

Date: December 20, 2024

To,

To,

**BSE** Limited

To National Stock Exchange of India Limited

Department of Corporate Services/ Corporate

Exchange Plaza, C-1, Block G Bandra Kurla

Relation Department, Phiroze Jeejeebhoy

Complex, Bandra (E), Mumbai - 400 051,

Towers, Dalal Street, Mumbai - 400 001,

Maharashtra, India

Maharashtra, India

Scrip Code: 539407

NSE Symbol: GENCON

Subject: Outcome of the Board Meeting held on December 20, 2024, under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Dear Sir / Ma'am,

In terms of Regulation 30 and Regulation 33 of (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions, we hereby inform you that the Board of Directors at their meeting held on **Friday**, **December 20**, **2024**, have inter alia considered and approved the following amongst others:

- Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
  Regulations, 2015 on the recommendation of the Audit Committee, the standalone UnAudited Financial Results for the quarter ended June 30, 2024 along with Limited Review
  Report duly submitted by the Statutory Auditor of the Company enclosed herewith as
  Annexure I.
- Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
   Regulations, 2015 on the recommendation of the Audit Committee, the standalone Un-



Audited Financial Results for the quarter and half year ended **September 30, 2024** along with Limited Review Report duly submitted by the Statutory Auditor of the Company enclosed herewith as *Annexure II*.

The meeting of Board of Director commenced at 01.00 P.M and concluded at 05.30 P.M

This is for your information and records.

Thanking you,

For and on behalf of

Generic Engineering Construction and Projects Limited

Manish Ravilal Patel

Managing Director

DIN: 00195878

ADD: 6KK Chhaya Apt, Pant Nagar,

Allahabad Bank Bldg, Ghatkopar (East),

Mumbai, Maharashtra - 400077, India

Place: Mumbai



# ANNEXURE . 1

# GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED

### STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER ENDED JUNE 30, 2024

INCOME :-	Revi	ewed	Unaudited	Audited	
	Quarter Ended 30/06/2024	Quarter Ended 30/06/2023	Quarter Ended 31/03/2024	Year Ended 31/03/2024	Year Ended 31/03/2023
A CONTINUING OPERATIONS					
(1) Revenue From Operation	5,054.82	5,279.00	14,039.59	28,936.39	27,253.90
(2) Other Income	37.89	71.27	73.59	394.12	137.32
Total Revenue	5,092.72	5,350.27	14,113.18	29,330.52	27,391.22
(3) Expenses					
(a) Purchases & Operating Cost	3,626.83	4,377.46	11,654.08	24,359.85	22,566.25
(b) Changes in inventories of work-in-progress	402.97	(91.78)	956.94	397,32	(1,584.09)
(c) Employee benefits expense	113.16	62.92	135.06	379.15	508.48
(d) Finance costs	337.47	374,00	130.32	993.95	1,141.33
(e) Depreciation	228.60	255.81	312.32	1,076.57	1,137.24
(f) Other expenses	126,86	142,12	546.64	998,36	1,618.25
Total Expenses	4,835,88	5,120.52	13,735.35	28,205.20	25,387.48
(4) Profit / (Loss) before Exceptional Item and tax					
(2 - 3)	256.83	229.75	377.82	1,125.32	2,003.74
(5) Exceptional Items	-	-			
(6) Profit / (Loss) before tax (4 - 5)	256.83	229.75	377.82	1,125.32	2,003.74
(7) Tax expense					
(a) Current tax	59.00	83.00	76.00	285,00	631.00
(b) Deferred tax	1.94	(59.59)	(131,13)	(273,88)	(158,38)
(8) Profit / (Loss) from continuing operations (6 ±	195.90	206.34	432.95	1,114.20	1,531.12
B OTHER COMPREHENSIVE INCOME					
Gain/losses on changes in acturial assumptions	:-:		16.40	16.40	3.28
Deferred tax on above		-	(4.13)	(4,13)	(0.72)
C TOTAL COMPREHENSIVE INCOME	195.90	206.34	445.22	1,126.47	1,533.68
Basic Earning per Equity Share	0.37	0,39	0.84	2.12	3.58
Diluted Earning per Equity Share	0.33	0.48	0.76	1.93	3.54
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

Mahish Petel Managing Director DIN: 00195878

Place: Mumbal Date: 20-12-2024 Jayesh Rawal Director DIN: 00464313

Place: Mumbai Date: 26-12-2024



## Notes:

- 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 20, 2024. 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 ended June 30, 2024 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 unmodified conclusion on the standalone financial results.
- 3. The Company is primarily engaged in one business segment i.e. Engineering and Construction in accordance with the requirement of Indian Accounting Standard (Ind AS) 108: Operating Segment. Accordingly, no separate segment information has been provided.
- 4. The earning per share figures for the Quarter ended June 30, 2024 have been restated to give effect to the allotment of share Warrants as required under IND-AS 33, 'Earning Per Share'.
- 5. The figures for the quarter ended March 31, 2024 are the balancing figures between the audited figures for the full financial year and the published year to date figures upto nine months ended December 31, 2023
- 6. Previous period figures have been regrouped/ reclassified, wherever necessary to conform to current period classification.

7. The above is an extract of the detailed format of the financial results for the Quarter Ended June 30, 2024. 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

Manish Ravilal Patel

Managing Director DIN: 00195878

Place: Mumbai Date: 20 - 12 - 2024 Jayesh Rawal

Director

DIN: 00464313



Independent Auditor's Review Report on Standalone Unaudited Quarterly 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

- 1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Generic Engineering Construction and Projects Limited ('the Company') for the quarter ended 30<sup>th</sup> June 2024, 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. 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.

Mumbai : Corporate Office: 507/508, 5th Floor, INIZIO, Cardinal Gracious Road, Chakala, Andheri (East), Mumbai - 400 099. Tel : +91 22 6697 2111/12/13, 2837 5522/33

Registered Office: Sethna Buildging, 1st Floor, 216, Shamaldas Gandhi Marg (Princess Street), Mumbai - 400 002. Tel: +91-22-2201 4884/6807

New Delhi: 505 Mercantile House Buildging, 15, Kasturba Gandhi Marg, Connaught Place New Delhi-110 001. Tel: +91-11-43543750/23736049

Kolkata : Ground Floor, Jyotermoyee Buildging, 27/2, Chakrabana Lane, Kolkata - 700 020 (West Bengal) Tel: +91-9804879857

Website: www.bilimoriamehta.in • Email: admin@bilimoriamehta.com



4. Based on our review conducted as 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 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.

Our conclusion is not modified in respect of these matters.

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

PRAKASH RAMNIKLAL MEHTA



Prakash Mehta

Partner

Membership no. 030382

UDIN: 24030382BKFJHU4368 Place of Signature: Mumbai

Date: 20/12/2024

Mumbai : Corporate Office: 507/508, 5th Floor, INIZIO, Cardinal Gracious Road, Chakala, Andheri (East), Mumbai - 400 099. Tel : +91 22 6697 2111/12/13, 2837 5522/33

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New Delhi: 505 Mercantile House Buildging, 15, Kasturba Gandhi Marg, Connaught Place New Delhi - 110 001. Tel: +91-11-43543750/23736049 Kolkata: Ground Floor, Jyotermoyee Buildging, 27/2, Chakrabaria Lane, Kolkata - 700 020 (West Bengal) Tel: +91-9804879857

Website : www.bilimoriamehta.in • Email : admin@bilimoriamehta.com



# ANNEXURE-11

#### GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED

#### STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. In Lakhs except per share data)

	Reviewed			(Rs. In Lakhs except Reviewed		Audited
INCOME	Quarter Ended 30/09/2024	Quarter Ended 30/06/2024	Quarter Ended 30/09/2023	Six Month Ended 30/09/2024	Six Month Ended 30/09/2023	Year Ended 31/03/2024
A CONTINUING OPERATIONS						
(1) Revenue From Operation	5,137.82	5054.82	3,720.38	10,192.64	8,999.38	28,936.3
(2) Other Income	43,79	37.89	267.13	81.68	338.40	394.1
Total Revenue	5,181.61	5,092.71	3,987.51	10,274.32	9,337.78	29,330.52
(3) Expenses						
(a) Purchases & Operating Cost	3,426.62	3,626.83	3,688.62	7,053.45	8,066.08	24,359.8
(b) Changes in inventories of work-in-progress	(203.11)	402.97	(796.87)	199.86	(888.65)	397.32
(c) Employee benefits expense	132.10	113.16	101.72	245.25	164.64	379.1
(d) Finance costs	416.24	337,47	280.74	753.71	654.74	993.95
(e) Depreciation	242.40	228.60	247.80	471.00	503.61	1,076.5
(f) Other expenses	866.27	126.86	145.99	993.13	288.11	998.3
Total Expenses	4,880.51	4,835.89	3,668.01	9,716.40	8,788.54	28,205.20
(4) Profit / (Loss) before Exceptional Item and tax (2 - 3)	301.09	256.83	319.50	557.92	549.24	1,125.32
(5) Exceptional Items	(20)	*	10	-	#	
(6) Profit / (Loss) before tax (4 - 5)	301.09	256.83	319.50	557.92	549.24	1,125.32
(7) Tax expense						
(a) Current tax	75.00	59.00	96.00	134.00	179.00	285.00
(b) Deferred tax	11.17	1.94	(98.13)	13.11	(157,77)	(273.88
(8) Profit / (Loss) from continuing operations (6 $\pm$ 7)	214.92	195.90	321.68	410.81	528.01	1,114.20
B OTHER COMPREHENSIVE INCOME						
Gain/losses on changes in acturial assumptions		±3	8	2.	-	16.40
Deferred tax on above	(*)			90	196	(4.13
C TOTAL COMPREHENSIVE INCOME	214.92	195.90	321.68	410.81	528.01	1,126.47
Basic Earning per Equity Share	0.41	0.37	0.60	0.77	1.04	2.12
Diluted Earning per Equity Share	0.37	0.33	0.55	0.70	0.94	1.93
Face Value per Equity Share	5	5	5	5	5	5

For and on Behalf of the Board

Managing Director DIN: 00195878

Place: Mumbai Date: 20-12-1024 Jayesh Rawal Director DIN: 00464313

Place: Mumbai Date: 30-12-2024



#### GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED

# CASH FLOW SATATEMENT FOR PERIOD ENDED 30 SEPTEMBER 2024

(Rs. In Lakhs)

PARTICULARS	For the Period Ended 30 September 2024	For the Year Ended 31 March 2024
A. CASH FLOW FROM OPERATING ACTIVITY		
Net Profit before taxation:	557.92	1,125.32
Adjustments for:		
(a) Finance Charges Paid	753.71	993.95
(b) Depreciation	471.00	1,076.5
(g) Interest on Fixed Deposit	(20.81)	(297.3:
(h) Rental Income	(60.87)	(96.8)
(i) Provision for Gratuity	6.50	13.0
(j) Provision for Impairment		164.20
(j) Earlier Year Income Written off	753.59	433.13
Cash generated from operations before Working Capital Changes	2,461.04	3,412.0
Adjustments for:		
Changes in Trade and Other Receivables	2,929.20	(8,937.9)
Changes in Trade and Other Payables	(3,559.37)	5,704.58
Decrease in Inventories	199.86	397.3
Cash generated from/(used in) Operations	2,030.73	576.0
Income Taxes paid (net)	(320.88)	(187.7)
Net Cash Flow from /(used in) Operating Activities	1,709.85	388.20
B. CASH FLOW FROM/ (USED IN) INVESTING ACTIVITIES		
(a) Purchase/Sale of Fixed Assets	(1,122.89)	(468.93
(d) Interest Received	20.81	297.3
(e) Rental Income	60.87	96.8
(f) Loans Given	(803.98)	(470.1
Net Cash from / (used in) Investing Activities	(1,845.19)	(544.9
C. CASH FLOW FROM/ (USED IN) FINANCING ACTIVITIES		
(a) Finance Charges Paid	(753.71)	(993.9)
(b) Net Receipts\(Payments\) of Long Term Borrowings	14.48	(186.9)
(c) Net Receipts\(Payments) of Short Term Borrowings	(85.46)	1,030.97
(d) Proceeds from Issue of shares/Warrants	959.85	
Net Cash from / (used in) Financing Activities	135.17	(149.9)
Net increase / (decrease) in Cash and Cash Equivalents	(0.16)	(306.6)
Cash and Cash Equivalents at the beginning of the year	1,107.15	1,413.70
Cash and Cash Equivalents at the end of the year	1,106.99	1,107.15
Cash and Cash Equivalents at the end of the year as per BS	1,106.99	1,107.15
Components of cash and cash equivalent		
- Cash and cheques on hand	6.63	7.0
- With banks		
- In current account	53.97	26.42
- In deposit account restricted	1,046.39	1,073.6
- In deposit account unrestricted		je.

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 Seneric Engineering Construction And Projects Limited

Manish Patel Managing Director DIN: 00195878 Place: Mumbai

Date 20 - 12-2024

Jayesh Rawal Director DIN: 00464313 Place: Mumbai

Place: Mumbai Date. 20-12-2024



#### GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED

Standalone Statement of Assets and Liabilities as at September 30, 2024

SSSETS   2024   31 March 200			0.00	(Rs. In Lakhs)
Non-current assets	Particulars		30 September	As at 31 March 2024
(a) Plane Property and Equipments   2   6.495.71   6.256.4	ASSETS			
1,136.07   1,136.07   1,136.07   1,136.07   1,136.07   1,136.07   1,136.07   1,136.07   1,136.07   1,136.07   1,136.07   1,136.07   1,127.10   1,727.10	1. Non-current assets			
(c) Capital Work in Progress (d) Goodwill (e) Cookwill (e) Financial Assets (g) Trade Receivable (g) Trade Receivable (g) Trade Receivable (g) Others (e) Other Non Current Assets (e) Other Non Current Assets (e) Other Non Current Assets (g) Trade Receivable (g) Experiment Assets (g) Trade Receivable (g) Experiment Assets (g) Trade Receivable (g) Financial Assets (g) Financial Inbilities (g) Financi	(a) Plant Property and Equipments	2	6,495.71	6,236.47
(d) Goodwill (e) Financial Assets (g) Trade Receivable (g) Trade Receivable (g) Others (g) Others (g) Other Non Current Assets (f) Defered Tax Assets (Net)  2. Current assets (f) Defered Tax Assets (Net)  2. Current assets (g) Trade Receivable (g) Trade Receiva	(b) Investment Property.	3	1,136:07	1,136.07
(e) Financial Assets (f) Trade Receivable (g) Trade Receivable (g) Others (g) Cherry (e) Chure Non Current Assets (e) Cherr Non Current Assets (e) Cherr Non Current Assets (g) Trade Receivable (g) Indicases (g) I	(c) Capital Work in Progress		850.62	457.98
1	(d) Goodwill	2	1,727,10	1,727.10
(ii) Other Non Current Assets   5	(e) Financial Assets			
(a) Other Non Current Assets (Net) 17 561.49 574.5 (Proferred Tax Assets (Net) 13,149,02 12,250.7 (I) Endorsed Tax Assets (Net) 13,149,02 12,250.7 (I) 13,149,02 II 7,796.18 7,996.6 (I) Financial Assets (I) Frade Receivable (II) Cash and Cash Equivalents (II) Cash and Cash Equivalents (III) Cash (III) III 14,457.6 (IIII) III 14,457.6 (IIII) III 14,457.6 (IIIII) III 14,457.6 (IIIIIIIII) III 14,457.6 (IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	(i) Trade Receivable	4	827.12	815.90
(f) Deffered Tax Assets (Net) 17 551.49 574.5   2. Current assets	(ii) Others	5	1,546.90	1,302.60
2. Current assets (a) Inventories (b) Financial Assets (i) Trade Receivable (ii) Cash and Cash Equivalents (iii) Bank Balances Other than above (iv) Loans (iv) Ushers (c) Other Current Assets (d) Trade Receivable (e) Other Current Liabilities (i) Serve Non Current Liabilities (ii) Reserve Non Current Liabilities (ii) Recreased Surplus (iii) Others Surplus (iii) Other Equity (iv) Coans (iv) Coa	(e) Other Non Current Assets		[4]	
2. Current assets (a) Inventories (b) Financial Assets (ii) Trade Receivable (ii) Cash and Cash Equivalents (iii) Cash and Cash Equivalents (iii) Sank Balances Other than above (iv) Loans (iv) Loans (iv) Loans (iv) Loans (iv) Cothers (c) Other Current Assets (a) 3,0742,453 (b) 4,4893 (c) Other Current Assets (a) 3,0742,453 (b) Cother Current Assets (b) Cother Current Assets (c) Other Current Assets (c) Other Current Assets (d) Cother Current Assets (e) Cother Current Assets (e) Cother Current Assets (e) Cother Current Assets (f) Equity (g) Reserves & Surplus (g) Cother Equity (g) Reserves & Surplus (g) Reserves &	(f) Deffered Tax Assets (Net)	17		574.59
(a) Inventories (b) Financial Assets (b) Financial Assets (l) Trade Receivable (li) Cash and Cash Equivalents (lii) Bank Balances Other than above (lii) Cash and Cash Equivalents (liv) Loans (lv) Loans (lv) Loans (lv) Loans (lv) Loans (lv) Coans (lo) Co	2 Current assets		13,145.02	12,250,72
(b) Financial Assets (i) Trade Receivable (ii) Cash and Cash Equivalents (iii) Sank Balances Other than above (iii) Sank Balances Other than above (iv) Loans (iv) Loans (iv) Cothers (iv) Others (iv)		2	7 796 19	7,996.05
(i) Trade Receivable (ii) Cash and Cash Equivalents (iii) Ganh Balancas Other than above (iv) Leans (iv) Cheers (i	305 (TOP) (SOCIETY CO. C.		F, F, 230, AB.	7,230,03
(ii) Cash and Cash Equivalents (iii) Bank Balances Other than above (iv) Loans (iv) Dank Balances Other than above (iv) Loans (iv) Others (iv) Other Current Assets (iv) Other Current Usbilities (iv) Other Current Usbilities (iv) Other Non Current Usbilities (iv) Other Current Assets (iv) Other Curre		g	7 415 69	11 710 07
(iii) Bank Balances Other than above   9 (b)   1,046.39   1,073.6   (iv) Loans   10   3,175.67   2,576.6   (iv) Others   11   4,357.69   6,385.79   6,385.93   4,489.30,742.45   30,742.45   30,742.45   34,075.6   (iv) Other Current Assets   13   6,885.93   4,489.30,742.45   34,075.6   (iv) Other Equity   (iv) Equity Share Capital   14   2,651.81   2		7,550	(3.47.50.00.00.00.00.00.00.00.00.00.00.00.00.	33.49
(iv) Leans		21023077	(55-400)	225000
(c) Other Current Assets. 13 4,357 69 6,398.1 (c) Other Current Assets. 13 6,885 93 4,4893 3,30,724,35 30,724,35 34,0724,				
Color Current Assets   13   6,885 93   4,489 3   30,742.45   34,076.45   34,		3.55	100000000000000000000000000000000000000	200000000000000000000000000000000000000
30,742.45   34,076.4   34,887.47   46,327.5			0,655,555,55	100000000000000000000000000000000000000
Total - Assets	(c) other current Assets.	4.5		34,076,82
Equity   (a) Equity Share Capital   14   2,651.81   2,851.81   2,851.81   (b) Other Equity   15   23,602.68   23,192.01   1,401.30   441.41   27,855.79   26,285.51   2,855.79   2,855.79	Total -Assets			46,327.53
(b) Other Equity (i) Reserves & Surplus (ii) Money received against share warrants (iii) 441.4  27,655,79  26,285.5  27,655.79  28,405.40  29,676.44  29,676.44  20,676.45  20,676.44  21,400.48  21,400.48  22,400.48  23,400.48  24,400.48  25,400.48  26,676.49  26,285.59  27,400.48  28,676.49  29,676.49  20,6	EQUITY AND LIABILITIES  L. Equity			
(b) Other Equity (i) Reserves & Surplus (ii) Money received against share warrants  1,401.30 441.4 27,655,79 26,285.5  II. Liability 1. Non-current Liabilities (i) Borrowings (i) Borrowings (ii) Money received against share warrants  16 199.92 185.4 (b) Provisions (c) Other Non Current Liabilities (ii) Borrowings 19 58.40 44.6 (c) Other Non Current Liabilities (ii) Borrowings (iii) Trade Payables (iii) Trade Payables (iii) Others Financial Itabilities (iii) Others Financial Itabilities (iii) Others Financial Itabilities (iii) Others Financial Liabilities (iiii) Others Financial Liabilities (iiii) Others	(a) Equity Share Capital	14	2,651.81	2,651.81
(i) Reserves & Surplus (ii) Money received against share warrants  II. Liability  1. Non-current Liabilities (a) Financial Liabilities (b) Provisions (c) Other Non Current Liabilities  2. Current liabilities (d) Encrowings (e) The Current Liabilities (ii) Borrowings (iii) Trade Payables (iii) Trade Payables (iv) Trade Payables (iv) Others Financial Riabilities (iv) Others Finan	AND TAKE THE PROPERTY OF THE P	15	0.000.000.000.000	
(ii) Money received against share warrants  1,401.30 441.4 27,655.79 26,285.5  II. Liability  1. Non-current Liabilities (a) Financial Liabilities (b) Provisions 15 199.92 185.4 (c) Other Non Current Liabilities 18 1,011.28 848.5 1,269.60 1,078.1  2. Current liabilities (a) Financial Liabilities (b) Borrowings (c) Other Non Current Liabilities (a) Financial Liabilities (b) Borrowings (c) Borrowings (d) Financial Liabilities (d) Financial Liabilities (d) Financial Liabilities (e) Financial Liabilities (f) Borrowings (g) Borrow			23,602.68	73,192.65
		4	The second secon	441.45
1. Non-current Liabilities (a) Financial Liabilities (b) Provisions (c) Other Non Current Liabilities (d) Financial Liabilities (e) Other Non Current Liabilities (f) Enancial Liabilities (g) Trace Non Current Liabilities (g) Enancial Liabilities (h) Total outstanding dues of micro enterprises and small enterprises (h) Total outstanding dues of creditors other than micro enterprises (h) Other Financial Riabilities (h) Other Financial Riabilities (h) Other Current Liabilities (h) Enancial Liab	W 4 labelline		27,655.79	26,285.9
(a) Financial Liabilities (i) Borrowings (ii) Provisions (iii) Provisions (iii) Financial Liabilities (iiii) Financial Liabilities (iiii) Financial Liabilities (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii				
(i) Borrowings			1	
(b) Provisions 19 58.40 44.0 (c) Other Non Current Liabilities 18 1,011.28 848.5  2. Current liabilities 1,269.60 1,078.1  2. Current liabilities (i) Borrowings 20 6,496.44 6,581.5 (ii) Trade Payables 20 6,496.44 6,581.5 (iii) Trade Payables 21 5,582.91 9,928.66 (iii) Others Financial Rabilities 22 615.01 533.6 (b) Other Current Liabilities 23 908.66 955.6 (c) Provisions 24 7.8 (d) Current Tax Liabilities (net) 12 (41.43) 279.4 (e) Contract Liabilities 57,1496.20 18,963.5	AND THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO I	16	100.03	195.4
Common Current Liabilities		100	100.0000	1000000
2. Current liabilities (a) Financial Liabilities (f) Borrowings (g) Growings (g) Total outstanding dues of micro enterprises and small enterprises (h) Total outstanding dues of creditors other than micro enterprises (h) Total outstanding dues of creditors other than micro enterprises (h) Total outstanding dues of creditors other than micro enterprises (h) Others Financial liabilities (22 615.01 593.4 (b) Other Current Liabilities (23 908.66 955.6 (c) Provisions (d) Current Tax Liabilities (net) (e) Contract Liabilities (14.4.43) 279.4 (e) Contract Liabilities (15.582.91 9.938.8 (17.582.91 9.938.8 (18.582.91 9.938.8 (19.582.91 9.938.	A STATE OF THE PROPERTY OF THE		Company of the Control of the Contro	12 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
(a) Financial Liabilities (f) Borrowings (ii) Trade Payables a) Total outstanding dues of micro enterprises and small enterprises b) Total outstanding dues of cieditors other than micro enterprises (iii) Others Financial Babilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (net) (e) Contract Liabilities (25 1,400.48 676.575) (14,962.09 18,963.3	(c) Other Non Current Labringes	10	The second secon	1,078.1
(ii) Trade Payables  a) Total outstanding dues of micro enterprises and small enterprises b) Total outstanding dues of creditors other than micro enterprises b) Total outstanding dues of creditors other than micro enterprises 21 5,582.91 9,928.8 (iii) Others Financial Rabilities 22 615.01 533.4 (b) Other Current Liabilities 23 908.66 955.1 (c) Provisions 24 7.8 (d) Current Tax Liabilities (net) 25 1,400.48 6765. 26 14,962.09 18,963.3	2. Current liabilities			100000
(ii) Trade Payables  a) Total outstanding dues of micro enterprises and small enterprises b) Total outstanding dues of creditors other than micro enterprises 21 5,582.91 9,928.8 (iii) Others Financial liabilities 22 615.01 533.4 (b) Other Current Liabilities 23 908.66 955.1 (c) Provisions 24 7.8 (d) Current Tax Liabilities (net) 25 1,400.48 676.9 14,962.09 18,963.3	(a) Financial Liabilities		AND TOTAL OF	
a) Total outstanding dues of micro enterprises and small enterprises b) Total outstanding dues of creditors other than micro enterprises 21 5,582.91 9,928.8 (iii) Others Financial liabilities 22 615.01 533.4 (b) Other Current Liabilities 23 908.66 955.1 (c) Provisions 24 7.8 (d) Current Tax Liabilities (net) 25 1,400.48 676.9 26 14,962.09 18,963.3	(i) Borrowings	20	6,496,44	6,581.90
b) Total outstanding dues of cieditors other than micro enterprises 21 5,582.91 9,928.8 (iii) Others Financial Babilities 22 615.01 533.4 (b) Other Current Liabilities 23 908.66 955.5 (c) Provisions 24 7.8 (d) Current Tax Liabilities (net) 25 (41.43) 279.4 (e) Contract Liabilities 25 1,400.48 676.9 14,962.09 18,963.5	(ii) Trade Payables			
(iii) Others Financial Babilities     22     615.01     533.4       (b) Other Current Liabilities     23     908.66     965.1       (c) Provisions     24     7.8       (d) Current Tax Liabilities (net)     12     (41.43)     278.4       (e) Contract Liabilities     25     1,400.48     676.5       14,962.09     18,963.3		720	-	The same of the
(b) Other Current Liabilities 23 908.66 955 (c) Provisions 24 7.8 (d) Current Tax Liabilities (net) 12 (41.43) 2774. (e) Contract Liabilities 25 1,400.48 676. 14,962.09 18,963.		27.7		
(c) Provisions     24     7.8       (d) Current Tax Liabilities (net)     12     (41.43)     279.4       (e) Contract Liabilities     25     1,400.48     676.5       14,962.09     18,963.3		2777		
(d) Current Tax Liabilities (net) 12 (41.43) 279.4 (e) Contract Liabilities 25 1,400.48 676.9 14,962.09 18,963.3			908.66	4.5
(e) Contract Liabilities 25 1,400.48 676.9 14,962.09 18,963.3		Table 1	***	
14,962.09 18,963.3	A Maria Caracteria de la Caracteria de Carac		1,000	
	(e) Contract Cabilities	25		
	TOTAL - EQUITY AND LIABILITIES		43,887.47	46,327.53

For and on Behalf et its Board of Directors of Generic Engine construction And Projects Limited

Manish Patel Managing Director DIN: 00195878

Place: Mumbal Date: 20 - 12-202h Director
DIN: 00464313

Place: Mumbal Date: Jo -12-2624



## Notes:-

- 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 December 20, 2024. 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 ended September 30, 2024 have been subject to limited review by the Statutory Auditors 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 conclusion on the financial results.
- 3. The company is primarily engaged in one business segment i.e. Engineering and Construction in accordance with the requirements of Indian Accounting Standard (Ind AS) 108: Operating Segment. Accordingly, no separate segment information has been provided.
- 4. The earning per share figures for the Quarter ended September 30, 2024 have been restated to give effect to the allotment of share Warrants as required under IND-AS 33, 'Earning Per Share'.
- 5. Previous period figures have been regrouped / reclassified, wherever necessary to conform to current period classification.

6. The figures for the Quarter ended September 30, 2024 are the balancing figures between the audited figures in respect of the half year ended September 30, 2024 and the year to date published figures for the guarter ended June 30, 2024.

Manish Ravital Patel

Managing Director DIN: 00195878

Place: Mumbai Date: 20-12-2024 Jayesh Rawal

Director

DIN: 00464313



Independent Auditor's Review Report on Standalone Unaudited Quarterly 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

- 1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Generic Engineering Construction and Projects Limited ('the Company') for the quarter ended 30<sup>th</sup> September 2024, and for the year to date results for the period 1<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024, 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. 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.

Mumbai : Corporate Office: 507/508, 5th Floor, INIZIO, Cardinal Gracious Road, Chakala, Andheri (East), Mumbai - 400 099. Tel : +91 22 6697 2111/12/13, 2837 5522/33

Registered Office: Sethna Buildging, 1st Floor, 216, Shamaldas Gandhi Marg ( Princess Street), Mumbai - 400 002. Tel: +91-22-2201 4884/6807

New Delhi: 505 Mercantile House Buildging, 15, Kasturba Gandhi Marg, Connaught Place New Delhi - 110 001. Tel: +91-11-43543750/23736049

Kolkata : Ground Floor, Jyotermoyee Buildging, 27/2, Chakrabana Lane, Kolkata - 700 020 (West Bengal) Tel: +91-9804879857

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4. Based on our review conducted as 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 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.

Our conclusion is not modified in respect of these matters.

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

**PRAKASH** RAMNIKLAL **MEHTA** 



Prakash Mehta Partner Membership no. 030382

UDIN: 24030382BKFJHV7382 Place of Signature: Mumbai

Date: 20/12/2024

Mumbai : Corporate Office: 507/508, 5th Floor, INIZIO, Cardinal Gracious Road, Chakala, Andheri (East), Mumbai - 400 099. Tel : +91 22 6697 2111/12/13, 2837 5522/33

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