



**Date: May 26, 2026**

**To,**

**Listing Department,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai- 400001**

**Scrip Code: 544199**

**Scrip Symbol: GEMENVIRO**

**Subject: Investors Presentation**

Dear Sir/ Ma'am,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Investor Presentation on the Audited Standalone and Consolidated Financial Results of the Company for the half year and year ended March 31, 2026.

Kindly take the same on your record and bring notice to all the concerned.

Thanking You,

**For GEM Enviro Management Limited**

-----  
**Tripti Goyal**  
**Company Secretary & Compliance Officer**  
**Membership No.: ACS73180**

Encl: as above

## **GEM ENVIRO MANAGEMENT LIMITED**

**Registered Office:** Unit No. 203, Plaza-3, Central Square, Bara Hindu Rao, Delhi-110006, Ph. No.: 0120-4923132  
**Corporate Office:** 3rd Floor, A-115, Noida-Greater Noida Expressway, Sector-136, Noida, Uttar Pradesh-201304  
**Email:** info@gemrecycling.com, **Web:** www.gemrecycling.com, **CIN No.:** L93000DL2013PLC247767



# GEM ENVIRO MANAGEMENT LIMITED

Investor Presentation for the Half Year  
and Financial Year ended  
**March 31, 2026**



# Disclaimer

This presentation should not be deemed to constitute a prospectus or placement memorandum or an offer to acquire any securities. No representation or warranty, express or implied, is made as to, and no reliance should be placed on, the fairness, accuracy, completeness or correctness of such information or opinions contained herein. The information contained in this presentation is only correct as of its date. This Presentation may not be all inclusive and may not contain all of the information that you may consider material.

This presentation contains statements that contain “forward looking statements” including, but without limited to, statements relating to the implementation of strategic initiatives, and other statements relating to the Company’s future business developments and economic performance. While these forward-looking statements indicate our assessment and future expectations concerning the development of our business, a number of risks, uncertainties, and other unknown factors could cause actual developments and results to differ materially from our expectations. These factors include but are not limited to, general market, macroeconomic, competitive pressures, technological developments, changes in the financial conditions of third parties dealing with us, legislative developments, and other key factors that could affect our business and financial performance.

This presentation cannot be copied and disseminated in any manner. No person is authorized to give any information or to make any representation not contained in and not consistent with this presentation and, if given or made, such information or representation must not be relied upon as having been authorized by or on behalf of the company. The Company will not be in any way responsible for any action taken based on such statements and undertakes no obligation to publicly update these forward-looking statements to reflect subsequent events or circumstances.



# FINANCIAL SNAPSHOT

## H2 FY 2025-26 Standalone Financial Highlights:

Amt. in Rs. Lakhs





# FINANCIAL SNAPSHOT

## 12M FY 2025-26 Standalone Financial Highlights:

Amt. in Rs. Lakhs





# Financial Highlights





# Standalone Profit & Loss Statement

Amt. in Rs. Lakhs

| Particulars              | H2FY26          | H1FY26          | H2FY25          | FY 25-26        | FY 24-25        |
|--------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Revenue from operations  | 4,073.22        | 5,481.67        | 3,701.06        | 9,554.89        | 5,920.05        |
| Other Income             | 81.37           | 46.96           | 52.28           | 128.33          | 83.12           |
| <b>Total Income</b>      | <b>4,154.59</b> | <b>5,528.63</b> | <b>3,753.34</b> | <b>9,683.22</b> | <b>6,003.17</b> |
| Purchases                | 529.66          | 69.08           | 64.38           | 598.74          | 166.97          |
| Direct Expenses          | 2,838.68        | 4,404.46        | 3,714.37        | 7,243.14        | 4,932.58        |
| Changes in inventories   | 333.52          | 203.99          | -640.95         | 537.51          | -647.82         |
| Employee costs           | 123.99          | 160.42          | 222.60          | 284.41          | 398.27          |
| Other expenses           | 126.19          | 234.10          | 198.62          | 360.30          | 335.32          |
| <b>Total Expenditure</b> | <b>3,952.04</b> | <b>5,072.05</b> | <b>3,559.02</b> | <b>9,024.10</b> | <b>5,185.32</b> |
| <b>EBITDA</b>            | <b>202.55</b>   | <b>456.58</b>   | <b>194.32</b>   | <b>659.12</b>   | <b>817.85</b>   |
| <b>EBITDA (%)</b>        | <b>4.88%</b>    | <b>8.26%</b>    | <b>5.18%</b>    | <b>6.81%</b>    | <b>13.62%</b>   |
| Finance Costs            | 20.46           | 5.63            | 0.79            | 26.09           | 0.79            |
| Depreciation             | 6.57            | 7.08            | 6.37            | 13.65           | 9.56            |
| <b>PBT</b>               | <b>175.52</b>   | <b>443.87</b>   | <b>187.16</b>   | <b>619.38</b>   | <b>807.50</b>   |
| Tax                      | 52.85           | 101.55          | 37.62           | 154.40          | 198.84          |
| <b>PAT</b>               | <b>122.67</b>   | <b>342.32</b>   | <b>149.54</b>   | <b>464.98</b>   | <b>608.66</b>   |
| <b>PAT (%)</b>           | <b>2.95%</b>    | <b>6.19%</b>    | <b>3.98%</b>    | <b>4.80%</b>    | <b>10.14%</b>   |



# Standalone Balance Sheet

Amt. in Rs. Lakhs

| Particulars                         | As at 31.03.2026 | As at 31.03.2025 |
|-------------------------------------|------------------|------------------|
| Share Capital                       | 1,127.52         | 1,127.52         |
| Reserves & Surplus                  | 4,174.33         | 3,765.74         |
| <b>Non-Current Liabilities:</b>     |                  |                  |
| Long-Term Provisions                | 47.18            | 35.29            |
| <b>Current Liabilities:</b>         |                  |                  |
| Short Term Borrowings               | 500.57           | 0.00             |
| Trade Payables                      | 507.56           | 908.93           |
| Short Term Provisions               | 22.40            | 0.76             |
| Other Current Liabilities           | 128.96           | 42.86            |
| <b>Total Equity and Liabilities</b> | <b>6,508.52</b>  | <b>5,881.10</b>  |
| <b>Non-Current Assets:</b>          |                  |                  |
| Fixed Assets                        | 95.56            | 107.92           |
| Deferred Tax Assets                 | 23.79            | 15.89            |
| Non-Current Investments             | 77.44            | 69.84            |
| Long Term Loans and Advances        | 935.76           | 62.77            |
| Other Non-Current Assets            | 12.00            | 13.00            |
| <b>Current Assets:</b>              |                  |                  |
| Inventories                         | 120.45           | 657.97           |
| Trade Receivables                   | 3,645.06         | 2,920.93         |
| Cash and cash equivalents           | 402.42           | 1,057.95         |
| Short Term Loans & Advances         | 527.82           | 408.94           |
| Other Current Assets                | 668.22           | 565.89           |
| <b>Total Assets</b>                 | <b>6,508.52</b>  | <b>5,881.10</b>  |



# Consolidated Profit & Loss Statement

Amt. in Rs. Lakhs

| Particulars              | H2FY26          | H1FY26          | FY 25-26         |
|--------------------------|-----------------|-----------------|------------------|
| Revenue from operations  | 4,699.45        | 5,481.67        | 10,181.12        |
| Other Income             | 67.89           | 46.96           | 114.85           |
| <b>Total Income</b>      | <b>4,767.34</b> | <b>5,528.63</b> | <b>10,295.97</b> |
| Purchases                | 529.66          | 69.08           | 598.74           |
| Direct Expenses          | 3,435.09        | 4,404.46        | 7,839.55         |
| Changes in inventories   | 333.52          | 203.99          | 537.51           |
| Employee costs           | 128.18          | 160.42          | 288.60           |
| Other expenses           | 127.54          | 234.10          | 361.65           |
| <b>Total Expenditure</b> | <b>4,553.99</b> | <b>5,072.05</b> | <b>9,626.05</b>  |
| <b>EBITDA</b>            | <b>213.35</b>   | <b>456.58</b>   | <b>669.92</b>    |
| <b>EBITDA (%)</b>        | <b>4.48%</b>    | <b>8.26%</b>    | <b>6.51%</b>     |
| Finance Costs            | 20.46           | 5.63            | 26.09            |
| Depreciation             | 6.57            | 7.08            | 13.65            |
| <b>PBT</b>               | <b>186.32</b>   | <b>443.87</b>   | <b>630.18</b>    |
| Tax                      | 55.58           | 101.55          | 157.13           |
| <b>PAT</b>               | <b>130.74</b>   | <b>342.32</b>   | <b>473.05</b>    |
| <b>PAT (%)</b>           | <b>2.74%</b>    | <b>6.19%</b>    | <b>4.59%</b>     |



# Consolidated Balance Sheet

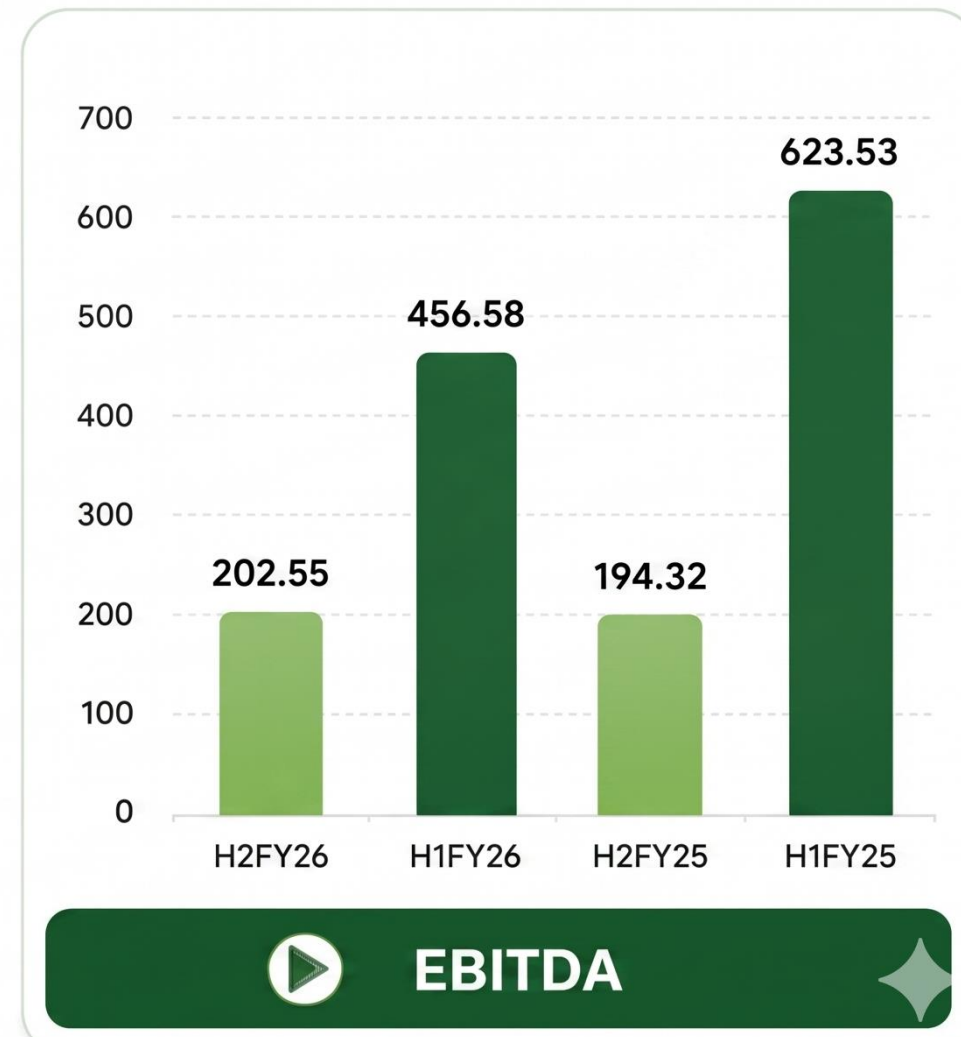
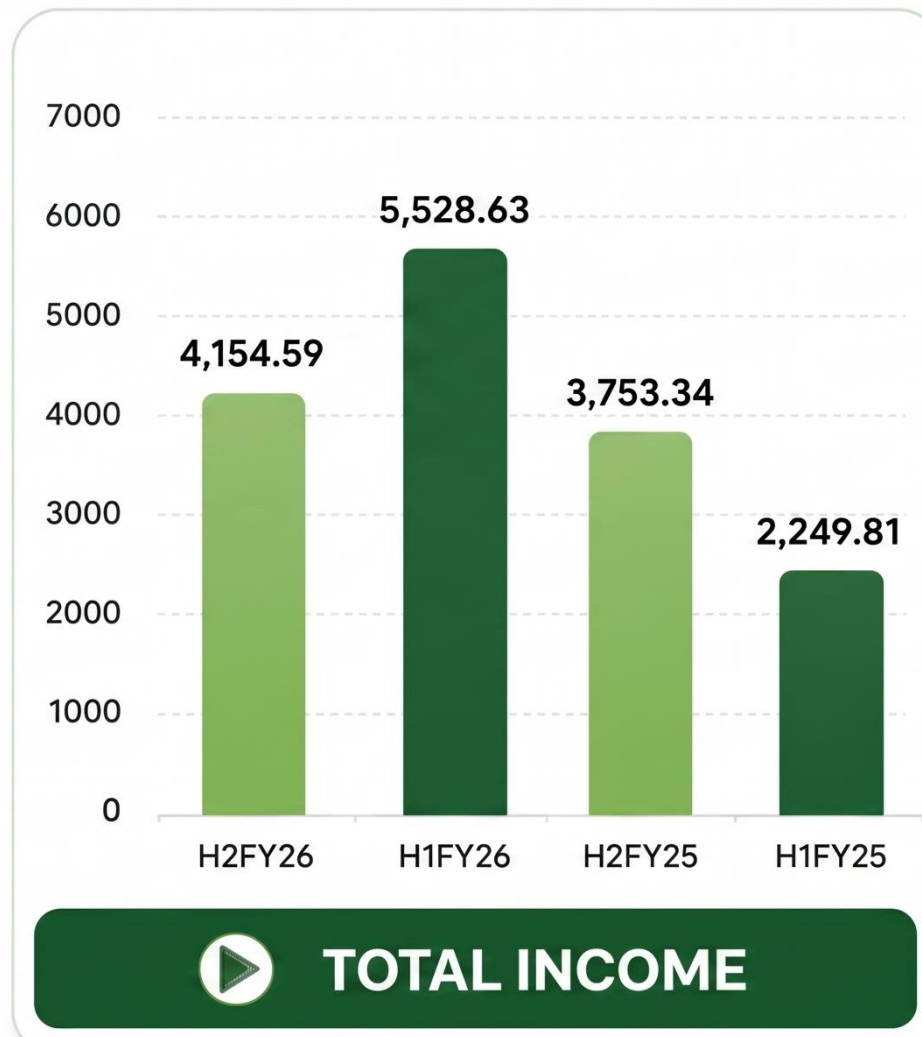
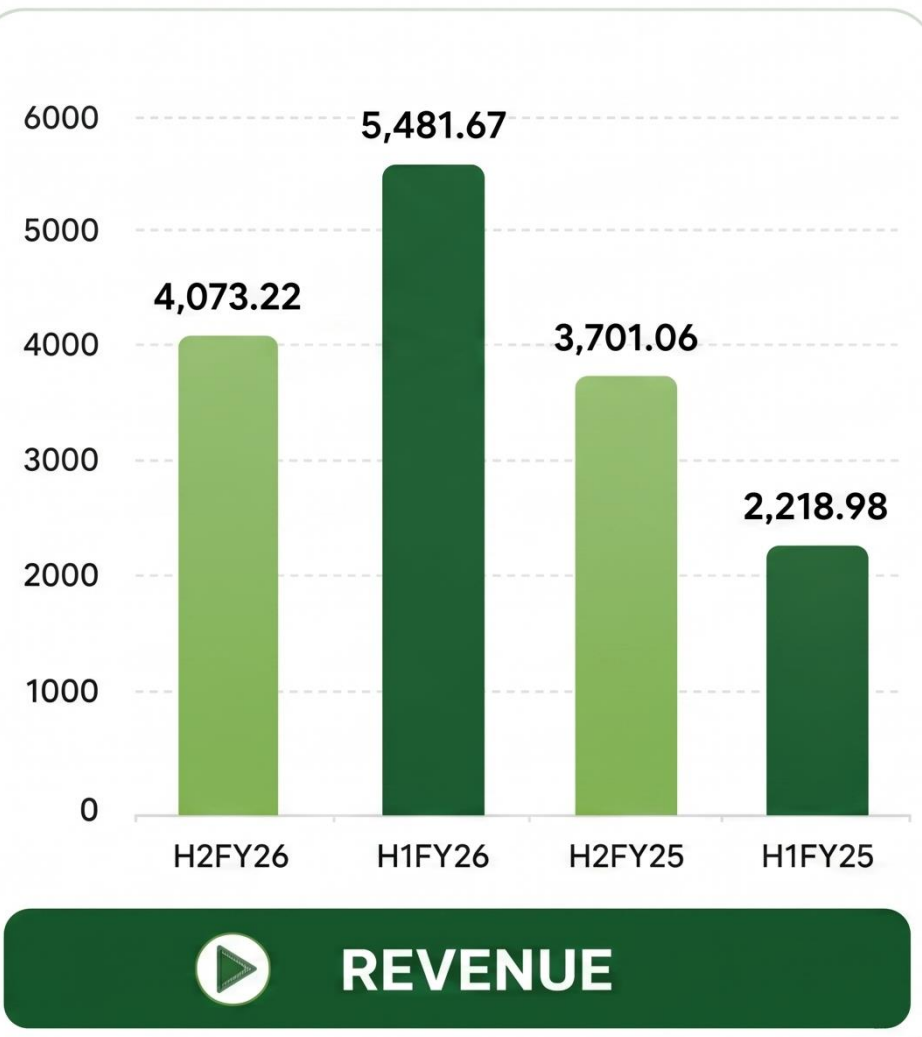
Amt. in Rs. Lakhs

| Particulars                         | As at 31.03.2026 |
|-------------------------------------|------------------|
| Share Capital                       | 1,127.52         |
| Reserves & Surplus                  | 4,182.42         |
| <b>Non-Current Liabilities:</b>     |                  |
| Long-Term Provisions                | 47.18            |
| <b>Current Liabilities:</b>         |                  |
| Short-Term Borrowings               | 500.57           |
| Trade Payables                      | 739.79           |
| Short Term Provisions               | 22.40            |
| Other Current Liabilities           | 145.93           |
| <b>Total Equity and Liabilities</b> | <b>6,765.81</b>  |
| <b>Non-Current Assets:</b>          |                  |
| Fixed Assets                        | 95.56            |
| Deferred Tax Assets                 | 23.79            |
| Non-Current Investments             | 69.84            |
| Long Term Loans and Advances        | 343.63           |
| Other Non-Current Assets            | 12.00            |
| <b>Current Assets:</b>              |                  |
| Inventories                         | 120.45           |
| Trade Receivables                   | 4,292.01         |
| Cash and cash equivalents           | 500.01           |
| Short Term Loans & Advances         | 527.82           |
| Other Current Assets                | 780.70           |
| <b>Total Assets</b>                 | <b>6,765.81</b>  |



# Standalone Trend Analysis (HoH)

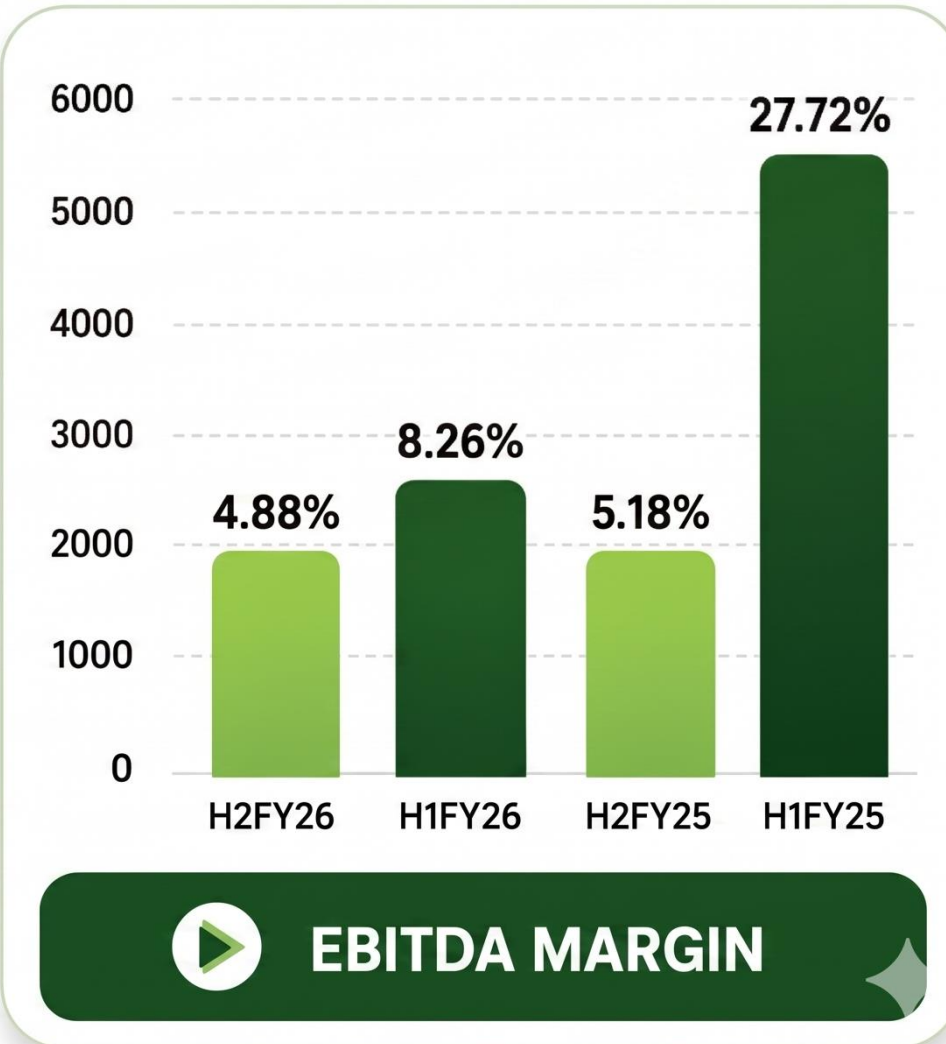
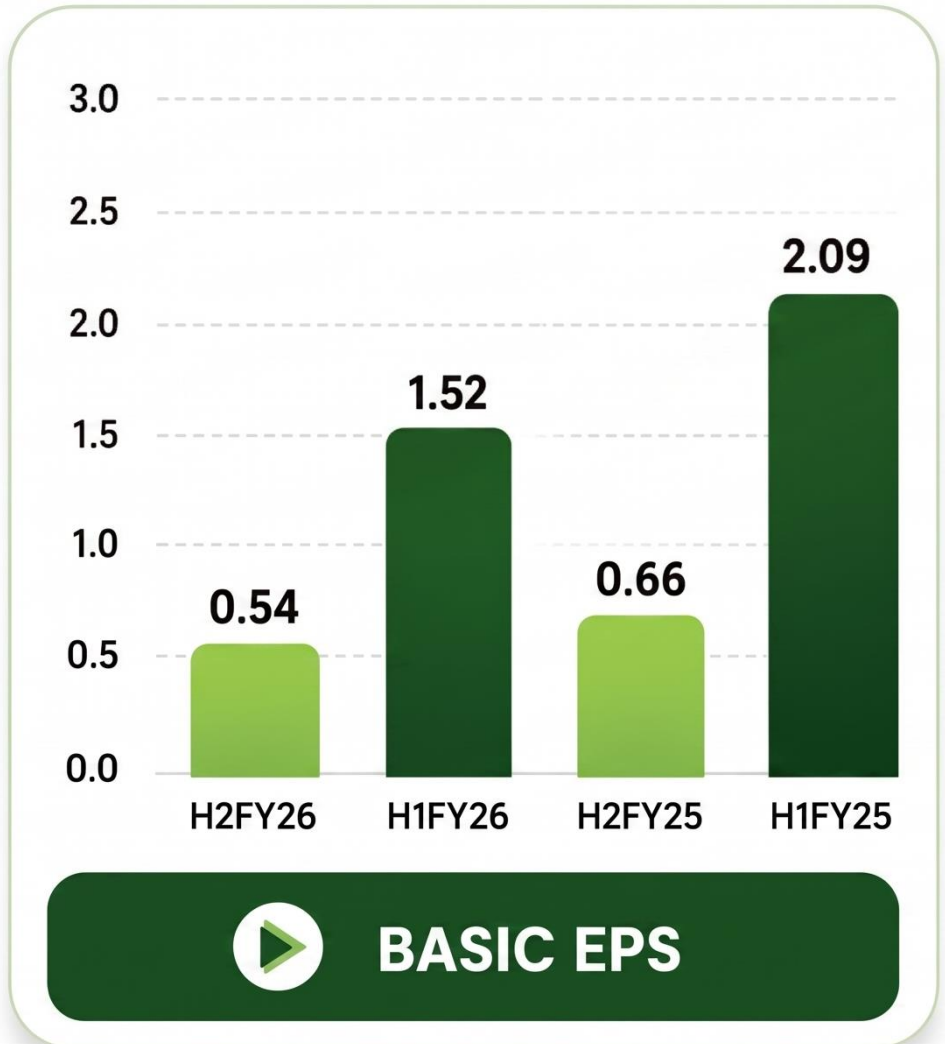
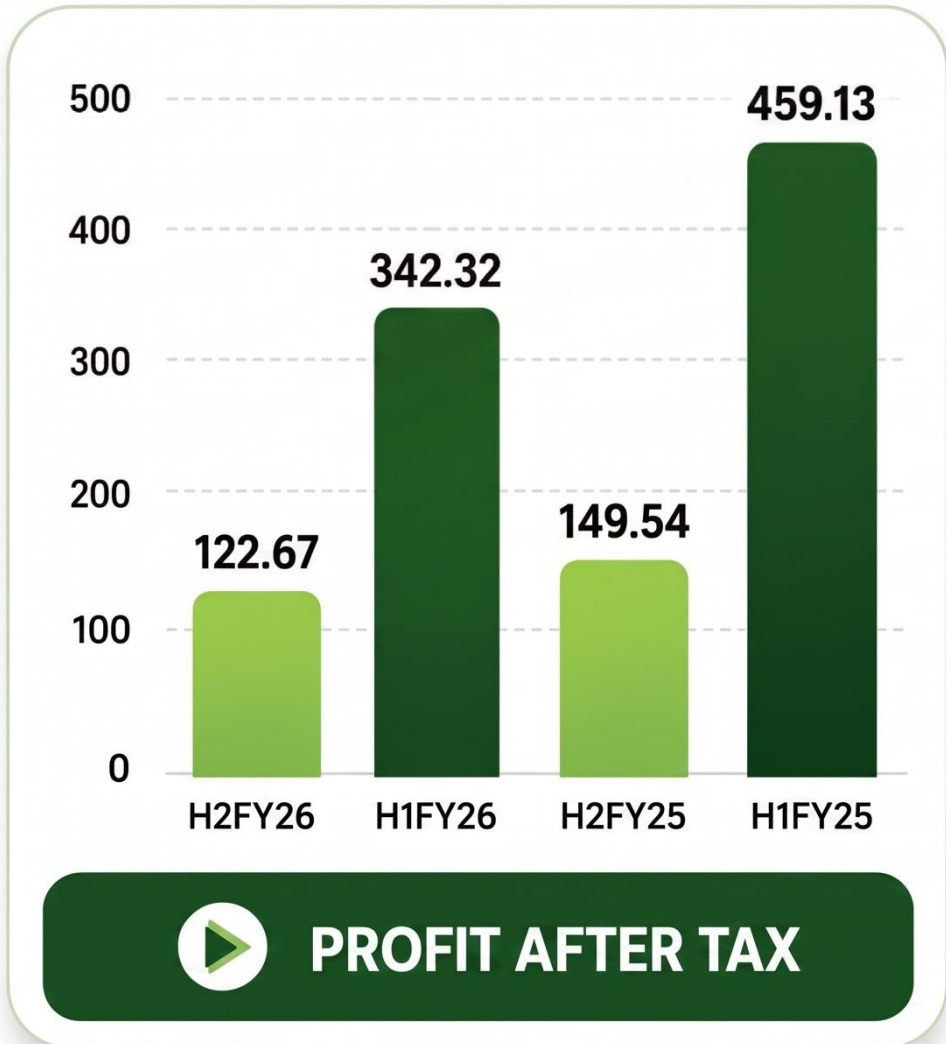
Amt. in Rs. Lakhs





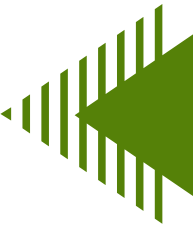
# Standalone Trend Analysis (HoH)

Amt. in Rs. Lakhs





# EMERGING CHALLENGES IN EXISTING EPR FRAMEWORK



## EPR ETP Framework Introduced by CPCB

- The Central Pollution Control Board (CPCB) has introduced the EPR ETP (Extended Producer Responsibility – Electronic Trading Platform) framework with the objective of enabling direct trading and transfer of EPR certificates/credits through a centralized digital platform.



## Impact on GEM's Existing EPR Business

- Reduce role of traditional EPR credit facilitation activities.
- Transition towards centralized digital transactions in the EPR ecosystem.
- Potential impact on existing revenue streams.
- Potential shrinkage in intermediary driven EPR operations.



## Strategic Response by the Company

- Focus on diversification into adjacent sustainability verticals.
- Expansion beyond EPR credit-linked revenues.
- Increased emphasis on technology-driven compliance mechanism.
- Leveraging existing PIBOs and recycler relationships across new business segments.

*\*As on date, the EPR ETP portal introduced by CPCB is not operational.*



# GLIMPSE OF EPR ETP PORTAL

14 May 2026, 05:47 pm

Accessibility A- A A+ Dark Mode



1. new testing announcement 2. Dear Team, I would like to provide a detailed update regarding the ongoing Quality Assurance testing activities fo



## EPRETP Exchange

Extended Producer  
Responsibility Electronic  
Trading Platform

About EPRETP

Participate

Market

Rules & Governance

Compliance & Redressal

Resources

Helpdesk

### On this page

|                       |                           |
|-----------------------|---------------------------|
| Overview              | What EPRETP is            |
| Who participates?     | Buyers & Sellers          |
| What is traded?       | Certificates & categories |
| How trading works?    | Simple lifecycle          |
| Governance & controls | Security & compliance     |

### Overview

The EPRETP Exchange is the central trading system where EPR Certificates are listed, bid, traded, and settled, under CPCB's oversight. It connects identity, eligibility and authorization through the Common SSO, and connects certificate validity and ownership through the respective waste-category EPR Portals.

EPRETP Operates as

**Regulated electronic trading & settlement platform**

Buyer/Seller Identity source

**CPCB's EPR Common Portal (Single Sign on - SSO)**

Certificate source

**CPCB's EPR Portals**

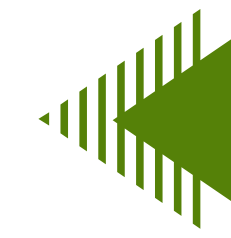
### Who participates?

EPRETP participation is role-based and tied to CPCB registration status. For trading purposes, organizations are mapped into clear categories:

Buyer

**Obligated Entity (e.g., PIBO)**

ETP Saathi



# STRATEGIC EXPANSION BEYOND EPR

Building on its strong network of PIBOs, recyclers, waste processors, and compliance expertise developed through the EPR ecosystem, GEM is expanding into multiple sustainability-led business verticals to create a diversified and integrated circular economy platform.



| Segment                          | Focus Area                                                      |
|----------------------------------|-----------------------------------------------------------------|
| Scrap Trading                    | Aluminium, cardboard & industrial waste trading                 |
| SWM Compliance Support           | Compliance support under new Solid Waste Management Rules, 2026 |
| Digital Sustainability Solutions | Traceability, compliance & reporting platforms                  |
| Eco-Industrial Parks             | Integrated recycling & sustainability infrastructure            |
| BRSR & ESG Consulting            | Sustainability reporting & ESG advisory                         |



# Foundation for Expansion



**Strong relationships with PIBOS & recyclers in EPR ecosystem**

**Regulatory & compliance expertise**



**Scalable circular economy platform**



**Cross-selling opportunities across sustainability services**



**Expansion across sustainability & recycling ecosystem**



**Leveraging existing industry relationships and operational expertise**





# BUSINESS SYNERGIES & OPPORTUNITIES

| Existing Capability       | Expansion Advantage                  |
|---------------------------|--------------------------------------|
| Recyclers Network         | Material sourcing & aggregation      |
| PIBOs Relationship        | Corporate client acquisition         |
| Compliance Expertise      | Faster entry into regulated segments |
| Sustainability Experience | Strong industry credibility          |

## Key Opportunities

- Infrastructure-led recurring revenues
- Expansion across waste value chain
- Entry into high-growth sustainability markets
- Technology-led operational efficiency
- Diversified revenue streams beyond EPR





# INFRASTRUCTURE PROJECT THROUGH SUBSIDIARY



## ➤ Expansion into Sustainable Utility Infrastructure through GEM Green Infra Tech Private Limited

- Construction of HT Power Line
- Conversion of overhead lines into underground cable system
- Project execution in Noida, Uttar Pradesh

## ➤ Sustainability Benefits

| Area                 | Benefit                                    |
|----------------------|--------------------------------------------|
| Energy Efficiency    | Reduced power losses                       |
| Transmission Network | Improved reliability & efficiency          |
| Urban Infrastructure | Reduced visual clutter                     |
| Sustainability       | Supports modern infrastructure development |

## Strategic Impact

- Entry into sustainable infrastructure projects
- Diversification beyond core EPR business
- Expanding presence across environmental & utility ecosystem



# JV FOR DIGITAL SUSTAINABILITY SOLUTIONS



**Joint Venture with Rudrabhishek Infosystem Private Limited, a Group Company of Rudrabhishek Enterprises Limited**

## ➤ Focus Areas

| Segment             | Solution                            |
|---------------------|-------------------------------------|
| EPR Platforms       | Compliance & monitoring             |
| Waste Traceability  | Plastic waste tracking              |
| SaaS Solutions      | Recycling & sustainability services |
| Digital Integration | AI, IoT & blockchain                |
| ESG Solutions       | Sustainability & circular economy   |

## Strategic Benefits

- Technology-led sustainability platform
- Scalable SaaS & managed services model
- Enhanced compliance & transparency
- Expansion into digital sustainability ecosystem
- Strengthening circular economy initiatives



# SWOT ANALYSIS

S

W

O

T



| Strengths                                                  | Weaknesses                                            |
|------------------------------------------------------------|-------------------------------------------------------|
| Strong relationships with PIBOs & recyclers                | Dependence on regulatory-driven EPR ecosystem         |
| Established presence in sustainability & compliance sector | Revenue concentration in EPR-linked business          |
| Regulatory and operational expertise                       | Limited presence in infrastructure-led businesses     |
| PAN-industry network and client base                       | Business impacted by evolving regulatory mechanisms   |
| Opportunities                                              | Threats                                               |
| Expansion into sustainability-led business verticals       | Regulatory changes impacting existing business models |
| Infrastructure and digital sustainability initiatives      | Increased competition in sustainability sector        |
| Rising circular economy & recycling opportunities          | Technology-driven disruption in compliance ecosystem  |
| Growing ESG, BRSR & compliance market                      | Pricing pressure in EPR                               |

# LONG-TERM VISION

- **Building an Integrated Sustainability Platform**  
**Focus Areas**
  - Recycling Infrastructure
  - Resource Recovery
  - Sustainability Compliance
  - ESG & BRSR Advisory
  - Digital Sustainability Solutions
  
- **Long-Term Growth Drivers**
  - Increasing environmental regulations
  - Growing corporate ESG adoption
  - Rising circular economy opportunities
  - Strong industry network & partnerships
  - Technology integration across sustainability ecosystem
  
- **Strategic Objective**

Strengthening long-term growth visibility through diversified sustainability-led business verticals.





## **GEM ENVIRO MANAGEMENT LTD**

### **Registered Office:**

Unit No. 203, Plaza-3, Central Square, Bara Hindu Rao,  
Delhi-110006

### **Corporate Office:**

3rd Floor, A-115, Noida-Greater Noida Expressway,  
Sector-136, Noida, Uttar Pradesh-201304

 0120- 4923132       [investors@gemrecycling.com](mailto:investors@gemrecycling.com)

[www.gemrecycling.com](http://www.gemrecycling.com)

# Thank You