

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: 13.02.2020

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 Thursday, 13th day of February, 2020-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 31st December, 2019, which have been duly approved by the Board of Directors of the Company in its meeting held today i.e. Thursday, 13th day of February, 2020. The Board Meeting commenced at 12.00 NOON, and concluded at 05.20 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 14.02.2020 in Business Standard (English Edition) and Arthik Lipi (Bengali vernacular language daily). The full format of the Results for the Quarter ended 31st December, 2019, 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.

- B. Board of Directors approves the resignation of Ms. Moumana Pal, from the position of Independent Directorship of the Company with effect from 13.02.2020.

Kindly take the same on your records.

Thanking You,

Yours faithfully,

For Shelter Infra Projects Limited.

Aparupa Das
(Company Secretary & Compliance officer)

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 nine months ended **31st December, 2019** (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: 13th February, 2020

UDIN : 20051800AAAAAF3680

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


BISWANATH CHATTOPADHYAY
Partner
(M. No.-051800)

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PART I

Statement of Standalone Unaudited Results for the Quarter Ended 31 st December-2019

(Rs.in Lakhs)

Particulars	3 Months ended 31-12-2019 (unAudited)	Preceding 3 Months ended 30-09-2019(unaudited)	Corresponding 3 months ended in the previous year 31-12-2018 (UnAudited)	year to date figure for the half year 31-12-2019	year to date figure for the half year ended 31-12-2018	Twelve months ended 31-03-2019(Audited)
I Revenue from operations	90.68	83.94	76.44	240.42	282.13	360.72
II Other income	7.81	7.55	7.13	25.09	669.15	691.12
III Total Income (I+II)	98.49	91.49	83.57	265.51	951.28	1051.84
IV Expenses						
(a) Cost of Materials consumed	1.16	6.18	9.87	7.45	19.15	36.68
(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	5.11	1.77	(9.40)	5.11	-5.39	(1.79)
(d) Employee benefits expense	8.84	6.36	8.75	22.97	24.16	25.91
(e) Finance Costs	8.50	6.38	12.81	30.67	40.30	52.55
(f) Depreciation and amortisation expense	3.31	2.51	4.18	9.93	12.53	14.43
(g) Other Expenses					0.00	0.00
(i) Expenditure On Contracts	16.20	14.04	29.80	42.44	109.46	116.67
(ii) General and Administrative Expenses	16.17	36.69	21.01	69.04	57.28	87.90
Total Expenses (IV)	59.28	73.93	77.02	187.60	257.49	332.36
V Profit/(Loss) before exceptional items and tax(I-IV)	39.21	17.56	6.55	77.91	693.79	719.49
VI Exceptional items			0.00	0.00		0.00
VII Profit/(Loss) before tax	39.21	17.56	6.55	77.91	693.79	719.49
VIII Tax Expense:						
(1) Current Tax	6.92	0.23	0.00	7.97	217.19	219.39
(2) Deferred Tax	0.22	(0.49)	0.13	(0.22)	0.69	0.85
IX Profit/(Loss) for the period from continuing operations(VII-VIII)	32.07	17.81	6.43	70.16	475.92	499.25
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)	32.07	17.81	6.43	70.16	475.92	499.25
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						
XVI Other Comprehensive Income						
A (i) Items that will not be reclassified to profit and loss		0.00	0.00	0.01	0.00	(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	0.00	0.00	0.03		0.10	(0.76)
(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)	32.07	17.81	6.46	70.17	476.02	498.48
XVIII Earnings Per EquityShare (for continuing operations)						
(1) Basic	0.90	0.50	0.18	1.97	13.35	13.99
(2) Diluted	0.90	0.50	0.18	1.97	13.35	13.99
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	0.90	0.50	0.18	1.97	13.35	13.99
(2) Diluted	0.90	0.50	0.18	1.97	13.35	13.99



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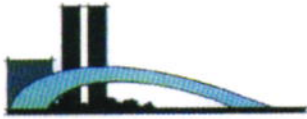
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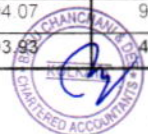


Annexure-IV

Standalone Unaudited Segment wise Revenue, Results and Capital Employed for the Quarter ended 31 st December-2019

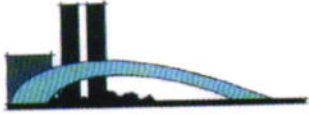
(Rs.in Lakhs)

PARTICULARS	3 Months ended 31-12-2019 (unAudited)	Preceding 3 Months ended 30-09-2019(unaudited)	Corresponding 3 months ended in the previous year 31-12-2018 (UnAudited)	year to date figure for the half year 31-12-2019	year to date figure for the half year ended 31-12-2018	Twelve months ended 31-03-2019(Audited)
1 Segment Revenues:						
a) Construction Activities	14.34	18.00	14.57	32.34	92.66	122.42
b) Rental	76.34	65.94	61.87	208.08	189.47	238.29
Total	90.68	83.94	76.44	240.42	282.13	360.71
Other Income	7.81	7.55	7.13	25.09	669.15	691.12
Less Inter segment revenue	0.00	0.00	0.00	0.00	0.00	0.00
Net Sales/Income from Operation	98.49	91.49	83.57	265.51	951.28	1051.84
2 Segment Results						
[Profit (+) / Loss (-) before Tax & Interest from each segment] :						
a) Construction Activities	(12.11)	19.82	(4.77)	(41.02)	(23.71)	(34.86)
b) Rental	62.31	51.14	45.13	165.22	143.89	179.17
Total	50.21	70.96	40.36	124.21	120.18	144.30
i) Less: Interest Expense	8.50	6.38	12.81	30.67	40.30	52.55
ii) Less: Other unallocable expenditure net off	2.50	47.02	21.00	15.63	(613.91)	627.73
Profit (+) / Loss (-) before Taxation	39.21	17.56	6.55	77.91	693.79	719.49
Other Comprehensive Income						
Items that will not be reclassified to profit and loss	0.00	0.00	0.00	0.01	0.00	(0.01)
Items that will be reclassified to profit and loss	0.00	0.00	0.03	0.00	0.10	(0.76)
Total Comprehensive Income	39.21	17.56	6.58	77.92	693.69	718.72
3 SEGMENT ASSETS AND LIABILITIES						
SEGMENT ASSETS						
a) Construction Activities	1078.27	2305.00	6705.00	1078.27	8231.29	1182.00
b) Rental	2621.07	1545.26	5810.00	2621.07	8257.49	2629.00
c) UNALLOCABLE	1287.00	2284.00	1725.00	1287.00	2466.10	996.17
SEGMENT LIABILITIES						
a) Construction Activities	1173.00	2763.00	7630.00	1173.00	9734.04	1173.00
b) Rental	2247.00	1764.00	2910.00	2247.00	4112.84	2195.00
c) UNALLOCABLE	1043.00	1116.00	2121.00	1043.00	3104.07	986.00
CAPITAL EMPLOYED	523.34	491.26	1579.00	523.34	2003.92	453.17



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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 13th February-2020, 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]and Haldia (CA NO :CEKZ/HLD/ of 2010-11) on 25.07.2014 .The contracts were cancelled under reference for execution of the balance work on the risk and cost .The Risk and cost contracts have been concluded by MES .The company has initiated legal proceedings for the same effect of the loss disputed arising out of the above contract cancelled is not ascertainable at this stage. Out of the above two cases haldia case was awarded in our favor on 20/05/2019 .Against this order the MES has filed an appeal in the **New alipore Court** For the stay of Appeal.
03. Previous years / period's figures have been re-grouped / re-arranged where necessary.

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

BISWANATH CHATTOPADHYAY
Partner
(M. No.-051800)

Kolkata

13/02/2020



By order of the Board
For Shelter Infra Projects Limited

Kamal Kishore Chowdhury
Whole Time (Director)