

# 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@ccaplttd.in, WEBSITE : www.ccaplttd.in, CIN - L45203WB1972PLC028349

Dated: 12.02.2021

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, 12<sup>th</sup> day of February, 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 31<sup>st</sup> December, 2020, which have been duly approved by the Board of Directors of the Company in its meeting held today i.e. Friday, 12<sup>th</sup> day of February, 2021. The Board Meeting commenced at 12.30 P.M, and concluded at 05.00 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 13.02.2021 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> December, 2020, 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.ccaplttd.in](http://www.ccaplttd.in).

Kindly take the same on your records.

Thanking You,

Yours faithfully,

For **Shelter Infra Projects Limited**.

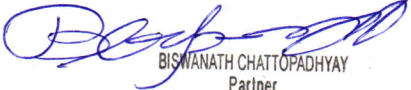
**Aparupa Das**

**(Company Secretary & Compliance officer)**

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 1<sup>st</sup> April -2020 to 31<sup>st</sup> December-2020 (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 and in compliance with regulation 33 of the Listing Regulations. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies 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.

**UDIN : 21051800AAAAAD6403****Place : Kolkata****Dated: 12<sup>th</sup> February-2021**For BASU CHANCHANI & DEB  
CHARTERED ACCOUNTANTS  
R. No.-304049E  
BISWANATH CHATTOPADHYAY  
Partner  
(M. No.-051800)



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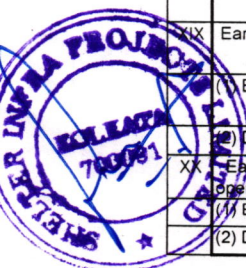
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## Statement of UnAudited Results for the Quarter Ended 31st December-2020

(Rs.in Lakhs)

	Particulars	3 Months ended 31-12-2020 (UnAudited)	Preceding 3 Months ended 30-09-20 (UnAudited)	Corresponding 3 months ended in the previous year 31-12-2019 (Un Audited)	year to date figure for the nine month ended 31-12-2020 (unAudited)	year to date figure for the nine month ended 31-12-2019 (unAudited)	Twelve months ended 31-03-2020 (Audited)
I	Revenue from operations	77.19	90.09	90.68	243.75	240.42	317.44
II	Other income	6.96	17.20	7.81	34.70	25.09	722.95
III	<b>Total Income (I+II)</b>	<b>84.15</b>	<b>107.30</b>	<b>98.49</b>	<b>278.46</b>	<b>265.51</b>	<b>1040.39</b>
IV	<b>Expenses</b>						
	(a) Cost of Materials consumed	2.91	0.15	1.16	3.48	7.45	7.80
	(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	(4.69)	0.24	5.11	(4.69)	5.11	4.21
	(d) Employee benefits expense	7.19	6.17	8.84	17.71	22.97	26.84
	(e) Finance Costs	0.01	1.03	8.50	6.15	30.67	39.56
	(f) Depreciation and amortisation expense	3.37	3.37	3.31	10.11	9.93	13.49
	(g) Other Expenses						
	(i) Expenditure On Contracts	13.55	8.47	16.20	23.48	42.44	79.07
	(ii) General and Administrative Expenses	27.22	19.36	16.17	57.64	69.04	929.06
	<b>Total Expenses (IV)</b>	<b>49.56</b>	<b>38.79</b>	<b>59.28</b>	<b>113.88</b>	<b>187.60</b>	<b>1100.03</b>
V	<b>Profit/(Loss) before exceptional items and tax(I-IV)</b>	<b>34.59</b>	<b>68.50</b>	<b>39.21</b>	<b>164.58</b>	<b>77.91</b>	<b>(59.63)</b>
VI	Exceptional items			0.00	0.00	0.00	0.00
VII	<b>Profit/(Loss) before tax</b>	<b>34.59</b>	<b>68.50</b>	<b>39.21</b>	<b>164.58</b>	<b>77.91</b>	<b>(59.63)</b>
VIII	Tax Expense:						
	(1) Current Tax	8.38	13.21	6.92	33.45	7.97	0.00
	(2) Deferred Tax	(0.15)	0.45	0.22	0.15	(0.22)	0.21
IX	<b>Profit/(Loss) for the period from continuing operations(VII-VIII)</b>	<b>26.36</b>	<b>54.84</b>	<b>32.07</b>	<b>130.98</b>	<b>70.16</b>	<b>(59.84)</b>
X	<b>Profit/(Loss) from discontinued operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XI	<b>Tax expense of discontinued operations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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>	<b>0.00</b>
XIII	<b>Profit/(Loss) for the period (IX+XII)</b>	<b>26.36</b>	<b>54.84</b>	<b>32.07</b>	<b>130.98</b>	<b>70.16</b>	<b>(59.84)</b>
XIV	<b>Paid up equity share capital (Face value of Rs.10/- each)</b>	<b>356.62</b>	<b>356.62</b>	<b>356.62</b>	<b>356.62</b>	<b>356.62</b>	<b>356.62</b>
XV	<b>Other Equity excluding Revaluation Reserve as per Balance Sheet of Previous accounting year</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12.50</b>
XVI	<b>Other Comprehensive Income</b>						
	A (i) Items that will not be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.01	(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	0.06	0.06	0.00	0.18	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>26.42</b>	<b>54.90</b>	<b>32.07</b>	<b>131.16</b>	<b>70.17</b>	<b>(60.04)</b>
XVIII	<b>Earnings Per EquityShare (for continuing operations)</b>						
	(1) Basic	0.74	1.53	0.90	3.67	1.97	(1.68)
	(2) Diluted	0.74	1.53	0.90	3.67	1.97	(1.68)
XIX	<b>Earnings Per EquityShare (for discontinued operations)</b>						
	(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	<b>Earnings Per EquityShare (for discontinued &amp; continuing operations)</b>						
	(1) Basic	0.74	1.53	0.90	3.67	1.97	(1.68)
	(2) Diluted	0.74	1.53	0.90	3.67	1.97	(1.68)





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## Un Audited Segment wise Revenue, Results and Capital Employed for the Quarter ended 31st December-2020

(Rs.in Lakhs)

	PARTICULARS	3 Months ended 31-12-2020 (UnAudited)	Preceding 3 Months ended 30-09-20 (Unaudited)	Corresponding 3 months ended in the previous year 31-12-2019 (Un Audited)	year to date figure for the nine month ended 31-12-2020 (unAudited)	year to date figure for the nine month ended 31-12-2019 (unAudited)	Twelve months ended 31-03-2020 (Audited)
1	Segment Revenues:						
a)	Construction Activities	0.00	7.15	14.34	7.15	32.34	32.34
b)	Rental	77.19	82.94	76.34	236.60	208.08	285.10
	Total	77.19	90.09	90.68	243.75	240.42	317.44
	Other Income	6.96	17.20	7.81	34.70	25.09	722.95
	Less Inter segment revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Net Sales/Income from Operation	84.15	107.30	98.49	278.46	265.51	1040.39
2	Segment Results:						
	[Profit (+) / Loss (-) before Tax & Interest from each segment] :						
a)	Construction Activities	(14.68)	(10.42)	(12.11)	(27.76)	(41.02)	(62.82)
b)	Rental	48.77	69.26	62.31	182.03	165.22	223.85
	Total	34.09	58.84	50.21	154.27	124.21	161.03
i)	Less: Interest Expense	0.01	1.03	8.50	6.15	30.67	39.56
ii)	Less: Other unallocable expenditure net off	(0.50)	(10.69)	2.50	(16.45)	(15.63)	181.11
	Profit (+) / Loss (-) before Taxation	34.59	68.50	39.21	164.58	77.91	(59.63)
	Other Comprehensive Income						
	Items that will not be reclassified to profit and loss	0.06	0.06	0.00	0.18	0.01	(0.01)
	Items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00	(0.19)
	Total Comprehensive Income	34.65	68.56	39.21	164.76	77.92	(59.83)
3	SEGMENT ASSETS AND LIABILITIES						
	SEGMENT ASSETS						
a)	Construction Activities	997.82	997.82	1078.27	997.82	1078.27	998.71
b)	Rental	1810.82	1784.47	2621.07	1810.82	2621.07	1740.39
c)	UNALLOCABLE	1638.66	1638.66	1287.00	1638.66	1287.00	1619.06
	SEGMENT LIABILITIES						
a)	Construction Activities	139.06	139.06	1173.00	139.06	1173.00	132.56
b)	Rental	3058.22	3058.22	2247.00	3058.22	2247.00	3136.47
c)	UNALLOCABLE	725.92	725.92	1043.00	725.92	1043.00	696.01
	CAPITAL EMPLOYED	524.11	497.75	523.34	524.11	523.34	393.13

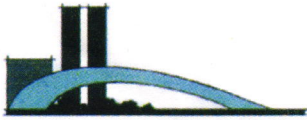


For BASU CHANCHANI & DEB  
CHARTERED ACCOUNTANTS  
R. No.-304049E

*Basu Chanchani*  
BISWAMATH CHATTOPADHYAY  
Partner  
(M. No.-051800)

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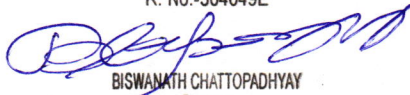
## Notes:

01) The above Unaudited financial results were approved by the Board Of Directors of the company at its meeting held on 12<sup>th</sup> February-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.

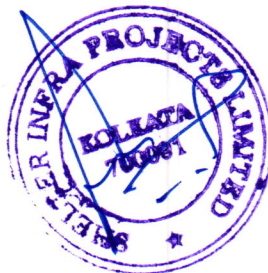
03) The outbreak of Covid-19 and consequent imposition of national lockdown by the Government seriously affected the economic activities and operational performance of the Company .Based on the current indicators of future economic conditions evaluated by the management ,the carrying amount of assets 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.

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

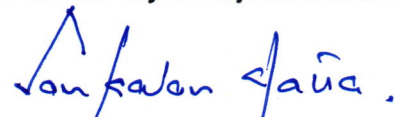
  
BISWANATH CHATTOPADHYAY  
Partner  
(M. No.-051800)

Kolkata

12<sup>TH</sup> February-2021



By order of the Board  
For Shelter Infra Projects Limited

  
SANKALAN DATTA  
Non Executive (Director)