



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

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

Date: 13<sup>th</sup> November, 2023.

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 30<sup>th</sup> September, 2023.**

**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 **Monday the 13<sup>th</sup> November, 2023** which started at **5.00 p.m.** and concluded at **5.30 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 30<sup>th</sup> September, 2023 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**  
**Managing Director**  
**DIN: 08244316**





# Gupta Agarwal & Associates

**CHARTERED ACCOUNTANTS**

Limited Review Report on Unaudited Financial Results for half year ended 30<sup>th</sup> September, 2023 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 30<sup>th</sup> September, 2023 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.

Place: Kolkata  
Date: 13<sup>th</sup> Day of November, 2023

For GUPTA AGARWAL & ASSOCIATES,  
Chartered Accountants  
FRN: 329001E

Jay Shanker Gupta  
Partner

Mem. No. 059535  
UDIN: 23059535BGSXCR9284



**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 Un-Audited Financial Results for the Half Year Ended 30th September, 2023**

Sr. No.	Particulars	Amount Rs. In Lacs			
		6 Months ended 30.09.2023	6 Months ended 31.03.2023	Year to date figures as on 31.03.2022	Year to date figures as on 31.03.2023
		Un-Audited	Audited	Audited	Audited
<b>1</b>	<b>Income from Operations</b>				
	a) Revenue from Operations	1,508.67	1,229.22	480.81	2,358.29
	b) Other Operating Income		-	-	-
	c) Other Income	4.40	0.54	-	0.54
	<b>Total Income from Operations (Net)</b>	<b>1,513.08</b>	<b>1,229.76</b>	<b>480.81</b>	<b>2,358.83</b>
<b>2</b>	<b>Expenses</b>				
	(a) Cost of Material Consumed	525.14	563.57	247.31	915.27
	(b) Purchase of Traded Goods	-	751.93	28.28	1,222.53
	(c) Direct Expenses		-	-	-
	(d) Changes in inventories	220.52	(638.09)	(30.92)	(892.74)
	(e) Employees Benefits Expenses	20.70	10.50	-	21.39
	(f) Finance Costs	69.33	80.36	30.55	144.78
	(g) Depreciation & Amortisation expense	240.58	153.77	66.38	295.71
	(h) Other Expenses	28.83	11.26	34.88	61.81
	<b>Total Expenses</b>	<b>1,105.10</b>	<b>933.30</b>	<b>376.49</b>	<b>1,768.75</b>
<b>3</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>407.98</b>	<b>296.46</b>	<b>104.33</b>	<b>590.08</b>
<b>4</b>	<b>Exceptional Items (Net- Gain/Loss)</b>				
	CSR Provisions	7.30	4.63	-	4.63
<b>5</b>	<b>Profit before tax (3+4)</b>	<b>400.68</b>	<b>291.83</b>	<b>104.33</b>	<b>585.45</b>
<b>6</b>	<b>Tax Expense - Current Tax</b>	<b>123.86</b>	<b>82.57</b>	<b>17.41</b>	<b>170.69</b>
	- Mat Credit Entitlement (For F.Y. 2022-23)		-	(17.41)	-
	- Earlier Tax		2.27	-	2.27
	- Deffered Tax	15.66	1.47	28.55	(4.42)
<b>7</b>	<b>Profit after tax from Continuing Operations ( 5-6 )</b>	<b>261.16</b>	<b>205.52</b>	<b>75.77</b>	<b>416.90</b>
<b>8</b>	<b>Profit/(Loss) from Discontinuing Operations</b>	-	-	-	-
<b>9</b>	<b>Other Comprehensive Income</b>				
	(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	-	-	-	-
<b>10</b>	<b>Total Other Comprehensive Income (a+b+c+d)</b>	-	-	-	-
<b>11</b>	<b>Total Comprehensive Income (7+9)</b>	<b>261.16</b>	<b>205.52</b>	<b>75.77</b>	<b>416.90</b>
<b>12</b>	<b>Paid Up Equity Share Capital (FV of Rs. 10/- Each)</b>	<b>2,097.50</b>	<b>2,097.50</b>	<b>220.00</b>	<b>2,097.50</b>
<b>13</b>	<b>Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)</b>				
(i)	a) Basic	1.25	1.50	0.60	3.04
	b) Diluted	1.25	1.50	0.60	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 13th November, 2023
- 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
- Corresponding half year ended 30.09.2022 figures is not applicable, as the company was listed on BSE SME platform on 13.03.2023
- Balance Receivable & Payable are subject to balance confirmation.

Place : Mumbai  
Date : 13.11.2023



For and on behalf of the Board  
RESGEN LIMITED  
KARAN  
BORA  
Digitally signed by  
KARAN BORA  
Date: 2023.11.13  
14:34:30 +05'30'  
Karan Atul Bora  
(Managing Director)  
DIN: 08244316

**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 30th, September 2023

PARTICULARS	Rs. In Lacs	
	As at 30th September 2023	As at 31st March, 2023
<b><u>EQUITY AND LIABILITIES</u></b>		
<b><u>EQUITY</u></b>		
Equity Share Capital	2,097.50	2,097.50
Other Equity	2,468.22	2,207.06
Total Equity	4,565.72	4,304.56
<b><u>NON-CURRENT LIABILITIES</u></b>		
Long Term Borrowings	869.26	832.99
Deferred tax liabilities (Net)	39.81	24.14
Total Non-Current Liabilities	909.07	857.13
<b><u>Current Liabilities</u></b>		
<b><u>Current Financial Liabilities</u></b>		
Short Term Borrowings	-	320.61
<b><u>Trade Payables</u></b>		
(a) Total Outstanding dues of micro enterprises and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	626.15	1,023.00
Other Current Liabilities	70.96	78.27
Short-term Provisions	284.91	157.80
Total Non-Current Liabilities	982.02	1,579.68
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>6,456.80</b>	<b>6,741.38</b>
<b><u>ASSETS</u></b>		
<b><u>Non-Current Assets</u></b>		
Property, Plant and Equipment and Intangible Assets		
- Property, Plant and Equipment	2,150.20	1,522.52
- Intangible assets	0.03	0.03
Deffered Tax Assets(Net)	-	-
Other Non-Current Assets	527.20	1,331.42
Long term Loans & Advances	34.40	29.00
Total Non-current Assets	2,711.83	2,882.97
<b><u>Current Assets</u></b>		
Inventories	1,668.87	1,006.45
Trade Receivables	809.73	1,612.45
Cash and Cash Equivalents	279.22	1.48
Short-term Loans and Advances	861.79	1,112.02
Other current assets	125.36	126.01
Total Current Assets	3,744.96	3,858.42
<b>TOTAL ASSETS</b>	<b>6,456.80</b>	<b>6,741.38</b>

Place : Mumbai  
Date : 13.11.2023



For and on behalf of the Board  
RESGEN LIMITED

KARAN BORA Digitally signed by KARAN BORA  
Date: 2023.11.13 14:35:24  
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Karan Atul Bora  
(Managing Director)

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MUMBAI, MAHARASHTRA-400021

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

**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023**

		Amount in Rs. Lacs	
PARTICULARS		FIGURES AS AT THE END OF 30TH SEPTEMBER, 2023	FIGURES AS AT THE END OF 31ST MARCH, 2023
<b>A</b>	<b>Cash Flow from Operating Activities :</b>		
	Net Profit/ (Loss) before tax	400.68	585.45
	<b>Adjustments for:</b>		
	Depreciation	240.58	295.71
	CSR Provisions	7.30	4.63
	Finance Cost	69.33	144.78
	Payment of CSR	(4.05)	-
	<b>Operating Profit before working capital changes</b>	<b>713.84</b>	<b>1,030.57</b>
	Increase / (Decrease) in Other Current Assets	0.65	(122.81)
	Increase / (Decrease) in Trade Payables	(396.86)	1,021.32
	Increase / (Decrease) in Other Current Liabilities	(7.30)	57.26
	Increase / (Decrease) in Short Term Provisions	-	-
	(Increase) / Decrease in Inventories	(662.41)	(945.76)
	(Increase) / Decrease in Trade Receivable	802.87	(1,332.16)
	(Increase) / Decrease in Short Term Loans & Advances	250.06	(1,093.90)
	<b>Operating Profit after working capital changes</b>	<b>700.85</b>	<b>(1,385.49)</b>
	Less: Income Tax Paid	-	19.68
	<b>Net Cash from/ (used in) Operating Activities</b>	<b>700.85</b>	<b>(1,405.17)</b>
	(A)		
<b>B</b>	<b>Cash Flow from Investing Activities :</b>		
	CWIP and capital advances	-	-
	Purchase of Property, Plant & Equipment and Intangible assets	(868.25)	(911.14)
	(Purchase)/Sale of Non Current Investments	-	-
	Proceed from Long Term Loans & Advances	804.21	(1,248.19)
	Net proceeds from other non current assets	(5.40)	(28.40)
	<b>Net Cash from/ (used in) Investing Activities</b>	<b>(69.44)</b>	<b>(2,187.73)</b>
	(B)		
<b>C</b>	<b>Cash Flow from Financing Activities :</b>		
	Issue of Share Capital	-	3,852.75
	Issue expenses	-	(314.40)
	ROC Fees for increase in Authorised Capital	-	(20.43)
	Proceeds/Repayment of Long Term Borrowings	35.30	274.48
	Increase/(Decrease) in Short-term Borrowings	(319.65)	(53.81)
	Finance Cost	(69.33)	(144.78)
	<b>Net Cash from/ (used in) Financing Activities</b>	<b>(353.68)</b>	<b>3,593.82</b>
	(C)		
	<b>Net Increase/ (Decrease) in Cash &amp; Cash Equivalents</b>	<b>277.73</b>	<b>0.92</b>
	(A+B+C)		
	Cash & Cash Equivalents as at the beginning of the year	1.46	0.54
	<b>Cash &amp; Cash Equivalents as at the end of the year</b>	<b>279.19</b>	<b>1.46</b>

Place : Mumbai  
Date : 13.11.2023



For and on behalf of the Board  
RESGEN LIMITED

**KARAN BORA**  
Digitally signed by  
KARAN BORA  
Date: 2023.11.13  
14:35:48 +05'30'  
Karan Atul Bora  
(Managing Director)  
DIN: 08244316

