

## ANNEXURE 1 TO DIRECTORS' REPORT

### ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES

#### 1. A brief outline of the Company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs.

A brief outline of the Company's Policy - Our Company's CSR Committee's philosophy on CSR is simple as nothing but to give back to our society as our responsibility from where we have earned & learned. Our aim is to be one of the most respected Companies in India delivering superior and sustainable value to all our customers, business partners, shareholders, employees and host communities.

During the year Company has initiated the CSR. The CSR Committee has identified a Charitable Trust in the name of "Pumpkin House for Children Trust" to undertake the various activities such as education for under privileged, Scheduled cast and Nomadic Tribes Children as prescribed in Schedule VII of the Companies Act, 2013.

The Company promotes Education for underprivileged, poor children, Children from Scheduled cast and Nomadic Tribes, children from disadvantaged group and weaker section of the Society, health and life, Environment, culture and some proposed projects which are as follows:

- Improving the quality of life in needed children;
- To establish a new Educational Establishment for the children who are still deprived for the education;
- Eradicating hunger, poverty and malnutrition;
- Promoting healthcare including preventive healthcare;
- Any other activity as prescribed in Schedule VII of the Companies Act, 2013

The activities and funding are monitored internally by the Company.

#### 2. The Composition of the CSR Committee.

Sr. no	Name of Director	Category	Designation	No. of Committee meetings held during the year	No of Committee Meeting attended
1	Mr. Brandon Almeida	Chairman & Independent Director	Chairman	1	1
2	Ms. Shruti Rambhia	Independent Director	Member	1	1
3	Mr. Karan Bora	Managing Director	Member	1	1

#### 3. Provide the web link where the Composition of the CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company: [www.resgen.in](http://www.resgen.in)

#### 4. Provide the details of the Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report).-Not Applicable.

#### 5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any.

Sr. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Lakhs)
1	2024-2025	NA	NA

6. Average net profit of the company as per section 135(5) of the Companies Act, 2013:

(Rs in lakhs)

2023-24	917.86
2022-23	585.45
2021-22	104.33
Total Profit	1607.64
<b>Average 3 Years</b>	<b>535.88</b>

7	(a)	Two percent of average net profit of the company as per section 135(5)	10.72 Lakhs
	(b)	Surplus arising out of the CSR projects or programs or activities of the previous financial years	N.A.
	(c)	Amount required to be set off for the financial year, if any	N.A.
	(d)	Total CSR obligation for the financial year (7a+7b- 7c)	10.72 Lakhs

#### 8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
10.82	NA	NA	NA	NA	NA

#### (b) Details of CSR amount spent against ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Sr. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the project.	Project duration.	Amount allocated for the project (in Rs.)	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation- Direct (Yes/No)	Mode of Implementation - Through Implementing the Agency
				State.	District.				Name	CSR Registration Number.
NOT APPLICABLE										

## CHIEF FINANCIAL OFFICER CERTIFICATION

## (c) Details of CSR amount spent against other than ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No).	Location of the project.		Amount spent for the project (in Rs.).	Mode of implementation-Direct (Yes/No).	Mode of implementation Through implementing agency.	
				State.	District.			Name.	CSR registration number.
1.	Upliftment of Child care, welfare, education	Promoting education for children and under privileged	Yes	Maharashtra	Ahmednagar		No	Pumpkin House for Children Trust	N.A.
TOTAL									

## (d) Amount spent in Administrative Overheads: NA

## (e) Amount spent on Impact Assessment, if applicable: NA

## (f) Total amount spent for the Financial Year (8b+8c+8d+8e): Rs.10.82 Lakhs.

## (g) Excess amount for set off, if any:

Sl. No.	Particular	Amount (Rs in Lakhs.)
(i)	Two percent of average net profit of the company as per section 135(5)	10.72/-
(ii)	Total amount spent for the Financial Year	10.82/-
(iii)	Excess amount spent for the financial year [(ii)-(i)]	0.10/-
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	NA
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	0.10/-

## For and on behalf of the Board of

## ResGen Limited

Sd/-

Karan Bora

Managing Director

DIN No. 08244316.

Date: 8th September, 2025.

Place: Mumbai.

To,

The Board of Directors,

ResGen Limited

Office No. 104, Maker Chamber V,  
Nariman Point, Mumbai - 400 021,  
Maharashtra, India.

Subject: Certificate in accordance with Regulation 17(8) read with Part B of Schedule II and Regulation 33(2) (a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

I, undersigned certify that the Audited Financial Results for the year ended 31st March, 2025 prepared in accordance with Clause 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading and I further certify that.

- I have reviewed Financial statements and the cash flow statement for the quarter and year ended 31st March, 2025 and that to the best of my knowledge and belief:

- these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
- These statements together present a true and fair view of the listed entity's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- There are, to the best of my knowledge and belief, no transactions entered into by the listed entity during the year which are fraudulent, illegal or violation of the listed entity's code of conduct.

- I accept responsibility for establishing and maintaining internal controls for Financial reporting and that I have evaluated the effectiveness of internal control systems of the listed entity pertaining to Financial reporting and I have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which I am aware and the steps I have taken or propose to take to rectify these deficiencies.

- I have indicated to the Auditors and the Audit Committee:

- significant changes in internal control over Financial reporting during the year;
- significant changes in accounting policies during the year and that the same have been disclosed in the notes to the Financial statements; and
- Instances of significant fraud of which they have become aware and the involvement therein, if any, of the management or an employee having a significant role in the listed entity's internal control system over Financial reporting.

Sd/-

Abhijeet Oza

Chief Financial Officer

Date: 8th September, 2025

Place: Mumbai