

SHELTER INFRA PROJECTS LIMITED

(formerly CCAP Limited)



REGD. AND HEAD OFFICE
ETERNITY, DN - 1, SECTOR -Y, SALT LAKE CITY, KOLKATA - 700 091
PH.: 2357 - 6255 / 4003 2290

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

Dated: 11.08.2022

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: Revised Outcome of Board Meeting held on Thursday, 11th day of August, 2022-Disclosure pursuant to Regulation 30 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015

By mistake we had filed the outcome of the Board Meeting without attaching the Independent Auditors review report and the notes of the Board thereon , so we are further uploading the Outcome and unaudited Financial result for the Quarter ended 30.06.2022 along with the attachments.

- A. In compliance of Regulation 30 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, we are pleased to enclose the Unaudited Financial Results (Provisional) of the Company for the Quarter ended 30th June, 2022, which have been duly approved by the Board of Directors of the Company in its meeting held today i.e. Thursday, 11th day of August, 2022. The Board Meeting commenced at 12.30 P.M. and concluded at 03.50 P.M.

A copy of Limited Review 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 12.08.2022 in Business Standard (English Edition) and Arthik Lipi (Bengali vernacular language daily). The full format of the Results for the Quarter ended 30th June, 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.

Kindly take the same on your records.

Thanking You,

Yours faithfully,

For SHELTER INFRA PROJECTS LIMITED

Aparupa Das

(Company Secretary & Compliance Officer)

**INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF
INTERIM FINANCIAL RESULTS**

TO THE BOARD OF DIRECTORS OF SHELTER INFRA PROJECTS LIMITED

1. We have reviewed the accompanying statement of unaudited Financial Results of **Shelter Infra Projects Limited** ('the Company') for the Quarter ended 30 June-2022 (the "Statement"), being submitted by the company pursuant to the requirement of Regulation-33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Attention is drawn to the fact that the figures for the 3 months ended 31 March-2022 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
5. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting practices generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Kolkata

Dated: 11th August-2022

UDIN : 22053036A0USHT7477

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

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

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Statement of Audited Results for the Quarter Ended 30th June 2022

(Rs.in Lakhs)

Particulars	3 Months ended 30-06-2022 (Un Audited)	Preceding 3 Months ended 31-03-22(Audited)	Corresponding 3 months ended in the previous year 31-03-2021 (Audited)	Twelve months ended 31-03-2022 (Audited)
I Revenue from operations	50.14	68.38	56.96	235.99
II Other income	4.07	2.60	7.47	5.87
III Total Income (I+II)	54.21	70.98	64.43	241.86
IV Expenses				
(a) Cost of Materials consumed	3.42	7.56	0.00	14.66
(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress	0.00	(1.51)	0.00	1.81
(d) Employee benefits expense	6.93	21.12	5.33	25.75
(e) Finance Costs	0.29	0.08	0.87	2.90
(f) Depreciation and amortisation expense	2.78	3.36	3.35	13.41
(g) Other Expenses				
(i) Expenditure On Contracts	11.03	51.42	0.34	176.80
(ii) General and Administrative Expenses	15.44	22.40	12.50	42.61
Total Expenses (IV)	39.89	104.43	22.39	277.94
V Profit/(Loss) before exceptional items and tax(I-IV)	14.31	(33.45)	42.04	(36.08)
VI Exceptional items			0.00	0.00
VII Profit/(Loss) before tax	14.31	(33.45)	42.04	(36.08)
VIII Tax Expense:				
(1) Current Tax	1.77	5.08	7.68	20.33
(2) Deferred Tax	0.20	0.13	0.41	0.39
IX Profit/(Loss) for the period from continuing operations(VII-VIII)	12.34	(38.66)	33.94	(56.80)
X Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00
XI Tax expense of discontinued operations	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
XIII Profit/(Loss) for the period (IX+XII)	12.34	(38.66)	33.94	(56.80)
XIV Paid up equity share capital (Face value of Rs.10/- each)	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
XVI Other Comprehensive Income				
A (i) Items that will not be reclassified to profit and loss	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	0.00	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)	12.34	(38.84)	33.94	(56.80)
XVIII Earnings Per EquityShare (for continuing operations)				
(1) Basic	0.35	(1.10)	0.95	(1.59)
(2) Diluted	0.35	(1.10)	0.95	(1.59)
XIX Earnings Per EquityShare (for discontinued operations)			0	
(1) Basic	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00
XX Earnings Per EquityShare (for discontinued & continuing operations)				
(1) Basic	0.35	(1.10)	0.95	(1.59)
(2) Diluted	0.35	(1.10)	0.95	(1.59)



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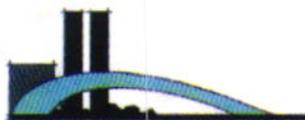
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Audited Segment wise Revenue, Results and Capital Employed for the Quarter and year ended 30th June-2022

(Rs.in Lakhs)

PARTICULARS	3 Months ended 30-06-2022 (Un Audited)	Preceding 3 Months ended 31-03-2022(Audited)	Corresponding 3 months ended in the previous year 30-06-2021 (Un Audited)	Twelve months ended 31-03-2022 (Audited)
1 Segment Revenues:				
a) Construction Activities	20.81	24.36	0.00	31.51
b) Rental	29.33	(32.13)	56.96	204.47
Total	50.14	(7.77)	56.96	235.98
Other Income	4.07	(28.83)	7.47	5.87
Less Inter segment revenue	0.00	0.00	0.00	0.00
Net Sales/Income from Operation	54.21	(36.60)	64.43	241.85
2 Segment Results:				
[Profit (+) / Loss (-) before Tax & Interest from each segment] :				
a) Construction Activities	4.98	(0.05)	(1.00)	(27.81)
b) Rental	13.45	(47.79)	43.58	134.24
Total	18.43	(47.84)	42.58	106.43
i) Less: Interest Expense	0.21	(3.25)	0.00	2.90
ii) Less: Other unallocable expenditure net off	5.88	62.42	0.54	67.45
Profit (+) / Loss (-) before Taxation	12.34	107.01	42.04	36.08
Other Comprehensive Income				
Items that will not be reclassified to profit and loss	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
Total Comprehensive Income	12.34	107.01	42.04	36.08
3 SEGMENT ASSETS AND LIABILITIES				
SEGMENT ASSETS				
a) Construction Activities	1008.84	983.70	983.70	983.70
b) Rental	1774.05	1729.83	1763.77	1729.83
C) UNALLOCABLE	1665.69	1624.17	1624.17	1624.17
SEGMENT LIABILITIES				
a) Construction Activities	118.47	115.52	115.52	115.52
b) Rental	3061.38	2985.08	2985.08	2985.08
C) UNALLOCABLE	773.62	754.34	754.34	754.34
CAPITAL EMPLOYED	495.11	482.76	516.70	482.76



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STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER ENDED 30TH JUNE 2022

Particulars	Note No.	(Rs. in Lakhs)	
		3 months ended 30.06.2022	3 months ended 30.06.2021
I. Revenue from Operations	27	50.14	56.96
II. Other Income	28	4.07	7.47
III. Total Revenue[+II]		54.21	64.43
IV. Expenses:			
Cost of materials consumed	29	3.42	
purchases of stock-in-Trade			
Changes in inventories of Work-in-progress	30	-	
Employee benefit expenses	31	6.93	5.33
Finance costs	32	0.29	0.87
Depreciation and amortization expense	3	2.78	3.35
Other expenses :			
(a) Expenditure On Contracts	33	11.03	0.34
(b) Administration Expenses	34	15.44	12.50
Total Expenses(IV)		39.89	22.39
V. Profit/Loss before exceptional items and tax [III-IV]		14.31	42.04
VI. Exceptional Items			
VII. Profit/ loss before tax [V-VI]		14.31	42.04
VIII. Tax Expense:			
(a) Current tax		1.77	7.68
(e) Deferred tax		0.20	0.41
IX. Profit/(Loss) for the year from Continuing operations[VII-VIII]		12.34	33.94
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)		12.34	33.94
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)		12.34	33.94
XVI. Earnings per Equity Share (for continuing operations)			
(1) Basic		0.35	0.95
(2) Diluted		0.35	0.95
XVII. Earnings per Equity Share (for discontinued operations operations)			
(1) Basic			
(2) Diluted			
XVIII Earnings per Equity Share (for discontinued & continuing operations)			
(1) Basic		0.35	0.95
(2) Diluted		0.35	0.95
Significant Accounting Policies	.1-2		
See accompanying notes forming part of the financial statements	35		

As Per Report attached

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

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

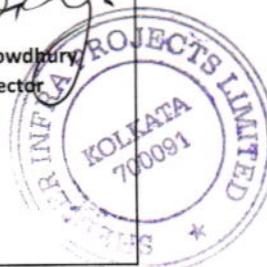
For and on behalf of the Board of Directors

Sankalan datta
Director

Aparupa das
C.S.

Kamal Kishore Chowdhury
Director

Palace : Kolkata
Date : 30th JUNE,2022



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Notes:

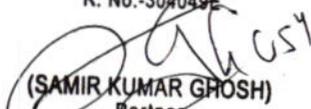
- 01) The above Un Audited Financial Results were approved by the Board Of Directors of the company at its meeting held on 11th august -2022 after being reviewed by the Audit committee on even date.
- 02) MES (Military engineer Service) ,Kolkata Zone had cancelled the contracts awarded to the company 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) The figures for the quarter ended 31st March-2022 are the balancing figures between audited figures in respect of full financial year and the unaudited year to date figures up to the third quarter of the Financial Year ended 31st March-2022.

By order of the Board

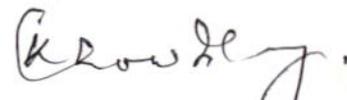
Kolkata

11th August-2022

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


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

For Shelter Infra Projects Limited



Kamal Kishore Chowdhury
Whole Time (Director)