

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
	- Deffered 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

Place : Mumbai
Date : 29.05.2024

Karan Atul Bora
(Managing Director)
DIN: 08244316

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

PARTICULARS	As at 31st March 2024	<u>Rs. in Lakhs</u> 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

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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	(A)	512.09	(1,405.16)
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	(B)	(114.38)	(2,187.73)
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	(C)	(398.51)	3,593.83
	Net Increase/ (Decrease) in Cash & Cash Equivalents	(A+B+C)	(0.80)	0.94
	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
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