

Date: March 06, 2025

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: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine month ended December 31, 2024.

You are requested to take the above on record and acknowledge receipt.

Thanking you,

**For and on behalf of
Generic Engineering Construction and Projects Limited**

MANISH
RAVILAL PATEL

Digitally signed by
MANISH RAVILAL PATEL
Date: 2025.03.06
22:30:56 +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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2024

(Rs. In Lakhs except per share data)

INCOME	Reviewed			Reviewed		Audited
	Quarter Ended 31/12/2024	Quarter Ended 30/09/2024	Quarter Ended 31/12/2023	Nine Month Ended 31/12/2024	Nine Month Ended 31/12/2023	Year Ended 31/03/2024
A CONTINUING OPERATIONS						
(1) Revenue From Operation	9,329.41	5,137.82	3,720.38	19,522.06	14,896.80	28,936.39
(2) Other Income	63.13	43.79	267.13	144.81	320.54	394.12
Total Revenue	9,392.54	5,181.61	3,987.51	19,666.86	15,217.34	29,330.52
(3) Expenses						
(a) Purchases & Operating Cost	8,314.76	3,426.62	3,688.62	15,368.21	12,705.77	24,359.85
(b) Changes in inventories of work-in-progress	(252.60)	(203.11)	(796.87)	(52.74)	(559.62)	397.32
(c) Employee benefits expense	165.41	132.10	101.72	410.66	244.08	379.15
(d) Finance costs	250.19	416.24	280.74	1,003.90	767.16	993.95
(e) Depreciation	318.75	242.40	247.80	789.75	764.26	1,076.57
(f) Other expenses	293.77	866.27	145.99	1,286.90	451.72	998.36
Total Expenses	9,090.27	4,880.51	3,668.01	18,806.67	14,373.38	28,205.20
(4) Profit / (Loss) before Exceptional Item and tax (2 - 3)	302.27	301.09	319.50	860.19	843.96	1,125.32
(5) Exceptional Items	-	-	-	-	-	-
(6) Profit / (Loss) before tax (4 - 5)	302.27	301.09	319.50	860.19	843.96	1,125.32
(7) Tax expense						
(a) Current tax	107.00	75.00	96.00	241.00	209.00	285.00
(b) Deferred tax	13.19	11.17	(98.18)	26.30	(142.75)	(273.88)
(8) Profit / (Loss) from continuing operations (6 ± 7)	182.08	214.92	321.68	592.89	777.72	1,114.20
B OTHER COMPREHENSIVE INCOME						
Gain/losses on changes in actuarial assumptions	-	-	-	-	-	16.40
Deferred tax on above	-	-	-	-	-	(4.13)
C TOTAL COMPREHENSIVE INCOME	182.08	214.92	321.68	592.89	777.72	1,126.47
Basic Earning per Equity Share	0.53	0.41	0.60	1.08	1.47	2.12
Diluted Earning per Equity Share	0.53	0.37	0.55	1.03	1.33	1.93
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

Jayesh Rawel
Director
DIN: 00464313

Tarak Gor
Director
DIN: 01550237

Place: Mumbai

Date: 06/03/2025

Place: Mumbai

Date: 06/03/2025

Place: Mumbai

Date: 06/03/2025




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 March 6, 2025. 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 December 31, 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 December 31, 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 December, 2024 are the balancing figures between the unaudited figures for the year to date upto September, 24 and the year to date figures upto nine months ended 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 December 31, 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 at company's website at www.gecpl.com.


Manish Patel
Managing Director
DIN: 00195878


Place: Mumbai
Date: 06/03/2025




Jayesh Rawal
Director
DIN: 00464313

Place: Mumbai
Date: 06/03/2025




Tarak Gor
Director
DIN: 01550237

Place: Mumbai
Date: 06/03/2025

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 31st December 2024, and for the year to date results for the period 1st April 2024 to 31st December 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.

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 Mehta
Partner
Membership no. 030382
UDIN: 25030382BMIIIIE3139
Place of Signature: Mumbai
Date: 06-03-2025

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULT FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2024

(Rs. In Lakhs except per share data)

INCOME	Reviewed			Reviewed		Audited
	Quarter Ended 31/12/2024	Quarter Ended 30/09/2024	Quarter Ended 31/12/2023	Nine Month Ended 31/12/2024	Nine Month Ended 31/12/2023	Year Ended 31/03/2024
A CONTINUING OPERATIONS						
(1) Revenue From Operation	9,329.41	-	-	19,522.06	-	-
(2) Other Income	63.13	-	-	144.81	-	-
Total Revenue	9,392.54	-	-	19,666.86	-	-
(3) Expenses						
(a) Purchases & Operating Cost	8,314.76	-	-	15,368.21	-	-
(b) Changes in inventories of work-in-progress	(252.60)	-	-	(52.74)	-	-
(c) Employee benefits expense	165.41	-	-	410.66	-	-
(d) Finance costs	250.19	-	-	1,003.90	-	-
(e) Depreciation	318.75	-	-	789.75	-	-
(f) Other expenses	293.77	-	-	1,286.90	-	-
Total Expenses	9,090.27	-	-	18,806.67	-	-
(4) Profit / (Loss) before Exceptional Item and tax (2 - 3)	302.27	-	-	860.19	-	-
(5) Exceptional Items	-	-	-	-	-	-
(6) Profit / (Loss) before tax (4 - 5)	302.27	-	-	860.19	-	-
(7) Tax expense						
(a) Current tax	107.00	-	-	241.00	-	-
(b) Deferred tax	13.19	-	-	26.30	-	-
(8) Profit / (Loss) from continuing operations (6 + 7)	182.08	-	-	592.89	-	-
B OTHER COMPREHENSIVE INCOME						
Gain/losses on changes in actuarial assumptions	-	-	-	-	-	-
Deferred tax on above	-	-	-	-	-	-
C TOTAL COMPREHENSIVE INCOME	182.08	-	-	592.89	-	-
Basic Earning per Equity Share	0.53	-	-	1.08	-	-
Diluted Earning per Equity Share	0.53	-	-	1.03	-	-
Face Value per Equity Share	5	-	-	5	-	-



Manish Patel
Managing Director
DIN: 00195878

Place: Mumbai
Date: 06/03/2025

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

Jayesh Rawal
Director
DIN: 00464313

Place: Mumbai
Date: 06/03/2025

Tarak Gor
Director
DIN: 01550237

Place: Mumbai
Date: 06/03/2025

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


1. The above un-audited Consolidated Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on March 6, 2025. 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 December 31, 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 conclusions on the consolidated financial results.
3. The Group has made an investment in Generic Bootes Corporation LLP, in which the group has substantial control. However, as there were no transactions till December 31, 2024 this entity has been considered for consolidation purposes but does not have any impact on the consolidated financial figures.
4. The Generic Bootes Corporation LLP has been incorporated during the current period. Since consolidation has been done in the current quarter, no comparatives of previous quarter ended 30th September 2024 and relevant corresponding comparative figures of previous periods i.e., quarter and nine months ended 31st December 2023 and year ended 31st March 2024 has not been presented in the financial result.
5. The Group 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 December 31, 2024, have been restated to give effect to the allotment of Share Warrants as required under IND-AS 33, 'Earning Per Share'.
7. The figures for the quarter ended December, 2024 are the balancing figures between the unaudited figures for the year to date upto September, 24 and the year to date figures upto nine months ended December 31, 2024.
8. Previous period figures have been regrouped/ reclassified, wherever necessary to conform to current period classification.
9. The above is an extract of the detailed format of the financial results for the Quarter Ended December 31, 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 at company's website at www.gecpl.com


Manish Patel
Managing Director
DIN: 00195878




Jayesh Rawal
Director
DIN: 00464313




Tarak Gor
Director
DIN: 01550237

Place: Mumbai
Date: 06/03/2025

Place: Mumbai
Date: 06/03/2025

Place: Mumbai
Date: 06/03/2025

Independent Auditor's Review Report on Unaudited Consolidated Quarterly Financial Results and Year to Date 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)

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Generic Engineering Constructions & Projects Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') and its associates (refer Annexure 1 for the list of subsidiaries and associates included in the Statement) for the quarter ended 31st December 2024 and consolidated year to date results for the period 1 April 2024, to 31st December 2024, 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) ('Listing Regulations').
2. This 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 Listing Regulations. 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.
4. We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1 /44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulation, to the extent applicable.
5. Based on our review conducted and procedures performed and upon consideration of the review reports of other auditors below, 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.

6. The accompanying interim financial results of subsidiaries included in the Statement, whose financial information reflects total assets of Rs. 44,948.99 Lakhs as at 31st December 2024, and year-to-date total revenues of Rs 19,552.06 lakhs and year-to-date total comprehensive income of Rs 592.89 lakhs, as considered in the Statement. The independent auditor's reports on interim financial results and other financial information of these entities have been furnished to us by management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement in respect of matters stated in para above is not modified with respect to our reliance on the work done and the reports of the other auditors.

Further, these subsidiaries and an associate, which are located outside India, whose interim financial results have been prepared in accordance with accounting principles generally accepted in their respective country and which have been reviewed by the other auditors under International Standards on Review Engagements (ISRE). The Holding Company's management has converted the financial results of such subsidiaries and an associate from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion, in so far as it relates to the balances and affairs of these subsidiaries and an associate is based on the review reports of the other auditors and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

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



CA Prakash Mehta
Partner
Membership No: 030382
UDIN: 25030382BMIIIIF5633
Place: Mumbai
Date: 06-03-2025

ANNEXURE-1

List of Entities included in the statement:

<u>Sr no</u>	<u>Particulars</u>	<u>Status</u>
1	Generic Bootes Construction LLP	Substantial Control

- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.: **Not Applicable**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: **Not Applicable**
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter): **Not Applicable**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter): **Not Applicable**