



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

022 22810181/82/83
info@resgen.in
www.resgen.in

Date: 14th November, 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 unaudited Financial Results for the half year ended 30th September, 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 Thursday the 14th November, 2024 which started at 6.30 p.m. and concluded at 7.30 p.m. at the registered office of the Company, transacted the following businesses:

- The unaudited Financial Results along with the Statement of Assets and Liabilities and the Cash Flow Statement for the half year ended on 30th September, 2024 as recommended by Audit Committee.

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

KARAN
BORA

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by KARAN BORA
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Karan Bora

Managing Director

DIN: 08244316





Jay Gupta & Associates

CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited Financial Results for half year ended 30th September, 2024 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

LIMITED REVIEW REPORT

To
The Board of Directors of
RESGEN LIMITED

We have reviewed the accompanying statement of Unaudited Financial Results ("the statement") of M/s. RESGEN LIMITED (the Company) for the half year ended 30th September, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 ("Listing Regulations").

This Statement is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the Accounting Standard prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

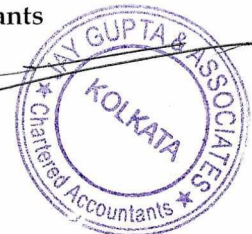
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For JAY GUPTA & ASSOCIATES.
Chartered Accountants
FRN: 329001E

Jay Shanker Gupta
Partner

Mem. No. 059535

UDIN: 24059535BKBJHL4012



Place: Kolkata

Date: 14th Day of November, 2024

Head Office : 23, Gangadhar Babu Lane, Imax Lohia Square, 3rd Floor, Room No. 3A, Kolkata - 700 012

Ph. : +91 46021021, Mob.: +91 9831012639, 9836432639

Email : guptaagarwal.associate@gmail.com

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 30th September, 2024

Rs. in Lakhs

Sr. No.	Particulars	6 Months ended 30.09.2024	6 Months ended 31.03.2024	6 Months ended 30.09.2023	Year to date figures as on 31.03.2024	Year to date figures as on 31.03.2023
		Un-Audited	Audited	Un-Audited	Audited	Audited
1	Income from Operations					
	a) Revenue from Operations	2,568.59	3,041.47	1,508.67	4,550.15	2,358.29
	b) Other Operating Income	-	-	-	-	-
	c) Other Income	-	2.89	4.40	7.29	0.54
	Total Income from Operations (Net)	2,568.59	3,044.36	1,513.08	4,557.44	2,358.83
2	Expenses					
	(a) Cost of Material Consumed	2,457.64	634.30	525.14	1,159.44	915.27
	(b) Purchase of Traded Goods	-	1,204.42	-	1,204.42	1,222.53
	(c) Direct Expenses	-	-	-	-	-
	(d) Changes in inventories	(680.43)	317.06	220.52	537.58	(892.74)
	(e) Employees Benefits Expenses	19.78	14.35	20.70	35.05	21.39
	(f) Finance Costs	36.50	41.94	69.33	111.27	144.78
	(g) Depreciation & Amortisation expense	174.76	252.08	240.58	492.66	295.71
	(h) Other Expenses	42.86	59.51	28.83	88.34	61.81
	Total Expenses	2,051.11	2,523.66	1,105.10	3,628.76	1,768.75
3	Profit before exceptional items and tax (1-2)	517.48	520.70	407.98	928.68	590.08
4	Exceptional Items (Net- Gain/Loss)					
	CSR Provisions	-	3.52	7.30	10.82	4.63
5	Profit before tax (3+4)	517.48	517.18	400.68	917.86	585.45
6	Tax Expense - Current Tax	150.50	184.53	123.86	308.38	170.69
	- Earlier Tax	-	2.09	-	2.09	2.27
	- Deffered Tax	(16.55)	(65.16)	15.66	(49.50)	(4.42)
7	Profit after tax from Continuing Operations (5-6)	383.53	395.72	261.16	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)	383.53	395.72	261.16	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	1.83	1.89	1.25	3.13	3.04
	b) Diluted	1.83	1.89	1.25	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 14th November, 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
- 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 previous financial year which were subject to limited review.

Place : Mumbai
Date : 14.11.2024

For and on behalf of the Board
RESGEN LIMITED
KARAN
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KARAN BORA
Date: 2024.11.14
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Karan Atul Bora
(Managing Director)
DIN: 08244316

RESGEN LIMITED
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Regd. Off.: 919, FLOOR 9TH, PLOT-221, MAKER CHAMBER V JAMNALAL BAJAJ MARG, NARIMAN POINT
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CIN: U37200MH2018PLC315052, Phone: 022 22810181/82/83
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Statement of Assets and Liabilities as at 30th September, 2024

PARTICULARS	As at 30th September, 2024	Rs. in Lakhs As at 31st March 2024
<u>EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
Equity Share Capital	2,097.50	2,097.50
Other Equity	3,247.48	2,863.94
Total Equity	5,344.98	4,961.44
<u>NON-CURRENT LIABILITIES</u>		
Long Term Borrowings	374.94	453.05
Deferred tax liabilities (Net)	-	(25.36)
	374.94	427.69
Current Liabilities		
Current Financial Liabilities		
Short Term Borrowings	184.20	413.31
<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	402.81	389.73
Other Current Liabilities	7.38	41.91
Short-term Provisions	469.71	319.21
Total Non-Current Liabilities	1,064.10	1,164.16
TOTAL EQUITY & LIABILITIES	6,784.02	6,553.30
<u>ASSETS</u>		
Non-Current Assets		
Property, Plant and Equipment and Intangible Assets		
- Property, Plant and Equipment	1,746.29	1,900.80
- Intangible assets	0.02	0.02
Deffered Tax Assets(Net)	41.92	
Other Non-Current Assets	88.81	554.47
Long term Loans & Advances	161.89	49.40
Total Non-current Assets	2,038.92	2,504.69
Current Assets		
Inventories	3,209.72	2,458.15
Trade Receivables	1,166.42	1,105.31
Cash and Cash Equivalents	239.73	0.68
Short-term Loans and Advances	28.34	379.67
Other current assets	100.89	104.80
Total Current Assets	4,745.10	4,048.60
TOTAL ASSETS	6,784.02	6,553.30
	(0.00)	(0.00)

For and on behalf of the Board
RESGEN LIMITED

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Karan Atul Bora
(Managing Director)
DIN: 08244316

Place : Mumbai
Date : 14.11.2024

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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

		Rs. in Lakhs	
		FIGURES AS AT THE END OF 30TH SEPTEMBER, 2024	FIGURES AS AT THE END OF 31ST MARCH, 2024
A	<u>Cash Flow from Operating Activities :</u>		
	Net Profit/(Loss) before tax	517.48	917.86
	<u>Adjustments for:</u>		
	Depreciation	174.76	492.66
	CSR Provisions	-	10.82
	Finance Cost	36.50	111.27
	Payment of CSR	-	(4.63)
	Operating Profit before working capital changes	728.75	1,527.97
	Increase / (Decrease) in Other Current Assets	3.90	21.22
	Increase / (Decrease) in Trade Payables	13.08	(633.27)
	Increase / (Decrease) in Other Current Liabilities	(34.54)	(36.36)
	Increase / (Decrease) in Short Term Provisions	150.50	-
	(Increase) / Decrease in Inventories	(751.56)	(1,451.70)
	(Increase) / Decrease in Trade Receivable	(61.12)	507.14
	(Increase) / Decrease in Short Term Loans & Advances	351.33	732.35
	Operating Profit after working capital changes	400.35	667.36
	Less: Income Tax Paid	150.50	155.26
	Net Cash from/ (used in) Operating Activities	249.84	512.09
		(A)	
B	<u>Cash Flow from Investing Activities :</u>		
	Purchase of Property, Plant & Equipment and Intangible assets	(20.25)	(870.93)
	Proceed from Long Term Loans & Advances	465.66	776.95
	Net proceeds from other non current assets	(112.49)	(20.40)
	Net Cash from/ (used in) Investing Activities	332.93	(114.38)
		(B)	
C	<u>Cash Flow from Financing Activities :</u>		
	Proceeds/Repayment of Long Term Borrowings	(78.11)	(182.51)
	Increase/(Decrease) in Short-term Borrowings	(229.11)	(104.73)
	Finance Cost	(36.50)	(111.27)
	Net Cash from/ (used in) Financing Activities	(343.72)	(398.51)
		(C)	
	Net Increase/ (Decrease) in Cash & Cash Equivalents	239.05	(0.80)
		(A+B+C)	
	Cash & Cash Equivalents as at the beginning of the year	0.68	1.48
	Cash & Cash Equivalents as at the end of the year	239.73	0.68
		(0.00)	(0.00)

For and on behalf of the Board

REGEN LIMITED

KARAN
BORA

Karan Atul Bora
(Managing Director)

DIN: 08244316

Place : Mumbai
Date : 14.11.2024

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