

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: 12.11.2021

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 Friday, 12th day of November, 2021-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 Unaudited Financial Results (Provisional) of the Company for the Quarter ended 30th September, 2021, which have been duly approved by the Board of Directors of the Company in its meeting held today i.e. Friday, 12th day of November, 2021. The Board Meeting commenced at 12.30 P.M. and concluded at 5.00 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 13.11.2021 in Business Standard (English Edition) and Arthik Lipi (Bengali vernacular language daily). The full format of the Results for the Quarter ended 30th September, 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) 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*.

Kamal Kishor Chowdhury

(Whole Time Director)

DIN: 06742937

Encl: as above

**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 and year to date results for the period from 1st April-2021 to 30th September-2021 (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-2021 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.



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

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: 12th November-2021****UDIN : 21053036AAAAKV5941****For BASU CHANCHANI & DEB
CHARTERED ACCOUNTANTS
R. No. 304049E**
**(SAMIR KUMAR GHOSH)
Partner
(M. No. 053036)**

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Statement of Un Audited Results for the Quarter Ended 30th September-2021

(Rs.in Lakhs)

Particulars	3 Months ended 30-09-2021 (Un Audited)	Preceding 3 Months ended 30-06-21 (Unaudited)	Corresponding 3 months ended in the previous year 30-09-2020 (Un Audited)	year to date figure for the half year ended 30-09-2021 (Un Audited)	year to date figure for the half year ended 30-09-2020 (Un Audited)	Twelve months ended 31-03-2021 (Audited)
I Revenue from operations	58.02	56.96	90.09	114.98	166.56	295.14
II Other income	7.43	7.47	17.20	14.90	27.74	43.82
III Total Income (I+II)	65.45	64.43	107.29	129.88	194.30	338.96
IV Expenses						
(a) Cost of Materials consumed	1.41	0.00	0.15	1.41	0.57	3.47
(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress	(2.36)	0.00	0.24	(2.36)	0.00	(4.70)
(d) Employee benefits expense	5.35	5.33	6.17	10.68	10.52	24.74
(e) Finance Costs	0.70	0.87	1.03	1.57	6.14	6.35
(f) Depreciation and amortisation expense	3.35	3.35	3.37	6.70	6.74	13.49
(g) Other Expenses						
(i) Expenditure On Contracts	8.68	0.34	8.47	9.02	9.93	48.39
(ii) General and Administrative Expenses	16.27	12.50	19.36	28.77	30.42	140.78
Total Expenses (IV)	33.40	22.39	38.79	55.79	64.32	232.53
V Profit/(Loss) before exceptional items and tax(I-IV)	32.05	42.04	68.50	74.09	129.98	106.44
VI Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII Profit/(Loss) before tax	32.05	42.04	68.50	74.09	129.98	106.44
VIII Tax Expense:						
(1) Current Tax	6.10	7.68	13.21	13.78	25.07	16.14
(2) Deferred Tax	(0.15)	0.41	0.45	0.26	0.30	0.65
IX Profit/(Loss) for the period from continuing operations(VII-VIII)	26.09	33.94	54.84	60.05	104.61	89.64
X Profit/(Loss) from discontinued operations	0.00	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	0.00
XII Profit/(Loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII Profit/(Loss) for the period (IX+XII)	26.09	33.94	54.84	60.05	104.61	89.64
XIV Paid up equity share capital (Face value of Rs.10/- each)	356.62	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	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	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	0.00	0.06	0.00	0.12	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)	26.09	33.94	54.90	60.05	104.73	89.64
XVIII Earnings Per EquityShare (for continuing operations)						
(1) Basic	0.72	0.95	1.53	1.68	2.93	2.51
(2) Diluted	0.72	0.95	1.53	1.68	2.93	2.51
XIX Earnings Per EquityShare (for discontinued operations)						
(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XX Earnings Per EquityShare (for discontinued & continuing operations)						
(1) Basic	0.72	0.95	1.53	1.68	2.93	2.51
(2) Diluted	0.72	0.95	1.53	1.68	2.93	2.51



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Audited Segment wise Revenue, Results and Capital Employed for the Quarter ended September-2021

(Rs.in Lakhs)

PARTICULARS	3 Months ended 30-09-2021 (Un Audited)	Preceding 3 Months ended 30-06-21 (Unaudited)	Corresponding 3 months ended in the previous year 30-09-2020 (Un Audited)	year to date figure for the half year ended 30-09-2021 (Un Audited)	year to date figure for the half year ended 30-09-2020 (Un Audited)	Twelve months ended 31-03-2021 (Audited)
1 Segment Revenues:						
a) Construction Activities	0.00	0.00	7.15	0.00	7.15	7.15
b) Rental	58.02	56.96	82.94	114.98	159.41	287.99
Total	58.02	56.96	90.09	114.98	166.56	295.14
Other Income	7.43	7.47	17.20	14.90	27.74	43.82
Less Inter segment revenue	0.00	0.00	0.00	0.00	0.00	0.00
Net Sales/Income from Operation	65.45	64.43	107.29	129.88	194.30	338.96
2 Segment Results:						
[Profit (+) / Loss (-) before Tax & Interest from each segment] :						
a) Construction Activities	(9.06)	(1.00)	(10.42)	(10.06)	(13.08)	(3.33)
b) Rental	43.51	43.58	69.26	87.09	133.26	212.25
Total	34.44	42.58	58.84	77.02	120.18	208.92
i) Less: Interest Expense	1.57	0.00	1.03	1.57	6.14	6.35
ii) Less: Other unallocable expenditure net off	0.82	0.54	(10.69)	1.36	(15.94)	96.12
Profit (+) / Loss (-) before Taxation	32.05	42.04	68.50	74.09	129.98	106.44
Other Comprehensive Income						
Items that will not be reclassified to profit and loss	0.00	0.00	0.06	0.00	0.12	0.00
Items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00
Total Comprehensive Income	32.05	42.04	68.56	74.09	130.10	106.44
3 SEGMENT ASSETS AND LIABILITIES						
SEGMENT ASSETS						
a) Construction Activities	983.41	983.70	997.82	983.41	997.82	983.70
b) Rental	1867.24	1763.77	1784.47	1867.24	1784.47	1729.83
C) UNALLOCABLE	1649.39	1624.17	1638.66	1649.39	1638.66	1624.17
SEGMENT LIABILITIES						
a) Construction Activities	114.49	115.52	139.06	114.49	139.06	115.52
b) Rental	3067.47	2985.08	3058.22	3067.47	3058.22	2985.08
C) UNALLOCABLE	775.26	754.34	725.92	775.26	725.92	754.34
CAPITAL EMPLOYED	542.82	516.71	497.75	542.82	497.75	482.77



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Shelter Infra Projects Limited STATEMENT OF BALANCE SHEET AS AT 30th SEPTEMBER-2021

(Rs. in Lakhs)

Particulars	As at (30-09- 2021)	As at (31-03- 2021)
ASSETS		
1) NON CURRENT ASSETS		
Property, plant and equipment	485.33	492.03
Intangible assets	556.30	556.30
FINANCIAL ASSETS		
a) Investments	94.80	94.80
b) Loans	142.29	142.29
c) Deferred tax assets (net)	10.46	10.72
d) Other Non Current Assets	26.60	26.60
e) Non Current Tax Assets (net)	7.46	26.93
TOTAL NON CURRENT ASSETS	1,323.24	1,349.67
2) CURRENT ASSETS		
Inventories	94.78	92.06
FINANCIAL ASSETS		
Trade receivables	1,384.30	1,351.95
Cash and cash equivalents	84.80	65.46
Bank balance other than cash and cash equivalents	44.15	44.15
Other financial assets	3.93	3.25
Loans	313.68	313.74
Current Tax Assets (Net)	320.58	294.48
Other current assets	707.88	676.69
TOTAL CURRENT ASSETS	2,954.11	2,841.79
TOTAL ASSETS	4,277.34	4,191.45



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Shelter Infra Projects Limited

STATEMENT OF BALANCE SHEET AS AT 30th SEPTEMBER-2021

Particulars		(Rs. in Lakhs)	
		As at (30-09- 2021)	As at (31-03- 2021)
EQUITY AND LIABILITIES			
1)	Equity		
a)	Equity share capital	356.62	356.62
b)	Other equity	186.20	126.15
	Total equity	542.82	482.77
2)	LIABILITIES		
	NON CURRENT LIABILITIES		
	FINANCIAL LIABILITIES		
	Borrowings Term Loan	0.00	0.00
	Other non-current financial liabilities	126.24	126.24
	TOTAL NON CURRENT LIABILITIES	126.24	126.24
3)	CURRENT LIABILITIES		
	FINANCIAL LIABILITIES		
	Borrowings	1,762.03	1,745.67
	Trade payables	1,182.12	1,190.26
	Other current financial liabilities	63.42	65.15
	Other current Liabilities	397.39	390.81
	Current tax liabilities (Net)	195.68	181.90
	Provisions	7.65	8.65
	TOTAL CURRENT LIABILITIES	3,608.29	3,582.44
	TOTAL EQUITY AND LIABILITIES	4,277.34	4,191.45



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Shelter Infra Projects Limited Statement of Cashflow Statement for the Half Year ended 30 th September-2021

SI NO	PARTICULARS	(Rs. in Lakhs)		(Rs. in Lakhs)	
		Half Year ended		Half Year ended	
		Sep-30 , 2021		Sep-30 , 2020	
A.	CASH FROM OPERATING ACTIVITIES :				
	Net Profit before tax & adjustment		74.09		129.98
	<u>Adjustment for :</u>				
	Depreciation	6.70		6.74	
	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	-		-	
	Sub Total		6.70		6.74
	Operating Profit before woking capital changes		80.79		136.72
	<u>Adjustment for :</u>				
	Trade & other receivables	(32.35)		(89.53)	
	Inventories	(2.72)		-	
	Long term loans & advances	-		-	
	Short term loans & advances	-		-	
	Other Current Assets	(38.44)		(19.61)	
	Long Term Provisions	-		-	
	Short Term Provisions	-		-	
	Other Current Liabilities	33.99		(40.67)	
	Trade Payables	(8.14)	(47.67)	(0.74)	(150.56)
	Cash generated from operations		33.12		(13.82)
	Interest paid	1.28		0.00	
	I.T.Refund received		-		0.00
	Direct Taxes (paid)/Refund		(13.78)		(25.07)
	Cash Flow before extraordinary items		19.34		(38.89)
	Extraordinary Items				-
	Net Cash from operating activities		19.34		(38.89)
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				0.00
	Net Cash used in investing activities		0.00		0.00



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Shelter Infra Projects Limited

Statement of Cashflow Statement for the Half Year ended 30 th September-2021

SI NO	PARTICULARS	(Rs. in Lakhs)		(Rs. in Lakhs)	
		Half Year ended		Half Year ended	
		Sep-30 , 2021		Sep-30 , 2020	
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	(1.28)		0.00	
	Dividend paid		-		-
	Repayment of other short term borrowings		-		-
	Net Cash used in Financing Activities		-		-
	Net increase / decrease in cash and cash equivalents		19.34		(38.89)
	Cash and cash equivalents as at 01.04.2021		109.61		124.21
	Cash and cash equivalents as at 30.09-2021		128.95		85.33

Note : Figures in brackets represent cash outflow

Cash and cash equivalents at the end of the year *

* Comprises:

(a) Cash in hand	74.16	24.78
(b) Cheques, drafts on hand		
(c) Balances with banks		
(i) In current accounts	10.64	10.39
(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	84.77
(d) Others (specify nature)	0	0
(e) Cash Credit account		0
(f) Current investments considered as part of Cash and cash equivalents	0	0



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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 12th November-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) Figures for the quarters ended 31st March-2021 and 31st 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.



Kolkata

12th November-2021

By order of the Board
For Shelter Infra Projects Limited

Kamal Kishore Chowdhury
Whole Time (Director)