



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

022 31881199
info@resgen.in
www.resgen.in

Date: 29th May, 2025.

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, 2025.

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 29th May, 2025** which started at **5.00 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, 2025 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, 2025;
- 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, 2025.

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.





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

022 31881199
info@resgen.in
www.resgen.in

Thanking You,

Yours Sincerely,

For Resgen Limited

KARAN
ATUL BORA

Digitally signed by
KARAN ATUL BORA
Date: 2025.05.29
18:21:23 +05'30'

Karan Bora

Managing Director

DIN: 08244316





Independent Auditor's Report on the Annual Audited Financial results for the half-year and year ended 31st March, 2025 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

Opinion

We have audited the accompanying financial results of **RESGEN LIMITED (Formerly known as Ecojanitors Limited)** ("the Company") for the half year ended 31st March, 2025 and the year to date results for the period from 1st April, 2024 to 31st March, 2025, 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, 2025 and the year to date results for the period from 1st April, 2024 to 31st March, 2025.

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.



- 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 standalone financial results for the half year ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures up to the Half year (September 30, 2024) of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

Date: 29.05.2025
Place: Kolkata

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

JAY SHANKER GUPTA

Digitally signed by JAY
SHANKER GUPTA
Date: 2025.05.29 17:46:27
+05'30'

J.S Gupta
(Partner)

Membership No.: 059535
UDIN: 25059535BMHBYW2583

RESGEN LIMITED
(Formerly known as ECOJANITORS LIMITED)

Regd. Off.: 104, FLOOR 1ST, PLOT-221, MAKER CHAMBER V JAMNALAL BAJAJ MARG, NARIMAN POINT
MUMBAI, MAHARASHTRA-400021

CIN: L37200MH2018PLC315052, Phone: +91 22 31881199

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, 2025

Rs. in Lakhs

Sr. No.	Particulars	6 Months ended 31.03.2025	6 Months ended 30.09.2024	6 Months ended 31.03.2024	Year to date figures as on 31.03.2024	Year to date figures as on 31.03.2025
		Audited	Un-Audited	Audited	Audited	Audited
1	Income from Operations					
	a) Revenue from Operations	3,947.34	2,568.59	3,041.47	4,550.15	6,515.93
	b) Other Operating Income	-	-	-	-	-
	c) Other Income	0.14	-	2.89	7.29	0.14
	Total Income from Operations (Net)	3,947.49	2,568.59	3,044.36	4,557.44	6,516.08
2	Expenses					
	(a) Cost of Material Consumed	3,609.24	2,466.15	634.30	1,159.44	6,075.39
	(b) Purchase of Traded Goods	-	-	1,204.42	1,204.42	-
	(c) Direct Expenses	-	-	-	-	-
	(d) Changes in inventories	(556.03)	(680.43)	317.06	537.58	(1,236.47)
	(e) Employees Benefits Expenses	13.74	11.26	14.35	35.05	25.00
	(f) Finance Costs	30.12	36.50	41.94	111.27	66.62
	(g) Depreciation & Amortisation expense	182.75	174.76	252.08	492.66	357.51
	(h) Other Expenses	71.65	42.86	59.51	88.34	114.52
	Total Expenses	3,351.47	2,051.11	2,523.66	3,628.76	5,402.57
3	Profit before exceptional items and tax (1-2)	596.02	517.48	520.70	928.68	1,113.50
4	Exceptional Items (Net- Gain/Loss)					
	CSR Provisions	-	-	3.52	10.82	-
5	Profit before tax (3+4)	596.02	517.48	517.18	917.86	1,113.50
6	Tax Expense - Current Tax	169.81	150.50	184.53	308.38	320.31
	- Earlier Tax	30.77	-	2.09	2.09	30.77
	- Deferred Tax	(18.56)	(16.55)	(65.16)	(49.50)	(35.11)
7	Profit after tax from Continuing Operations (5-6)	414.00	383.53	395.72	656.88	797.53
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)	414.00	383.53	395.72	656.88	797.53
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	1.97	1.83	1.89	3.13	3.80
	b) Diluted	1.97	1.83	1.89	3.13	3.80

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, 2025.
- 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.
- The Standalone Statement includes the results for the half year ended March 31, 2025 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, 2024) of the previous financial year which were subject to limited review.

For and on behalf of the Board
RESGEN LIMITED

Digitally signed by
KARAN ATUL BORA
Date: 2025.05.29 17:21:07
+05'30'

Karan Atul Bora
(Managing Director)
DIN: 08244316

Place : Mumbai
Date : 29.05.2025

RESGEN LIMITED
(Formerly known as ECOJANITORS LIMITED)
Regd. Off.: 104, FLOOR 1ST, PLOT-221, MAKER CHAMBER V JAMNALAL BAJAJ MARG, NARIMAN POINT
MUMBAL, MAHARASHTRA-400021
CIN: L37200MH2018PLC315052, Phone: +91 22 31881199
Email: info@ecojanitors.in, info@resgen.in, Website: www.resgen.in

Statement of Assets and Liabilities as at 31st March, 2025

PARTICULARS	Rs. in Lakhs	
	As at 31st March 2025	As at 31st March 2024
<u>EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
Equity Share Capital	2,097.50	2,097.50
Other Equity	3,661.47	2,863.94
Total Equity	5,758.97	4,961.44
<u>NON-CURRENT LIABILITIES</u>		
Long Term Borrowings	267.58	453.05
Deferred tax	-	-
	267.58	453.05
Current Liabilities		
Current Financial Liabilities		
Short Term Borrowings	197.78	413.31
<u>Trade Payables</u>		
(a) Total Outstanding dues of micro enterprises and small enterprises	28.96	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	261.77	389.73
Other Current Liabilities	219.43	41.91
Short-term Provisions	320.31	319.20
Total Current Liabilities	1,028.25	1,164.15
TOTAL EQUITY & LIABILITIES	7,054.81	6,578.64
<u>ASSETS</u>		
Non-Current Assets		
Property, Plant and Equipment and Intangible Assets		
- Property, Plant and Equipment	1,701.18	1,900.80
- Intangible assets	0.02	0.02
Deffered Tax Assets(Net)	60.47	25.36
Other Non-Current Assets	35.90	34.40
Long term Loans & Advances	513.32	569.47
Total Non-current Assets	2,310.89	2,530.05
Current Assets		
Inventories	2,389.59	2,458.15
Trade Receivables	1,979.37	1,105.31
Cash and Cash Equivalents	175.32	0.68
Other Bank Balances	4.63	-
Short-term Loans and Advances	142.47	379.67
Other current assets	52.55	104.79
Total Current Assets	4,743.92	4,048.59
TOTAL ASSETS	7,054.81	6,578.64

For and on behalf of the Board
RESGEN LIMITED

KARAN ATUL
BORA

Karan Atul Bora
(Managing Director)
DIN: 08244316

Place : Mumbai
Date : 29.05.2025

REGEN LIMITED
(Formerly known as ECOJANITORS LIMITED)
Regd. Off.: 104, FLOOR 1ST, PLOT-221, MAKER CHAMBER V JAMNALAL BAJAJ MARG, NARIMAN POINT
MUMBAI, MAHARASHTRA-400021
CIN: L37200MH2018PLC315052, Phone: +91 22 31881199

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 31ST MARCH, 2025

		Rs. in Lakhs	
	PARTICULARS	FIGURES AS AT THE END OF 31ST MARCH, 2025	FIGURES AS AT THE END OF 31ST MARCH, 2024
A	<u>Cash Flow from Operating Activities :</u>		
	Net Profit/(Loss) before tax	1,113.50	917.86
	<u>Adjustments for:</u>		
	Depreciation	357.51	492.66
	CSR Provisions	-	10.82
	Finance Cost	66.62	111.27
	Payment of CSR	(10.82)	(4.63)
	Operating Profit before working capital changes	1,526.81	1,527.97
	Increase / (Decrease) in Other Current Assets	52.24	21.22
	Increase / (Decrease) in Trade Payables	(99.00)	(633.27)
	Increase / (Decrease) in Other Current Liabilities	177.52	(36.36)
	Increase / (Decrease) in Non Current Assets	(1.50)	-
	(Increase) / Decrease in Inventories	68.57	(1,451.70)
	(Increase) / Decrease in Trade Receivable	(874.06)	507.14
	(Increase) / Decrease in Short Term Loans & Advances	237.20	732.35
	Operating Profit after working capital changes	1,087.77	667.36
	Less: Income Tax Paid	339.15	155.25
	Net Cash from/ (used in) Operating Activities	748.62	512.11
		(A)	
B	<u>Cash Flow from Investing Activities :</u>		
	Purchase of Property, Plant & Equipment and Intangible assets	(157.88)	(870.93)
	Proceed from Long Term Loans & Advances	56.15	776.95
	Change in Other Bank Balances	(4.63)	-
	Net proceeds from other non current assets	-	(20.40)
	Net Cash from/ (used in) Investing Activities	(106.37)	(114.38)
		(B)	
C	<u>Cash Flow from Financing Activities :</u>		
	Proceeds/Repayment of Long Term Borrowings	(185.47)	(379.94)
	Increase/(Decrease) in Short-term Borrowings	(215.53)	92.70
	Finance Cost	(66.62)	(111.28)
	Net Cash from/ (used in) Financing Activities	(467.62)	(398.52)
		(C)	
	Net Increase/ (Decrease) in Cash & Cash Equivalents	174.63	(0.79)
		(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	175.31	0.68

For and on behalf of the Board
REGEN LIMITED

KARAN
ATUL BORA

Karan Atul Bora
(Managing Director)
DIN: 08244316

Digitally signed by KARAN
ATUL BORA
Date: 2025.05.29 17:22:53
+05'30'

Place : Mumbai
Date : 29.05.2025



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

022 31881199
info@resgen.in
www.resgen.in

Date: 29th May, 2025.

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, 2025.

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. Jay Gupta & 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, 2025.

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
ATUL BORA

Digitally signed by
KARAN ATUL BORA
Date: 2025.05.29
18:26:37 +05'30'

Karan Bora

Managing Director

DIN: 08244316

