

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: 08.11.2023

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, 08th day of November 2023-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 30th September, 2023, which have been duly approved by the Board of Directors of the Company in its meeting held today i.e. Wednesday, 08th day of November, 2023. The **Board Meeting commenced at 12.30 P.M. and concluded at 03.00 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 10.11.2023 in Business Standard (English Edition) and Arthik Lipi (Bengali vernacular language daily). The full format of the Results for the Quarter ended 30th September, 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 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 30th September-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 inquires, 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.



A handwritten signature in black ink is written over a circular purple stamp. The stamp contains the text 'BASU CHANCHANI & DEB' around the perimeter and 'CHARTERED ACCOUNTANTS' at the bottom. The signature is a stylized, cursive 'M'.

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: 8th November 2023.

UDIN : 23053036BGWPEX2497

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

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

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

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

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Statement of Unaudited Financial Results for the Quarter and Six Months Ended 30th September-2023

(Rs.in Lakhs)

Particulars	Three Months ended 30-09-2023	Previous Three Months ended 30-06-2023	Corresponding Three months ended 30-09-2022	year to date figure for the current Period ended 30-09-2023	year to date figure for the previous period ended 30-09-2022	Previous Year ended 31-03-2023
	(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(Audited)
I Revenue from operations	35.23	35.10	16.41	70.33	66.55	132.26
II Other income	4.42	3.36	2.42	7.78	6.49	13.45
III Total Income (I+II)	39.66	38.46	18.83	78.12	73.04	145.71
IV Expenses						
(a) Cost of Materials consumed	0.95	1.02	3.18	1.97	6.60	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	-0.24	(0.59)	(21.38)	(0.83)	(21.38)	(18.32)
(d) Employee benefits expense	7.05	7.28	7.51	14.33	14.44	31.26
(e) Finance Costs	0.03	0.18	(0.14)	0.21	0.15	0.22
(f) Depreciation and amortisation expense	2.37	2.37	2.81	4.74	5.59	11.19
(g) Other Expenses						
(i) Expenditure On Contracts	5.45	5.42	12.82	10.87	23.85	45.62
(ii) General and Administrative Expenses	25.11	19.75	16.80	44.86	32.24	105.36
Total Expenses (IV)	40.70	35.43	21.60	76.13	61.49	185.36
V Profit/(Loss) before exceptional items and tax(I-IV)	(1.05)	3.03	(2.77)	1.98	11.55	(39.65)
VI Exceptional items					0.00	0.00
VII Profit/(Loss) before tax	(1.05)	3.03	(2.77)	1.98	11.55	(39.65)
VIII Tax Expense:						
(1) Current Tax	(0.85)	0.85	1.02	0.00	2.79	0.00
(2) Deferred Tax	0.28	0.28	0.20	0.56	0.40	0.79
IX Profit/(Loss) for the period from continuing operations(VII-VIII)	(0.48)	1.90	(3.99)	1.42	8.36	(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)	(0.48)	1.90	(3.99)	1.42	8.36	(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	(0.20)	(0.06)	0.62	(0.26)	0.62	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)	(0.68)	1.84	(3.37)	1.16	8.98	(40.43)
XVIII Earnings Per EquityShare (for continuing operations)						
(1) Basic	(0.02)	0.05	(0.09)	0.04	0.23	(1.13)
(2) Diluted	(0.02)	0.05	(0.09)	0.04	0.23	(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	(0.02)	0.05	(0.09)	0.04	0.23	(1.13)
(2) Diluted	(0.02)	0.05	(0.09)	0.04	0.23	(1.13)



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Statement Of Unaudited Segment wise Revenue,Results and Capital Employed for the Quarter and Six Months ended 30th September-2023

(Rs.in Lakhs)

Particulars	Three Months ended 30-09-2023	Previous Three Months ended 30-06-2023	Corresponding Three months ended 30-09-2022	year to date figure for the current Period ended 30-09-2023	year to date figure for the previous period ended 30-09-2022	Previous Year ended 31-03-2023
	(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(Audited)
1 Segment Revenues:						
a) Construction Activities	0.00	0.00	(14.06)	0.00	6.75	6.75
b) Rental	35.23	35.10	30.47	70.33	59.80	125.51
Total	35.23	35.10	16.41	70.33	66.55	132.26
Other Income	4.42	3.36	2.42	7.78	6.49	13.45
Less Inter segment revenue	0.00	0.00	0.00	0.00	0.00	0.00
Net Sales/Income from Operation	39.66	38.46	18.83	78.12	73.04	145.72
2 Segment Results:						
[Profit (+) / Loss (-) before Tax & Interest from each segment] :						
a) Construction Activities	(6.15)	(5.85)	(1.81)	(12.00)	3.17	(32.36)
b) Rental	13.04	18.41	16.97	31.45	30.42	57.10
Total	6.89	12.56	15.16	19.45	33.59	24.74
i) Less: Interest Expense	0.03	0.18	(0.06)	0.21	0.15	0.22
ii) Less: Other unallocable expenditure net off	7.91	9.35	17.99	17.26	21.89	64.16
Profit (+) / Loss (-) before Taxation	(1.05)	3.03	(2.77)	1.98	11.55	(39.64)
Other Comprehensive Income						
Items that will not be reclassified to profit and loss	(0.20)	(0.06)	0.62	(0.26)	0.62	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	(1.25)	2.97	(2.15)	1.72	12.17	(39.64)
3 SEGMENT ASSETS AND LIABILITIES						
SEGMENT ASSETS						
a) Construction Activities	717.58	714.79	737.04	717.58	737.04	759.25
b) Rental	1818.00	1811.88	1841.86	1818.00	1841.86	1774.04
C) UNALLOCABLE	1746.88	1727.31	1697.85	1746.88	1697.85	1705.92
SEGMENT LIABILITIES						
a) Construction Activities	199.27	199.71	204.16	199.27	204.16	249.15
b) Rental	2911.72	2913.53	2929.05	2911.72	2929.05	2930.92
C) UNALLOCABLE	785.15	753.74	619.00	785.15	619.00	673.98
CAPITAL EMPLOYED	386.32	387.00	524.54	386.32	524.54	385.16



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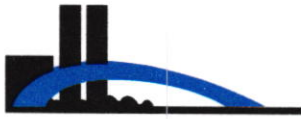
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Statement Of Assets and Liabilities

(Rs. In Lacs)

Particulars		As at (30-09-2023) Unaudited	As at (31-03-2023) Audited
	ASSETS		
1)	NON CURRENT ASSETS		
	Property, plant and equipment	459.79	464.35
	Intangible assets	556.30	556.30
	FINANCIAL ASSETS		
a)	Investments	94.80	94.80
b)	Other Financial Assets	148.41	146.95
c)	Deferred tax assets (net)	8.99	9.54
d)	Other Non Current Assets	26.60	26.60
e)	Non Current Tax Assets (net)	25.40	38.76
	TOTAL NON CURRENT ASSETS	1320.30	1337.30
2)	CURRENT ASSETS		
a)	Inventories	109.07	108.25
b)	FINANCIAL ASSETS		
(i)	Trade receivables	1383.82	1377.70
(ii)	Cash and cash equivalents	45.56	21.84
(iii)	Bank balance other than cash and cash equivalents	49.75	49.75
(iv)	Other financial assets	323.94	322.50
(v)	Loans	0.09	0.09
(vi)	Current Tax Assets (Net)	341.91	321.31
(vii)	Other current assets	708.04	700.47
	TOTAL CURRENT ASSETS	2962.16	2901.91
	TOTAL ASSETS	4282.45	4239.20



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Statement Of Assets and Liabilities

(Rs. In Lacs)

Particulars		As at (30-09-2023) Unaudited	As at (31-03-2023) Audited
	EQUITY AND LIABILITIES		
	Equity		
a)	Equity share capital	356.62	356.62
b)	Other equity	29.70	28.54
	Total equity	386.32	385.16
	LIABILITIES		
(1)	NON CURRENT LIABILITIES		
(a)	FINANCIAL LIABILITIES		
(i)	Borrowing	90.23	85.39
	TOTAL NON CURRENT LIABILITIES	90.23	85.39
(2)	CURRENT LIABILITIES		
(a)	FINANCIAL LIABILITIES		
(i)	Borrowings	1713.69	1714.19
(ii)	Trade payables	1307.07	1313.85
(iii)	Other current financial liabilities	106.75	76.20
(b)	Other current Liabilities	489.21	475.23
(c)	Current tax liabilities (Net)	181.90	181.90
(d)	Provisions	7.29	7.29
	TOTAL CURRENT LIABILITIES	3805.91	3768.66
	TOTAL EQUITY AND LIABILITIES	4282.45	4239.21



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(Rs. in Lakhs)

Cash Flow Statement

SI NO	PARTICULARS	Half Year ended	
		30th September 2023	
		(Unaudited)	
		Half Year ended	
		30th September 2022	
		(Unaudited)	
A.	CASH FROM OPERATING ACTIVITIES :		
	Net Profit before tax & adjustment		1.98
	<u>Adjustment for :</u>		
	Depreciation	4.74	5.59
	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		
	Sub Total	4.74	5.59
	Operating Profit before working capital changes	6.72	17.14
	<u>Adjustment for Changes in working capital :</u>		
	Trade & other receivables	(6.12)	(11.83)
	Inventories	(0.82)	(21.23)
	Long term loans & advances	11.89	-
	Short term loans & advances	(22.04)	-
	Other Current Assets	(7.56)	(12.13)
	Long Term Provisions		
	Short Term Provisions		(1.93)
	Other Current Liabilities	44.54	25.25
	Trade Payables	(6.78)	(12.02)
	Cash generated from operations	19.83	(16.75)
	Interest paid		0.00
	I.T.Refund received	-	0.00
	Direct Taxes (paid)/Refund		(2.79)
	Cash Flow before extraordinary items	19.83	(19.54)
	Extraordinary Items		-
	Net Cash from operating activities (A)	19.83	(19.54)
B.	CASH FLOW FROM INVESTING ACTIVITIES :		
	Purchase of Fixed Assets	(0.17)	-
	Sale of Fixed Assets		-
	Sale of Land & Structure	-	-
	Acquisition of Companies	-	-
	Purchase of Investments	-	-
	Sale of Investments	-	-
	Interest received		0.00
	Dividend received		
	Net Cash used in investing activities (B)	(0.17)	0.00



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(Rs. in Lakhs)

Cash Flow Statement

SI NO	PARTICULARS	Half Year ended	
		30th September 2023	30th September 2022
		(Unaudited)	
C.	CASH FLOW FROM FINANCING ACTIVITIES :		
	Proceeds from issue of Share Capital		
	Unsecured Loan	-	-
	Proceeds from long term borrowings	4.84	-
	Repayment of short term borrowings	(0.50)	-
	Repayment of finance / lease liabilities	-	-
	Interest paid	(0.26)	(0.06)
	Dividend paid	-	-
	Repayment of other short term borrowings	-	-
	Net Cash used in Financing Activities ©	4.08	(0.06)
	Net increase / decrease in cash and cash equivalents (A+B+C)	23.74	(19.60)
	Cash and cash equivalents as at 01.04.2023	71.59	87.89
	Cash and cash equivalents as at 30.09-2023	95.31	68.30

Note : (a) The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS - 7)- Statement of Cash Flows'.

(b) Figures in brackets represent cash outflow

Cash and cash equivalents at the end of the year *

* Comprises:

(a) Cash in hand	16.76	29.55
(b) Cheques, drafts on hand		
(c) Balances with banks		
(i) In current accounts	28.79	5.42
(ii) In EEFC accounts	0	0
(iii) In deposit accounts with original maturity of less than 3 months	49.75	39.76
(iv) In earmarked accounts (give details) (Refer Note (ii) below)	-	-
(d) Others (specify nature)	0	0
(e) Cash Credit account		-6.41
(f) Current investments considered as part of Cash and cash equivalents	0	0

95.31

68.31



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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 8th November-2023, 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. 053036)



Kolkata

8th November-2023

By order of the Board
For Shelter Infra Projects Limited

Kamal Kishore Chowdhury

Whole Time (Director)