GENERIC®
ENGINEERING CONSTRUCTION AND PROJECTS LTD.

November 14th, 2026

To,

The Manager	The Manager
The BSE Limited	National Stock Exchange of India Limited
Listing department	Listing department
P. J. Tower, Dalal Street,	Exchange Plaza, Bandra Kurla
Complex Fort, Mumbai 400 001	Bandra (East), Mumbai 400 051
Scrip Code: 539407	NSE Symbol: GENCON

Dear Sir/Madam,

Subject:

1. Outcome of Board Meeting held on Saturday, 14th November, 2026
2. Un-audited Financial Results for the quarter and half year ended September 30, 2026.

We wish to inform you that the Board of Directors of the Company in their meeting held on Saturday, 14th November, 2026, have inter alia approved the Un-audited Financial Results of the Company for the quarter and half year ended 30th September, 2026.

1. Pursuant to the Regulation 33 of SEBI (LODR) Regulations, 2015, we are enclosing herewith the following:

a) Un-audited Financial Results for the quarter and half year ended 30th September, 2026, along with Independent Auditors Limited Review Report issued by Statutory Auditors

b) Statement on Impact of Audit Qualifications with modified opinion is also been enclosed as part of the outcome.

The meeting of the Board of Directors commenced at 10.00 p.m. (IST) and discussions on the above agenda items concluded at 11.00 p.m (IST). The Board Meeting is continuing for consideration of other agenda items.

For Generic Engineering Construction and Projects Limited

SHITAL LAXMIKANT LOKHANDE

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Date: 2026.11.14 23:17:01 +05'30'

Shital Laxmikant Lokhande
Whole Time Director and CFO
DIN: 11163063

Place: Mumbai
Date: 14th November, 2026

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone 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 Constructions and Project Limited,

1. We have reviewed the accompanying statement of unaudited Standalone financial results ('the Statement') of **Generic Engineering Constructions and Project Limited** ('the Company') for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 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), including relevant circulars issued by the SEBI from time to time.

2. The 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 Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under Section 143(10) of the Act, 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.

BILIMORIA MEHTA & CO. FRN: 101490W CHARTERED ACCOUNTANTS

Basis of Qualified Conclusion

4. The Inventories of the Company as at September 30, 2026 include Work-in-Progress ('WIP') pertaining to ongoing construction / project contracts. While the Management has furnished engineering completion certificates evidencing the existence of the said WIP, the Company has not provided us with sufficient and appropriate audit evidence in the form of cost records, cost allocation details, and the basis of computation of costs accumulated in WIP, In the absence of such cost records, we are unable to verify whether the said WIP has been correctly valued, whether any write-down to NRV or provision for obsolescence is required, and accordingly, we are unable to determine the consequential impact, if any on standalone financial results

Qualified Conclusion

5. Based on our review conducted as above, except for matter described in the Basis of Qualified Conclusion where of presently unascertainable for, 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 Ind AS 34, prescribed under Section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

For Bilimoria Mehta & Co.
Chartered Accountants
FRN: 101490W





Aakash Mehta
Partner
Membership no. 165824
UDIN: 26165824KAKPAT4130

Place: Mumbai

Date: November 14, 2026

1. The above un-audited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14, 2026. These un-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 & half year ended September 30, 2026 have been subject to limited review 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 modified conclusion on the consolidated financial results.

3. The Group has made an investment in Generic Bootes Constructions LLP, in which the group has substantial control.

4. Previous period figures have been regrouped/ reclassified, wherever necessary to conform to current period classification.

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 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.

6. The above is an extract of the detailed format of the financial results for the quarter & half year ended September 30, 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 at company's website at www.gecpl.com.

SHITAL LAXMIKANT LOKHANDE
Digitally signed by SHITAL LAXMIKANT LOKHANDE
Date: 2026.11.14 23:19:49 +05'30'

Shital Laxmikant Lokhande
Whole Time Director and CFO
DIN: 11163063

Place: Mumbai
Date: 14th November, 2026

GENERIC®
ENGINEERING CONSTRUCTION AND PROJECTS LTD.

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED
CIN No. L45100MH1994PLC082540
UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Rs. In Lakhs)

Particulars	Unaudited As at 30 Sep 2026	Audited As at 31 March 2026
ASSETS		
1. Non-current assets		
(a) Plant Property and Equipments	6,175.35	6,745.95
(b) Right to Use of Assets	541.95	684.10
(c) Investment Property	1,136.07	1,136.07
(d) Intangible Assets		
- Goodwill	1,727.10	1,727.10
- Software	0.00	0.00
(e) Financial Assets		
(i) Investment	0.51	0.51
(ii) Trade Receivable	678.78	894.80
(iii) Others Financial Assets	1,039.16	1,012.46
(f) Deferred Tax Assets (Net)	329.03	263.10
	11,627.95	**12,464.10**
2. Current assets		
(a) Inventories	7,787.54	7,829.20
(b) Financial Assets		
(i) Trade Receivable	21,973.69	19,784.93
(ii) Cash and Cash Equivalents	147.92	432.91
(iii) Bank Balances Other than above	347.70	141.49
(iv) Loans	1,045.16	1,045.16
(v) Others Financial Assets	3,247.69	3,744.02
(c) Current Tax Assets (net)	263.76	173.02
(d) Other Current Assets	6,638.00	6,187.02
	41,451.46	**39,337.75**
Total -Assets	**53,079.41**	**51,801.85**
EQUITY AND LIABILITIES		
I. Equity		
(a) Equity Share Capital	2,849.31	2,849.31
(b) Other Equity		
(i) Reserves & Surplus	26,873.89	26,451.03
	29,723.21	**29,300.34**
II. Liability		
1. Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	918.17	31.93
(ii) Lease Liabilities	212.76	410.63
(iii) Other Financial Liabilities	66.00	66.00
(b) Provisions	36.35	33.73
	1,233.28	**542.29**
2. Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	7,459.74	5,708.34
'(ii) Lease Liabilities	333.04	276.70
(iii) Trade Payables		
a) Total outstanding dues of micro enterprises and small enterprises	2,059.27	2,096.15
b) Total outstanding dues of creditors other than micro enterprises	7,158.68	9,312.68
(iv) Others Financial liabilities	2,460.10	2,570.26
(b) Other Current Liabilities	1,649.04	1,362.18
(c) Provisions	48.16	44.69
(e) Contract Liabilities	954.89	588.22
	22,122.93	**21,959.22**
TOTAL - EQUITY AND LIABILITIES	**53,079.41**	**51,801.85**

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

Sheetal Lokhande
Whole Time Director and CFO
DIN: DIN: 11163063
Place: Mumbai
Date: 14th November 2026

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED

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GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED
CIN No. L45100MH1994PLC082540

STATEMENT OF UNAUDITED STANDALONE PROFIT & LOSS ACCOUNT FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30,

INCOME :-	Unaudited			Unaudited		Audited
	Quarter Ended 30/09/26	Quarter Ended 30/06/26	Quarter Ended 30/09/25	Six Month Ended 30/09/2026	Six Month Ended 30/09/2025	Year Ended 31/03/26
A CONTINUING OPERATIONS						
(1) Revenue From Operation	6,296.03	5,208.54	6,159.29	11,504.57	11,355.13	30,536.53
(2) Other Income	44.17	65.37	204.72	109.54	249.44	469.38
(2) Total Income	**6,340.20**	**5,273.90**	**6,364.01**	**11,614.11**	**11,604.57**	**31,005.91**
(3) Expenses						
(a) Purchases & Operating Cost	5,292.31	4,144.77	4,936.76	9,437.08	9,030.98	25,667.87
(b) Changes in inventories of work-in-progress	20.50	21.16	20.60	41.66	48.18	34.58
(c) Employee benefits expense	81.44	93.78	66.24	175.22	133.16	251.29
(d) Finance costs	260.39	216.12	423.04	476.51	632.49	1,094.70
(e) Depreciation and amortisation expense	361.28	361.14	347.57	722.42	694.63	1,388.04
(f) Other expenses	103.47	197.09	307.05	300.56	454.92	1,149.25
Total Expenses	**6,119.38**	**5,034.05**	**6,101.26**	**11,153.44**	**10,994.36**	**29,585.73**
(4) Profit / (Loss) before Exceptional Item and tax (2 - 3)	**220.81**	**239.85**	**262.75**	**460.66**	**610.21**	**1,420.18**
(5) Exceptional Items	-	-	-	-	-	-
(6) Profit / (Loss) before tax (4 - 5)	**220.81**	**239.85**	**262.75**	**460.66**	**610.21**	**1,420.18**
(7) Tax expense						
(a) Current tax	45.72	58.00	91.00	103.72	173.00	493.00
(b) Deferred tax	(45.30)	(20.62)	(43.70)	(65.92)	21.31	76.62
(8) Profit / (Loss) before continuing operations (6 ± 7)	**220.40**	**202.47**	**215.45**	**422.87**	**415.90**	**850.55**
B OTHER COMPREHENSIVE INCOME						
Gain/losses on changes in acturial assumptions	-	-	-	-	-	2.79
Deferred tax on above	-	-	-	-	-	(0.72)
(9) Profit / (Loss) after continuing operations (6 ± 7)	**220.40**	**202.47**	**215.45**	**422.87**	**415.90**	**852.63**
Basic Earning per Equity Share	**0.39**	**0.36**	**0.38**	**0.38**	**0.73**	**1.50**
Diluted Earning per Equity Share	**0.39**	**0.36**	**0.38**	**0.38**	**0.73**	**1.50**
Face Value per Equity Share	**5**	**5**	**5**	**5**	**5**	**5**

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

Sheetal Lokhande
Whole Time Director and CFO
DIN: DIN: 11163063
Place: Mumbai
Date: 14th November 2026

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED
CIN No. L45100MH1994PLC082540

STATEMENT OF STANDALONE UNAUDITED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended Audited
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
1	**Segment Revenue**						
	- Construction to Services	5,152.96	3,067.52	3,281.83	8,220.48	7,224.77	24,188.45
	- Trading Material	119.98	2,141.02	2,877.46	2,261.00	4,130.36	6,348.08
	Total Revenue	**5,272.94**	**5,208.54**	**6,159.29**	**10,481.48**	**11,355.13**	**30,536.53**
2	**Segment Results - (Profit before tax and interest)**						
	- Construction to Services	425.34	413.15	618.92	838.48	1,866.84	2,398.75
	- Trading Material	2.40	42.82	66.86	45.22	70.49	116.13
	Total Segment Profit before Interest and Tax	427.74	455.96	685.78	883.70	1,242.69	2,514.88
	(i) Finance Cost	206.92	216.12	423.04	423.04	632.49	1,094.70
	(ii) Interest Income	-	-	-			
	(iii) Other Un-allocable Income (Net of Expenditure)	-	-	-			
	Profit Before Tax	**220.81**	**239.85**	**262.75**	**460.66**	**610.21**	**1,420.18**
	(i) CurrentTax	45.72	58.00	91.00	103.72	173.00	493.00
	(ii) Deferred Tax	(45.30)	(20.62)	(43.70)	(65.92)	21.31	76.62
	Profit After Tax	**220.40**	**202.47**	**215.44**	**422.87**	**415.90**	**850.55**
3	**Segment Assets**						
	- Construction to Services	52,900.00	50,334.96	45,462.75	52,900.00	45,462.75	51,429.68
	- Trading Material	179.42	185.14	2,316.23	179.42	2,316.23	372.18
	Total Segment Assets	**53,079.41**	**50,520.09**	**47,778.98**	**53,079.41**	**47,778.98**	**51,801.86**
4	**Segment Liabilities**						
	- Construction to Services	23,105.70	20,925.27	17,275.38	23,105.70	17,275.38	21,231.07
	- Trading Material	250.51	135.13	1,639.35	250.51	1,639.35	1,270.44
	Total Segment Liabilities	**23,356.21**	**21,060.40**	**18,914.73**	**23,356.21**	**18,914.73**	**22,501.51**

For and on Behalf of the Board of Directors of
Generic Engineering Construction And Projects
CIN No. L45100MH1994PLC082540

SHITAL LAXMIKANT LOKHANDE
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Sheetal Lokhande
Whole Time Director and CFO
DIN: DIN: 11163063
Place: Mumbai
Date: 14th November 2026

GENERIC®
ENGINEERING CONSTRUCTION AND PROJECTS LTD.

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED

CIN No. L45100MH1994PLC082540

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR PERIOD ENDED SEPTEMBER 30, 2026

(Rs. In Lakhs)

PARTICULARS	For the Period Ended 30 Sept 2026	For the Period Ended 30 Sept 2025
A. CASH FLOW FROM OPERATING ACTIVITY		
Net Profit before taxation:	**356.94**	**610.20**
Adjustments for:		
(a) Finance Charges	449.45	632.49
(b) Depreciation	722.42	694.63
(c) Interest on Fixed Deposit	(34.71)	(21.40)
(d) Rental Income	(69.30)	(66.00)
(e) Provision for Gratuity	6.10	9.03
(f) Interest on lease Liabilities	27.06	-
(g) Balances Written Off	-	169.49
(h) Provision for Impairment	100.79	(158.96)
Cash generated from operations before Working Capital Changes	**1,558.74**	**1,869.48**
Adjustments for:		
Changes in Trade and Other Receivables	(2,013.23)	(1,580.44)
Changes in Trade and Other Payables	(1,647.51)	1,643.14
Cash generated from Operations	**(2,102.00)**	**1,932.18**
Income Taxes paid (net)	(90.74)	(99.54)
Net Cash Flow from Operating Activities	**(2,192.74)**	**1,832.64**
B. CASH FLOW FROM/ (USED IN) INVESTING ACTIVITIES		
(a) Purchase of Fixed Assets	(9.66)	(1,270.66)
(b) Sale of Fixed Assets	-	-
(c) Interest Received	34.71	21.40
(d) Rental Income	69.30	66.00
Net Cash from / (used in) Investing Activities	**94.36**	**(1,183.26)**
C. CASH FLOW FROM/ (USED IN) FINANCING ACTIVITIES		
(a) Finance Charges Paid	(449.45)	(593.24)
(b) Payments of Long Term Borrowings	(98.08)	(90.61)
(c) Proceeds of Long Term Borrowings	984.31	130.08
(d) Proceeds / (Payments) of Short Term Borrowings	1,751.40	132.95
(e) Rent paid on hire charges	(168.59)	(168.60)
Net Cash from / (used in) Financing Activities	**2,019.60**	**(589.42)**
Net increase / (decrease) in Cash and Cash Equivalents	**(78.78)**	**59.97**
Cash and Cash Equivalents at the beginning of the year	**574.40**	**1,576.09**
Cash and Cash Equivalents at the end of the year	**495.62**	**1,636.06**
Cash and Cash Equivalents at the end of the year as per BS	**495.62**	**1,636.06**
Components of cash and cash equivalent		
- Cash and cheques on hand	5.46	7.25
- With banks		
- On current account	142.47	405.87
- On deposit account restricted	347.70	1,222.94
- On deposit account unrestricted		-

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

For and on Behalf of the Board of Directors of
CIN No. L45100MH1994PLC082540

Sheetal Lokhande
Whole Time Director and CFO
DIN: DIN: 11163063
Place: Mumbai
Date: 14th November 2026

ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Unaudited Financial Results for the Quarter Ended 30th sept,2026
Standalone)

Statement on Impact of Audit Qualifications for the Quarter ended 30th Sept 2026 [*See* Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	6340.20	6340.20
	2.	Total Expenditure	6119.38	6119.38
	3.	Net Profit/(Loss)	220.81	220.81
	4.	Earnings Per Share	0.39	0.39
	5.	Total Assets	53079.41	53079.41
	6.	Total Liabilities	23356.20	23356.20
	7.	Net Worth	29723.21	29723.21
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-

II. Audit Qualification (each audit qualification separately):

a. **Details of Audit Qualification: -** The Inventories of the Company as at Sept 30th , 2026 include Work-in-Progress ('WIP') pertaining to ongoing construction / project contracts. While the Management has furnished engineering completion certificates evidencing the existence of the said WIP, the Company has not provided us with sufficient and appropriate audit evidence in the form of cost records, cost allocation details, and the basis of computation of costs accumulated in WIP, In the absence of such cost records, we are unable to verify whether the said WIP has been correctly valued, whether any write-down to NRV or provision for obsolescence is required, and accordingly, we are unable to determine the consequential impact, if any on standalone financial results.

b. **Type of Audit Qualification:** Qualified Conclusion.

c. **Frequency of qualification:** Repeated

d. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: -** NA

e. **For Audit Qualification(s) where the impact is not quantified by the auditor:**

(i) **Management's estimation on the impact of audit qualification: -** Nil. The Company has obtained engineering completion certificates and valuations supporting the existence of the WIP and is confident of realizing the same into revenue within one year. Accordingly, no impact of the audit qualification is anticipated.

(ii) **If management is unable to estimate the impact, reasons for the same: -** NA

(ii)**If management is unable to estimate the impact, reasons for the same: -** NA

(iii) **Auditors' Comments on (i) or (ii) above:**
The management's estimate of "Nil" impact is based on engineering completion and valuations supporting the existence of the WIP. However, the Company has not provided sufficient and appropriate audit evidence in the form of cost records, cost allocation details and the basis of computation of costs accumulated in WIP. Accordingly, we are unable to verify whether the said WIP has been correctly valued, whether any write-down to NRV or provision for obsolescence is required.

III. **Signatories:**

• **Chairman of the Meeting**		
• **CFO & WTD** Sheetal Lokhande.		
• **Audit Committee Chairman**		
• **Statutory Auditor** Aakash Mehta		

Place: Mumbai
Date : 14th November, 2026

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated 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 Constructions and Project Limited,

1. We have reviewed the accompanying statement of unaudited Consolidated financial results ('the Statement') of **Generic Engineering Constructions and Project Limited,** ('the Holding Company') and its Joint Venture (The Holding Company and its Joint Venture together referred to as "the Group") for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 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), including relevant circulars issued by the SEBI from time to time.

2. The Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under Section 143(10) of the Act, 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. The Statement includes the results of the entities mentioned in Annexure I.

BILIMORIA MEHTA & CO. FRN: 101490W CHARTERED ACCOUNTANTS

Basis of Qualified Conclusion

5. The Inventories of the Holding Company as at September, 2026 include Work-in-Progress ('WIP') pertaining to ongoing construction / project contracts. While the Management has furnished engineering completion certificates evidencing the existence of the said WIP, the Holding Company has not provided us with sufficient and appropriate audit evidence in the form of cost records, cost allocation details, and the basis of computation of costs accumulated in WIP, In the absence of such cost records, we are unable to verify whether the said WIP has been correctly valued, whether any write-down to NRV or provision for obsolescence is required, and accordingly, we are unable to determine the consequential impact, if any on consolidated financial results

Qualified Conclusion

6. Based on our review conducted and procedures performed above as stated in paragraph 3 and based on the consideration of unaudited financial results referred to in paragraph 7 below, except for matter described in the Basis of Qualified Conclusion where of presently unascertainable for, 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 Ind AS 34, prescribed under Section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.



7. The accompanying Statement includes the unaudited interim 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 and Rs. 0.05 Lakhs and total comprehensive loss of Rs.0.03 Lakhs and Rs. 0.05 Lakhs, for the quarter ended September 30, 2026 and period ended on that date respectively which has not been reviewed 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 interim 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 conclusion on the Statement in respect of matters stated above is not modified with respect to our reliance on the work done and the financial results certified by the Management.

For Bilimoria Mehta & Co
Chartered Accountants
FRN: 101490W





Aakash Mehta
Partner
Membership no. 165824
UDIN: 26165824JGBHUT2414
Place: Mumbai
Date: November 14, 2026

Annexure I - List of entities included in the consolidated financial results

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



1. The above un-audited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14, 2026. These un-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 & half year ended September 30, 2026 have been subject to limited review 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 modified conclusion on the standalone financial results.

3. Previous period figures have been regrouped/ reclassified, wherever necessary to conform to current period classification.

4. 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.

5. The above is an extract of the detailed format of the financial results for the quarter & half year ended September 30, 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 at company's website at www.gecpl.com.

SHITAL LAXMIKANT LOKHANDE

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Date: 2026.11.14 23:19:03 +05'30'

Shital Laxmikant Lokhande
Whole Time Director and CFO
DIN: 11163063

Place: Mumbai
Date: 14th November, 2026

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED

UNAUDITED CONSOLIDAED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Rs. In Lakhs)

Particulars	Unaudited As at 30 September 2026	Audited As at 31 March 2026
ASSETS		
1. Non-current assets		
(a) Plant Property and Equipment's	6,175.35	6,745.95
(b) Right to Use of Assets	541.95	684.10
(c) Investment Property	1,136.07	1,136.07
(d) Intangible Assets	-	
- Goodwill	1,727.10	1,727.10
- Software	0.00	0.00
(e) Financial Assets	-	
(i) Investment	0.36	0.41
(ii) Trade Receivables	678.78	
(ii) Others Financial Assets	1,039.16	1,907.27
(f) Other Non Current Assets	-	-
(g) Deferred Tax Assets (Net)	329.03	263.10
	11,627.80	**12,464.01**
2. Current assets		
(a) Inventories	7,787.54	7,829.20
(b) Financial Assets	-	
(i) Trade Receivable	21,973.69	19,784.93
(ii) Cash and Cash Equivalents	147.92	432.91
(iii) Bank Balances Other than above	347.70	141.49
(v) Others Financial Assets	3,247.69	3,744.02
(c) Current Tax Assets (net)	263.76	173.02
(d) Other Current Assets	6,638.00	6,187.02
	41,451.46	**39,337.75**
TOTAL - ASSETS	**53,079.26**	**51,801.76**
EQUITY AND LIABILITIES		
I. Equity		
(a) Equity Share Capital	2,849.31	2,849.31
(i) Reserves & Surplus	26,873.74	26,450.93
(ii) Money received against share warrants	-	-
	29,723.06	**29,300.24**
II. Liability		
1. Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	918.17	31.93
(ii) Lease Liabilities	212.76	410.63
(iii) Other Non Current Financial Liabilities	66.00	66.00
(b) Provisions	36.35	33.73
	1,233.28	**542.29**
(a) Financial Liabilities		
(i) Borrowings	7,459.74	5,708.34
(ii) Lease Liabilities	333.04	276.70
a) Total outstanding dues of micro enterprises and small enterprises	2,059.27	2,096.15
b) Total outstanding dues of creditors other than micro enterprises	7,158.68	9,312.68
(iv) Others Financial liabilities	2,460.10	2,570.26
(b) Other Current Liabilities	1,649.04	1,362.18
(c) Provisions	48.16	44.69
(d) Contract Liabilities	954.89	588.22
	22,122.93	**21,959.22**
TOTAL - EQUITY AND LIABILITIES	**53,079.26**	**51,801.75**

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

SHITAL LAXMIKANT LOKHANDE

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Date: 2026.11.14 23:58:48 +05'30'

Sheetal Lokhande
Whole Time Director and CFO
DIN: DIN: 11163063
Place: Mumbai
Date: 14th November 2026

GENERIC®
ENGINEERING CONSTRUCTION AND PROJECTS LTD.

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED
CIN No. L45100MH1994PLC082540
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. In Lakhs)

Particulars	Unaudited			Unaudited		Audited
	Quarter Ended 30/09/2026	Quarter Ended 30/06/2026	Quarter Ended 30/09/2025	Six Month Ended 30/09/2026	Six Month Ended 30/09/2025	Year Ended 31/03/2026
Incomes						
(1) Revenue From Operations	6,296.03	5,208.54	6,159.29	11,504.57	11,355.13	30,536.53
(2) Other Income	44.17	65.37	204.72	109.54	249.44	469.38
Total Income	**6,340.21**	**5,273.90**	**6,364.01**	**11,614.11**	**11,604.57**	**31,005.91**
(3) Expenses						
(a) Purchases & Operating Cost	5,292.32	4,144.77	4,936.76	9,437.08	9,030.98	25,667.87
(b) Changes in inventories of work-in-progress	20.50	21.16	20.60	41.66	48.18	34.58
(c) Employee benefits expenses	81.43	93.78	66.24	175.22	133.16	251.29
(d) Finance costs	260.39	216.12	423.04	476.51	632.49	1,094.70
(e) Depreciation and Amortizations	361.27	361.14	347.57	722.42	694.63	1,388.04
(f) Other expenses	103.48	197.09	307.05	300.56	454.92	1,149.25
Total Expenses	**6,119.39**	**5,034.05**	**6,101.26**	**11,153.44**	**10,994.36**	**29,585.73**
(4) Profit before Exceptional Item and tax (1 + 2	**220.81**	**239.85**	**262.75**	**460.66**	**610.21**	**1,420.18**
(5) Exceptional Items	-	-	-	-	-	-
(6) Profit before tax (4 - 5)	**220.81**	**239.85**	**262.75**	**460.66**	**610.21**	**1,420.18**
(7) Tax expenses						
(a) Current tax	-	58.00	91.00	103.72	173.00	493.00
(b) Deferred tax	-	(20.62)	(43.70)	(65.92)	21.31	76.62
(8) Profit from continuing operations (6 + 7)	**220.81**	**202.47**	**215.45**	**422.87**	**415.90**	**850.56**
(9) Share of Profit / (Loss) of Joint Ventures	(0.03)	(0.03)	(0.02)	(0.05)	(0.05)	(0.10)
Profit after Tax and Share of Profit / (Loss) of Joint Ventures	**220.79**	**202.44**	**215.43**	**422.82**	**415.85**	**850.46**
Gain/Loss on changes in actuarial assumptions	-	-	-		-	2.79
Deferred tax on above	-	-	-		-	(0.72)
C TOTAL COMPREHENSIVE INCOME	**220.79**	**202.44**	**215.43**	**422.82**	**415.85**	**852.53**
Basic Earning per Equity Share	**0.39**	**0.36**	**0.38**	**0.01**	**0.73**	**1.50**
Diluted Earning per Equity Share	**0.39**	**0.36**	**0.38**	**0.01**	**0.73**	**1.50**
Face Value per Equity Share	**5**	**5**	**5**	**5**	**5**	**5**

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

Sheetal Lokhande
Whole Time Director and CFO
DIN: DIN: 11163063
Place: Mumbai
Date: 14th November 2026

GENERIC®
ENGINEERING CONSTRUCTION AND PROJECTS LTD.

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED
CIN No. L45100MH1994PLC082540
CONSOLIDATED CASH FLOW STATEMENT FOR YEAR ENDED MARCH 31, 2026

(Rs. In Lakhs)

PARTICULARS	For the Period Ended 30 Sept 2026	For the Period Ended 30 Sept 2025
A. CASH FLOW FROM OPERATING ACTIVITY		
Net Profit before taxation:	**356.94**	**610.20**
Adjustments for:		
(a) Finance Charges	449.45	632.49
(b) Depreciation	722.42	694.63
(c) Interest on Fixed Deposit	(34.71)	(21.40)
(d) Rental Income	(69.30)	(66.00)
(e) Provision for Gratuity	6.10	9.03
(f) Gain on Sale of Property	27.06	-
(g) Bad Debts	-	169.49
(h) Provision for Impairment	100.79	(158.96)
Cash generated from operations before Working Capital Changes	**1,558.74**	**1,869.48**
Adjustments for:		
Changes in Trade and Other Receivables	(2,013.23)	(1,580.44)
Changes in Trade and Other Payables	(1,647.51)	1,643.14
Cash generated from Operations	**(2,102.00)**	**1,932.18**
Income Taxes paid (net)	(90.74)	(99.54)
Net Cash Flow from Operating Activities	**(2,192.74)**	**1,832.64**
B. CASH FLOW FROM/ (USED IN) INVESTING ACTIVITIES		
(a) Purchase of Fixed Assets	(9.66)	(1,270.66)
(b) Sale of Fixed Assets	-	-
(c) Interest Received	34.71	21.40
(d) Rental Income	69.30	66.00
Net Cash from / (used in) Investing Activities	**94.35**	**(1,183.25)**
C. CASH FLOW FROM/ (USED IN) FINANCING ACTIVITIES		
(a) Finance Charges Paid	(449.45)	(593.24)
(b) Payments of Long Term Borrowings	(98.08)	(90.61)
(c) Proceeds of Long Term Borrowings	984.31	130.08
(d) Proceeds / (Payments) of Short Term Borrowings	1,751.40	132.95
(e) Rent paid on hire charges	(168.59)	(168.60)
Net Cash from / (used in) Financing Activities	**2,019.60**	**(589.42)**
Net increase / (decrease) in Cash and Cash Equivalents	**(78.78)**	**59.96**
Cash and Cash Equivalents at the beginning of the year	**574.40**	**558.27**
Cash and Cash Equivalents at the end of the year	**495.62**	**618.23**
Cash and Cash Equivalents at the end of the year as per Balance Sheet	**495.62**	**574.40**
Components of cash and cash equivalent		
- Cash and cheques on hand	5.46	6.42
- With banks		
- On current account	142.47	426.49
- On deposit account restricted	347.70	141.49

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

Sheetal Lokhande
Whole Time Director and CFO
DIN:DIN: 11163063
Place: Mumbai
Date: 14th November 2026

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED
CIN No. L45100MH1994PLC082540
STATEMENT OF UNAUDITED CONSOLIDATED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
1	**Segment Revenue**						
	- Construction to Services	5,152.96	3,067.52	3,281.83	9,869.40	7,224.77	24,188.45
	- Trading Material	119.98	2,141.02	2,877.46	1,252.90	4,130.36	6,348.08
						-	
	Total Revenue	**5,272.94**	**5,208.54**	**6,159.29**	**11,122.30**	**11,355.13**	**30,536.53**
						-	
2	**Segment Results - (Profit before tax and interest)**					-	
	- Construction to Services	425.34	413.15	618.92	538.10	1,866.84	2,398.75
	- Trading Material	2.40	42.82	66.86	18.79	70.49	116.13
						-	
						-	
	Total Segment Profit before Interest and Tax	**427.74**	**455.96**	**685.79**	**670.12**	**1,242.70**	**2,514.88**
						-	
	(i) Finance Cost	206.92	216.12	423.04	209.45	632.49	1,094.70
	(ii) Interest Income					-	
	(iii) Other Un-allocable Income (Net of Expenditure)					-	
	Profit Before Tax	220.81	239.85	262.75	460.66	610.21	1,420.18
	(i) CurrentTax	45.72	58.00	91.00	91.00	173.00	493.00
	(ii) Deferred Tax	(45.30)	(20.62)	(43.70)	(43.70)	21.31	76.62
	Profit After Tax	220.40	202.47	215.44	413.36	415.90	850.55
	Share of Profit / (Loss) of Joint Ventures	(0.03)	(0.03)		(0.10)	-	(0.10)
						-	
	Profit After Tax and Share of Profit/ (Loss) of Joint Ventures	220.37	202.44	215.44	413.26	415.90	850.45
3	**Segment Assets**						
	- Construction to Services	52,899.85	50,334.86	45,462.60	52,899.85	45,462.60	50,868.67
	- Trading Material	179.42	185.14	2,316.23	179.42	2,316.23	933.09
	Total Segment Assets	**53,079.26**	50,519.99	**47,778.83**	**53,079.26**	**47,778.83**	**51,801.76**
4	**Segment Liabilities**						
	- Construction to Services	23,105.70	20,925.27	17,275.38	23,105.70	17,275.38	21,648.06
	- Trading Material	250.51	135.13	1,639.35	250.51	1,639.35	853.45
	Total Segment Liabilities	**23,356.20**	**21,060.40**	**18,914.73**	**23,356.20**	**18,914.73**	**22,501.51**

For and on Behalf of the Board of Directors of
Generic Engineering Construction And Projects Limited
SHITAL LAXMIKANT LOKHANDE
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Date: 2026.11.15 00:46:51 +05'30'

Sheetal Lokhande
Whole Time Director and CFO
DIN:DIN: 11163063
Place: Mumbai
Date: 14th November 2026

ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Unaudited Financial Results for the Quarter Ended 30th sept,2026
Consolidated)

Statement on Impact of Audit Qualifications for the Quarter ended 30th Sept 2026 [*See* Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	6340.21	6340.21
	2.	Total Expenditure	611939	611939
	3.	Net Profit/(Loss)	220.81	220.81
	4.	Earnings Per Share	0.39	0.39
	5.	Total Assets	53079.26	53079.26
	6.	Total Liabilities	23356.20	23356.20
	7.	Net Worth	29723.06	29723.06
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-

II. **Audit Qualification (each audit qualification separately):**

a. **Details of Audit Qualification: -** The Inventories of the Company as at Sept 30th , 2026 include Work-in-Progress ('WIP') pertaining to ongoing construction / project contracts. While the Management has furnished engineering completion certificates evidencing the existence of the said WIP, the Company has not provided us with sufficient and appropriate audit evidence in the form of cost records, cost allocation details, and the basis of computation of costs accumulated in WIP, In the absence of such cost records, we are unable to verify whether the said WIP has been correctly valued, whether any write-down to NRV or provision for obsolescence is required, and accordingly, we are unable to determine the consequential impact, if any on standalone financial results.

b. **Type of Audit Qualification:** Qualified Conclusion.

c. **Frequency of qualification:** Repeated

d. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: -** NA

e. **For Audit Qualification(s) where the impact is not quantified by the auditor:**

(i) **Management's estimation on the impact of audit qualification: -** Nil.

(ii) The Company has obtained engineering completion certificates and valuations supporting the existence of the WIP and is confident of realizing the same into revenue within one year. Accordingly, no impact of the audit qualification is anticipated.

(iii) **Auditors' Comments on (i) or (ii) above:**
The management's estimate of "Nil" impact is based on engineering completion and valuations supporting the existence of the WIP. However, the Company has not provided sufficient and appropriate audit evidence in the form of cost records, cost allocation details and the basis of computation of costs accumulated in WIP. Accordingly, we are unable to verify whether the said WIP has been correctly valued, whether any write-down to NRV or provision for obsolescence is required.

III. **Signatories:**

• **Chairman of the Meeting**		
• **CFO & WTD** Sheetal Lokhande		
• **Audit Committee Chairman**		
• **Statutory Auditor** Aakash Mehta		

Place: Mumbai
Date: 14th November, 2026