

SHELTER INFRA PROJECTS LIMITED

(formerly CCAP Limited)

REGD. AND HEAD OFFICE

ETERNITY, DN - 1, SECTOR - V, SALT LAKE CITY, KOLKATA - 700 091

PH. :4003 2290

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



Dated: 07.02.2024

To,
The Secretary,
BSE Limited
Phiroze Jeejeebhoy 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: Unaudited Financial Results Approval in Board Meeting held on Wednesday, 07th day February 2024- Disclosure pursuant to Regulation 33 and Regulation 30 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015

In compliance of Regulation 33 and 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, 2023, which have been duly approved by the Board of Directors of the Company in its meeting held today i.e. Wednesday, 07th day of February 2024. **The Board Meeting commenced at 12.30 P.M. and concluded at 04.00 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 09.02.2024 in Business Standard (English Edition) and Arthik Lipi (Bengali vernacular language daily). The full format of the Results for the Quarter ended 31st December, 2023 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 The Calcutta Stock Exchange Limited (www.cse-india.com) along with 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 23 to 31st December-2023 (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-2023 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: 7th February 2024.

UDIN : 24053036BkBDF3775



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

(SAMIR KUMAR GHOSH)
Partner
(M. No. 083036)

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Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December-2023

(Rs.in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(Audited)
I Revenue from operations	35.35	35.23	29.89	105.68	96.44	132.26
II Other income	3.33	4.42	3.27	11.11	9.76	13.45
III Total Income (I+II)	38.68	39.65	33.17	116.79	106.21	145.71
IV Expenses						
(a) Cost of Materials consumed	0.55	0.95	2.59	2.52	9.18	10.02
(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	0.00	(0.24)	6.11	(0.83)	(15.27)	(18.32)
(d) Employee benefits expense	7.32	7.05	7.30	21.65	21.74	31.26
(e) Finance Costs	0.01	0.03	0.10	0.22	0.25	0.22
(f) Depreciation and amortisation expense	2.37	2.37	2.80	7.11	8.39	11.19
(g) Other Expenses						
(i) Expenditure On Contracts	0.42	5.45	10.84	11.29	34.70	45.62
(ii) General and Administrative Expenses	31.16	25.11	21.88	76.00	54.12	105.36
Total Expenses (IV)	41.83	40.70	51.62	117.96	113.11	185.36
V Profit/(Loss) before exceptional items and tax(I-IV)	(3.15)	(1.05)	(18.45)	(1.17)	(6.90)	(39.65)
VI Exceptional items					0.00	0.00
VII Profit/(Loss) before tax	(3.15)	(1.05)	(18.45)	(1.17)	(6.90)	(39.65)
VIII Tax Expense:						
(1) Current Tax	0.00	(0.85)	(4.64)	0.00	(1.85)	0.00
(2) Deferred Tax	0.29	0.28	0.19	0.85	0.59	0.79
IX Profit/(Loss) for the period from continuing operations(VII-VIII)	(3.44)	(0.48)	(14.00)	(2.02)	(5.64)	(40.44)
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)	(3.44)	(0.48)	(14.00)	(2.02)	(5.64)	(40.44)
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						
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	0.00	0.00	0.00	0.00	0.00	0.00
B (i) Items that will be reclassified to profit and loss	(0.04)	(0.20)	(0.63)	(0.30)	(0.01)	0.01
(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)	(3.48)	(0.68)	(14.63)	(2.32)	(5.65)	(40.43)
XVIII Earnings Per EquityShare (for continuing operations)						
(1) Basic	(0.10)	(0.02)	(0.39)	(0.06)	(0.16)	(1.13)
(2) Diluted	(0.10)	(0.02)	(0.39)	(0.06)	(0.16)	(1.13)
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	(0.10)	(0.02)	(0.39)	(0.06)	(0.16)	(1.13)
(2) Diluted	(0.10)	(0.02)	(0.39)	(0.06)	(0.16)	(1.13)



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Statement Of Unaudited Segment wise Revenue,Results and Capital Employed for the Quarter and Nine Months ended 31st December-2023

(Rs.in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(Audited)
1 Segment Revenues:						
a) Construction Activities	0.00	0.00	0.00	0.00	6.75	6.75
b) Rental	35.35	35.23	29.89	105.68	89.70	125.51
Total	35.35	35.23	29.89	105.68	96.44	132.26
Other Income	3.33	4.42	3.27	11.11	9.76	13.45
Less Inter segment revenue	0.00	0.00	0.00	0.00	0.00	0.00
Net Sales/Income from Operation	38.68	39.65	33.17	116.79	106.20	145.72
2 Segment Results:						
[Profit (+) / Loss (-) before Tax & Interest from each segment] :						
a) Construction Activities	(0.97)	(6.15)	(22.51)	(12.97)	(23.21)	(32.36)
b) Rental	11.93	13.04	8.03	43.38	38.45	57.10
Total	10.96	6.89	(14.48)	30.41	15.24	24.74
i) Less: Interest Expense	0.01	0.03	0.10	0.22	0.25	0.22
ii) Less:Other unallocable expenditure net off	14.10	7.91	3.87	31.36	21.89	64.16
Profit (+) / Loss (-) before Taxation	(3.15)	(1.05)	(18.45)	(1.17)	(6.90)	(39.64)
Other Comprehensive Income						
Items that will not be reclassified to profit and loss	(0.04)	(0.20)	(0.63)	(0.30)	(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
Total Comprehensive Income	(3.19)	(1.25)	(19.08)	(1.47)	(6.91)	(39.64)
3 SEGMENT ASSETS AND LIABILITIES						
SEGMENT ASSETS						
a) Construction Activities	717.58	717.58	1045.61	717.58	1045.61	759.25
b) Rental	1825.19	1818.00	1468.60	1825.19	1468.60	1774.04
C) UNALLOCABLE	1723.95	1746.88	1707.17	1723.95	1707.17	1705.92
SEGMENT LIABILITIES						
a) Construction Activities	199.38	199.27	201.19	199.38	201.19	249.15
b) Rental	2860.10	2911.72	2878.70	2860.10	2878.70	2930.92
C) UNALLOCABLE	824.42	785.15	633.08	824.42	633.08	673.98
CAPITAL EMPLOYED	382.82	386.32	508.42	382.82	508.42	385.16



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STATEMENT OF UNAUDITED FINANCIAL RESULTS
FOR THE QTRLY ENDED 31ST DECEMBER 2023

Particulars	(Rs. in Lakhs)	
	9 months ended 31.12.2023	9 months ended 31.12.2022
I. Revenue from Operations	105.68	96.44
II. Other Income	11.11	9.76
III. Total Revenue[I+II]	116.79	106.20
IV. Expenses:		
Cost of materials consumed	2.52	9.18
purchases of stock-in-Trade		
Changes in inventories of Work-in-progress	(0.83)	(15.27)
Employee benefit expenses	21.65	21.74
Finance costs	0.22	0.25
Depreciation and amortization expense	7.11	8.39
Other expenses		
(a) Expenditure On Contracts	11.29	34.70
(b) Administration Expenses	76.00	54.12
Total Expenses(IV)	117.96	113.11
V. Profit/Loss before exceptional items and tax [III-IV]	(1.18)	(6.91)
VI. Exceptional Items		
VII. Profit/ loss before tax [V-VI]	(1.18)	(6.91)
VIII. Tax Expense		
(a) Current tax	-	-1.85
(e) Deferred tax	0.85	0.59
IX. Profit/(Loss) for the year from Continuing operations[VII-VIII]	(2.03)	(5.65)
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)	(2.03)	(5.65)
XIV. Other Comprehensive Income		
A (i) Items that will not be reclassified to profit and loss	(0.30)	(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		
(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)	(2.33)	(5.66)
XVI. Earnings per Equity Share (for continuing operations)		
(1) Basic	(0.06)	(0.16)
(2) Diluted	(0.06)	(0.16)
XVII. Earnings per Equity Share (for discontinued operations operations)		
(1) Basic		
(2) Diluted		
XVIII. Earnings per Equity Share (for discontinued & continuing operations)		
(1) Basic	(0.06)	(0.16)
(2) Diluted	(0.06)	(0.16)

As Per Report attached

For BASU CHANCHANI & DEB
CHARTERED ACCOUNTANTS
R. No.-304849E

Palace : Kolkata
Date : 7th February, 2024
(SANKARAN KUMAR GHOSH)
Partner
(M. No. 053036)

For and on behalf of the Board of Directors
Sankalan datta
Director



Kamal Kishore Chowdhury
Director

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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 7th February-2024, after being reviewed by the Audit committee on even date.

02) MES (Military engineering Services) ,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 .Once the case was awarded in favor of the Company in year 2020 but was cancelled by the MES again and the case is still pending in Alipore Court for final result.

03) The figures for the quarters ended 31st March-2023 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 2023.

04) 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. 053030)



Kolkata

7th February-2024

By order of the Board
For Shelter Infra Projects Limited


Kamal Kishore Chowdhury

Whole Time (Director)