GENERIC®
ENGINEERING CONSTRUCTION AND PROJECTS LTD.

May 31, 2025

To,

The Manager
The BSE Limited
Listing department
P. J. Tower, Dalal Street,
Fort, Mumbai 400 001

Scrip Code: 539407

The Manager
National Stock Exchange of India Limited
Listing department
Exchange Plaza, Bandra Kurla Complex
Bandra (East), Mumbai 400 051

NSE Symbol: **GENCON**

Dear Sir/Madam,

Subject – Outcome of the Board meeting – Revision of the Financial Statement

We wish to inform you that, upon a subsequent review, a minor clerical/typographical error was noted in the financial statements submitted to the stock exchange vide our letter dated May 29, 2025.

In the interest of ensuring complete accuracy and transparency, the Company is submitting the revised financial statements along with this letter. The revised statements will also be uploaded in XBRL format, in accordance with the applicable requirements.

We sincerely regret any inconvenience this may have caused and request you to kindly take the revised submission on record.

For Generic Engineering Construction and Projects Limited

Manish Patel
Managing Director
DIN:- 00195878

Date:- 31/05/2025
Place:- Mumbai

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

To the Board of Directors of
Generic Engineering Constructions & Projects Limited

Opinion

We have audited the accompanying consolidated annual financial results ('the Statement') of **Generic Engineering Constructions & Projects Limited** ('the Group'), for the quarter ended and for the year ended March 31st March 2025, attached herewith, being submitted by the Group Company pursuant to the requirements of [Regulation 33] of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

1. In our opinion and to the best of our information and according to the explanations given to us the Statement:

(i) Includes the results of the entities mentioned in Annexure 1 to the Report;

(ii) And presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and

(iii) Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit/loss after tax and other comprehensive income and other financial information of the Group, for the for the quarter ended and for the year ended March 31st March 2025

Basis for Opinion

2. We conducted our audit in accordance with the Standards on Auditing 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 Group, its joint ventures, 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 results 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 together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 11 of the Other Matter section below is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

3. The Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement 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 including its joint ventures in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective 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 of the assets of the Group, and its joint ventures, 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 financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

4. In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors/ management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

5. Those respective Board of Directors are also responsible for overseeing the financial reporting process of the companies included in the Group.

Auditor's Responsibilities for the Audit of the Statement

6. Our objectives are to obtain reasonable assurance about whether the 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.

7. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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, but not for the purpose of expressing an opinion on the effectiveness of such controls. 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 controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulations 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 ability of the Group 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 Group 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 Consolidated Financial Results of the Company to express an opinion on the Consolidated Financial Results.

8. We communicate with those charged with governance of the Holding Company, 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.

9. 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.

10. We also performed procedures in accordance with SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019, issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

11. We did not audit the annual financial statements/ financial information/ financial results of joint venture included in the Statement, whose financial information reflects total net loss after tax of ₹0.2 Lakhs total comprehensive loss of ₹ 0.2 Lakhs and, for the year ended on that date, as considered in the respective audited separate annual financial result of the entities included in the group. These Annual Financial results have been audited by others auditors whose audit report(s) have been furnished to us by the management, and our opinion in so far as its relates to the amounts and disclosures included in the respect of these subsidiary is based solely on the audit report of such other auditors.

Our opinion on the statement is not modified in respect of above matters with respect to reliance on work done and the reports of the other auditors

12. The Statement includes the financial results for the quarter ended 31 March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

13. Attention is drawn to note no. 4 of Consolidated Financial results. Since the joint venture was incorporated during the current quarter, corresponding figures for the previous year are not applicable and hence have not been disclosed.

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





Prakash Mehta
Partner
Membership no. 030382
UDIN: 25030382BMIIJF7791
Place of Signature: Mumbai
Date: May 29, 2025

Annexure 1

Sr. No	Particulars	Stake	Status
1	Generic Bootes Construction LLP	51%	Joint Venture

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

To the Board of Directors of Generic Engineering Constructions & Projects Limited

Opinion

1. We have audited the accompanying statement of Standalone Audited Annual Financial Results ('the Statement') of **Generic Engineering Constructions & Projects Limited** ('the Company') for the year ended 31 March 2025, 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.

2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:

(i) Is 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 ('Ind AS') 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 year ended 31 March 2025.

Basis for Opinion

3. 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

4. This Statement has been prepared on the basis of the standalone annual audited financial statementsand has been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of thenet 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 of 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.

5. 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.

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

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the 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.

8. 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, but not for the purpose of expressing an opinion on the effectiveness of such controls. 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 controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulations 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 ability of the company 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 auditevidence 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.

9. Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors (i) in 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 Statement.

10. 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.

11. 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

12. The Statement includes the financial results for the quarter ended 31 March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

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





Prakash Mehta
Partner
Membership no. 030382
UDIN: 25030382BMIIJD8981
Place of Signature: Mumbai
Date: May 29, 2025

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

(Rs. In Lakhs except per share data)

Particulars	Audited	Unaudited	Audited	Audited	Audited
	Quarter Ended 31/03/2025	Quarter Ended 31/12/2024	Quarter Ended 31/03/2024	Year Ended 31/03/2025	Year Ended 31/03/2024
A CONTINUING OPERATIONS					
(1) Revenue From Operation	10,679.99	9,329.41	14,039.59	30,202.04	28,936.39
(2) Other Income	687.43	63.13	73.59	832.24	394.12
Total Income	**11,367.42**	**9,392.54**	**14,113.18**	**31,034.29**	**29,330.52**
(3) Expenses					
(a) Purchases & Operating Cost	8,473.79	8,314.76	11,654.07	23,842.00	24,359.85
(b) Changes in inventories of work-in-progress	185.01	(252.60)	956.94	132.26	397.32
(c) Employee benefits expense	187.88	165.41	135.06	598.54	379.15
(d) Finance costs	322.71	250.19	130.32	1,326.61	993.95
(e) Depreciation	477.48	318.75	312.32	1,267.23	1,076.57
(f) Other expenses	715.42	293.77	546.64	2,002.32	998.36
Total Expenses	**10,362.29**	**9,090.28**	**13,735.35**	**29,168.96**	**28,205.20**
(4) Profit / (Loss) before Exceptional Item and tax (2 - 3)	**1,005.13**	**302.26**	**377.83**	**1,865.32**	**1,125.32**
(5) Exceptional Items	-	-	-	-	-
(6) Profit / (Loss) before tax (4 - 5)	**1,005.13**	**302.26**	**377.83**	**1,865.32**	**1,125.32**
(7) Tax expense					
(a) Current tax	179.00	107.00	76.00	420.00	285.00
(b) Deferred tax	205.53	13.19	(131.12)	231.83	(273.88)
(8) Profit / (Loss) from continuing operations (6 ± 7)	**620.60**	**182.07**	**432.95**	**1,213.49**	**1,114.20**
B OTHER COMPREHENSIVE INCOME					
Gain/losses on changes in acturial assumptions	(9.22)	-	16.40	(9.22)	16.40
Deferred tax on above	(2.32)	-	(4.13)	(2.32)	(4.13)
C TOTAL COMPREHENSIVE INCOME	**609.06**	**182.07**	**445.23**	**1,201.96**	**1,126.47**
Basic Earning per Equity Share	**1.07**	**0.53**	**0.84**	**1.63**	**2.12**
Diluted Earning per Equity Share	**1.07**	**0.53**	**0.76**	**1.57**	**1.93**
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
CIN No. L4500MH994PLC082540

MANISH RAVILAL PATEL
Digitally signed by MANISH RAVILAL PATEL
Date: 2025.05.30 00:48:45 +05'30'

Manish Patel
Managing Director
DIN: 00195878
Place: Mumbai
Date: 29th May 2025

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED

AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2025

(Rs. In Lakhs)

Particulars	Audited As at 31 March 2025	Audited As at 31 March 2024
ASSETS		
1. Non-current assets		
(a) Plant Property and Equipments	6,582.53	6,236.47
(b) Right to Use of Assets	965.63	-
(c) Investment Property	1,136.07	1,136.07
(d) Capital Work in Progress	-	457.98
(e) Goodwill & Software	1,727.11	1,727.13
(f) Financial Assets		
(i) Investment	0.51	-
(ii) Trade Receivable	1,761.65	815.90
(iii) Others Financial Assets	600.80	1,302.60
(g) Defered Tax Assets (Net)	340.44	574.59
	13,114.74	**12,250.75**
2. Current assets		
(a) Inventories	7,863.78	7,996.05
(b) Financial Assets		
(i) Trade Receivable	12,057.92	11,710.03
(ii) Cash and Cash Equivalents	451.38	33.46
(iii) Bank Balances Other than above	1,124.71	1,073.66
(iv) Loans	1,065.16	2,376.00
(v) Others Financial Assets	2,924.14	6,398.23
(c) Current Tax Assets (net)	147.84	-
(d) Other Current Assets	6,917.53	4,489.36
	32,552.46	**34,076.79**
Total -Assets	**45,667.20**	**46,327.54**
EQUITY AND LIABILITIES		
I. Equity		
(a) Equity Share Capital	2,849.31	2,651.81
(b) Other Equity		
(i) Reserves & Surplus	25,598.40	23,192.64
(ii) Money received against share warrants	-	441.45
	28,447.71	**26,285.90**
II. Liability		
1. Non-current Liabilties		
(a) Financial Liabilities		
(i) Borrowings	30.26	185.43
(ia) Lease Liabilities	645.46	-
(ii) Other Non Current Financial Liabilities	66.00	45.08
(b) Provisions	42.33	44.09
	784.04	**274.60**
2. Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,731.56	6,581.90
(ia) Lease Liabilities	305.82	-
(ii) Trade Payables		
a) Total outstanding dues of micro enterprises and small enterprises	162.50	-
b) Total outstanding dues of creditors other than micro enterprises	6,714.67	10,732.36
(iii) Others Financial liabilities	1,950.11	533.43
(b) Other Current Liabilities	1,182.28	955.14
(c) Provisions	23.89	7.81
(d) Current Tax Liabilities (net)	-	279.45
(e) Contract Liabilities	364.65	676.94
	16,435.48	**19,767.03**
TOTAL - EQUITY AND LIABILITIES	**45,667.18**	**46,327.52**

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

MANISH RAVILAL PATEL
Digitally signed by MANISH RAVILAL PATEL
Date: 2025.05.30 00:49:10 +05'30'

Manish Patel
Managing Director
DIN: 00195878
Place: Mumbai
Date: 29th May 2025

GENERIC®
ENGINEERING CONSTRUCTION AND PROJECTS LTD.

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED

CASH FLOW SATATEMENT FOR YEAR ENDED MARCH 31, 2025

(Rs. In Lakhs)

PARTICULARS	For the Year Ended 31 March 2025	For the Year Ended 31st March 2024
A. CASH FLOW FROM OPERATING ACTIVITY		
Net Profit before taxation:	**1,865.32**	**1,125.32**
Adjustments for:		
(a) Finance Charges	1,326.61	993.95
(b) Depreciation	1,267.23	1,076.57
(c) Interest on Fixed Deposit	(76.43)	(297.31)
(d) Rental Income	(135.51)	(96.82)
(e) Provision for Gratuity	8.85	13.00
(f) Gain on Sale of Property	(616.69)	-
(g) Bad Debts	1,378.19	
(h) Provision for Impairment	221.13	164.20
Cash generated from operations before Working Capital Changes	**5,238.71**	**2,978.92**
Adjustments for:		
Changes in Trade and Other Receivables	(1,012.96)	(7,941.46)
Changes in Trade and Other Payables	(2,506.48)	5,704.58
Cash generated from Operations	**1,719.27**	**742.04**
Income Taxes paid (net)	(847.38)	(187.78)
Net Cash Flow from Operating Activities	**871.89**	**554.26**
B. CASH FLOW FROM/ (USED IN) INVESTING ACTIVITIES		
(a) Purchase of Fixed Assets	(1,526.29)	(468.93)
(b) Sale of Fixed Assets	1,150.03	
(c) Investment in Subsidary	(0.51)	-
(d) Interest Received	76.43	297.31
(e) Rental Income	135.51	96.82
(f) Recovery of Loans Given	1,310.83	(636.10)
Net Cash from / (used in) Investing Activities	**1,146.00**	**(710.90)**
C. CASH FLOW FROM/ (USED IN) FINANCING ACTIVITIES		
(a) Finance Charges Paid	(1,294.77)	(993.95)
(b) Payments of Long Term Borrowings	(155.17)	(186.95)
(c) Payments of Short Term Borrowings	(850.34)	1,030.92
(d) Proceeds from Issue of shares	959.85	-
(e) Rent paid on hire charges	(208.53)	
Net Cash from / (used in) Financing Activities	**(1,548.96)**	**(149.98)**
Net increase / (decrease) in Cash and Cash Equivalents	**468.94**	**(306.61)**
Cash and Cash Equivalents at the beginning of the year	**1,107.15**	**1,413.76**
Cash and Cash Equivalents at the end of the year	**1,576.09**	**1,107.15**
Cash and Cash Equivalents at the end of the year as per BS	**1,576.09**	**1,107.15**

Components of cash and cash equivalent		
- Cash and cheques on hand	8.36	7.07
- With banks		
- On current account	443.02	26.42
- On deposit account restricted	1,124.71	1,073.66
- 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)

Generic Engineering Construction And Projects Limited

CIN No. L4500MH994PLC082540

MANISH RAVILAL PATEL

Digitally signed by MANISH RAVILAL PATEL
Date: 2025.05.30 00:49:30 +05'30'

Manish Patel
Managing Director
DIN: 00195878
Place: Mumbai
Date: 29th May 2025

GENERIC®
ENGINEERING CONSTRUCTION AND PROJECTS LTD.

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED

STATEMENT OF AUDITED CONSOLIDATD FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

(Rs. In Lakhs except per share data)

Particulars	Audited	Unaudited	Audited	Audited	Audited
	Quarter Ended 31/03/2025	Quarter Ended 31/12/2024	Quarter Ended 31/03/2024	Year Ended 31/03/2025	Year Ended 31/03/2024
A CONTINUING OPERATIONS					
(1) Revenue From Operation	10,679.99	9,329.41	-	30,202.04	-
(2) Other Income	687.43	63.13	-	832.24	-
Total Income	**11,367.42**	**9,392.54**	**-**	**31,034.29**	**-**
(3) Expenses					
(a) Purchases & Operating Cost	8,473.79	8,314.76	-	23,842.00	-
(b) Changes in inventories of work-in-progress	185.01	(252.60)	-	132.26	-
(c) Employee benefits expense	187.88	165.41	-	598.54	-
(d) Finance costs	322.71	250.19	-	1,326.61	-
(e) Depreciation	477.48	318.75	-	1,267.23	-
(f) Other expenses	715.42	293.77	-	2,002.32	-
Total Expenses	**10,362.29**	**9,090.27**	**-**	**29,168.96**	**-**
(4) Profit / (Loss) before Exceptional Item and tax (2 - 3)	**1,005.13**	**302.27**	**-**	**1,865.32**	**-**
(5) Exceptional Items	-	-	-	-	-
(6) Profit / (Loss) before tax (4 - 5)	**1,005.13**	**302.27**	**-**	**1,865.32**	**-**
(7) Tax expense					
(a) Current tax	179.00	107.00	-	420.00	-
(b) Deferred tax	205.53	13.19	-	231.83	-
(8) Profit / (Loss) from continuing operations (6 + 7)	**620.60**	**182.08**	**-**	**1,213.49**	**-**
(9) Share of Profit / (Loss) of Associates and Joint Ventures	(0.10)	-	-	(0.10)	-
Profit after Tax and Share of Profit / (Loss) of Associates and Joint Ventures	**620.50**	**182.08**	**-**	**1,213.39**	**-**
B OTHER COMPREHENSIVE INCOME					
Gain/losses on changes in acturial assumptions	(9.22)	-	-	(9.22)	-
Deferred tax on above	(2.32)	-	-	(2.32)	-
C TOTAL COMPREHENSIVE INCOME	**608.96**	**182.08**	**-**	**1,201.85**	**-**
Basic Earning per Equity Share	**1.07**	**0.53**	**-**	**1.63**	**-**
Diluted Earning per Equity Share	**1.07**	**0.53**	**-**	**1.57**	**-**
Face Value per Equity Share	**5**	**5**	**-**	**5**	**-**

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

Generic Engineering Construction And Projects Limited

Manish Patel
Managing Director
DIN: 00195878
Place: Mumbai
Date: 29th May 2025

GENERIC®
ENGINEERING CONSTRUCTION AND PROJECTS LTD.

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED

AUDITED CONSOLIDAED STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2025

(Rs. In Lakhs)

Particulars	Audited As at 31 March 2025	Audited As at 31 March 2024
ASSETS		
1. Non-current assets		
(a) Plant Property and Equipments	6,582.53	6,236.47
(b) Right to Use of Assets	965.63	-
(c) Investment Property	1,136.07	1,136.07
(d) Capital Work in Progress	-	457.98
(e) Goodwill & Software	1,727.11	1,727.13
(f) Financial Assets		
(i) Investment	0.41	-
(ii) Trade Receivable	1,761.65	815.90
(iii) Others Financial Assets	600.80	1,302.60
(g) Defered Tax Assets (Net)	340.44	574.59
2. Current assets	**13,114.64**	**12,250.74**
(a) Inventories		
(b) Financial Assets	7,863.78	7,996.05
(i) Trade Receivable		
(ii) Cash and Cash Equivalents	12,057.92	11,710.03
(iii) Bank Balances Other than above	451.38	33.46
(iv) Loans	1,124.71	1,073.66
(v) Others Financial Assets	1,065.16	2,376.00
(c) Current Tax Assets (net)	2,924.14	6,398.23
(d) Other Current Assets	147.84	-
	6,917.53	4,489.36
Total -Assets	**32,552.46**	**34,076.79**
	45,667.10	**46,327.53**
EQUITY AND LIABILITIES		
I. Equity		
(a) Equity Share Capital	2,849.31	2,651.81
(b) Other Equity	25,598.30	23,192.64
(i) Reserves & Surplus	-	441.45
(ii) Money received against share warrants	**28,447.61**	**26,285.90**
II. Liability		
1. Non-current Liabilties		
(a) Financial Liabilities		
(i) Borrowings	30.26	185.43
(ia) Lease Liabilities	645.46	-
(ii) Other Non Current Financial Liabilities	66.00	45.08
(b) Provisions	42.33	44.09
2. Current liabilities	**784.05**	**274.60**
(a) Financial Liabilities		
(i) Borrowings	5,731.56	6,581.90
(ia) Lease Liabilities	305.82	-
(ii) Trade Payables		
a) Total outstanding dues of micro enterprises and small enterprises	162.50	-
b) Total outstanding dues of creditors other than micro enterprises	6,714.67	10,732.36
(iii) Others Financial liabilities	1,950.11	533.43
(b) Other Current Liabilities	1,182.24	955.14
(c) Provisions	23.89	7.81
(d) Current Tax Liabilities (net)	-	279.45
(e) Contract Liabilities	364.65	676.94
TOTAL - EQUITY AND LIABILITIES	**16,435.44**	**19,767.03**
	45,667.10	**46,327.53**

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

Manish Patel
Managing Director
DIN: 00195878
Place: Mumbai
Date: 29th May 2025

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

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GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED

CASH FLOW SATATEMENT FOR YEAR ENDED MARCH 31, 2025

(Rs. In Lakhs)

PARTICULARS	For the Year Ended 31 March 2025	For the Year Ended 31st March 2024
A. CASH FLOW FROM OPERATING ACTIVITY		
Net Profit before taxation:	**1,865.22**	**1,125.32**
Adjustments for:		
(a) Finance Charges	1,326.61	993.95
(b) Depreciation	1,267.23	1,076.57
(c) Interest on Fixed Deposit	(76.43)	(297.31)
(d) Rental Income	(135.51)	(96.82)
(e) Provision for Gratuity	8.85	13.00
(f) Gain on Sale of Property	(616.69)	-
(g) Bad Debts	1,378.19	
(h) Provision for Impairment	221.13	164.20
Cash generated from operations before Working Capital Changes	**5,238.60**	**2,978.92**
Adjustments for:		
Changes in Trade and Other Receivables	(1,012.96)	(7,941.46)
Changes in Trade and Other Payables	(2,506.38)	5,704.58
Cash generated from Operations	**1,719.26**	**742.04**
Income Taxes paid (net)	(847.47)	(187.78)
Net Cash Flow from Operating Activities	**871.79**	**554.26**
B. CASH FLOW FROM/ (USED IN) INVESTING ACTIVITIES		
(a) Purchase of Fixed Assets	(1,526.29)	(468.93)
(b) Sale of Fixed Assets	1,150.03	
(c) Investment in Subsidary	(0.41)	-
(d) Interest Received	76.43	297.31
(e) Rental Income	135.51	96.82
(f) Recovery of Loans Given	1,310.83	(636.10)
Net Cash from / (used in) Investing Activities	**1,146.10**	**(710.90)**
C. CASH FLOW FROM/ (USED IN) FINANCING ACTIVITIES		
(a) Finance Charges Paid	(1,294.77)	(993.95)
(b) Payments of Long Term Borrowings	(155.17)	(186.95)
(c) Payments of Short Term Borrowings	(850.34)	1,030.92
(d) Proceeds from Issue of shares	959.85	-
(e) Rent paid on hire charges	(208.52)	
Net Cash from / (used in) Financing Activities	**(1,548.95)**	**(149.98)**
Net increase / (decrease) in Cash and Cash Equivalents	**468.93**	**(306.61)**
Cash and Cash Equivalents at the beginning of the year	**1,107.15**	**1,413.76**
Cash and Cash Equivalents at the end of the year	**1,576.09**	**1,107.15**
Cash and Cash Equivalents at the end of the year as per BS	**1,576.09**	**1,107.15**

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

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Components of cash and cash equivalent		
- Cash and cheques on hand	8.36	7.07
- With banks		
- On current account	443.02	26.42
- On deposit account restricted	1,124.71	1,073.66
- 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
Generic Engineering Construction And Projects Limited
CIN No. L4500MH994PLC082540

Generic Engineering Construction And Projects Limited

Manish Patel
Managing Director
DIN: 00195878
Place: Mumbai
Date: 29th May 2025

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 May 29, 2025. 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 31,2025 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 opinion 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 and year ended March 31, 2025 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, 2025 are the balancing figures between the audited between the audited figures in respect of the year ended March 31, 2025 and unaudited published year to date up to December 31, 2024.

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 and year ended March 31, 2025. 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.

Manish Patel
Managing Director
DIN: 00195878

Place: Mumbai
Date: 29th May 2025

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

4. Since the joint venture was incorporated during the current quarter, corresponding figures for the previous year are not applicable and hence have not been disclosed.

5. 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.

6. The earning per share figures for the quarter ended and year ended March 31, 2025 have been restated to give effect to the allotment of Share Warrants as required under IND-AS 33, 'Earning Per Share'.

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