

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: 09.02.2023

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

To,
The Secretary,
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 Thursday, 09th day of February, 2023-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 31st December, 2022, which have been duly approved by the Board of Directors of the Company in its meeting held today i.e. Thursday, 09th day of February, 2023. 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 10.02.2023 in Business Standard (English Edition) and Arthik Lipi (Bengali vernacular language daily). The full format of the Results for the Quarter ended 31st December, 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**.

Kamal Kishore 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-2022 to 31st December-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: 9th February-2023

UDIN : 23053036BGWORJ3421



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 31st December-2022

(Rs.in Lakhs)

	Particulars	3 Months ended 31-12-2022 (Un Audited)	Preceding 3 Months ended 30-09-2022 (Un Audited)	Corresponding 3 months ended in the previous year 31-12-2021 (Un Audited)	year to date figure for the Nine month ended 31-12-2022 (Un Audited)	year to date figure for the Nine Month ended 31-12-2021(Un Audited)	year to date figure for the half Year ended 30-09-2019 (unAudited)	Twelve months ended 31-03-2022 (Audited)
I	Revenue from operations	29.89	16.41	38.29	96.44	153.27	149.74	235.99
II	Other income	3.27	2.42	3.39	9.76	18.29	17.28	5.87
III	Total Income (I+II)	33.17	18.82	41.68	106.21	171.56	167.02	241.86
IV	Expenses							
	(a) Cost of Materials consumed	2.59	3.18	3.78	9.18	5.19	6.29	14.66
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress	6.11	(21.38)	(4.13)	(15.27)	(6.49)	0.00	1.81
	(d) Employee benefits expense	7.30	7.51	5.94	21.74	16.62	14.13	25.75
	(e) Finance Costs	0.10	-0.14	0.23	0.25	1.80	22.17	2.90
	(f) Depreciation and amortisation expense	2.80	2.81	3.35	8.39	10.05	6.62	13.41
	(g) Other Expenses							
	(i) Expenditure On Contracts	10.84	12.82	7.52	34.70	16.54	26.24	176.80
	(ii) General and Administrative Expenses	21.88	16.80	14.18	54.12	42.95	52.87	42.61
	Total Expenses (IV)	51.62	21.59	30.86	113.11	86.66	128.32	277.95
V	Profit/(Loss) before exceptional items and tax(I-IV)	(18.45)	(2.77)	10.82	(6.90)	84.90	38.70	(36.08)
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(Loss) before tax	(18.45)	(2.77)	10.82	(6.90)	84.90	38.70	(36.08)
VIII	Tax Expense:							
	(1) Current Tax	(4.64)	1.02	1.47	(1.85)	15.25	1.05	20.33
	(2) Deferred Tax	0.19	0.20	0.26	0.59	0.52	(0.44)	0.39
IX	Profit/(Loss) for the period from continuing operations(VII-VIII)	(14.00)	(3.99)	9.09	(5.64)	69.13	38.08	(56.81)
X	Profit/(Loss) from discontinued operations	0.00	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	0.00
XII	Profit/(Loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the period (IX+XII)	(14.00)	(3.99)	9.09	(5.64)	69.13	38.08	(56.81)
XIV	Paid up equity share capital (Face value of Rs.10/- each)	356.62	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	0.00	0.00
XVI	Other Comprehensive Income							
	A (i) Items that will not be reclassified to profit and loss	(0.63)	0.62	0.00	(0.01)	0.00	0.01	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	0.00	0.00	0.00	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)	(14.63)	(3.37)	9.09	(5.65)	69.13	38.09	(56.81)
XVIII	Earnings Per EquityShare (for continuing operations)							
	(1) Basic	(0.39)	(0.11)	0.25	(0.16)	1.94	1.07	(1.59)
	(2) Diluted	(0.39)	(0.11)	0.25	(0.16)	1.94	1.07	(1.59)
XIX	Earnings Per EquityShare (for discontinued operations)							
	(1) Basic	0.00	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	0.00
XX	Earnings Per EquityShare (for discontinued & continuing operations)							
	(1) Basic	(0.39)	(0.11)	0.25	(0.16)	1.94	1.07	(1.59)
	(2) Diluted	(0.39)	(0.11)	0.25	(0.16)	1.94	1.07	(1.59)

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Un Audited Segment wise Revenue, Results and Capital Employed for the Quarter ended December-2022

(Rs.in Lakhs)

	PARTICULARS	3 Months ended 31-12-2022 (Un Audited)	Preceding 3 Months ended 30-09-2022 (Un Audited)	Corresponding 3 months ended in the previous year 31-12-2021 (Un Audited)	year to date figure for the Nine month ended 31-12-2022 (Un Audited)	year to date figure for the Nine Month ended 31-12-2021(Un Audited)	year to date figure for the half Year ended 30-09-2019 (unAudited)	Twelve months ended 31-03-2022 (Audited)
1	Segment Revenues:							
a)	Construction Activities	(0.00)	(14.06)	0.00	6.75	0.00	18.00	31.51
b)	Rental	29.90	30.47	38.29	89.70	153.26	131.74	204.47
	Total	29.89	16.41	38.29	96.44	153.26	149.74	235.98
	Other Income	3.27	2.42	3.39	9.76	18.29	17.28	5.87
	Less Inter segment revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Net Sales/Income from Operation	33.17	18.82	41.68	106.21	171.56	167.02	241.85
2	Segment Results:							
	[Profit (+) / Loss (-) before Tax & Interest from each segment] :							
a)	Construction Activities	(22.51)	(1.81)	(8.17)	(23.21)	(18.23)	(28.91)	(27.81)
b)	Rental	8.03	16.97	22.77	38.45	109.86	102.91	134.24
	Total	(14.48)	15.16	14.60	15.24	91.63	74.00	106.43
i)	Less: Interest Expense	0.10	(0.06)	0.23	0.25	1.80	22.17	2.90
ii)	Less: Other unallocable expenditure net off	3.87	17.99	3.55	21.89	4.93	13.13	139.61
	Profit (+) / Loss (-) before Taxation	(18.45)	(2.77)	10.82	(6.90)	84.90	38.70	(36.08)
	Other Comprehensive Income							
	Items that will not be reclassified to profit and loss	(0.63)	0.62	0.00	(0.01)	0.00	0.01	0.00
	Items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Comprehensive Income	(19.08)	(2.15)	10.82	(6.91)	84.90	38.71	(36.08)
3	SEGMENT ASSETS AND LIABILITIES							
	SEGMENT ASSETS							
a)	Construction Activities	1045.61	737.04	983.41	1045.61	983.41	2305.00	983.70
b)	Rental	1468.60	1841.86	1876.33	1468.60	1876.33	1545.26	1729.83
c)	UNALLOCABLE	1707.17	1697.85	1649.39	1707.17	1649.39	2284.00	1624.17
	SEGMENT LIABILITIES							
a)	Construction Activities	201.19	204.16	114.49	201.19	114.49	2763.00	115.52
b)	Rental	2878.70	2929.05	3067.47	2878.70	3067.47	1764.00	2985.08
c)	UNALLOCABLE	633.08	619.00	775.26	633.08	775.26	1116.00	754.34
	CAPITAL EMPLOYED	508.42	524.54	551.91	508.42	551.91	491.26	482.77



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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 9th February-2023, 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.

05) Previous period's figures are rearranged/regrouped/reclassified wherever necessary.

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

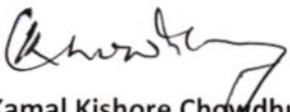
(SAMIR KUMAR GHOSH)
Partner
(M. No. 053036)

Kolkata

09th February-2023



By order of the Board
For Shelter Infra Projects Limited


Kamal Kishore Chowdhury
Whole Time (Director)

