



919, Maker Chambers V,
Nariman Point,
Mumbai – 400021

022 22810181/82/83
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www.resgen.in

Date: 29th May, 2024.

To,
The Manager,
Department of Corporate Services,
Bombay Stock Exchange Limited

P. J. Tower, Dalal Street,
Mumbai – 400 001.

Dear Sir,

**Subject: Outcome of Board Meeting held to consider and approve Audited
Financial Results for the half year and year ended 31st March, 2024.**

Ref: Regulation 30 and 33 of SEBI (LODR) Regulations, 2015

BSE Scrip ID: 543805 ISIN No. INE0NYN01016.

With reference to above captioned subject matter and pursuant to Reg. 30, read with Reg.33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, we would like to inform you that the Board of Directors of the Company in their meeting held on **Wednesday the 29th May, 2024** which started at **3.00 p.m.** and concluded at **6.30 p.m.** at the registered office of the Company, transacted the following businesses:

1. Considered and approved and taken on records the Audited Financial Results along with the Statement of Assets and Liabilities and the Audit Report for the quarter and financial year ended on 31st March, 2024 as recommended by Audit Committee.

Pursuant to provisions Reg.33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, we hereby enclose the following:

- a. Audited Financial Results along with the Statement of Assets and Liabilities for the half year and year ended 31st March, 2024;
- b. Audit Report from the Statutory Auditors of the Company

The report of the Auditor is with unmodified opinion with respect to the Audited Financial Statements of the Company for the Quarter and Financial Year ended 31st March, 2024.

2. Appointment of **Ms. Shruti Chandrashekhar Chavan** as **Company Secretary & Compliance Officer** of the Company with effect from 1st June,





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2024, on the basis of recommendations received from Nomination and Remuneration Committee of the Company;

In terms of Regulation 30 of the SEBI (LODR) Regulations, 2015 read with Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015; Brief profile of Mr. Shruti Chandrashekhar Chavan is enclosed herewith.

It is further brought the notice of all the concerns that the pursuant to provision of SEBI (Prevention of Insider Trading) Regulation, 2015 and the Company's Code of Conduct, the Trading Window shall remain close till the end of 48 hours from the conclusion of the Board meeting/making the results public.

You are kindly requested to take note of the above and arrange to bring to the notice of all the concerned.

Thanking You,

Yours Sincerely,

For Resgen Limited

A handwritten signature in blue ink, appearing to read 'Karan Bora'.



Karan Bora

Managing Director

DIN: 08244316



**Disclosure pursuant to Regulation 30 of the SEBI (LODR) Regulations, 2015
read with circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015.**

Particulars	Details
Name	Ms. Shruti Chandrashekhar Chavan
Reason for change	Appointment as Company Secretary and Compliance Officer of the Company
Date of Appointment	1 st June, 2024
Brief Profile	<p>Ms. Shruti Chandrashekhar Chavan (ACS A63468) is an Associate Member of Institute of Company Secretaries of India and Bachelor of Commerce from University of Mumbai.</p> <p>She has an experience of 6 years in Secretarial and Compliance Section.</p>
Disclosure of relationships between directors	Not Applicable





Independent Auditor's Report on the Annual Audited Financial results for the half-year and year ended 31st March, 2024 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors of
REGEN LIMITED
(Formerly known as Ecojanitors Limited)

Opinion

We have audited the accompanying financial results of **REGEN LIMITED (Formerly known as Ecojanitors Limited)** ("the Company") for the half year ended 31st March, 2024 and the year to date results for the period from 1st April, 2023 to 31st March, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended 31st March, 2024 and the year to date results for the period from 1st April, 2023 to 31st March, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other financial information in accordance with the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.





This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.





Jay Gupta & Associates

CHARTERED ACCOUNTANTS

- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the financial results for the half year ended March 31, 2024. Our report on the Statement is not modified in respect of this matter.

Date: 29.05.2024
Place: Kolkata

For Jay Gupta & Associates
(Formally Gupta Agarwal & Associates)
Chartered Accountants
FRN: 329001E

J.S Gupta
(Partner)
Membership No.: 059535
UDIN: 24059535BKBIZT8888



RESGEN LIMITED
(Formerly known as ECOJANITORS LIMITED)

Regd. Off.: 919, FLOOR 9TH, PLOT-221, MAKER CHAMBER V JAMNALAL BAJAJ MARG, NARIMAN POINT
MUMBAI, MAHARASHTRA-400021

CIN: U37200MH2018PLC315052, Phone: 022 22810181/82/83
Email: info@ecojanitors.in, info@resgen.in, Website: www.resgen.in

Statement of Audited Financial Results for the Half Year and Year Ended 31st March, 2024

Rs. in Lakhs

Sr. No.	Particulars	6 Months ended 31.03.2024	6 Months ended 30.09.2023	6 Months ended 31.03.2023	Year to date figures as on 31.03.2024	Year to date figures as on 31.03.2023
		Audited	Un-Audited	Audited	Audited	Audited
1	Income from Operations					
	a) Revenue from Operations	3,041.47	1,508.67	1,229.22	4,550.15	2,358.29
	b) Other Operating Income	-	-	-	-	-
	c) Other Income	2.89	4.40	0.54	7.29	0.54
	Total Income from Operations (Net)	3,044.36	1,513.08	1,229.76	4,557.44	2,358.83
2	Expenses					
	(a) Cost of Material Consumed	634.30	525.14	563.57	1,159.44	915.27
	(b) Purchase of Traded Goods	1,204.42	-	751.93	1,204.42	1,222.53
	(c) Direct Expenses	-	-	-	-	-
	(d) Changes in inventories	317.06	220.52	(638.09)	537.58	(892.74)
	(e) Employees Benefits Expenses	14.35	20.70	10.50	35.05	21.39
	(f) Finance Costs	41.94	69.33	80.36	111.27	144.78
	(g) Depreciation & Amortisation expense	252.08	240.58	153.77	492.66	295.71
	(h) Other Expenses	59.51	28.83	11.26	88.34	61.81
	Total Expenses	2,523.66	1,105.10	933.30	3,628.76	1,768.75
3	Profit before exceptional items and tax (1-2)	520.70	407.98	296.46	928.68	590.08
4	Exceptional Items (Net- Gain/Loss)					
	CSR Provisions	3.52	7.30	4.63	10.82	4.63
5	Profit before tax (3+4)	517.18	400.68	291.83	917.86	585.45
6	Tax Expense - Current Tax	184.53	123.86	82.57	308.38	170.69
	- Earlier Tax	2.09	-	2.27	2.09	2.27
	- Deferred Tax	(65.16)	15.66	1.47	(49.50)	(4.42)
7	Profit after tax from Continuing Operations (5-6)	395.72	261.16	205.52	656.88	416.91
8	Profit/(Loss) from Discontinuing Operations					
9	Other Comprehensive Income					
	(a) Items that will not be reclassified to Profit & Loss					
	(b) Income tax relating to items that will not be reclassified to Profit & Loss					
	(c) Items that will be reclassified to Profit & Loss					
	(d) Income tax relating to items that will be reclassified to Profit & Loss					
10	Total Other Comprehensive Income (a+b+c+d)					
11	Total Comprehensive Income (7+9)	395.72	261.16	205.52	656.88	416.91
12	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	2,097.50	2,097.50	2,097.50	2,097.50	2,097.50
13	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)					
(i)	a) Basic	1.89	1.25	1.50	3.13	3.04
	b) Diluted	1.89	1.25	1.50	3.13	3.04

Notes :

- The above Unaudited financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 29th May, 2024
- The Figures for the previous periods have been regrouped and rearranged wherever considered necessary.
- The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI
- The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE.
- Segment reporting as defined in Accounting Standards - 17 is not applicable, as the business of the company falls in one segment.
- Closing balances of Trade receivables, Trade payables and Loans & Advances are subjected to balance confirmations
- Balance Receivable & Payable are subject to balance confirmation.
- The Standalone Statement includes the results for the half year ended March 31, 2024 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures upto the first half year (September 30, 2023) of the current financial year which were subject to limited review.

For and on behalf of the Board
RESGEN LIMITED

KARAN
BORA

Digitally signed
by KARAN BORA
Date: 2024.05.29
17:42:48 +05'30'

Karan Atul Bora
(Managing Director)
DIN: 08244316

Place : Mumbai
Date : 29.05.2024

RESGEN LIMITED
(Formerly known as ECOJANITORS LIMITED)

Regd. Off.: 919, FLOOR 9TH, PLOT-221, MAKER CHAMBER V JAMNALAL BAJAJ MARG, NARIMAN POINT
MUMBAI, MAHARASHTRA-400021

CIN: U37200MH2018PLC315052, Phone: 022 22810181/82/83
Email: info@ecojanitors.in, info@resgen.in, Website: www.resgen.in

Statement of Assets and Liabilities as at 31st, March 2024

PARTICULARS	As at 31st March 2024	As at 31st March, 2023
<u>EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
Equity Share Capital	2,097.50	2,097.50
Other Equity	2,863.94	2,207.06
Total Equity	4,961.44	4,304.56
<u>NON-CURRENT LIABILITIES</u>		
Long Term Borrowings	650.48	832.99
Deferred tax liabilities (Net)	(25.36)	24.14
	625.12	857.13
Current Liabilities		
Current Financial Liabilities		
Short Term Borrowings	215.87	320.61
<u>Trade Payables</u>		
(a) Total Outstanding dues of micro enterprises and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	389.73	1,023.00
Other Current Liabilities	41.91	78.27
Short-term Provisions	319.21	157.81
Total Non-Current Liabilities	966.72	1,579.68
TOTAL EQUITY & LIABILITIES	6,553.28	6,741.38
<u>ASSETS</u>		
Non-Current Assets		
Property, Plant and Equipment and Intangible Assets		
- Property, Plant and Equipment	1,900.80	1,522.52
- Intangible assets	0.02	0.03
Deffered Tax Assets(Net)		-
Other Non-Current Assets	554.47	1,331.42
Long term Loans & Advances	49.40	29.00
Total Non-current Assets	2,504.69	2,882.97
Current Assets		
Inventories	2,458.14	1,006.45
Trade Receivables	1,105.31	1,612.45
Cash and Cash Equivalents	0.68	1.48
Short-term Loans and Advances	379.67	1,112.02
Other current assets	104.79	126.01
Total Current Assets	4,048.59	3,858.41
TOTAL ASSETS	6,553.28	6,741.38

For and on behalf of the Board
RESGEN LIMITED

KARAN Digitally signed
by KARAN BORA
Date: 2024.05.29
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Karan Atul Bora
(Managing Director)
DIN: 08244316

Place : Mumbai
Date : 29.05.2024

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CIN: U37200MH2018PLC315052, Phone: 022 22810181/82/83

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 31ST MARCH, 2024

Rs. in Lakhs

PARTICULARS		FIGURES AS AT THE END OF 31ST MARCH, 2024	FIGURES AS AT THE END OF 31ST MARCH, 2023
A	<u>Cash Flow from Operating Activities :</u>		
	Net Profit/(Loss) before tax	917.86	585.44
	<u>Adjustments for:</u>		
	Depreciation	492.66	295.71
	CSR Provisions	10.82	4.63
	Finance Cost	111.27	144.78
	Payment of CSR	(4.63)	-
	Operating Profit before working capital changes	1,527.97	1,030.56
	Increase / (Decrease) in Other Current Assets	21.22	(122.81)
	Increase / (Decrease) in Trade Payables	(633.27)	1,021.32
	Increase / (Decrease) in Other Current Liabilities	(36.36)	57.26
	Increase / (Decrease) in Short Term Provisions	-	-
	(Increase) / Decrease in Inventories	(1,451.70)	(945.75)
	(Increase) / Decrease in Trade Receivable	507.14	(1,332.16)
	(Increase) / Decrease in Short Term Loans & Advances	732.35	(1,093.90)
	Operating Profit after working capital changes	667.36	(1,385.48)
	Less: Income Tax Paid	155.26	19.68
	Net Cash from/ (used in) Operating Activities	512.09	(1,405.16)
		(A)	
B	<u>Cash Flow from Investing Activities :</u>		
	CWIP and capital advances		-
	Purchase of Property, Plant & Equipment and Intangible assets (Purchase)/Sale of Non Current Investments	(870.93)	(911.14)
	Proceed from Long Term Loans & Advances	776.95	(1,248.19)
	Net proceeds from other non current assets	(20.40)	(28.40)
	Net Cash from/ (used in) Investing Activities	(114.38)	(2,187.73)
		(B)	
C	<u>Cash Flow from Financing Activities :</u>		
	Issue of Share Capital	-	3,852.75
	Issue expenses	-	(314.40)
	ROC Fees for increase in Authorised Capital	-	(20.42)
	Proceeds/Repayment of Long Term Borrowings	(182.51)	274.49
	Increase/(Decrease) in Short-term Borrowings	(104.73)	(53.81)
	Finance Cost	(111.27)	(144.78)
	Net Cash from/ (used in) Financing Activities	(398.51)	3,593.83
		(C)	
	Net Increase/ (Decrease) in Cash & Cash Equivalents	(0.80)	0.94
		(A+B+C)	
	Cash & Cash Equivalents as at the beginning of the year	1.48	0.54
	Cash & Cash Equivalents as at the end of the year	0.68	1.48

For and on behalf of the Board

REGEN LIMITED

KARAN BORA
Digitally signed by
KARAN BORA
Date: 2024.05.29
17:44:22 +05'30'

Karan Atul Bora

(Managing Director)

DIN: 08244316

Place : Mumbai
Date : 29.05.2024



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Nariman Point,
Mumbai – 400021

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Date: 29th May, 2024.

To,
The Manager,
Department of Corporate Services,
Bombay Stock Exchange Limited

P. J. Tower, Dalal Street,
Mumbai – 400 001.

Dear Sir,

Subject: Declaration in respect of unmodified opinion on Audited Financial Results for the financial year ended 31st March, 2024.

Ref: Regulation 30 of SEBI (LODR) Regulations, 2015

BSE Scrip ID: 543805 ISIN No. INE0NYN01016.

Pursuant to Regulation 33 (3) (c) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company, M/s. Gupta Agarwal & Associates, Chartered Accountants, have issued Audit Reports with Unmodified Opinion in respect of the Standalone Audited Financial Statements of the Company for the half year and year ended 31st March, 2024.

You are kindly requested to take note of the above and kindly take the same on records.

Thanking You,
Yours Sincerely,

For Resgen Limited

Karan Bora

Managing Director

DIN: 08244316

