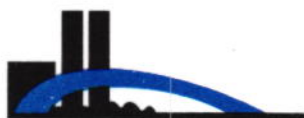


SHELTER INFRA PROJECTS LIMITED

(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: 08.08.2024

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: Outcome of Board Meeting held on Thursday, 08th day of August, 2024-Disclosure pursuant to Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

- A. In compliance of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, we are pleased to enclose the Unaudited Financial Results (Provisional) of the Company for the Quarter ended 30th June, 2024, which have been duly approved by the Board of Directors of the Company in its meeting held today i.e. Thursday, 08th day of August, 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 the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, the extract of financial results, in the prescribed format, shall be published by 10.08.2024 in Business Standard (English Edition) and Arthik Lipi (Bengali vernacular language daily). The full format of the Results for the Quarter ended 30th June, 2024 shall be available on the websites of the Stock Exchanges where equity shares of the Company is listed i.e. at The BSE Limited (www.bseindia.com) and The Calcutta Stock Exchange Limited (www.cse-india.com) and on the Company's website at www.ccapltd.in.

- B. Pursuant to Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, the statement of deviation/variation as Annexure – A for the quarter ended June 30, 2024 duly taken on record and enclosed.

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 ended 30 June-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. Attention is drawn to the fact that the figures for the 3 months ended 31 March-2024 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:08.08.2024

UDIN : 24051800BKHICF2890

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


BISWANATH CHATTOPADHYAY
Partner
(M. No.-051800)

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

Statement of Unaudited Financial Results for the Quarter Ended 30th June-2024

(Rs.in Lakhs)

	Particulars	3 Months ended 30-06-2024 (UnAudited)	Preceding 3 Months ended 31-03-24 (Audited)	Corresponding 3 months ended in the previous year 30-06-2023 (UnAudited)	Twelve months ended 31-03- 2024 (Audited)
I	Revenue from operations	59.07	58.74	35.10	164.42
II	Other income	4.64	5.39	3.36	16.50
III	Total Income (I+II)	63.71	64.13	38.46	180.92
IV	Expenses				
	(a) Cost of Materials consumed	0.14	2.07	1.02	4.59
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress	(6.77)	(0.63)	(0.59)	(1.46)
	(d) Employee benefits expense	8.92	12.13	7.28	33.78
	(e) Finance Costs	0.16	0.36	0.18	0.58
	(f) Depreciation and amortisation expense	2.39	2.35	2.37	9.46
	(g) Other Expenses				
	(i) Expenditure On Contracts	3.90	31.28	5.42	42.57
	(ii) General and Administrative Expenses	23.71	33.40	19.75	109.40
	Total Expenses (IV)	32.45	80.96	35.43	198.91
V	Profit/(Loss) before exceptional items and tax(I-IV)	31.26	(16.83)	3.03	(17.99)
VI	Exceptional items			0.00	0.00
VII	Profit/(Loss) before tax	31.26	(16.83)	3.03	(17.99)
VIII	Tax Expense:				
	(1) Current Tax	5.84	0.00	0.85	0.00
	(2) Deferred Tax	0.24	0.25	0.28	1.10
IX	Profit/(Loss) for the period from continuing operations(VII-VIII)	25.18	(17.08)	1.90	(19.09)
X	Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00
XI	Tax expense of discontinued operations	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
XIII	Profit/(Loss) for the period (IX+XII)	25.18	(17.08)	1.90	(19.09)
XIV	Paid up equity share capital (Face value of Rs.10/- each)	357.02	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	(15.08)
XVI	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit and loss	(0.23)	(0.22)	(0.06)	(0.52)
	(ii) Income Tax relating to items that will not be reclassified to profit or loss		0.00		
	B (i) Items that will be reclassified to profit and loss	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)	24.95	(17.30)	1.84	(19.61)
XVIII	Earnings Per EquityShare (for continuing operations)				
	(1) Basic	0.71	(0.48)	0.05	(0.53)
	(2) Diluted	0.71	(0.48)	0.05	(0.53)
XIX	Earnings Per EquityShare (for discontinued operations)				
	(1) Basic	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00
XX	Earnings Per EquityShare (for discontinued & continuing operations)				
	(1) Basic	0.71	(0.48)	0.05	(0.53)
	(2) Diluted	0.71	(0.48)	0.05	(0.53)



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Unaudited Segment wise Revenue, Results and Capital Employed for the Quarter and year ended 30th june-2024

(Rs.in Lakhs)

	PARTICULARS	3 Months ended 30-06-2024 (UnAudited)	Preceding 3 Months ended 31- 03-24 (Audited)	Corresponding 3 months ended in the previous year 30-06-2023 (UnAudited)	Twelve months ended 31-03-2024 (Audited)
1	Segment Revenues:				
a)	Construction Activities	0.00	0.00	0.00	0.00
b)	Rental	59.07	58.74	35.10	164.42
	Total	59.07	58.74	35.10	164.42
	Other Income	4.64	5.39	3.36	16.50
	Less Inter segment revenue	0.00	0.00	0.00	0.00
	Net Sales/Income from Operation	63.71	64.13	38.46	180.92
2	Segment Results:				
	[Profit (+) / Loss (-) before Tax & Interest from each segment] :				
a)	Construction Activities	2.73	(34.19)	(5.85)	(47.16)
b)	Rental	41.22	37.23	18.41	80.61
	Total	43.95	3.04	12.56	33.45
i)	Less: Interest Expense	0.16	0.36	0.18	0.58
ii)	Less: Other unallocable expenditure net off	12.53	19.50	9.35	50.86
	Profit (+) / Loss (-) before Taxation	31.26	(16.82)	3.03	(17.99)
	Other Comprehensive Income				
	Items that will not be reclassified to profit and loss	(0.23)	(0.22)	(0.06)	(0.52)
	Items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00
	Total Comprehensive Income (Before Tax Expense)	31.03	(17.04)	2.97	(18.51)
3	SEGMENT ASSETS AND LIABILITIES				
	SEGMENT ASSETS				
a)	Construction Activities	1081.77	717.85	714.79	717.85
b)	Rental	1475.96	1829.67	1811.88	1829.67
C)	UNALLOCABLE	1563.25	1552.20	1727.31	1552.20
	SEGMENT LIABILITIES				
a)	Construction Activities	121.37	184.48	199.71	184.48
b)	Rental	2856.57	2938.68	2913.53	2938.68
C)	UNALLOCABLE	752.14	610.61	753.74	610.61
	CAPITAL EMPLOYED	390.90	365.95	387.00	365.95



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STATEMENT OF UNAUDITED FINANCIAL RESULTS

FOR THE QUARTER ENDED 30TH JUNE 2024

Particulars	(Rs. in Lakhs)	
	3 months ended 30.06.2024	3 months ended 30.06.2023
I. Revenue from Operations	59.07	35.10
II. Other Income	4.64	3.36
III. Total Revenue[I+II]	63.71	38.46
IV. Expenses:		
Cost of materials consumed	0.14	1.02
purchases of stock-in-Trade		
Changes in inventories of Work-in-progress	(6.77)	(0.59)
Employee benefit expenses	8.92	7.28
Finance costs	0.16	0.18
Depreciation and amortization expense	2.39	2.37
Other expenses :		
(a) Expenditure On Contracts	3.90	5.42
(b) Administration Expenses	23.71	19.75
Total Expenses(IV)	32.45	35.43
V. Profit/Loss before exceptional items and tax [III-IV]	31.26	3.03
VI. Exceptional Items		
VII. Profit/ loss before tax [V-VI]	31.26	3.03
VIII. Tax Expense:		
(a) Current tax	5.84	0.85
(e) Deferred tax	0.24	0.28
IX. Profit/(Loss) for the year from Continuing operations[VII-VIII]	25.18	1.90
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)	25.18	1.90
XIV. Other Comprehensive Income		
A (i) Items that will not be reclassified to profit and loss	(0.23)	(0.06)
(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)	24.95	1.84
XVI. Earnings per Equity Share (for continuing operations)		
(1) Basic	0.71	0.05
(2) Diluted	0.71	0.05
XVII. Earnings per Equity Share (for discontinued operations operations)		
(1) Basic		
(2) Diluted		
XVIII. Earnings per Equity Share (for discontinued & continuing operations)		
(1) Basic	0.71	0.05
(2) Diluted	0.71	0.05

As Per Report attached

For and on behalf of the Board of Directors

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

Sankalan datta
Sankalan datta
Director

Kamal Kishore Chowdhary
Kamal Kishore Chowdhary
Director

Biswanath Chatteropadhyay
BISWANATH CHATTEROPADHYAY
Partner

(M. No.-051800)
Palace, Kolkata

Date : 8Th August,2024



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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 August-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-2024 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 2024.

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

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


BISWANATH CHATTOPADHYAY
Partner

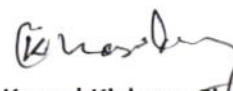
(M. No.-051800)

Kolkata

08th August-2024



By order of the Board
For Shelter Infra Projects Limited



Kamal Kishore Chowdhury
Whole Time (Director)
(DIN NO 06742937)



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Statement of Deviation / Variation in utilisation of Funds Raised

Name of listed entity				M/s Shelter Infra Projects Limited		
Mode of Fund Raising (Public Issues / Rights Issues / Preferential Issues / QIP / Others)				Nil for Q1: 2024-25		
Date of Raising Funds				Not Applicable for Q1:2024-25		
Amount Raised				Not Applicable for Q1: 2024-25		
Report filed for Quarter ended				30.06.2024		
Monitoring Agency				Not Applicable for Q1: 2024-25		
Monitoring Agency Name, if applicable				Not Applicable for Q1: 2024-25		
Is there a Deviation / Variation in use of funds raised				Not Applicable for Q1: 2024-25		
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders				Not Applicable		
If Yes, Date of shareholder Approval				Not Applicable		
Explanation for the Deviation / Variation				Not Applicable *		
Comments of the Audit Committee after review				Not Applicable		
Comments of the auditors, if any				Not Applicable		
Objects for which funds have been raised and where there has been a deviation, in the following table						
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
Not Applicable						

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Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

For SHELTER INFRA PROJECTS LIMITED

Kamal Kishore Chowdhury
(Whole Time Director)
DIN: 06742937