

June 25, 2026

To,

The Manager

The BSE Limited

Listing department

P. J. Tower, Dalal Street,

Fort, Mumbai 400 001

The Manager

National Stock Exchange of India Limited

Listing department

Exchange Plaza, Bandra Kurla Complex

Bandra (East), Mumbai 400 051

Scrip Code: 539407

NSE Symbol: **GENCON**

Dear Sir/Madam,

Subject - Outcome of the Board meeting

Pursuant to the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("LODR") as amended from time to time, the Board of Directors of the Company, at their meeting held today, Thursday, June 25, 2026, considered and approved the following matters:

1. The Audited Financial Results (Consolidated and Standalone) along with Auditor's report for the quarter / year ended March 31, 2026 as recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today i.e. 25th June, 2026.

Pursuant to Regulation 33 and other applicable regulations of the LODR, we enclose the following:

- I. Audited Financial Results (Consolidated and Standalone) for the quarter / year ended March 31, 2026; and
- II. Auditors' Reports with unmodified opinions on the aforesaid Audited Financial Results (Consolidated and Standalone).

The meeting of the Board of Directors commenced at 4.00 p.m. and discussions on the above agenda items concluded at 7.00 p.m.

For Generic Engineering Construction and Projects Limited

Shital Laxmikant Lokhande
Whole-Time Director & CFO
DIN: 11163063
Place: Mumbai

Independent Auditor's Report on Consolidated Annual Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Generic Engineering Construction and Projects Limited.

Opinion

We have audited the accompanying consolidated annual financial results ('the Statement') of **Generic Engineering Construction and Projects Limited** ('the Holding Company') and its Joint Venture (the Holding Company and its Joint Venture together referred to as the "the Group") for the year ended **March 31, 2026**, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us the aforesaid consolidated annual financial results:

- include the annual financial results of the entities mentioned in Annexure I;
- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, and
- gives a true and fair view in conformity with the applicable Indian Accounting Standards ('IndAS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Group for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under Section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, along with the consideration of reports of other auditors referred to in sub paragraph no. (a) of the "Other Matters paragraph" below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Responsibilities of Management and Those Charged with Governance for the Statement

This consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements and has been approved by the Holding Company's Board of Directors. The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation



of the consolidated annual financial results that gives a true and fair view of the consolidated net profit or loss and other comprehensive income and other financial information of the Group in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation, and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that gives a true and fair view and is free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the companies included in the Group are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under Section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible



for expressing our opinion on whether the Group has in place adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the management and Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Consolidated Annual Financial Results of the Company to express an opinion on the Consolidated Annual Financial Results.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matter Paragraph

- a. The accompanying Statement includes the unaudited financial results and other financial information, in respect of Joint Venture, whose unaudited interim financial result includes the Group's share of net loss after tax of Rs.0.03 Lakhs & 0.10 Lakhs, and total comprehensive loss of Rs.0.03 Lakhs & 0.10 Lakhs, for the quarter ended March 31, 2026 and period ended on that date respectively which has not been audited by any auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of the Joint Venture, is based solely on such unaudited financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our opinion is not modified in respect of this matter.

- b. The consolidated annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of this matter.

Our opinion is not modified in respect of this matter.

For Bilimoria Mehta & Co.
Chartered Accountants
Firm Reg. No. 101490W

Akmehta



CA Aakash Mehta
Partner
Membership no. 165824
UDIN: 26165824KCYDYG6856
Place of Signature: Mumbai
Date: June 25, 2026

Annexure -I

Sr No.	Particulars	Status
1	Generic Bootes Construction LLP	Joint Venture



1. The above audited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on June 25, 2026. These audited Financial Result have been prepared in accordance with the Indian Accounting Standard ("IND AS") as specified under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and the provisions of the Companies Act, 2013.
2. The results for the quarter ended and year ended March 31, 2026, have been audited by the Statutory Auditor of the Company, under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. The Statutory Auditor, Bilimoria Mehta & Co. has issued unmodified conclusions on the standalone financial results.
3. The Consolidated Financial Results include Generic Bootes Construction LLP, which is a joint venture and has been accounted for using the equity method.
4. Previous period figures have been regrouped/ reclassified, wherever necessary to conform to current period classification.
5. The figures for the Quarter ended March 31, 2026, are the balancing figures between the audited figures in respect of the year ended March 2026 and unaudited published year to date up to December 31, 2025.
6. The Government of India has consolidated 29 existing labour legislations into four Labour Codes, namely the Code on Wages, 2019; the Code on Social Security, 2020; the Industrial Relations Code, 2020; and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively, the "New Labour Codes"), which have been made effective from November 21, 2025.

Based on management's assessment, including an actuarial valuation, the implementation of the New Labour Codes has not resulted in any material incremental impact on the Company's gratuity obligations. Accordingly, no adjustment has been made to the financial results for the quarter. The Company is evaluating the impact of the New Labour Codes on other areas, including the contract workforce. Management does not expect any material impact. The Company continues to monitor the issuance of relevant Central and State Rules and clarifications and will recognize the impact, if any, on the financial statements.

7. The above is an extract of the detailed format of the financial results for the quarter ended March 31, 2026. The filed with Stock Exchange, under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Results'). The complete format of the results is available on www.bseindia.com, www.nseindia.com and on the company's website at www.gecpl.com.

Shital Laxmikant Lokhande
Whole Time Director and CFO
DIN: 11163063

Place: Mumbai
Date: 25th June 2026

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED
CIN No. L4500MH994PLC082540
STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rs. In Lakhs)

Particulars	Audited	Unaudited	Audited	Audited	Audited
	Quarter Ended 31/03/2026	Quarter Ended 31/12/2025	Quarter Ended 31/03/2025	Year Ended 31/03/2026	Year Ended 31/03/2025
Incomes					
(1) Revenue From Operations	11,122.30	8,059.10	10,679.99	30,536.53	30,202.04
(2) Other Income	178.58	41.36	687.43	469.38	832.24
Total Income	11,300.88	8,100.46	11,367.42	31,005.91	31,034.28
(3) Expenses					
(a) Purchases & Operating Cost	10,332.39	6,304.50	8,473.79	25,667.87	23,842.00
(b) Changes in inventories of work-in-progress	(101.60)	88.00	185.01	34.58	132.26
(c) Employee benefits expenses	50.61	67.51	187.88	251.29	598.54
(d) Finance costs	199.20	263.01	322.71	1,094.70	1,326.61
(e) Depreciation and Amortizations	346.85	346.56	477.48	1,388.04	1,267.23
(f) Other expenses	88.97	605.37	715.42	1,149.25	2,002.32
Total Expenses	10,916.42	7,674.95	10,362.29	29,585.73	29,168.96
(4) Profit before Exceptional Item and tax (1 + 2 - 3)	384.46	425.51	1,005.13	1,420.18	1,865.32
(5) Exceptional Items	-	-	-	-	-
(6) Profit before tax (4 - 5)	384.46	425.51	1,005.13	1,420.18	1,865.32
(7) Tax expenses					
(a) Current tax	154.00	166.00	179.00	493.00	420.00
(b) Deferred tax	41.40	13.91	205.53	76.62	231.83
(8) Profit from continuing operations (6 + 7)	189.06	245.60	620.60	850.56	1,213.49
(9) Share of Profit / (Loss) of Joint Ventures	(0.03)	(0.03)	(0.10)	(0.10)	(0.10)
Profit after Tax and Share of Profit / (Loss) of Joint Ventures	189.03	245.57	620.50	850.46	1,213.39
B OTHER COMPREHENSIVE INCOME					
Gain/Loss on changes in actuarial assumptions	2.79	-	(9.22)	2.79	(9.22)
Deferred tax on above	(0.72)	-	(2.32)	(0.72)	(2.32)
C TOTAL COMPREHENSIVE INCOME	191.10	245.57	608.96	852.53	1,201.85
Basic Earning per Equity Share	0.34	0.43	1.07	1.50	1.63
Diluted Earning per Equity Share	0.34	0.43	1.07	1.50	1.63
Face Value per Equity Share	5	5	5	5	5

For and on Behalf of the Board of Directors of
Generic Engineering Construction And Projects Limited

Shital Laxmikant Lokhande
Whole Time Director and CFO
DIN: 11163063
Place: Mumbai
Date: 25th June 2026

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED

AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(Rs. In Lakhs)

Particulars	Audited As at 31 March 2026	Audited As at 31 March 2025
ASSETS		
1. Non-current assets		
(a) Plant Property and Equipments	6,745.95	6,582.53
(b) Right to Use of Assets	684.10	965.63
(c) Investment Property	1,136.07	1,136.07
(d) Capital Work in Progress	-	-
(e) Intangible Assets		
- Goodwill	1,727.10	1,727.10
- Software	0.00	0.01
(f) Financial Assets		
(i) Investment	0.41	0.41
(ii) Others Financial Assets	1,907.26	2,362.45
(g) Deferred Tax Assets (Net)	263.10	340.44
	12,464.00	13,114.64
2. Current assets		
(a) Inventories	7,829.20	7,863.78
(b) Financial Assets		
(i) Trade Receivable	19,784.93	12,057.92
(ii) Cash and Cash Equivalents	432.91	451.38
(iii) Bank Balances Other than above	141.49	1,124.71
(iv) Loans	1,045.16	1,065.16
(v) Others Financial Assets	3,744.02	2,924.14
(c) Current Tax Assets (net)	173.02	147.84
(d) Other Current Assets	6,187.02	6,917.53
	39,337.75	32,552.46
TOTAL - ASSETS	51,801.75	45,667.10
EQUITY AND LIABILITIES		
I. Equity		
(a) Equity Share Capital	2,849.31	2,849.31
(b) Other Equity		
(i) Reserves & Surplus	26,450.93	25,598.30
(ii) Money received against share warrants	-	-
	29,300.24	28,447.61
II. Liability		
1. Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	31.93	30.26
(ii) Lease Liabilities	410.63	645.46
(iii) Other Non Current Financial Liabilities	66.00	66.00
(b) Provisions	33.73	42.33
	542.29	784.05
2. Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,708.34	5,731.56
(ii) Lease Liabilities	276.70	305.82
(iii) Trade Payables		
a) Total outstanding dues of micro enterprises and small enterprises	2,096.15	162.50
b) Total outstanding dues of creditors other than micro enterprises	9,312.68	6,714.67
(iv) Others Financial liabilities	2,570.26	1,950.11
(b) Other Current Liabilities	1,362.18	1,182.24
(c) Provisions	44.69	23.89
(d) Current Tax Liabilities (net)	-	-
(e) Contract Liabilities	588.22	364.65
	21,959.22	16,435.44
TOTAL - EQUITY AND LIABILITIES	51,801.75	45,667.09

For and on Behalf of the Board of Directors of
Generic Engineering Construction And Projects Limited
CIN No. L4500MH994PLC082540

Shital Laxmikant Lokhande
Whole Time Director and CFO
DIN: 11163063
Place: Mumbai
Date: 25th June 2026

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED
CIN No. L4500MH994PLC082540
CONSOLIDATED CASH FLOW STATEMENT FOR YEAR ENDED MARCH 31, 2026

(Rs. In Lakhs)

PARTICULARS	For the Year Ended 31 March 2026	For the Year Ended 31 March 2025
<u>A. CASH FLOW FROM OPERATING ACTIVITY</u>		
Net Profit before taxation:	1,420.18	1,865.32
Adjustments for:		
(a) Finance Charges	1,094.70	1,326.61
(b) Depreciation	1,388.04	1,267.23
(c) Interest on Fixed Deposit	(79.06)	(76.43)
(d) Rental Income	(135.30)	(135.51)
(e) Provision for Gratuity	14.99	8.85
(f) Gain on Sale of Property	-	(616.69)
(g) Bad Debts	169.49	1,378.19
(h) Provision for Impairment	413.70	221.13
Cash generated from operations before Working Capital Changes	4,286.74	5,238.70
Adjustments for:		
Changes in Trade and Other Receivables	(6,562.52)	(1,882.55)
Changes in Trade and Other Payables	5,155.32	(2,506.48)
Cash generated from Operations	2,879.54	849.67
Income Taxes paid (net)	(518.18)	(847.38)
Net Cash Flow from Operating Activities	2,361.36	2.30
<u>B. CASH FLOW FROM/ (USED IN) INVESTING ACTIVITIES</u>		
(a) Purchase of Fixed Assets	(1,269.93)	(1,526.29)
(b) Sale of Fixed Assets	-	1,150.03
(c) Investment in Subsidiary	-	(0.51)
(d) Interest Received	79.06	76.43
(e) Rental Income	135.30	135.51
(f) Repayment of Loans	20.00	1,310.83
(g) Investment Fixed Deposits	(517.22)	(267.81)
(h) Maturity of Fixed Deposits	187.76	119.57
Net Cash from / (used in) Investing Activities	(1,365.03)	997.76
<u>C. CASH FLOW FROM/ (USED IN) FINANCING ACTIVITIES</u>		
(a) Finance Charges Paid	(1,021.47)	(1,294.77)
(b) Payments of Long Term Borrowings	(137.19)	(155.17)
(c) Proceeds of Long Term Borrowings	138.86	-
(d) Proceeds / (Payments) of Short Term Borrowings	376.77	(850.34)
(e) Proceeds from Issue of shares	-	959.85
(f) Rent paid on hire charges	(337.17)	(208.52)
Net Cash from / (used in) Financing Activities	(980.20)	(1,548.94)
Net increase / (decrease) in Cash and Cash Equivalents	16.13	(548.88)
Cash and Cash Equivalents at the beginning of the year	558.27	1,107.15
Cash and Cash Equivalents at the end of the year	574.40	558.27
Cash and Cash Equivalents at the end of the year as per Balance Sheet	574.40	558.27
Components of cash and cash equivalent		
- Cash and cheques on hand	6.42	8.36
- With banks		
- On current account	426.49	443.02
- On deposit account restricted	141.49	106.89

Note: The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind As -7)

For and on Behalf of the Board of Directors of
Generic Engineering Construction And Projects Limited
CIN No. L4500MH994PLC082540

Shital Laxmikant Lokhande
Whole Time Director and CFO
DIN: 11163063
Place: Mumbai
Date: 25th June 2026

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED
CIN No. L4500MH994PLC082540

Statement of Audited Consolidated Segment-wise Revenue, Results, Assets and Liabilities for the Quarter ended and Year Ended March 31, 2026

Sr. No.	Particulars	Quarter Ended			(Rs. In Lakhs)	
		31-03-2026	31-12-2025	31-03-2025	Year Ended Audited 31-03-2026	Year Ended Audited 31-03-2025
1	Segment Revenue					
	- Construction to Services	8,904.57	5,181.64	9,008.31	24,188.45	28,530.36
	- Trading Material	2,217.73	2,877.46	1,671.68	6,348.08	1,671.68
	Total Revenue	11,122.30	8,059.10	10,679.99	30,536.53	30,202.04
2	Segment Results - (Profit before tax and interest)					
	- Construction to Services	561.48	621.67	1,302.77	2,398.75	3,175.22
	- Trading Material	22.18	66.86	25.08	116.13	16.72
	Total Segment Profit before Interest and Tax	583.66	688.53	1,327.85	2,514.88	3,191.93
	(i) Finance Cost	199.20	263.01	322.71	1,094.70	1,326.61
	(ii) Interest Income					
	(iii) Other Un-allocable Income (Net of Expenditure)					
	Profit Before Tax	384.46	425.51	1,005.13	1,420.18	1,865.32
	(i) Current Tax	154.00	166.00	179.00	493.00	420.00
	(ii) Deferred Tax	41.40	13.91	205.53	76.62	231.83
	Profit After Tax	189.06	245.60	620.60	850.55	1,213.49
	Share of Profit / (Loss) of Joint Ventures	(0.03)	(0.03)	(0.10)	(0.10)	(0.10)
	Profit After Tax and Share of Profit/ (Loss) of Joint Ventures	189.03	245.57	620.50	850.45	1,213.39
3	Segment Assets					
	- Construction to Services	50,868.66	45,462.75	45,660.63	50,868.66	45,660.63
	- Trading Material	933.09	2,316.23	6.47	933.09	6.47
	Total Segment Assets	51,801.75	47,778.95	45,667.10	51,801.75	45,667.10
4	Segment Liabilities					
	- Construction to Services	21,648.06	17,275.38	17,211.84	21,648.06	17,211.84
	- Trading Material	853.45	1,639.35	7.66	853.45	7.66
	Total Segment Liabilities	22,501.51	18,914.73	17,219.50	22,501.51	17,219.50

For and on Behalf of the Board of Directors of
Generic Engineering Construction And Projects Limited

Shital Laxmikant Lokhande
Whole Time Director and CFO
DIN: 11163063
Place: Mumbai
Date: 25th June 2026

Reg. Office : 201 & 202, Fitwell House, 2nd Floor, Opp. Home Town, LBS Road, Vikhroli (West), Mumbai - 400 083.
Tel. : 9167720671 / 022-25780272 • Email : geninfo@gecpl.com • Website : www.gecpl.com • CIN - L45100MH1994PLC082540

Independent Auditor's Report on Standalone Annual Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Generic Engineering Construction and Projects Limited.

Opinion

We have audited the accompanying standalone annual financial results ('the Statement') of **Generic Engineering Construction and Projects Limited** ('the Company') for the year ended **March 31, 2026**, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

(i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, and

(ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('IndAS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under Section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

This Statement has been prepared on the basis of the standalone annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the standalone net profit or loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the



provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation, and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the standalone annual financial statement as a whole is free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under Section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to financial statements and the operating effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management and Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However,



future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter Paragraph

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of this matter.

For Bilimoria Mehta & Co.
Chartered Accountants
Firm Reg. No. 101490W



CA Aakash Mehta
Partner
Membership no. 165824
UDIN: :26165824ZUYDAS4655
Place of Signature: Mumbai
Date: June 25, 2026

1. The above-mentioned Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on June 25, 2026. These audited Financial Result have been prepared in accordance with the Indian Accounting Standard ("IND AS") as specified under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and the provisions of the Companies Act, 2013.
2. The results for the quarter ended and year ended March 31, 2026, have been audited by the Statutory Auditor of the Company, under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. The Statutory Auditor, Bilimoria Mehta & Co. have issued limited review reports with unmodified opinion on the standalone financial results.
3. Previous period figures have been regrouped/ reclassified, wherever necessary to conform to current period classification.
4. The figures for the Quarter ended March 31, 2026, are the balancing figures between the audited figures in respect of the year ended March 2026 and unaudited published year to date up to December 2025.
5. The Government of India has consolidated 29 existing labour legislations into four Labour Codes, namely the Code on Wages, 2019; the Code on Social Security, 2020; the Industrial Relations Code, 2020; and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively, the "New Labour Codes"), which have been made effective from November 21, 2025.

Based on management's assessment, including an actuarial valuation, the implementation of the New Labour Codes has not resulted in any material incremental impact on the Company's gratuity obligations. Accordingly, no adjustment has been made in the financial results for the quarter. The Company is evaluating the impact of the New Labour Codes on other areas, including the contract workforce. Management does not expect any material impact. The Company continues to monitor the issuance of relevant Central and State Rules and clarifications and will recognize the impact, if any, on the financial statements.

6. The above is an extract of the detailed format of the financial results for quarter ended and year ended March 31, 2026. The filed with Stock Exchange, under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Results'). The complete format of the results is available on www.bseindia.com, www.nseindia.com and on the company's website at www.gecpl.com.

Shital Laxmikant Lokhande
Whole Time Director and CFO
DIN: 11163063

Place: Mumbai
Date: 25th June 2026

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED
CIN No. L4500MH994PLC082540
STATEMENT OF AUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rs. In Lakhs)

Particulars	Audited	Unaudited	Audited	Audited	Audited
	Quarter Ended 31/03/2026	Quarter Ended 31/12/2025	Quarter Ended 31/03/2025	Year Ended 31/03/2026	Year Ended 31/03/2025
Incomes					
(1) Revenue From Operations	11,122.30	8,059.10	10,679.99	30,536.53	30,202.04
(2) Other Income	178.58	41.36	687.43	469.38	832.24
Total Income	11,300.88	8,100.46	11,367.42	31,005.91	31,034.28
(3) Expenses					
(a) Purchases & Operating Cost	10,332.39	6,304.50	8,473.79	25,667.87	23,842.00
(b) Changes in inventories of work-in-progress	(101.60)	88.00	185.01	34.58	132.26
(c) Employee benefits expenses	50.61	67.51	187.88	251.29	598.54
(d) Finance costs	199.20	263.01	322.71	1,094.70	1,326.61
(e) Depreciation and Amortizations	346.85	346.56	477.48	1,388.04	1,267.23
(f) Other expenses	88.96	605.37	715.42	1,149.25	2,002.32
Total Expenses	10,916.42	7,674.95	10,362.29	29,585.73	29,168.96
(4) Profit before Exceptional Item and tax (1 + 2 - 3)	384.46	425.51	1,005.13	1,420.18	1,865.32
(5) Exceptional Items	-	-	-	-	-
(6) Profit before tax (4 - 5)	384.46	425.51	1,005.13	1,420.18	1,865.32
(7) Tax expenses					
(a) Current tax	154.00	166.00	179.00	493.00	420.00
(b) Deferred tax	41.40	13.91	205.53	76.62	231.83
(8) Profit from continuing operations (6 + 7)	189.06	245.60	620.60	850.55	1,213.49
B OTHER COMPREHENSIVE INCOME					
Gain/Loss on changes in actuarial assumptions	2.79	-	(9.22)	2.79	(9.22)
Deferred tax on above	(0.72)	-	(2.32)	(0.72)	(2.32)
C TOTAL COMPREHENSIVE INCOME	191.13	245.60	609.06	852.63	1,201.95
Basic Earning per Equity Share	0.34	0.43	1.07	1.50	1.63
Diluted Earning per Equity Share	0.34	0.43	1.07	1.50	1.63
Face Value per Equity Share	5	5	5	5	5

For and on Behalf of the Board of Directors of
Generic Engineering Construction And Projects Limited

Shital Laxmikant Lokhande
Whole Time Director and CFO
DIN: 11163063
Place: Mumbai
Date: 25th June 2026

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED
CIN No. L4500MH994PLC082540
AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(Rs. In Lakhs)

Particulars	Audited As at 31 March 2026	Audited As at 31 March 2025
ASSETS		
1. Non-current assets		
(a) Plant Property and Equipments	6,745.95	6,582.53
(b) Right to Use of Assets	684.10	965.63
(c) Investment Property	1,136.07	1,136.07
(d) Capital Work in Progress	0.00	-
(e) Intangible Assets		
- Goodwill	1,727.10	1,727.10
- Software	0.00	0.01
(f) Financial Assets		
(i) Investment	0.51	0.51
(ii) Others Financial Assets	1,907.26	2,695.19
(g) Deferred Tax Assets (Net)	263.10	340.44
	12,464.10	13,447.49
2. Current assets		
(a) Inventories	7,829.20	7,863.78
(b) Financial Assets		
(i) Trade Receivable	19,784.93	12,057.92
(ii) Cash and Cash Equivalents	432.91	451.38
(iii) Bank Balances Other than above	141.49	106.89
(iv) Loans	1,045.16	1,065.16
(v) Others Financial Assets	3,744.02	3,609.21
(c) Current Tax Assets (net)	173.02	147.84
(d) Other Current Assets	6,187.02	6,917.53
	39,337.75	32,219.72
Total -Assets	51,801.85	45,667.20
EQUITY AND LIABILITIES		
I. Equity		
(a) Equity Share Capital	2,849.31	2,849.31
(b) Other Equity		
(i) Reserves & Surplus	26,451.03	25,598.40
(ii) Money received against share warrants	-	-
	29,300.34	28,447.71
II. Liability		
1. Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	31.93	30.26
(ii) Lease Liabilities	410.63	645.46
(iii) Other Non Current Financial Liabilities	66.00	66.00
(b) Provisions	33.73	42.33
	542.29	784.04
2. Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,708.34	5,331.56
(ii) Lease Liabilities	276.70	305.82
(iii) Trade Payables		
a) Total outstanding dues of micro enterprises and small enterprises	2,096.15	162.50
b) Total outstanding dues of creditors other than micro enterprises	9,312.68	7,114.67
(iv) Others Financial liabilities	2,570.26	1,950.11
(b) Other Current Liabilities	1,362.18	1,182.24
(c) Provisions	44.69	23.89
(d) Current Tax Liabilities (net)	-	-
(e) Contract Liabilities	588.22	364.65
	21,959.22	16,435.44
TOTAL - EQUITY AND LIABILITIES	51,801.85	45,667.20

For and on Behalf of the Board of Directors of
Generic Engineering Construction And Projects Limited
CIN No. L4500MH994PLC082540

Shital Laxmikant Lokhande
Whole Time Director and CFO
DIN: 11163063
Place: Mumbai
Date: 25th June 2026

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED
CIN No. L4500MH994PLC082540
STANDALONE CASH FLOW STATEMENT FOR YEAR ENDED MARCH 31, 2026

(Rs. In Lakhs)

PARTICULARS	For the Year Ended 31 March 2026	For the Year Ended 31 March 2025
A. CASH FLOW FROM OPERATING ACTIVITY		
Net Profit before taxation:	1,420.18	1,865.32
Adjustments for:		
(a) Finance Charges	1,094.70	1,326.61
(b) Depreciation	1,388.04	1,267.23
(c) Interest on Fixed Deposit	(79.06)	(76.43)
(d) Rental Income	(135.30)	(135.51)
(e) Provision for Gratuity	14.99	8.85
(f) Gain on Sale of Property	-	(616.69)
(g) Bad Debts	169.49	1,378.19
(h) Provision for Impairment	413.70	221.13
Cash generated from operations before Working Capital Changes	4,286.74	5,238.70
Adjustments for:		
Changes in Trade and Other Receivables	(6,562.52)	(1,882.55)
Changes in Trade and Other Payables	5,155.32	(2,506.48)
Cash generated from Operations	2,879.54	849.67
Income Taxes paid (net)	(518.18)	(847.38)
Net Cash Flow from Operating Activities	2,361.36	2.30
B. CASH FLOW FROM/ (USED IN) INVESTING ACTIVITIES		
(a) Purchase of Fixed Assets	(1,269.93)	(1,526.29)
(b) Sale of Fixed Assets	-	1,150.03
(c) Investment in Subsidiary	-	(0.51)
(d) Interest Received	79.06	76.43
(e) Rental Income	135.30	135.51
(f) Repayment of Loans	20.00	1,310.83
(g) Investment Fixed Deposits	(517.22)	(267.81)
(h) Maturity of Fixed Deposits	187.76	119.57
Net Cash from / (used in) Investing Activities	(1,365.03)	997.76
C. CASH FLOW FROM/ (USED IN) FINANCING ACTIVITIES		
(a) Finance Charges Paid	(1,021.47)	(1,294.77)
(b) Payments of Long Term Borrowings	(137.19)	(155.17)
(c) Proceeds of Long Term Borrowings	138.86	-
(d) Proceeds / (Payments) of Short Term Borrowings	376.77	(850.34)
(e) Proceeds from Issue of shares	-	959.85
(f) Rent paid on hire charges	(337.17)	(208.52)
Net Cash from / (used in) Financing Activities	(980.20)	(1,548.94)
Net increase / (decrease) in Cash and Cash Equivalents	16.13	(548.88)
Cash and Cash Equivalents at the beginning of the year	558.27	1,107.15
Cash and Cash Equivalents at the end of the year	574.40	558.27
Cash and Cash Equivalents at the end of the year as per Balance Sheet	574.40	558.27
Components of cash and cash equivalent		
- Cash and cheques on hand	6.42	8.36
- With banks		
- On current account	426.49	443.02
- On deposit account restricted	141.49	106.89

Note: The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind As -7)

For and on Behalf of the Board of Directors of
Generic Engineering Construction And Projects Limited
CIN No. L4500MH994PLC082540

Shital Laxmikant Lokhande
Whole Time Director and CFO
DIN: 11163063
Place: Mumbai
Date: 25th June 2026

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED
CIN No. L4500MH994PLC082540

Statement of Audited Segment-wise Revenue, Results, Assets and Liabilities for the Quarter ended and Year Ended March 31, 2026

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended Audited	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
1	Segment Revenue					
	- Construction to Services	10,176.84	5,841.37	9,008.31	23,277.52	28,530.36
	- Trading Material	945.45	2,217.73	1,671.68	7,259.01	1,671.68
	Total Revenue	11,122.30	8,059.10	10,679.99	30,536.53	30,202.04
2	Segment Results - (Profit before tax and interest)					
	- Construction to Services	565.12	666.35	1,302.77	2,414.73	3,175.22
	- Trading Material	18.54	22.18	25.08	100.15	16.72
	Total Segment Profit before Interest and Tax	583.66	688.53	1,327.85	2,514.88	3,191.93
	(i) Finance Cost	199.20	263.01	322.71	1,094.70	1,326.61
	(ii) Interest Income	-	-	-	-	-
	(iii) Other Un-allocable Income (Net of Expenditure)	-	-	-	-	-
	Profit Before Tax	384.46	425.51	1,005.13	1,420.18	1,865.32
	(i) Current Tax	154.00	166.00	179.00	493.00	420.00
	(ii) Deferred Tax	41.40	13.91	205.53	76.62	231.83
	Profit After Tax	189.06	245.60	620.60	850.55	1,213.49
3	Segment Assets					
	- Construction to Services	51,429.68	48,564.60	45,660.73	51,429.68	45,660.73
	- Trading Material	372.18	933.09	6.47	372.18	6.47
	Total Segment Assets	51,801.85	47,778.98	45,667.20	51,801.85	45,667.20
4	Segment Liabilities					
	- Construction to Services	21,231.07	19,534.40	17,211.84	21,231.07	17,211.84
	- Trading Material	1,270.44	853.45	7.66	1,270.44	7.66
	Total Segment Liabilities	22,501.51	18,914.73	17,219.50	22,501.51	17,219.50

**For and on Behalf of the Board of Directors of
Generic Engineering Construction And Projects Limited**

Shital Laxmikant Lokhande
Whole Time Director and CFO
DIN: 11163063
Place: Mumbai
Date: 25th June 2026

Reg. Office : 201 & 202, Fitwell House, 2nd Floor, Opp. Home Town, LBS Road, Vikhroli (West), Mumbai - 400 083.
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