

# 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: 11.11.2022

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: Outcome of Board Meeting held on Friday, 11<sup>th</sup> day of November, 2022-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 30<sup>th</sup> September, 2022, which have been duly approved by the Board of Directors of the Company in its meeting held today i.e. Friday, 11th day of November, 2022. The **Board Meeting commenced at 12.30 P.M. and concluded at 3.10 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 12.11.2022 in Business Standard (English Edition) and Arthik Lipi (Bengali vernacular language daily). The full format of the Results for the Quarter ended 30<sup>th</sup> September, 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](http://www.bseindia.com)) and on the Company's website at [www.ccapltd.in](http://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 1<sup>st</sup> April 22 to 30<sup>th</sup> September-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.



**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: 11<sup>th</sup> November 2022

UDIN : 22053036BCVICN8280



For BASU CHANCHANI & DEB  
CHARTERED ACCOUNTANTS  
R. No.-304619E  
*(Signature)*  
(SAMIR KUMAR GHOSH)  
Partner  
(M. No. 053036)

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## Statement of Un Audited Results for the Quarter Ended 30th September-2022

(Rs.in Lakhs)

Particulars	3 Months ended 30-09-2022 (Un Audited)	Preceding 3 Months ended 30-06-22 (Unaudited)	Corresponding 3 months ended in the previous year 30-09-2021 (Un Audited)	year to date figure for the half year ended 30-09-2022 (Un Audited)	year to date figure for the half year ended 30-09-2021 (Un Audited)	Twelve months ended 31-03-2022 (Audited)
I Revenue from operations	16.41	50.14	58.02	66.55	114.98	235.99
II Other income	2.42	4.07	7.43	6.49	14.90	5.87
III Total Income (I+II)	18.82	54.21	65.45	73.03	129.88	241.86
IV Expenses						
(a) Cost of Materials consumed	3.18	3.42	1.41	6.60	1.41	14.66
(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	(21.38)	0.00	(2.36)	(21.38)	(2.36)	1.81
(d) Employee benefits expense	7.51	6.93	5.35	14.44	10.68	25.75
(e) Finance Costs	(0.14)	0.29	0.70	0.15	1.57	2.90
(f) Depreciation and amortisation expense	2.81	2.78	3.35	5.59	6.70	13.41
(g) Other Expenses						
(i) Expenditure On Contracts	12.82	11.03	8.68	23.85	9.02	176.80
(ii) General and Administrative Expenses	16.80	15.44	16.27	32.24	28.77	42.61
Total Expenses (IV)	21.59	39.89	33.40	61.48	55.79	277.95
V Profit/(Loss) before exceptional items and tax(I-IV)	(2.77)	14.32	32.05	11.55	74.09	(36.08)
VI Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII Profit/(Loss) before tax	(2.77)	14.32	32.05	11.55	74.09	(36.08)
VIII Tax Expense:						
(1) Current Tax	1.02	1.77	6.10	2.79	13.78	20.33
(2) Deferred Tax	0.20	0.20	(0.15)	0.40	0.25	0.39
IX Profit/(Loss) for the period from continuing operations(VII-VIII)	(3.99)	12.34	26.10	8.36	60.06	(56.81)
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)	(3.99)	12.34	26.10	8.36	60.06	(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
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
XVI Other Comprehensive Income	0.62	0.00	0.00	0.62	0.00	0.00
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	0.00	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)	(3.37)	12.34	26.10	8.98	60.06	(56.81)
XVIII Earnings Per EquityShare (for continuing operations)						
(1) Basic	(0.09)	0.35	0.72	0.23	1.68	(1.59)
(2) Diluted	(0.09)	0.35	0.72	0.23	1.68	(1.59)
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
Earnings Per EquityShare (for discontinued & continuing operations)						
(1) Basic	(0.09)	0.35	0.72	0.23	1.68	(1.59)
(2) Diluted	(0.09)	0.35	0.72	0.23	1.68	(1.59)



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

(Rs.in Lakhs)

PARTICULARS	3 Months ended 30-09-2022 (Un Audited)	Preceding 3 Months ended 30-06-22 (Unaudited)	Corresponding 3 months ended in the previous year 30-09-2021 (Un Audited)	year to date figure for the half year ended 30-09-2022 (Un Audited)	year to date figure for the half year ended 30-09-2021 (Un Audited)	Twelve months ended 31-03-2022 (Audited)
<b>1 Segment Revenues:</b>						
a) Construction Activities	(14.06)	20.81	0.00	6.75	0.00	31.51
b) Rental	30.47	29.33	58.02	59.80	114.98	204.47
<b>Total</b>	<b>16.41</b>	<b>50.14</b>	<b>58.02</b>	<b>66.55</b>	<b>114.98</b>	<b>235.98</b>
Other Income	2.42	4.07	7.43	6.49	14.90	5.87
Less Inter segment revenue	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Sales/Income from Operation</b>	<b>18.82</b>	<b>54.21</b>	<b>65.45</b>	<b>73.03</b>	<b>129.88</b>	<b>241.85</b>
<b>2 Segment Results:</b>						
[Profit (+) / Loss (-) before Tax & Interest from each segment] :						
a) Construction Activities	(1.81)	4.98	(9.06)	3.17	(10.06)	(27.81)
b) Rental	16.97	13.45	43.51	30.42	87.09	134.24
<b>Total</b>	<b>15.16</b>	<b>18.43</b>	<b>34.45</b>	<b>33.59</b>	<b>77.03</b>	<b>106.43</b>
i) Less: Interest Expense	(0.06)	0.21	1.57	0.15	1.57	2.90
ii) Less: Other unallocable expenditure net off	17.99	3.90	0.82	21.89	1.36	67.45
<b>Profit (+) / Loss (-) before Taxation</b>	<b>(2.77)</b>	<b>14.32</b>	<b>32.06</b>	<b>11.55</b>	<b>74.10</b>	<b>36.08</b>
<b>Other Comprehensive Income</b>						
Items that will not be reclassified to profit and loss	0.62	0.00	0.00	0.62	0.00	0.00
Items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Comprehensive Income</b>	<b>(2.15)</b>	<b>14.32</b>	<b>32.06</b>	<b>12.17</b>	<b>74.10</b>	<b>36.08</b>
<b>3 SEGMENT ASSETS AND LIABILITIES</b>						
<b>SEGMENT ASSETS</b>						
a) Construction Activities	737.04	1008.84	983.41	737.04	983.41	983.70
b) Rental	1841.86	1774.05	1867.24	1841.86	1867.24	1729.83
C) UNALLOCABLE	1697.85	1665.69	1649.39	1697.85	1649.39	1624.17
<b>SEGMENT LIABILITIES</b>						
a) Construction Activities	204.16	118.47	114.49	204.16	114.49	115.52
b) Rental	2929.05	3061.38	3067.47	2929.05	3067.47	2985.08
C) UNALLOCABLE	619.00	773.62	775.26	619.00	775.26	754.34
<b>CAPITAL EMPLOYED</b>	<b>524.54</b>	<b>495.12</b>	<b>542.82</b>	<b>524.54</b>	<b>542.82</b>	<b>482.77</b>



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## STATEMENT OF BALANCE SHEET AS AT 30th SEPTEMBER-2022

(Rs. In Lacs)

Particulars		Note No.	As at (30-09-2022) (Unaudited)	As at (31-03-2022) (Audited)
<b>ASSETS</b>				
1)	<b>NON CURRENT ASSETS</b>			
	Property, plant and equipment	3	469.95	475.55
	Intangible assets	4	556.30	556.30
<b>FINANCIAL ASSETS</b>				
a)	Investments	5	94.82	94.82
b)	Other Financial Assets	6	146.68	146.68
c)	Deferred tax assets (net)	7	9.93	10.33
d)	Other Non Current Assets	8	26.60	26.60
e)	Non Current Tax Assets (net)	9	22.79	14.65
	<b>TOTAL NON CURRENT ASSETS</b>		<b>1,327.08</b>	<b>1,324.92</b>
2)	<b>CURRENT ASSETS</b>			
	Inventories	10	111.65	90.42
<b>FINANCIAL ASSETS</b>				
	Trade receivables	11	1,414.31	1,402.48
	Cash and cash equivalents	12	34.97	48.13
	Bank balance other than cash and cash equivalents	13	39.76	39.76
	Other financial assets	14	321.61	319.97
	Loans	15	0.09	0.09
	Current Tax Assets (Net)	16	321.31	320.61
	Other current assets	17	705.98	703.93
	<b>TOTAL CURRENT ASSETS</b>		<b>2,949.67</b>	<b>2,925.40</b>
	<b>TOTAL ASSETS</b>		<b>4,276.74</b>	<b>4,250.31</b>



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## STATEMENT OF BALANCE SHEET AS AT 30th SEPTEMBER-2022

Particulars		Note No.	As at (30-09-2022) (Unaudited)	(Rs. in Lakhs) As at (31-03-2022) (Audited)
<b>EQUITY AND LIABILITIES</b>				
1)	<b>Equity</b>			
a)	Equity share capital	18	356.62	356.62
b)	Other equity	19	77.94	68.96
	<b>Total equity</b>		<b>434.56</b>	<b>425.58</b>
2)	<b>LIABILITIES</b>			
<b>NON CURRENT LIABILITIES</b>				
<b>FINANCIAL LIABILITIES</b>				
	Other non-current financial liabilities	20	89.98	96.84
	<b>TOTAL NON CURRENT LIABILITIES</b>		<b>89.98</b>	<b>96.84</b>
3)	<b>CURRENT LIABILITIES</b>			
<b>FINANCIAL LIABILITIES</b>				
	Borrowings	21	1,770.60	1,764.45
	Trade payables		1,305.97	1,317.99
	Other current financial liabilities	22	70.15	64.26
	Other current Liabilities	23	418.29	392.07
	Current tax liabilities (Net)	24	181.90	181.90
	Provisions	25	5.29	7.22
	<b>TOTAL CURRENT LIABILITIES</b>		<b>3,752.21</b>	<b>3,727.89</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>		<b>4,276.74</b>	<b>4,250.31</b>



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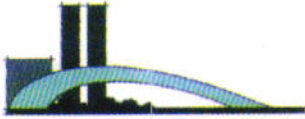
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## Statement of Cashflow Statement for the Half Year ended 30 th September-2022

SI NO	PARTICULARS	(Rs. in Lakhs)		(Rs. in Lakhs)	
		Half Year ended		Half Year ended	
		Sep-30 , 2022 (Unaudited)		Sep-30 , 2021 (Unaudited)	
A.	<b>CASH FROM OPERATING ACTIVITIES :</b>				
	Net Profit before tax & adjustment		11.55		74.09
	Adjustment for :				
	Depreciation	5.59		6.70	
	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>		5.59		6.70
	Operating Profit before working capital changes		17.14		80.79
	Adjustment for :				
	Trade & other receivables	(11.83)		(32.35)	
	Inventories	(21.23)		(2.72)	
	Long term loans & advances	0.00		-	
	Short term loans & advances	-		-	
	Other Current Assets	(12.13)		(38.44)	
	Long Term Provisions	-		-	
	Short Term Provisions	(1.93)		-	
	Other Current Liabilities	25.25		33.99	
	Trade Payables	(12.02)	(33.89)	(8.14)	(47.67)
	<b>Cash generated from operations</b>		<b>(16.74)</b>		<b>33.12</b>
	Interest paid			1.28	
	I.T.Refund received		-		0.00
	Direct Taxes (paid)/Refund		(2.79)		(13.78)
	Cash Flow before extraordinary items		<b>(19.54)</b>		<b>19.34</b>
	Extraordinary Items				-
	<b>Net Cash from operating activities</b>		<b>(19.54)</b>		<b>19.34</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>		<b>0.00</b>		<b>0.00</b>





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## Statement of Cashflow Statement for the Half Year ended 30 th September-2022

SI NO	PARTICULARS	(Rs. in Lakhs)		(Rs. in Lakhs)	
		Half Year ended		Half Year ended	
		Sep-30 , 2022 (Unaudited)		Sep-30 , 2021 (Unaudited)	
<b>C.</b>	<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		(0.06)		(1.28)
	Dividend paid		-		-
	Repayment of other short term borrowings		-		-
	<b>Net Cash used in Financing Activities</b>		<b>(0.06)</b>		<b>(1.28)</b>
	<b>Net increase / decrease in cash and cash equivalents</b>		<b>(19.60)</b>		<b>19.34</b>
	Cash and cash equivalents as at 01.04.2022		87.89		109.61
	Cash and cash equivalents as at 30.09-2022		68.30		128.95

Note : Figures in brackets represent cash outflow

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

\* Comprises:

(a) Cash in hand	29.55	74.16
(b) Cheques, drafts on hand		
(c) Balances with banks		
(i) In current accounts	5.42	10.64
(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	39.76	44.15
(d) Others (specify nature)	0	0
(e) Cash Credit account	-6.41	0
(f) Current investments considered as part of Cash and cash equivalents	0	0
	<u>68.31</u>	<u>128.95</u>



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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 11<sup>th</sup> November-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 ) Figures for the quarters ended 31<sup>st</sup> March-2022 and 31<sup>st</sup> 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.

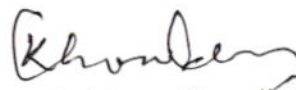
05 ) Previous period's figures are rearranged/regrouped/reclassified wherever necessary.

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

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



By order of the Board  
For Shelter Infra Projects Limited

  
Kamal Kishore Chowdhury  
Whole Time (Director)

Kolkata

11<sup>th</sup> November-2022