

Date: 14/02/2026

To,  
BSE Limited  
Department of Corporate Services/ Corporate  
Relation Department, Phiroze Jeejeebhoy  
Towers, Dalal Street, Mumbai - 400 001,  
Maharashtra, India  
Scrip Code: 539407

To,  
To National Stock Exchange of India Limited  
Exchange Plaza, C-1, Block G Bandra Kurla  
Complex, Bandra (E), Mumbai - 400 051,  
Maharashtra, India

NSE Symbol: GENCON

**Subject: Outcome of the Board Meeting held on February 14, 2026, under Regulation 30 of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015:**

Dear Sir/Madam,

In terms of Regulation 30 and Regulation 33 of SEBI (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 Saturday, February 14<sup>th</sup>, 2026, have inter alia considered and approved the following amongst others:

1. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and on the recommendation of the Audit Committee, the standalone and Consolidated Un-Audited Financial Results of the Company for the quarter and nine month ended December 31, 2025 along with the Limited Review Report duly submitted by the Statutory Auditor of the Company as approved by the Board of Directors are enclosed herewith.

The meeting of the Board of Directors commenced at 6.30 P.M. and concluded at 7.40 P.M

This is for your information and records.

For Generic Engineering Construction and Projects Limited

**MANISH  
RAVILAL  
PATEL**

Digitally signed by MANISH RAVILAL PATEL  
DN: c=IN, o=Personal,  
postalCode=400077, st=Maharashtra,  
serialNumber=645049728695912273a1b,  
c=IN, o=MANISH RAVILAL PATEL,  
Date: 2026.02.14 19:59:27 +05'30'

**Manish Ravilal Patel**

Managing Director

**DIN: 00195878**

**ADD: 6KK Chhaya Apt, Pant Nagar,  
Allahabad Bank Bldg, Ghatkopar (East),  
Mumbai, Maharashtra - 400077, India**

**Place: Mumbai**

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED

CIN No. L4500MH994PLC082540

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2025

(Rs. In Lakhs)

Particulars	Unaudited			Unaudited		Audited
	Quarter Ended 31/12/2025	Quarter Ended 30/09/2025	Quarter Ended 31/12/2024	Nine Month Ended 31/12/2025	Nine Month Ended 31/12/2024	Year Ended 31/03/2025
<b>Incomes</b>						
(1) Revenue From Operations	8,059.10	6,159.29	9,329.41	19,414.23	19,522.06	30,202.04
(2) Other Income	41.36	204.72	63.13	290.80	144.81	832.24
<b>Total Income</b>	<b>8,100.46</b>	<b>6,364.01</b>	<b>9,392.54</b>	<b>19,705.03</b>	<b>19,666.87</b>	<b>31,034.28</b>
<b>(3) Expenses</b>						
(a) Purchases & Operating Cost	6,304.50	4,936.76	8,314.76	15,335.48	15,368.21	23,842.00
(b) Changes in inventories of work-in-progress	88.00	20.60	(252.60)	136.18	(52.74)	132.26
(c) Employee benefits expenses	67.51	66.24	165.41	200.68	410.66	598.54
(d) Finance costs	263.01	423.04	250.19	895.50	1,003.90	1,326.61
(e) Depreciation and Amortizations	346.56	347.57	318.75	1,041.19	789.75	1,267.23
(f) Other expenses	605.37	307.05	293.77	1,060.28	1,286.90	2,002.32
<b>Total Expenses</b>	<b>7,674.95</b>	<b>6,101.26</b>	<b>9,090.28</b>	<b>18,669.31</b>	<b>18,806.68</b>	<b>29,168.96</b>
(4) Profit before Exceptional Item and tax (1 + 2 - 3)	425.51	262.75	302.26	1,035.72	860.19	1,865.32
(5) Exceptional Items	-	-	-	-	-	-
(6) Profit before tax (4 - 5)	425.51	262.75	302.26	1,035.72	860.19	1,865.32
(7) Tax expenses						
(a) Current tax	166.00	91.00	107.00	339.00	241.00	420.00
(b) Deferred tax	13.91	(43.70)	13.19	35.22	26.30	231.83
(8) Profit from continuing operations (6 + 7)	245.60	215.45	182.07	661.50	592.89	1,213.49
<b>B OTHER COMPREHENSIVE INCOME</b>						
Gain/losses on changes in actuarial assumptions	-	-	-	-	-	(9.22)
Deferred tax on above	-	-	-	-	-	(2.32)
<b>C TOTAL COMPREHENSIVE INCOME</b>	<b>245.60</b>	<b>215.45</b>	<b>182.07</b>	<b>661.50</b>	<b>592.89</b>	<b>1,201.96</b>
Basic Earning per Equity Share	0.43	0.38	0.53	1.16	1.08	1.63
Diluted Earning per Equity Share	0.43	0.38	0.53	1.16	1.03	1.63
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

  
Manish Patel  
Managing Director  
DIN: 00195878  
Place: Mumbai  
Date: 14th February 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 February 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 nine-month ended December 31, 2025 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. Previous period figures have been regrouped/ reclassified, wherever necessary to conform to current period classification.
4. The figures for the Quarter ended December 31, 2025, are the balancing figures between the nine month period ended results as on December 31, 2025, and the figures in respect of the six-month ended results year to date published figures as on September 30, 2025.
5. The Government of India has consolidated 29 existing labour legislations into four Labour Codes, namely the Code on Wages, 2019; the Code on Social Security, 2020; the Industrial Relations Code, 2020; and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively, the "New Labour Codes"), which have been made effective from November 21, 2025.

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

6. The above is an extract of the detailed format of the financial results for the nine month and quarter ended December 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](http://www.bseindia.com), [www.nseindia.com](http://www.nseindia.com) and at company's website at [www.gecpl.com](http://www.gecpl.com).

Manish Patel  
Managing Director  
DIN: 00195878



Place: Mumbai  
Date: 14<sup>th</sup> February 2026

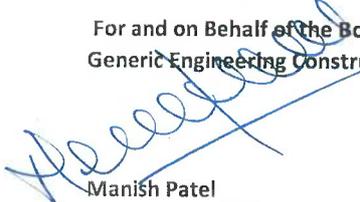
**GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED**

CIN No. L4500MH994PLC082540

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2025**

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended Audited 31-03-2025
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	
1	<b>Segment Revenue</b>						
	- Construction to Services	5,841.37	3,281.83	-	13,066.15	-	28,530.36
	- Trading Material	2,217.73	2,877.46	-	6,348.08	-	1,671.68
	<b>Total Revenue</b>	<b>8,059.10</b>	<b>6,159.29</b>	<b>-</b>	<b>19,414.23</b>	<b>-</b>	<b>30,202.04</b>
2	<b>Segment Results - (Profit before tax and interest)</b>						
	- Construction to Services	666.35	618.93	-	1,815.09	-	3,175.22
	- Trading Material	22.18	66.86	-	116.13	-	16.72
	<b>Total Segment Profit before Interest and Tax</b>	<b>688.53</b>	<b>685.79</b>	<b>-</b>	<b>1,931.22</b>	<b>-</b>	<b>3,191.93</b>
	(i) Finance Cost	263.01	423.04	-	895.50	-	1,326.61
	(ii) Interest Income						
	(iii) Other Un-allocable Income (Net of Expenditure)						
	<b>Profit Before Tax</b>	<b>425.51</b>	<b>262.75</b>	<b>-</b>	<b>1,035.72</b>	<b>-</b>	<b>1,865.32</b>
	(i) Current Tax	166.00	91.00	-	339.00	-	420.00
	(ii) Deferred Tax	13.91	(43.70)	-	35.22	-	231.83
	<b>Profit After Tax</b>	<b>245.60</b>	<b>215.45</b>	<b>-</b>	<b>661.50</b>	<b>-</b>	<b>1,213.49</b>
3	<b>Segment Assets</b>						
	- Construction to Services	48,438.13	45,462.75	-	48,438.13	-	45,660.73
	- Trading Material	933.09	2,316.23	-	933.09	-	6.47
	<b>Total Segment Assets</b>	<b>49,371.22</b>	<b>47,778.98</b>	<b>-</b>	<b>49,371.22</b>	<b>-</b>	<b>45,667.20</b>
4	<b>Segment Liabilities</b>						
	- Construction to Services	19,407.92	17,275.38	-	19,407.92	-	17,211.84
	- Trading Material	853.45	1,639.35	-	853.45	-	7.66
	<b>Total Segment Liabilities</b>	<b>20,261.37</b>	<b>18,914.73</b>	<b>-</b>	<b>20,261.37</b>	<b>-</b>	<b>17,219.50</b>

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

  
Manish Patel  
Managing Director  
DIN: 00195878  
Place: Mumbai  
Date: 14th February 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 Construction & Projects Limited**

1. We have reviewed the accompanying statement of unaudited Standalone financial results ('the Statement') of Generic Engineering Construction & Projects Limited ('the Company') for the quarter ended December 31, 2025 and year to date from April 01, 2025 to December 31, 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), including relevant circulars issued by the SEBI from time to time.

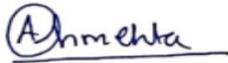
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed 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.



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.

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





**Aakash Mehta**  
**Partner**  
Membership no. 165824  
UDIN: 26165824UQZCWI5797  
Place of Signature: Mumbai  
Date: February 14, 2026

**GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED**  
**CIN No. L4500MH994PLC082540**  
**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULT FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2025**

(Rs. In Lakhs)

Particulars	Unaudited			Unaudited		Audited
	Quarter Ended 31/12/2025	Quarter Ended 30/09/2025	Quarter Ended 31/12/2024	Nine Month Ended 31/12/2025	Nine Month Ended 31/12/2024	Year Ended 31/03/2025
<b>Incomes</b>						
(1) Revenue From Operations	8,059.10	6,159.29	9,329.41	19,414.23	19,522.06	30,202.04
(2) Other Income	41.36	204.72	63.13	290.80	144.81	832.24
<b>Total Income</b>	<b>8,100.46</b>	<b>6,364.01</b>	<b>9,392.54</b>	<b>19,705.03</b>	<b>19,666.86</b>	<b>31,034.28</b>
<b>(3) Expenses</b>						
(a) Purchases & Operating Cost	6,304.50	4,936.76	8,314.76	15,335.48	15,368.21	23,842.00
(b) Changes in inventories of work-in-progress	88.00	20.60	(252.60)	136.18	(52.74)	132.26
(c) Employee benefits expenses	67.51	66.24	165.41	200.68	410.66	598.54
(d) Finance costs	263.01	423.04	250.19	895.50	1,003.90	1,326.61
(e) Depreciation and Amortizations	346.56	347.57	318.75	1,041.19	789.75	1,267.23
(f) Other expenses	605.37	307.05	293.77	1,060.28	1,286.90	2,002.32
<b>Total Expenses</b>	<b>7,674.95</b>	<b>6,101.26</b>	<b>9,090.28</b>	<b>18,669.31</b>	<b>18,806.68</b>	<b>29,168.96</b>
<b>(4) Profit before Exceptional Item and tax (1 + 2 - 3)</b>	<b>425.51</b>	<b>262.75</b>	<b>302.26</b>	<b>1,035.72</b>	<b>860.18</b>	<b>1,865.32</b>
(5) Exceptional Items	-	-	-	-	-	-
<b>(6) Profit before tax (4 - 5)</b>	<b>425.51</b>	<b>262.75</b>	<b>302.26</b>	<b>1,035.72</b>	<b>860.18</b>	<b>1,865.32</b>
<b>(7) Tax expenses</b>						
(a) Current tax	166.00	91.00	107.00	339.00	241.00	420.00
(b) Deferred tax	13.91	(43.70)	13.19	35.22	26.30	231.83
<b>(8) Profit from continuing operations (6 + 7)</b>	<b>245.60</b>	<b>215.45</b>	<b>182.07</b>	<b>661.50</b>	<b>592.88</b>	<b>1,213.49</b>
<b>(9) Share of Profit / (Loss) of Joint Ventures</b>	<b>(0.03)</b>	<b>(0.03)</b>	<b>-</b>	<b>(0.08)</b>	<b>-</b>	<b>(0.10)</b>
<b>Profit after Tax and Share of Profit / (Loss) of Joint Ventures</b>	<b>245.57</b>	<b>215.42</b>	<b>182.07</b>	<b>661.42</b>	<b>592.88</b>	<b>1,213.39</b>
<b>B OTHER COMPREHENSIVE INCOME</b>						
Gain/losses on changes in actuarial assumptions	-	-	-	-	-	(9.22)
Deferred tax on above	-	-	-	-	-	(2.32)
<b>C TOTAL COMPREHENSIVE INCOME</b>	<b>245.57</b>	<b>215.42</b>	<b>182.07</b>	<b>661.42</b>	<b>592.88</b>	<b>1,201.86</b>
<b>Basic Earning per Equity Share</b>	<b>0.43</b>	<b>0.38</b>	<b>0.53</b>	<b>1.16</b>	<b>1.08</b>	<b>1.63</b>
<b>Diluted Earning per Equity Share</b>	<b>0.43</b>	<b>0.38</b>	<b>0.53</b>	<b>1.16</b>	<b>1.03</b>	<b>1.63</b>
<b>Face Value per Equity Share</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

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

Manish Patel  
Managing Director  
DIN: 00195878  
Place: Mumbai  
Date: 14th February 2026

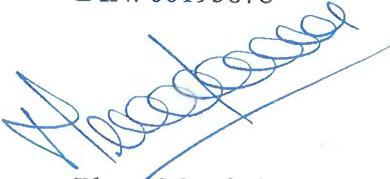
1. The above un-audited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 14, 2026. These un-audited Financial Result have been prepared in accordance with the Indian Accounting Standard ("IND AS") as specified 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 nine-month ended December 31,2025 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 conclusions on the consolidated financial results.
3. The Consolidated Financial Results include Generic Bootes Construction LLP, which is a joint venture and has been accounted for using the equity method.
4. Previous period figures have been regrouped/ reclassified, wherever necessary to conform to current period classification.
5. The figures for the Quarter ended December 31, 2025, are the balancing figures between the nine month period ended results as on December 31, 2025, and the figures in respect of the six-month ended results year to date published figures as on September 30, 2025.
6. The Government of India has consolidated 29 existing labour legislations into four Labour Codes, namely the Code on Wages, 2019; the Code on Social Security, 2020; the Industrial Relations Code, 2020; and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively, the "New Labour Codes"), which have been made effective from November 21, 2025.

Based on management's assessment, including an actuarial valuation, the implementation of the New Labour Codes has not resulted in any material incremental impact on the Company's gratuity obligations. Accordingly, no adjustment has been made 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, in the financial statements.



7. The above is an extract of the detailed format of the financial results for the nine month and quarter ended December 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](http://www.bseindia.com), [www.nseindia.com](http://www.nseindia.com) and at company's website at [www.gecpl.com](http://www.gecpl.com).

Manish Patel  
Managing Director  
DIN: 00195878

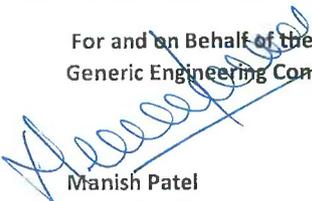


Place: Mumbai  
Date: 14<sup>th</sup> February 2026

**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULT FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2025**

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended Audited 31-03-2025
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	
1	<b>Segment Revenue</b>						
	- Construction to Services	5,841.37	3,281.83	-	13,066.15	-	28,530.36
	- Trading Material	2,217.73	2,877.46	-	6,348.08	-	1,671.68
	<b>Total Revenue</b>	<b>8,059.10</b>	<b>6,159.29</b>	<b>-</b>	<b>19,414.23</b>	<b>-</b>	<b>30,202.04</b>
2	<b>Segment Results - (Profit before tax and interest)</b>						
	- Construction to Services	666.35	618.93	-	1,815.09	-	3,175.22
	- Trading Material	22.18	66.86	-	116.13	-	16.72
	<b>Total Segment Profit before Interest and Tax</b>	<b>688.53</b>	<b>685.79</b>	<b>-</b>	<b>1,931.22</b>	<b>-</b>	<b>3,191.93</b>
	(i) Finance Cost	263.01	423.04	-	895.50	-	1,326.61
	(ii) Interest Income						
	(iii) Other Un-allocable Income (Net of						
	<b>Profit Before Tax</b>	<b>425.51</b>	<b>262.75</b>	<b>-</b>	<b>1,035.72</b>	<b>-</b>	<b>1,865.32</b>
	(i) Current Tax	166.00	91.00	-	339.00	-	420.00
	(ii) Deferred Tax	13.91	(43.70)	-	35.22	-	231.83
	<b>Profit After Tax</b>	<b>245.60</b>	<b>215.45</b>	<b>-</b>	<b>661.50</b>	<b>-</b>	<b>1,213.49</b>
	Share of Profit / (Loss) of Joint Ventures	(0.03)	(0.03)	-	(0.08)	-	(0.10)
	<b>Profit After Tax and Share of Profit/ (Loss) of Joint Ventures</b>	<b>245.57</b>	<b>215.42</b>	<b>-</b>	<b>661.42</b>	<b>-</b>	<b>1,213.39</b>
3	<b>Segment Assets</b>						
	- Construction to Services	48,438.10	45,462.75	-	48,438.05	-	45,660.63
	- Trading Material	933.09	2,316.23	-	933.09	-	6.47
	<b>Total Segment Assets</b>	<b>49,371.19</b>	<b>47,778.95</b>	<b>-</b>	<b>49,371.14</b>	<b>-</b>	<b>45,667.10</b>
4	<b>Segment Liabilities</b>						
	- Construction to Services	19,407.92	17,275.38	-	19,407.92	-	17,211.84
	- Trading Material	853.45	1,639.35	-	853.45	-	7.66
	<b>Total Segment Liabilities</b>	<b>20,261.37</b>	<b>18,914.73</b>	<b>-</b>	<b>20,261.37</b>	<b>-</b>	<b>17,219.50</b>

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

  
Manish Patel  
Managing Director  
DIN: 00195878  
Place: Mumbai  
Date: 14th February 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 Construction & Projects Limited**

1. We have reviewed the accompanying statement of unaudited Consolidated financial results ('the Statement') of Generic Engineering Construction & Projects 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 December 31, 2025 and year to date from April 01, 2025 to December 31, 2025 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.
5. 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.

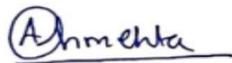


**Other Matter**

6. 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 & 0.08 Lakhs, and total comprehensive loss of Rs.0.03 Lakhs & 0.08 Lakhs, for the quarter ended December 31, 2025 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 matter stated above in para 6 is not modified with respect to the financial result certified by the management.

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



**Aakash Mehta**  
**Partner**

Membership no. 165824  
UDIN: 26165824PZOBYN2831  
Place of Signature: Mumbai  
Date: February 14, 2026

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

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

