

| <b>General information about company</b>   |   |
|--|---|
| Scrip code   | 539407  |
| NSE Symbol   |   |
| MSEI Symbol  |   |
| ISIN*  | INE854S01022                                      |
| Name of company  | Generic Engineering Construction and Projects Ltd |
| Type of company  |   |
| Class of security  | Equity  |
| Date of start of financial year  | 01-04-2018  |
| Date of end of financial year  | 31-03-2019  |
| Date of board meeting when results were approved   | 14-02-2019  |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 06-02-2019  |
| Description of presentation currency   | INR   |
| Level of rounding used in financial results  | Lakhs   |
| Reporting Quarter  | Third quarter                                     |
| Nature of report standalone or consolidated  | Standalone  |
| Whether results are audited or unaudited   | Unaudited   |
| Segment Reporting  | Single segment                                    |
| Description of single segment  | Engineering and Construction                      |
| Start date and time of board meeting   | 14-02-2019 15:30                                  |
| End date and time of board meeting   | 14-02-2019 16:00                                  |
| Declaration of unmodified opinion or statement on impact of audit qualification                              | Not applicable                                    |

| <b>Financial Results – Ind-AS</b> |   |  |   |
|-----------------------------------|---|--|---|
| <b>Particulars</b>                |   | <b>3 months/ 6 months ended<br/>(dd-mm-yyyy)</b> | <b>Year to date figures for current period<br/>ended (dd-mm-yyyy)</b> |
| A                                 | Date of start of reporting period   | 01-10-2018                                       | 01-04-2018  |
| B                                 | Date of end of reporting period   | 31-12-2018                                       | 31-12-2018  |
| C                                 | Whether results are audited or unaudited  | Unaudited  | Unaudited   |
| D                                 | Nature of report standalone or consolidated   | Standalone                                       | Standalone  |
| <b>Part I</b>                     | <b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b> |  |   |
| <b>1</b>                          | <b>Income</b>   |  |   |
|                                   | Revenue from operations   | 4832.123   | 14623.358   |
|                                   | Other income  | 7.3  | 159.949   |
|                                   | <b>Total income</b>   | <b>4839.423</b>                                  | <b>14783.307</b>  |
| <b>2</b>                          | <b>Expenses</b>   |  |   |
| (a)                               | Cost of materials consumed  | 4177.01  | 11503.432   |
| (b)                               | Purchases of stock-in-trade   | 0  | 0   |
| (c)                               | Changes in inventories of finished goods, work-in-progress and stock-in-trade   | -351.029   | 550.716   |
| (d)                               | Employee benefit expense  | 178.638  | 423.561   |
| (e)                               | Finance costs   | 103.529  | 278.348   |
| (f)                               | Depreciation, depletion and amortisation expense  | 112.343  | 291.23  |
| <b>(f)</b>                        | <b>Other Expenses</b>   |  |   |
| 1                                 | Other Expenses  | 49.557   | 149.948   |
| 10                                |   |  |   |
|                                   | <b>Total other expenses</b>   | <b>49.557</b>                                    | <b>149.948</b>  |
|                                   | <b>Total expenses</b>   | <b>4270.048</b>                                  | <b>13197.235</b>  |

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|-----------------------------------|---|--|---|
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| A                                 | Date of start of reporting period   | 01-10-2018                                   | 01-04-2018  |
| B                                 | Date of end of reporting period   | 31-12-2018                                   | 31-12-2018  |
| C                                 | Whether results are audited or unaudited  | Unaudited                                    | Unaudited   |
| D                                 | Nature of report standalone or consolidated   | Standalone                                   | Standalone  |
| <b>Part I</b>                     | <b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b> |  |   |
| <b>3</b>                          | <b>Total profit before exceptional items and tax</b>  | 569.375                                      | 1586.072  |
| 4                                 | Exceptional items   | 0  | 0   |
| <b>5</b>                          | <b>Total profit before tax</b>  | 569.375                                      | 1586.072  |
| <b>7</b>                          | <b>Tax expense</b>  |  |   |
| 8                                 | Current tax   | 155  | 415   |
| 9                                 | Deferred tax  | 12.235                                       | 56.267  |
| <b>10</b>                         | <b>Total tax expenses</b>   | 167.235                                      | 471.267   |
| 11                                | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement  | 0  | 0   |
| <b>14</b>                         | <b>Net Profit Loss for the period from continuing operations</b>  | 402.14                                       | 1114.805  |
| 15                                | Profit (loss) from discontinued operations before tax   | 0  | 0   |
| 16                                | Tax expense of discontinued operations  | 0  | 0   |
| <b>17</b>                         | <b>Net profit (loss) from discontinued operation after tax</b>  | 0  | 0   |
| 19                                | Share of profit (loss) of associates and joint ventures accounted for using equity method   | 0  | 0   |
| <b>21</b>                         | <b>Total profit (loss) for period</b>   | 402.14                                       | 1114.805  |
| 22                                | Other comprehensive income net of taxes   | 0  | 0   |

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|-----------------------------------|---|--|---|
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| A                                 | Date of start of reporting period   | 01-10-2018                                       | 01-04-2018  |
| B                                 | Date of end of reporting period   | 31-12-2018                                       | 31-12-2018  |
| C                                 | Whether results are audited or unaudited  | Unaudited  | Unaudited   |
| D                                 | Nature of report standalone or consolidated   | Standalone                                       | Standalone  |
| <b>Part I</b>                     | <b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b> |  |   |
| <b>23</b>                         | <b>Total Comprehensive Income for the period</b>  | 402.14   | 1114.805  |
| <b>24</b>                         | <b>Total profit or loss, attributable to</b>  |  |   |
|                                   | Profit or loss, attributable to owners of parent  |  |   |
|                                   | Total profit or loss, attributable to non-controlling interests   |  |   |
| <b>25</b>                         | <b>Total Comprehensive income for the period attributable to</b>  |  |   |
|                                   | Comprehensive income for the period attributable to owners of parent  | 402.14   | 1114.805  |
|                                   | Total comprehensive income for the period attributable to owners of parent non-controlling interests  | 0  | 0   |
| <b>26</b>                         | <b>Details of equity share capital</b>  |  |   |
|                                   | Paid-up equity share capital  | 1926.965   | 1926.965  |
|                                   | Face value of equity share capital  | 5  | 5   |
| <b>27</b>                         | <b>Details of debt securities</b>   |  |   |
| 28                                | Reserves excluding revaluation reserve  |  |   |
| <b>29</b>                         | <b>Earnings per share</b>   |  |   |
| <b>i</b>                          | <b>Earnings per equity share for continuing operations</b>  |  |   |
|                                   | Basic earnings (loss) per share from continuing operations  | 1.045  | 2.898   |
|                                   | Diluted earnings (loss) per share from continuing operations  | 1.045  | 2.898   |
| <b>ii</b>                         | <b>Earnings per equity share for discontinued operations</b>  |  |   |
|                                   | Basic earnings (loss) per share from discontinued operations  | 0  | 0   |
|                                   | Diluted earnings (loss) per share from discontinued operations  | 0  | 0   |
| <b>ii</b>                         | <b>Earnings per equity share</b>  |  |   |
|                                   | <b>Basic earnings (loss) per share from continuing and discontinued operations</b>  | 1.045  | 2.898   |
|                                   | <b>Diluted earnings (loss) per share from continuing and discontinued operations</b>  | 1.045  | 2.898   |
| 30                                | Debt equity ratio   |  |   |
| 31                                | Debt service coverage ratio   |  |   |
| 32                                | Interest service coverage ratio   |  |   |
| <b>33</b>                         | <b>Disclosure of notes on financial results</b>   | Textual Information(1)                           |   |

| <b>Text Block</b>      |  |
|------------------------|--|
| Textual Information(1) | <ol style="list-style-type: none"><li>1) The above results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on 14th February, 2019.</li><li>2) The company in its General Meeting held on 5th September, 2018 has approved stock splits from Face value of Rs. 10 each to Face value of Rs. 5 each. In view of same the EPS (Basic and Diluted) have been restated for all periods reported for comparative purpose.</li><li>3) The Auditors of the Company have carried out "Limited Review" of the above financial results for the quarter and nine months ended 31st December, 2018.</li><li>4) Effective 1 April, 2018, the Company has adopted Ind AS 115 "Revenue from Contracts with Customers". The effect of adoption of Ind AS 115 is insignificant on these financial results.</li><li>5) These financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter.</li><li>6) The Company operates in a single segment – engineering and construction.</li><li>7) Previous period figures have been regrouped/reclassified as considered necessary to facilitate comparison.</li></ol> |

| <b>Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results</b> |   |   |
|---|---|---|
| <b>Particulars</b>  | <b>3 months/ 6 month ended (dd-mm-yyyy)</b> | <b>Year to date figures for current period ended (dd-mm-yyyy)</b> |
| Date of start of reporting period   | 01-10-2018                                  | 01-04-2018  |
| Date of end of reporting period   | 31-12-2018                                  | 31-12-2018  |
| Whether accounts are audited or unaudited   |   |   |
| Nature of report standalone or consolidated   | Standalone                                  | Standalone  |
| <b>1 Segment Revenue (Income)</b>   |   |   |
| <b>(net sale/income from each segment should be disclosed)</b>  |   |   |
| <b>Total Segment Revenue</b>  |   |   |
| <b>Less: Inter segment revenue</b>  |   |   |
| <b>Revenue from operations</b>  |   |   |
| <b>2 Segment Result</b>   |   |   |
| <b>Profit (+) / Loss (-) before tax and interest from each segment</b>  |   |   |
| <b>Total Profit before tax</b>  |   |   |
| <b>i. Finance cost</b>  |   |   |
| <b>ii. Other Unallocable Expenditure net off Unallocable income</b>   |   |   |
| <b>Profit before tax</b>  |   |   |
| <b>3 (Segment Asset - Segment Liabilities)</b>  |   |   |
| <b>Segment Asset</b>  |   |   |
| <b>Total Segment Asset</b>  |   |   |
| <b>Un-allocable Assets</b>  |   |   |
| <b>Net Segment Asset</b>  |   |   |
| <b>4 Segment Liabilities</b>  |   |   |
| <b>Segment Liabilities</b>  |   |   |
| <b>Total Segment Liabilities</b>  |   |   |
| <b>Un-allocable Liabilities</b>   |   |   |
| <b>Net Segment Liabilities</b>  |   |   |
| <b>Disclosure of notes on segments</b>  |   |   |

