

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: 31.01.2025

To,
The Secretary
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400001

To,
The Secretary
The Calcutta Stock Exchange Limited
7, Lyons Range, Dalhousie
Kolkata - 700001

Scrip Code: BSE: 526839

Scrip Code: CSE: 13077

Dear Sir,

Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, we are submitting herewith the Integrated Filing of Unaudited Financial Results for the quarter and nine months ended December 31, 2024 along with other disclosures as required. Integrated Filing of Unaudited Financials Results are enclosed as "Annexure-A"

The above information will also be made available on the website of the Company 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 result for the period from 1st April 2024 to 31st December 2024 (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. 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:30.01.2025

UDIN : 25051800BMIWSP4381

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


 BISWANATH CHATTOPADHYAY
 Partner
 (M. No.-051800)

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Statement of Unaudited Financial Results for the Quarter and Nine months Ended 31st December-2024

(Rs.in Lakhs)

Sl. No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Three Months ended 31-12-2024 (UnAudited)	Previous Three Months ended 30-09-2024 (UnAudited)	Corresponding 3 months ended in the previous year 31-12-2023 (UnAudited)	Year to Date figure for the current period ended 31-12-2024 (UnAudited)	Year to Date figure for the current period ended 31-12-2023 (UnAudited)	Twelve months ended 31-03-2024 (Audited)
I	Revenue from operations	59.95	59.53	35.35	178.55	105.68	164.42
II	Other income	5.14	3.53	3.33	13.31	11.11	16.50
III	Total Income (I+II)	65.09	63.06	38.68	191.86	116.79	180.92
IV	Expenses						
	(a) Cost of Materials consumed	0.00	0.07	0.55	0.21	2.52	4.59
	(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	0.00	0.00	(6.77)	(0.83)	(1.46)
	(d) Employee benefits expense	10.48	9.29	7.32	28.69	21.65	33.78
	(e) Finance Costs	0.25	0.00	0.01	0.41	0.22	0.58
	(f) Depreciation and amortisation expense	2.39	2.38	2.37	7.16	7.11	9.46
	(g) Other Expenses						
	(i) Expenditure On Contracts	1.84	41.44	0.42	47.18	11.29	42.57
	(ii) General and Administrative Expenses	49.57	18.77	31.16	92.05	76.00	109.40
	Total Expenses (IV)	64.53	71.95	41.83	168.93	117.96	198.91
V	Profit/(Loss) before exceptional items and tax(I-IV)	0.56	(8.89)	(3.15)	22.93	(1.17)	(17.99)
VI	Exceptional items			0.00	0.00	0.00	0.00
VII	Profit/(Loss) before tax	0.56	(8.89)	(3.15)	22.93	(1.17)	(17.99)
VIII	Tax Expense:						
	(1) Current Tax	(1.62)	(1.54)	0.00	2.68	0.00	0.00
	(2) Deferred Tax	0.18	0.23	0.29	0.65	0.85	1.10
IX	Profit/(Loss) for the period from continuing operations(VII-VIII)	2.00	(7.58)	(3.44)	19.60	(2.02)	(19.09)
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)	2.00	(7.58)	(3.44)	19.60	(2.02)	(19.09)
XIV	Paid up equity share capital (Face value of Rs.10/- each)	357.02	357.02	356.62	357.02	356.62	357.02
XV	Other Equity excluding Revaluation Reserve as per Balance Sheet of Previous accounting year	0.00	0.00	0.00	0.00	0.00	(15.08)
XVI	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit and loss	(0.62)	(1.02)	(0.04)	(1.87)	(0.30)	(0.52)
	(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)	1.38	(8.60)	(3.48)	17.73	(2.32)	(19.61)
XVIII	Earnings Per EquityShare (for continuing operations)						
	(1) Basic	0.06	(0.21)	(0.10)	0.55	(0.06)	(0.53)
	(2) Diluted	0.06	(0.21)	(0.10)	0.55	(0.06)	(0.53)
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	0.06	(0.21)	(0.10)	0.55	(0.06)	(0.53)
	(2) Diluted	0.06	(0.21)	(0.10)	0.55	(0.06)	(0.53)

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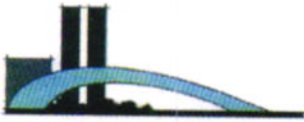
Unaudited Segment wise Revenue, Results and Capital Employed for the Quarter and Nine Months ended 31st December 2024

Sl No	PARTICULARS	(Rs. in Lakhs)					
		Quarter Ended			Nine Months Ended		Year Ended
		Three Months ended 31-12-2024 (UnAudited)	Previous Three Months ended 30-09-2024 (UnAudited)	Corresponding 3 months ended in the previous year 31-12-2023 (UnAudited)	Year to Date figure for the current period ended 31-12-2024 (UnAudited)	Year to Date figure for the current period ended 31-12-2023 (UnAudited)	Twelve months ended 31-03-2024 (Audited)
1	Segment Revenues:						
a)	Construction Activities	0.00	0.00	0.00	0.00	0.00	0.00
b)	Rental	59.95	59.53	35.35	178.55	105.68	164.42
	Total	59.95	59.53	35.35	178.55	105.68	164.42
	Other Income	5.14	3.53	3.33	13.31	11.11	16.50
	Less Inter segment revenue	0.00	0.00	0.00	0.00	0.00	0.00
	Net Sales/Income from Operation	65.09	63.06	38.68	191.86	116.79	180.92
2	Segment Results						
	[Profit (+) / Loss (-) before Tax & Interest from each segment] :						
a)	Construction Activities	(1.90)	(41.51)	(0.97)	(40.68)	(12.97)	(47.16)
b)	Rental	39.68	38.17	11.93	119.07	43.38	80.61
	Total	37.78	(3.34)	10.96	78.39	30.41	33.45
i)	Less: Interest Expense	0.25	0.00	0.01	0.41	0.22	0.58
ii)	Less: Other unallocable expenditure net off	36.97	5.56	14.10	55.05	31.36	50.86
	Profit (+) / Loss (-) before Taxation	0.56	(8.89)	(3.15)	22.93	(1.17)	(17.99)
	Other Comprehensive Income						
	Items that will not be reclassified to profit and loss	(0.62)	(1.02)	(0.04)	(1.87)	(0.30)	(0.52)
	Items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00
	Total Comprehensive Income (Before Tax Expense)	(0.06)	(9.91)	(3.19)	21.06	(1.47)	(18.51)
3	SEGMENT ASSETS AND LIABILITIES						
	SEGMENT ASSETS						
a)	Construction Activities	1002.07	1002.34	717.58	1002.07	717.58	717.85
b)	Rental	1488.68	1482.88	1825.19	1488.68	1825.19	1829.67
c)	UNALLOCABLE	1486.82	1502.27	1723.95	1486.82	1723.95	1552.20
	SEGMENT LIABILITIES						
a)	Construction Activities	57.44	58.03	199.38	57.44	199.38	184.48
b)	Rental	2812.12	2845.23	2860.10	2812.12	2860.10	2938.68
c)	UNALLOCABLE	724.30	701.93	824.42	724.30	824.42	610.61
	CAPITAL EMPLOYED	383.70	382.30	382.82	383.70	382.82	365.95



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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 30th January-2025, 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) Previous period's figures are rearranged/regrouped/reclassified wherever necessary.

Kolkata

30th January-2025

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

BISWANATH CHATTOPADHYAY
Partner
(M. No.-051800)

By order of the Board
For Shelter Infra Projects Limited

Kamal Kishore Chowdhury
(DIN NO :06742937)

Whole Time (Director)



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B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. - Not Applicable

C. Format for disclosing outstanding default on loans and debt securities - Not Applicable, No Default.

D. Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - Not Applicable

E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter) - Not Applicable