GENERIC®
ENGINEERING CONSTRUCTION AND PROJECTS LTD.

November 04, 2026

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: Revised Outcome of Board Meeting held on Tuesday, 03rd November, 2026
Ref: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In continuation to our outcome of the Board Meeting submitted yesterday, 03rd November, 2026, we would like to inform you that the Statement of Impact (for audit report with modified opinion) was inadvertently missed in the earlier submission.

We are hereby submitting the revised outcome of the Board Meeting held yesterday along with the Statement of Impact as required under Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015.

The Board of Directors of the Company at its meeting held yesterday, inter-alia, considered and approved the following:

1. Audited Standalone & Consolidated Financial Results for the Quarter ended on June 30, 2026.
2. Limited Review Reports on the Standalone and Consolidated Financial Results for the Quarter ended on June 30, 2026.
3. Statement of Impact (for audit report with modified opinion) for Standalone & Consolidated Results as required under Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015.

For Generic Engineering Construction and Projects Limited

SHITAL LAXMIKANT LOKHANDE
Digitally signed by SHITAL LAXMIKANT LOKHANDE
Date: 2026.11.04 23:18:09 +05'30'

Shital Laxmikant Lokhande
Whole-Time Director & CFO
DIN: 11163063
Place: Mumbai

BILIMORIA MEHTA & CO.
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly Consolidated Unaudited 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 unaudited consolidated financial results ('the Statement') of Generic Engineering Construction and Projects Limited ('the Holding Company') and its Joint Venture (the Holding Company and its Joint Venture together referred to as the "the Group") for the quarter ended June 30, 2026 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.

Basis of Qualified Conclusion

5. The Inventories of the Holding Company as at June 30, 2026 include Work-in-Progress ('WIP') pertaining to ongoing construction / project contracts. While the Management has furnished engineering completion certificates evidencing the existence of the said WIP, the Holding Company has not provided us with sufficient and appropriate audit evidence in the form of cost records, cost allocation details, and the basis of computation of costs accumulated in WIP, In the absence of such cost records, we are unable to verify whether the said WIP has been correctly valued, whether any write-down to NRV or provision for obsolescence is required, and accordingly, we are unable to determine the consequential impact, if any on consolidated financial results

Qualified Conclusion

6. Based on our review conducted and procedures performed above as stated in paragraph 3 and based on the consideration of the review reports of the other auditors and unaudited financial results referred to in paragraph 7 below, except for matter described in the *Basis of Qualified Conclusion* where of presently unascertainable for, 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.

BILIMORIA MEHTA & CO. FRN: 101490W CHARTERED ACCOUNTANTS

7. 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 and total comprehensive loss of Rs.0.03 Lakhs, for the quarter ended June 30, 2026 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 matters stated above is not modified with respect to our reliance on the work done and the financial results certified by the Management.

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



Aakash Mehta
Partner
Membership no. 165824
UDIN: 26165824FEUUWA7764
Place of Signature: Mumbai
Date: November 03, 2026

Annexure -1

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



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1. The above un-audited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 03, 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 quarter ended June 30,2026 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 modified conclusion on the consolidated financial results.

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

4. Previous period figures have been regrouped/ reclassified, wherever necessary to conform to current period classification.

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 to 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, on the financial statements.

6. The above is an extract of the detailed format of the financial results for the quarter ended June 30, 2026. 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.

Shital Laxmikant Lokhande
Whole Time Director and CFO
DIN: 11163063

SHITAL LAXMIKANT LOKHANDE
Digitally signed by SHITAL LAXMIKANT LOKHANDE
Date: 2026.11.03 15:05:31 +05'30'

Place: Mumbai
Date: 03rd November 2026

GENERIC®
ENGINEERING CONSTRUCTION AND PROJECTS LTD.

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED
CIN No. L4500MH994PLC082540
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULT FOR THE QUARTER ENDED JUNE 30, 2026

(Rs. In Lakhs)

Particulars	Unaudited Quarter Ended 30/06/2026	Audited Quarter Ended 31/03/2026	Unaudited Quarter Ended 30/06/2025	Audited Year Ended 31/03/2026
Incomes				
(1) Revenue From Operations	5,208.54	11,122.30	5,195.84	30,536.53
(2) Other Income	65.37	178.58	44.71	469.38
Total Income	**5,273.90**	**11,300.88**	**5,240.55**	**31,005.91**
(3) Expenses				
(a) Purchases & Operating Cost	4,144.77	10,332.39	4,077.28	25,667.87
(b) Changes in inventories of work-in-progress	21.16	(101.60)	27.58	34.58
(c) Employee benefits expenses	93.78	50.61	83.87	251.29
(d) Finance costs	216.12	199.20	209.45	1,094.70
(e) Depreciation and Amortizations	361.14	346.85	347.07	1,388.04
(f) Other expenses	197.09	88.97	147.87	1,149.25
Total Expenses	**5,034.05**	**10,916.42**	**4,893.12**	**29,585.73**
(4) Profit before Exceptional Item and tax (1 + 2 - 3)	**239.85**	**384.46**	**347.43**	**1,420.18**
(5) Exceptional Items	-	-	-	
(6) Profit before tax (4 - 5)	**239.85**	**384.46**	**347.43**	**1,420.18**
(7) Tax expenses				
(a) Current tax	58.00	154.00	82.00	493.00
(b) Deferred tax	(20.62)	41.40	65.00	76.62
(8) Profit from continuing operations (6 ± 7)	**202.47**	**189.06**	**200.42**	**850.56**
(9) Share of Profit / (Loss) of Joint Ventures	(0.03)	(0.03)	-	(0.10)
Profit after Tax and Share of Profit / (Loss) of Joint Ventures	**202.44**	**189.03**	**200.42**	**850.46**
Gain/Loss on changes in actuarial assumptions	-	2.79	-	2.79
Deferred tax on above	-	(0.72)	-	(0.72)
C TOTAL COMPREHENSIVE INCOME	**202.44**	**191.10**	**200.42**	**852.53**
Basic Earning per Equity Share	**0.36**	**0.34**	**0.35**	**1.50**
Diluted Earning per Equity Share	**0.36**	**0.34**	**0.35**	**1.50**
Face Value per Equity Share	**5**	**5**	**5**	**5**

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

SHITAL LAXMIKANT LOKHANDE
Digitally signed by SHITAL LAXMIKANT LOKHANDE
Date: 2026.11.03 15:06:01 +05'30'

Sheetal Lokhande
Whole Time Director and CFO
DIN: 11163063
Place: Mumbai
Date: 03/11/2026

GENERIC®
ENGINEERING CONSTRUCTION AND PROJECTS LTD.

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED
CIN No. L4500MH994PLC082540
STATEMENT OF UNAUDITED CONSOLIDATED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED JUNE 30, 2026

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended Audited
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
1	**Segment Revenue**				
	- Construction to Services	3,067.52	10,176.84	9,869.40	24,188.45
	- Trading Material	2,141.02	945.45	1,252.90	6,348.08
	Total Revenue	**5,208.54**	**11,122.30**	**11,122.30**	**30,536.53**
2	**Segment Results - (Profit before tax and interest)**				
	- Construction to Services	413.15	565.12	538.10	2,398.75
	- Trading Material	42.82	18.54	18.79	116.13
	Total Segment Profit before Interest and Tax	455.96	583.66	556.89	2,514.88
	(i) Finance Cost	216.12	199.20	209.45	1,094.70
	(ii) Interest Income		-		
	(iii) Other Un-allocable Income (Net of Expenditure)		-		
	Profit Before Tax	239.85	384.46	347.43	1,420.18
	(i) CurrentTax	58.00	154.00	82.00	493.00
	(ii) Deferred Tax	(20.62)	41.40	65.00	76.62
	Profit After Tax	202.47	189.06	200.43	850.55
	Share of Profit / (Loss) of Joint Ventures	(0.03)	(0.03)	(0.10)	(0.10)
	Profit After Tax and Share of Profit/ (Loss) of Joint Ventures	202.44	189.03	200.33	850.45
3	**Segment Assets**				
	- Construction to Services	50,334.86	51,429.57	45,528.27	50,868.67
	- Trading Material	185.14	372.18	138.74	933.09
	Total Segment Assets	**50,519.99**	51,801.75	**45,667.00**	**51,801.76**
4	**Segment Liabilities**				
	- Construction to Services	20,925.27	21,231.07	17,191.02	21,648.06
	- Trading Material	135.13	1,270.44	28.48	853.45
	Total Segment Liabilities	**21,060.40**	**22,501.51**	**17,219.50**	**22,501.51**

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

SHITAL LAXMIKANT LOKHANDE
Digitally signed by SHITAL LAXMIKANT LOKHANDE
Date: 2026.11.03 15:06:23 +05'30'

Sheetal Lokhande
Whole Time Director and CFO
DIN: 11163063
Place: Mumbai
Date: 03/11/2026

Independent Auditor's Review Report on the Quarterly 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 and Projects Limited

1. We have reviewed the accompanying statement of unaudited Standalone financial results ('the Statement') of **Generic Engineering Construction and Projects Limited** ('the Company') for the quarter ended June 30, 2026 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.

BILIMORIA MEHTA & CO. FRN: 101490W CHARTERED ACCOUNTANTS

Basis of Qualified Conclusion

4. The Inventories of the Company as at June 30, 2026 include Work-in-Progress ('WIP') pertaining to ongoing construction / project contracts. While the Management has furnished engineering completion certificates evidencing the existence of the said WIP, the Company has not provided us with sufficient and appropriate audit evidence in the form of cost records, cost allocation details, and the basis of computation of costs accumulated in WIP, In the absence of such cost records, we are unable to verify whether the said WIP has been correctly valued, whether any write-down to NRV or provision for obsolescence is required, and accordingly, we are unable to determine the consequential impact, if any on standalone financial results

Qualified Conclusion

5. Based on our review conducted as above, except for matter described in the *Basis of Qualified Conclusion* where of presently unascertainable for, 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: 26165824RTZHAM9304
Place of Signature: Mumbai
Date: November 03, 2026

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ENGINEERING CONSTRUCTION AND PROJECTS LTD.

1. The above un-audited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 03, 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 quarter ended June 30,2026 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 modified conclusion on the standalone financial results.

3. Previous period figures have been regrouped/ reclassified, wherever necessary to conform to current period classification.

4. 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, on the financial statements.

5. The above is an extract of the detailed format of the financial results for the quarter ended June 30, 2026. 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.

Shital Laxmikant Lokhande
Whole Time Director and CFO
DIN: 11163063

SHITAL LAXMIKANT LOKHANDE
Digitally signed by SHITAL LAXMIKANT LOKHANDE
Date: 2026.11.03 15:06:51 +05'30'

Place: Mumbai
Date: 03rd November 2026

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ENGINEERING CONSTRUCTION AND PROJECTS LTD.

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED
CIN No. L4500MH994PLC082540
STATEMENT OF UNAUDITED STANDALONE PROFIT & LOSS ACCOUNT FOR THE QUARTER ENDED JUNE 30, 2026

(Rs. In Lakhs)

INCOME :-	Unaudited Quarter Ended 30/06/26	Audited Quarter Ended 31/03/26	Unaudited Quarter Ended 30/06/25	Audited Year Ended 31/03/26
A CONTINUING OPERATIONS				
(1) Revenue From Operation	5,208.54	11,122.30	5,195.84	30,536.53
(2) Other Income	65.37	178.58	44.71	469.38
(2) Total Income	**5,273.90**	**11,300.88**	**5,240.55**	**31,005.91**
(3) Expenses				
(a) Purchases & Operating Cost	4,144.77	10,332.39	4,077.28	25,667.87
(b) Changes in inventories of work-in-progress	21.16	(101.60)	27.58	34.58
(c) Employee benefits expense	93.78	50.61	83.87	251.29
(d) Finance costs	216.12	199.20	209.45	1,094.70
(e) Depreciation and amortisation expense	361.14	346.85	347.07	1,388.04
(f) Other expenses	197.09	88.96	147.87	1,149.25
Total Expenses	**5,034.05**	**10,916.42**	**4,893.12**	**29,585.73**
(4) Profit / (Loss) before Exceptional Item and tax (2 - 3)	**239.85**	**384.46**	**347.43**	**1,420.18**
(5) Exceptional Items	-	-	-	-
(6) Profit / (Loss) before tax (4 - 5)	**239.85**	**384.46**	**347.43**	**1,420.18**
(7) Tax expense				
(a) Current tax	58.00	154.00	82.00	493.00
(b) Deferred tax	(20.62)	41.40	65.00	76.62
(8) Profit / (Loss) before continuing operations (6 ± 7)	**202.47**	**189.06**	**200.42**	**850.56**
B OTHER COMPREHENSIVE INCOME				
Gain/losses on changes in acturial assumptions	-	2.79	-	2.79
Deferred tax on above	-	(0.72)	-	(0.72)
(9) Profit / (Loss) after continuing operations (6 ± 7)	**202.47**	**191.13**	**200.42**	**852.63**
Basic Earning per Equity Share	**0.36**	**0.34**	**0.35**	**1.50**
Diluted Earning per Equity Share	**0.36**	**0.34**	**0.35**	**1.50**
Face Value per Equity Share	**5**	**5**	**5**	**5**

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

SHITAL LAXMIKANT LOKHANDE
Digitally signed by SHITAL LAXMIKANT LOKHANDE
Date: 2026.11.03 15:07:08 +05'30'

Sheetal Lokhande
Whole Time Director and CFO
DIN: 11163063
Place: Mumbai
Date: 03/11/2026

GENERIC®
ENGINEERING CONSTRUCTION AND PROJECTS LTD.

GENERIC ENGINEERING CONSTRUCTION AND PROJECTS LIMITED
CIN No. L4500MH994PLC082540

STATEMENT OF STANDALONE UNAUDITED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED JUNE 30, 2026

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended Audited
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
1	**Segment Revenue**				
	- Construction to Services	3,067.52	10,176.84	9,869.40	24,188.45
	- Trading Material	2,141.02	945.45	1,252.90	6,348.08
	Total Revenue	**5,208.54**	**11,122.30**	**11,122.30**	**30,536.53**
2	**Segment Results - (Profit before tax and interest)**				
	- Construction to Services	413.15	565.12	538.10	2,398.75
	- Trading Material	42.82	18.54	18.79	116.13
	Total Segment Profit before Interest and Tax	455.96	583.66	556.89	2,514.88
	(i) Finance Cost	216.12	199.20	209.45	1,094.70
	(ii) Interest Income	-	-	-	
	(iii) Other Un-allocable Income (Net of Expenditure)	-	-	-	
	Profit Before Tax	**239.85**	**384.46**	**347.43**	**1,420.18**
	(i) CurrentTax	58.00	154.00	82.00	493.00
	(ii) Deferred Tax	(20.62)	41.40	65.00	76.62
	Profit After Tax	**202.47**	**189.06**	**189.06**	**850.55**
3	**Segment Assets**				
	- Construction to Services	50,334.96	51,429.68	45,528.37	51,429.68
	- Trading Material	185.14	372.18	138.74	372.18
	Total Segment Assets	**50,520.09**	**51,801.85**	**45,667.10**	**51,801.86**
4	**Segment Liabilities**				
	- Construction to Services	20,925.27	21,231.07	17,191.02	21,231.07
	- Trading Material	135.13	1,270.44	28.48	1,270.44
	Total Segment Liabilities	**21,060.40**	**22,501.51**	**17,219.50**	**22,501.51**

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

SHITAL LAXMIKANT LOKHANDE
Digitally signed by SHITAL LAXMIKANT LOKHANDE
Date: 2026.11.03 15:07:30 +05'30'

Sheetal Lokhande
Whole Time Director and CFO
DIN: 11163063
Place: Mumbai
Date: 03/11/2026

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Unaudited Financial Results for the Quarter Ended 30th June,2026 - *Consolidated*

Statement on Impact of Audit Qualifications for the Quarter Ended 30th June,2026 [*See* Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	5273.90	5273.90
	2.	Total Expenditure	5034.05	5034.05
	3.	Net Profit/(Loss)	202.47	202.47
	4.	Earnings Per Share	0.36	0.36
	5.	Total Assets	50519.99	50519.99
	6.	Total Liabilities	20928.04	20928.04
	7.	Net Worth	29591.95	29591.95
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-

II. Audit Qualification (each audit qualification separately):

a. **Details of Audit Qualification: -** The Inventories of the Company as at June 30, 2026 include Work-in-Progress ('WIP') pertaining to ongoing construction / project contracts. While the Management has furnished engineering completion certificates evidencing the existence of the said WIP, the Company has not provided us with sufficient and appropriate audit evidence in the form of cost records, cost allocation details, and the basis of computation of costs accumulated in WIP, In the absence of such cost records, we are unable to verify whether the said WIP has been correctly valued, whether any write-down to NRV or provision for obsolescence is required, and accordingly, we are unable to determine the consequential impact, if any on standalone financial results.

b. **Type of Audit Qualification :** Qualified Opinion

c. **Frequency of qualification:** First time

d. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: -** NA

e. **For Audit Qualification(s) where the impact is not quantified by the auditor:**

(i) **Management's estimation on the impact of audit qualification: -** Nil. The Company has obtained engineering completion certificates and valuations supporting the existence of the WIP and is confident of realizing the same into revenue within one year. Accordingly, no impact of the audit qualification is

(ii) If management is unable to estimate the impact, reasons for the same: - NA

(iii) Auditors' Comments on (i) or (ii) above:

The management's estimate of "Nil" impact is based on engineering completion and valuations supporting the existence of the WIP. However, the Company has not provided sufficient and appropriate audit evidence in the form of cost records, cost allocation details and the basis of computation of costs accumulated in WIP. Accordingly, we are unable to verify whether the said WIP has been correctly valued, whether any write-down to NRV or provision for obsolescence is required.

III. Signatories:

• CFO & WTD	Shital Lolhande	
• Audit Committee Chairman	Anurag Pathak	
• Statutory Auditor	Aakash mehta	

Place: Mumbai
Date: 03th November, 2026

ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Unaudited Financial Results for the Quarter Ended 30th June,2026 - *Standalone*

Statement on Impact of Audit Qualifications for the Quarter Ended 30th June,2026 [*See* Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	**Sl. No.**	**Particulars**	**Audited Figures (as reported before adjusting for qualifications)**	**Adjusted Figures (audited figures after adjusting for qualifications)**
	1.	Turnover / Total income	5273.90	5273.90
	2.	Total Expenditure	5034.05	5034.05
	3.	Net Profit/(Loss)	202.47	202.47
	4.	Earnings Per Share	0.36	0.36
	5.	Total Assets	50520.09	50520.09
	6.	Total Liabilities	20928.04	20928.04
	7.	Net Worth	29592.05	29592.05
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-

II. **Audit Qualification (each audit qualification separately):**

a. **Details of Audit Qualification: -** The Inventories of the Company as at June 30, 2026 include Work-in-Progress ('WIP') pertaining to ongoing construction / project contracts. While the Management has furnished engineering completion certificates evidencing the existence of the said WIP, the Company has not provided us with sufficient and appropriate audit evidence in the form of cost records, cost allocation details, and the basis of computation of costs accumulated in WIP, In the absence of such cost records, we are unable to verify whether the said WIP has been correctly valued, whether any write-down to NRV or provision for obsolescence is required, and accordingly, we are unable to determine the consequential impact, if any on standalone financial results.

b. **Type of Audit Qualification :** Qualified Opinion

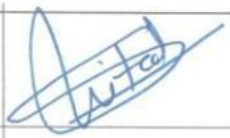
c. **Frequency of qualification:** First time

d. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: -** NA

e. **For Audit Qualification(s) where the impact is not quantified by the auditor:**

(i) **Management's estimation on the impact of audit qualification: -** Nil. The Company has obtained engineering completion certificates and valuations supporting the existence of the WIP and is confident of realizing the same into revenue within one year. Accordingly, no impact of the audit qualification is anticipated.

	(ii) If management is unable to estimate the impact, reasons for the same: - NA (iii) Auditors' Comments on (i) or (ii) above: **The management's estimate of "Nil" impact is based on engineering completion and valuations supporting the existence of the WIP. However, the Company has not provided sufficient and appropriate audit evidence in the form of cost records, cost allocation details and the basis of computation of costs accumulated in WIP. Accordingly, we are unable to verify whether the said WIP has been correctly valued, whether any write-down to NRV or provision for obsolescence is required.**
III.	**Signatories:**

• CFO & WTD	Shital Lokhande	
• Audit Committee Chairman	Anurag Pathak	
• Statutory Auditor	Aakash mehta	

Place: Mumbai
Date: 03th November, 2026