
	Repayment of short term borrowings		-		-
	Repayment of finance / lease liabilities		-		-
	Interest paid		-		-
	Dividend paid		-		-
	Repayment of other short term borrowings		-		-
	Net Cash used in Financing Activities		-		-
	Net increase / decrease in cash and cash equivalents		(17.33)		(14.61)
	Cash and cash equivalents as at 01.04.2021		109.60		124.21
	Cash and cash equivalents as at 31.03.2022		92.28		109.61

Note : Figures in brackets represent cash outflow

Cash and cash equivalents at the end of the year *

* Comprises:

(a) Cash in hand	35.71	51.55
(b) Cheques, drafts on hand		
(c) Balances with banks		
(i) In current accounts	12.42	13.91
(ii) In EEFC accounts	0	0
(iii) In deposit accounts with original maturity of less	0	0
(iv) In earmarked accounts (give details) (Refer Note	44.15	44.15
(d) Others (specify nature)	0	0
(e) Cash Credit account		0
(f) Current investments considered as part of Cash and cash equivalents	0	0



SHELTER INFRA PROJECTS LIMITED

(formerly CCAP Limited)

REGD. AND HEAD OFFICE

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

PH.: 2357 - 6255 / 4003 2290

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



Notes:

- 01) The above Audited Financial Results were approved by the Board of Directors of the company at its meeting held on 3rd June, 2022, after being reviewed by the Audit committee on even date.
- 02) MES (Military engineer Service) ,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. This case is pending for final result.
- 03) The outbreak of Covid-19 and consequent imposition of national lockdown by the Government seriously affected the economic activities and operational performance of the Company. Based on the current indicators of future economic conditions evaluated by the management, the carrying amount of assets are expected to be recovered albeit subject to possible material changes in days ahead for which the final impact on company's assets in future may differ from that estimated at the date of closing of Financial Statement.
- 04) Figures for the quarters ended 31st March-2022 and 31st March-2021 are the balancing figures between audited figures for the full financial year reviewed year to date figures up to the third quarter of the respective financial years.

Kolkata

3rd June, 2022

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

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



By order of the Board
For Shelter Infra Projects Limited

Kamal Kishore Chowdhury
Whole Time Director

SHELTER INFRA PROJECTS LIMITED

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

Dated: 03.06.2022

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

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

Scrip Code: BSE: 526839

Scrip Code: CSE: 13077

Dear Sir,

SUB: - Declaration in respect of Unmodified Opinion on Audited Financial Statement for the Financial Year Ended 31st March 2022.

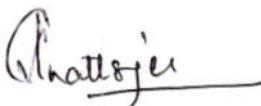
This is to declare that the Statutory Auditors of the Company, M/s. Basu Chanchani & Deb, Chartered Accountants having Firm Registration Number 304049E and its office at 3 Chowringhee Approach, Kolkata- 700072, has formed their unmodified opinion on the Audited Financial Results of the Company for the quarter and year ended 31st March, 2022 being published after review of the Audit Committee and approval of Board of Directors of the Company at their respective meetings held on 3rd June, 2022

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

We request you to kindly take note of the same.

Thanking You,
Yours faithfully,

FOR SHELTER INFRA PROJECTS LIMITED


(CFO)

ASISH CHATTERJEE

