

# 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: 30.06.2021

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

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

Scrip Code: BSE: 526839

Scrip Code: CSE: 13077

Dear Sir,

**Sub: Outcome of Board Meeting held on Wednesday, 30<sup>th</sup> day of June, 2021 at 12.30 P.M. -Disclosure pursuant to Regulation 30 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015**

A. In compliance of Regulation 30 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, we are pleased to enclose the Audited Financial Results of the Company for the Quarter & Year ended 31<sup>st</sup> March, 2021, which have been duly approved by the Board of Directors of the Company in its meeting held today i.e. Wednesday, 30<sup>th</sup> day of June, 2021. The Board Meeting commenced at 12.30 P.M. and concluded at 5.00 P.M.

A copy of Audited Report on the said results, in the prescribed format, issued by the Auditors of the company is also enclosed.

In terms of Regulation 47 of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, the extract of Financial Results, in the prescribed format, shall be published by 01.07.2021 in Business Standard (English Edition) and Arthik Lipi (Bengali vernacular language daily). The full format of the Results for the Quarter ended 31<sup>st</sup> March, 2021 shall be available on the websites of the Stock Exchanges where equity shares of the Company is listed i.e. at The Bombay Stock Exchange Ltd. ([www.bseindia.com](http://www.bseindia.com)) and on the Company's website at [www.ccapltd.in](http://www.ccapltd.in).

B. In Compliance with Regulation 24A of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we have duly filed the Annual Secretarial Compliance Report for the Financial Year 2020-21 with SEBI.

# 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



- C. The Internal Audit Report for the Quarter & Year ended 31<sup>st</sup> March, 2021, have been duly approved by the Audit Committee and Board of Directors of the Company in its meeting held today i.e. Wednesday, 30<sup>th</sup> day of June, 2021.

Kindly take the same on your records.

Thanking You,

Yours faithfully,

For *Shelter Infra Projects Limited*.

*Aparupa Das*

Aparupa Das

*(Company Secretary & Compliance Officer)*

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, 2021 (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, 2021.

**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 undeceivable.

- (ii) Liability of lease rent against land taken from local municipality for a period of 99 years has not been provided for in terms of Ind-As-116 (refer to note No-4).
- (iii) Non provision for obsolete stores (Note No-6)
- (iv) Management's inability to determine fair value non-current investments in equity instruments valuing Rs.-94.76 lakhs with consent impact on OCI.
- (v) Actuarial Valuation not done in this Financial Year as per IND -AS -19 no such Change from the last year Actuarial Audit Report

#### **Management's Responsibilities for the Financial Results**

This Statement is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Interim condensed financial statements for the year ended March 31, 2021. The Company's Board of Directors are responsible for the preparation and presentation of the Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.



### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that

includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit



- evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

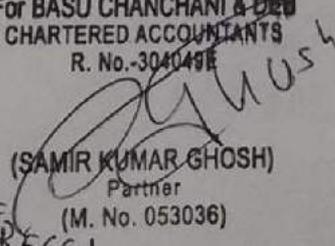
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Place : Kolkata

Date : June-30 -2021

UDIN : 21053036AAAAF

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

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

R5661



# HELTER 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@ccaplt.in, WEBSITE : www.ccaplt.in, CIN - L45203WB1972PLC028349

## Statement of Audited Results for the Quarter Ended 31st March-2021

	Particulars					(Rs.in Lakhs)
		3 Months ended 31-03-2021 (Audited)	Preceding 3 Months ended 31-12-20 (Unaudited)	Corresponding 3 months ended in the previous year 31-03-2020 (Audited)	year to date figure for the current year ended 31-03-2021 (Audited)	Twelve months ended 31-03-2020 (Audited)
I	Revenue from operations	51.39	77.19	77.02	295.14	317.44
II	Other income	9.12	6.96	607.86	43.82	722.96
III	<b>Total Income (I+II)</b>	<b>60.52</b>	<b>84.15</b>	<b>774.88</b>	<b>338.97</b>	<b>1040.39</b>
IV	<b>Expenses</b>					
	(a) Cost of Materials consumed	(0.01)	2.91	0.35	3.47	7.80
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress	(0.01)	(4.69)	(0.90)	(4.70)	4.21
	(d) Employee benefits expense	7.03	7.19	3.87	24.74	26.84
	(e) Finance Costs	0.20	0.01	8.89	6.35	39.56
	(f) Depreciation and amortisation expense	3.38	3.37	3.56	13.49	13.49
	<b>(g) Other Expenses</b>					
	(i) Expenditure On Contracts	24.91	13.55	35.63	48.39	79.07
	(ii) General and Administrative Expenses	83.14	27.22	890.02	140.78	929.06
	<b>Total Expenses (IV)</b>	<b>118.65</b>	<b>49.56</b>	<b>912.42</b>	<b>232.53</b>	<b>1100.03</b>
V	<b>Profit/(Loss) before exceptional items and tax (I-IV)</b>	<b>(58.14)</b>	<b>34.59</b>	<b>(137.54)</b>	<b>106.44</b>	<b>(59.63)</b>
VI	Exceptional items			0.00	0.00	0.00
VII	<b>Profit/(Loss) before tax</b>	<b>(58.14)</b>	<b>34.59</b>	<b>(137.54)</b>	<b>106.44</b>	<b>(59.63)</b>
VIII	Tax Expense:					
	(1) Current Tax	(17.31)	8.38	(7.97)	16.14	0.00
	(2) Deferred Tax	0.50	(0.15)	0.42	0.65	0.21
IX	<b>Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>(41.34)</b>	<b>26.36</b>	<b>(129.99)</b>	<b>89.64</b>	<b>(59.84)</b>
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	<b>Profit/(Loss) from Discontinued operations (after tax) (X-XI)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XIII	<b>Profit/(Loss) for the period (IX+XII)</b>	<b>(41.34)</b>	<b>26.36</b>	<b>(129.99)</b>	<b>89.64</b>	<b>(59.84)</b>
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	102.14	12.50
XVI	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit and loss	0.00	0.00	0.00	0.00	(0.01)
	(ii) Income Tax relating to items that will not be reclassified to profit or loss					
	B (i) Items that will be reclassified to profit and loss	(0.18)	0.06	(0.19)	0.00	(0.19)
	(ii) Income Tax relating to items that will be reclassified to profit or loss					
XVII	<b>Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>(41.52)</b>	<b>26.42</b>	<b>(130.18)</b>	<b>89.64</b>	<b>(60.04)</b>
XVIII	Earnings Per EquityShare (for continuing operations)					
	(1) Basic	(1.17)	0.74	(3.65)	2.51	(1.68)
	(2) Diluted	(1.17)	0.74	(3.65)	2.51	(1.68)
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	(1.17)	0.74	(3.65)	2.51	(1.68)
	(2) Diluted	(1.17)	0.74	(3.65)	2.51	(1.68)



# TELTER 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

Audited Segment wise Revenue, Results and Capital Employed for the Quarter and year ended 31st March-2021

(Rs.in Lakhs)

PARTICULARS	3 Months ended 31-03-2021 (Audited)	Preceding 3 Months ended 31-12-20 (Unaudited)	Corresponding 3 months ended in the previous year 31-03-2020 (Audited)	year to date figure for the current year ended 31-03-2021 (Audited)	Twelve months ended 31-03-2020 (Audited)
<b>1 Segment Revenues:</b>					
a) Construction Activities	0.00	0.00	0.00	7.15	32.34
b) Rental	51.39	77.19	77.02	287.99	285.10
<b>Total</b>	<b>51.39</b>	<b>77.19</b>	<b>77.02</b>	<b>295.14</b>	<b>317.44</b>
Other Income	9.12	6.96	697.86	43.82	722.95
Less Inter segment revenue	0.00	0.00	0.00	0.00	0.00
<b>Net Sales/Income from Operation</b>	<b>60.52</b>	<b>84.15</b>	<b>774.88</b>	<b>338.97</b>	<b>1040.39</b>
<b>2 Segment Results:</b>					
[Profit (+) / Loss (-) before Tax & Interest from each segment] :					
a) Construction Activities	24.43	(14.68)	(21.80)	(3.33)	(62.82)
b) Rental	30.22	48.77	58.63	212.25	223.85
<b>Total</b>	<b>54.65</b>	<b>34.09</b>	<b>36.83</b>	<b>208.92</b>	<b>161.03</b>
i) Less: Interest Expense	0.20	0.01	6.89	6.35	39.58
ii) Less: Other unallocable expenditure net off	(3.69)	(0.50)	165.48	96.12	181.11
<b>Profit (+) / Loss (-) before Taxation</b>	<b>58.14</b>	<b>34.59</b>	<b>(137.54)</b>	<b>106.44</b>	<b>(59.63)</b>
<b>Other Comprehensive Income</b>					
Items that will not be reclassified to profit and loss	0.00	0.06	(0.02)	0.00	(0.01)
Items that will be reclassified to profit and loss	0.00	0.00	(0.19)	0.00	(0.19)
<b>Total Comprehensive Income</b>	<b>58.14</b>	<b>34.65</b>	<b>(137.75)</b>	<b>106.44</b>	<b>(59.83)</b>
<b>3 SEGMENT ASSETS AND LIABILITIES</b>					
<b>SEGMENT ASSETS</b>					
a) Construction Activities	983.70	997.82	998.71	983.70	998.71
b) Rental	1729.83	1810.82	1740.39	1729.83	1740.39
C) UNALLOCABLE	1624.17	1638.65	1619.06	1624.17	1619.06
<b>SEGMENT LIABILITIES</b>					
a) Construction Activities	115.52	139.06	132.56	115.52	132.56
b) Rental	2985.08	3058.22	3135.47	2985.08	3136.47
C) UNALLOCABLE	754.34	725.92	696.01	754.34	696.01
<b>CAPITAL EMPLOYED</b>	<b>482.77</b>	<b>524.11</b>	<b>393.13</b>	<b>482.77</b>	<b>393.13</b>



# HELTER 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

## Shelter Infra Projects Limited STATEMENT OF BALANCE SHEET AS AT 31st March-2021

Particulars		(Rs. in Lakhs)	
		As at (31-03- 2021)	As at (31-03- 2020)
<b>ASSETS</b>			
<b>1) NON CURRENT ASSETS</b>			
Property, plant and equipment	492.03	505.52	
Intangible assets	556.30	556.30	
<b>FINANCIAL ASSETS</b>			
a) Investments	94.80	94.80	
b) Loans	142.29	142.29	
c) Deferred tax assets (net)	10.72	11.37	
d) Other Non Current Assets	26.60	26.60	
e) Non Current Tax Assets (net)	26.93	0.00	
<b>TOTAL NON CURRENT ASSETS</b>	<b>1,349.67</b>	<b>1,336.88</b>	
<b>2) CURRENT ASSETS</b>			
Inventories	92.06	87.79	
<b>FINANCIAL ASSETS</b>			
Trade receivables	1,351.95	1,352.94	
Cash and cash equivalents	65.46	31.31	
Bank balance other than cash and cash equivalents	44.15	92.90	
Other financial assets	3.25	4.49	
Loans	313.74	315.04	
Current Tax Assets (Net)	294.48	280.53	
Other current assets	676.69	691.20	
<b>TOTAL CURRENT ASSETS</b>	<b>2,841.78</b>	<b>2,856.21</b>	
<b>TOTAL ASSETS</b>	<b>4,191.45</b>	<b>4,193.08</b>	



# ELTER 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

## Shelter Infra Projects Limited

### STATEMENT OF BALANCE SHEET AS AT 31st March-2021

Particulars		(Rs. in Lakhs)	
		As at (31-03- 2021)	As at (31-03- 2020)
<b>EQUITY AND LIABILITIES</b>			
<b>1) Equity</b>			
a) Equity share capital	356.62	356.62	
b) Other equity	126.15	36.51	
	<b>Total equity</b>	<b>482.77</b>	<b>393.13</b>
<b>2) LIABILITIES</b>			
<b>NON CURRENT LIABILITIES</b>			
<b>FINANCIAL LIABILITIES</b>			
Borrowings Term Loan	0.00	81.44	
Other non-current financial liabilities	126.24	125.98	
	<b>TOTAL NON CURRENT LIABILITIES</b>	<b>126.24</b>	<b>207.42</b>
<b>3) CURRENT LIABILITIES</b>			
<b>FINANCIAL LIABILITIES</b>			
Borrowings	1,745.67	1,835.74	
Trade payables	1,190.26	1,186.78	
Other current financial liabilities	65.15	65.52	
Other current Liabilities	390.81	349.47	
Current tax liabilities (Net)	181.90	146.85	
Provisions	8.65	8.17	
	<b>TOTAL CURRENT LIABILITIES</b>	<b>3,582.44</b>	<b>3,592.53</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>4,191.45</b>	<b>4,193.08</b>



# HELTER 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

## Shelter Infra Projects Limited

### Statement of Cashflow Statement for the Year ended 31 st March-2021

SI NO	PARTICULARS	(Rs. in Lakhs)		(Rs. in Lakhs)	
		Year ended		Year ended	
		March-31, 2021		March-31, 2020	
<b>A.</b>	<b>CASH FROM OPERATING ACTIVITIES :</b>				
	Net Profit before tax & adjustment		106.44		(59.63)
	Adjustment for :				
	Depreciation	13.49		13.49	
	Foreign Exchange	-		-	
	Balance Written Off	-		-	
	Bad Debts Written Off	-		-	
	Provision for doubtful trade receivables	-		-	
	Provision For Diminution in value of Stock	-		-	
	(Profit) / Loss On Sale of Fixed Assets	-		-	
	Interest / Dividend	-		-	
	<b>Sub Total</b>		13.49		13.49
	Operating Profit before working capital changes		119.93		(46.14)
	Adjustment for :				
	Trade & other receivables	0.99		1,043.57	
	Inventories	(4.28)		2.89	
	Long term loans & advances	-		-	
	Short term loans & advances	-		-	
	Other Current Assets	(23.83)		(682.12)	
	Long Term Provisions	-		-	
	Short Term Provisions	-		-	
	Other Current Liabilities	(94.74)		(229.32)	
	Trade Payables	3.47	(118.40)	(102.12)	32.89
	<b>Cash generated from operations</b>		1.53		(13.25)
	Interest paid			38.96	
	I.T.Refund received				0.00
	Direct Taxes (paid)/Refund		(16.14)		
	<b>Cash Flow before extraordinary items</b>		(14.61)		(13.25)
	Extraordinary Items				-
	<b>Net Cash from operating activities</b>		(14.61)		(13.25)
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES :</b>				
	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				
	<b>Net Cash used in investing activities</b>		0.00		0.00



# HELTER 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

## Shelter Infra Projects Limited Statement of Cashflow Statement for the Year ended 31 st March-2021

SI NO	PARTICULARS	(Rs. in Lakhs)		(Rs. in Lakhs)	
		Year ended		Year ended	
		March-31 , 2021		March-31 , 2020	
C.	<b>CASH FLOW FROM FINANCING ACTIVITIES :</b>				
	Proceeds from issue of Share Capital				
	Unsecured Loan				
	Proceeds from long term borrowings		-		-
	Repayment of short term borrowings		-		-
	Repayment of finance / lease liabilities		-		-
	Interest paid			(36.96)	
	Dividend paid				
	Repayment of other short term borrowings				
	<b>Net Cash used in Financing Activities</b>			(36.96)	
	<b>Net increase / decrease in cash and cash equivalents</b>		(14.61)		(13.25)
	Cash and cash equivalents as at 01.04.2020		124.21		137.46
	Cash and cash equivalents as at 31.03.2021		109.61		124.21

Note : Figures in brackets represent cash outflow

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

\* Comprises:

(a) Cash in hand	51.55	30.05
(b) Cheques, drafts on hand		
(c) Balances with banks		
(i) In current accounts	13.91	1.26
(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 (ii))	44.15	92.9
(d) Others (specify nature)	0	0
(e) Cash Credit account		0
(f) Current investments considered as part of Cash and cash equivalents	0	0



# ALTER 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 - L45203WBT972PLC028349

## Notes:

01) The above Audited Financial Results were approved by the Board Of Directors of the company at its meeting held on 30<sup>th</sup> June-2021, 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 )Liability of lease rent had not yet been paid or provided in books of accounts in respect of DN-1, Eternity building, Sector V, Salt Lake Kolkata- 91 and IB 63,Sector- III Salt Lake .Moreover the quantum of lease amount based on lease deeds had not yet been ascertained. In absence of the current market price of the said properties Lease rent payable is not ascertainable at this stage. However the matter will be dealt with in future with the relevant authorities.

05) The company has not provided any amortization cost for development rights of Rs 556.30 Lacs .The amount due for amortization up to date not yet ascertained by the Management .

06) No Provision for Obsolete stock valued for Rs 79.37Lacs made in the accounts.



# 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

07 ) Figures for the quarters ended 31<sup>st</sup> March-2021 and 31<sup>st</sup> March-2020 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.

By order of the Board

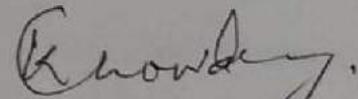
For BASU CHANCHANI & DEB  
CHARTERED ACCOUNTANTS  
R. No.-304049E

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

Kolkata

30<sup>th</sup> June-2021

For Shelter Infra Projects Limited



Kamal Kishore Chowdhury

Whole Time (Director)

