Date: November 17, 2025

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 Unaudited Financial Results of the Company for the half year ended September 30, 2025.

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

Thanking You,

For **GEM Enviro Management Limited**

TRIPTI GOYAL

Digitally signed by TRIPTI GOYAL
DN: c=IN, o=Personal, title=4651, 2.5.4.20=eb0c8a344b7fc40b4572f46f35fa3bcb40999acb92959f8233f6ff3f2c74aa72, postalCode=110086, st=Delhi, cn=TRIPTI GOYAL
Date: 2025.11.17 16:51:30 +05'30'

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

Encl: as above

INVESTOR PRESENTATION

FOR THE HALF YEAR ENDED
30th SEPTEMBER 2025

DISCLAIMER

This presentation or any other documentation or information (or any part thereof) delivered or supplied 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 current as of its date.

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 GEM Enviro Management Limited 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, governmental, and regulatory trends, movements in currency exchange and interest rates, 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. We undertake no obligation to publicly revise any forward-looking statements to reflect future likely events or circumstances.

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COMPANY
SNAPSHOT

COMPANY SNAPSHOT

GEM Enviro Management Limited (“GEM”) is a Waste Management Agency (WMA) providing variety of sustainability services to its clients. GEM is committed to a sustainable future and is focused towards making businesses across the world sustainable by providing sustainable solutions to its clients.”

Our range of services include EPR (Extended Producer Responsibility)Fulfillment for all kinds of dry waste (Plastic, E-Waste, Battery), ESG(Environment, Social and Governance) Consulting/ Infrastructure &BRSR (Business Responsibility and Sustainability Reporting) and Project Advisory & Management for Plastic Credits.

MISSION

GEM's mission is to provide innovative waste managementand sustainability solutions, empowering businesses to meet theirEPR obligations and reduce environmental impact for a sustainablefuture.

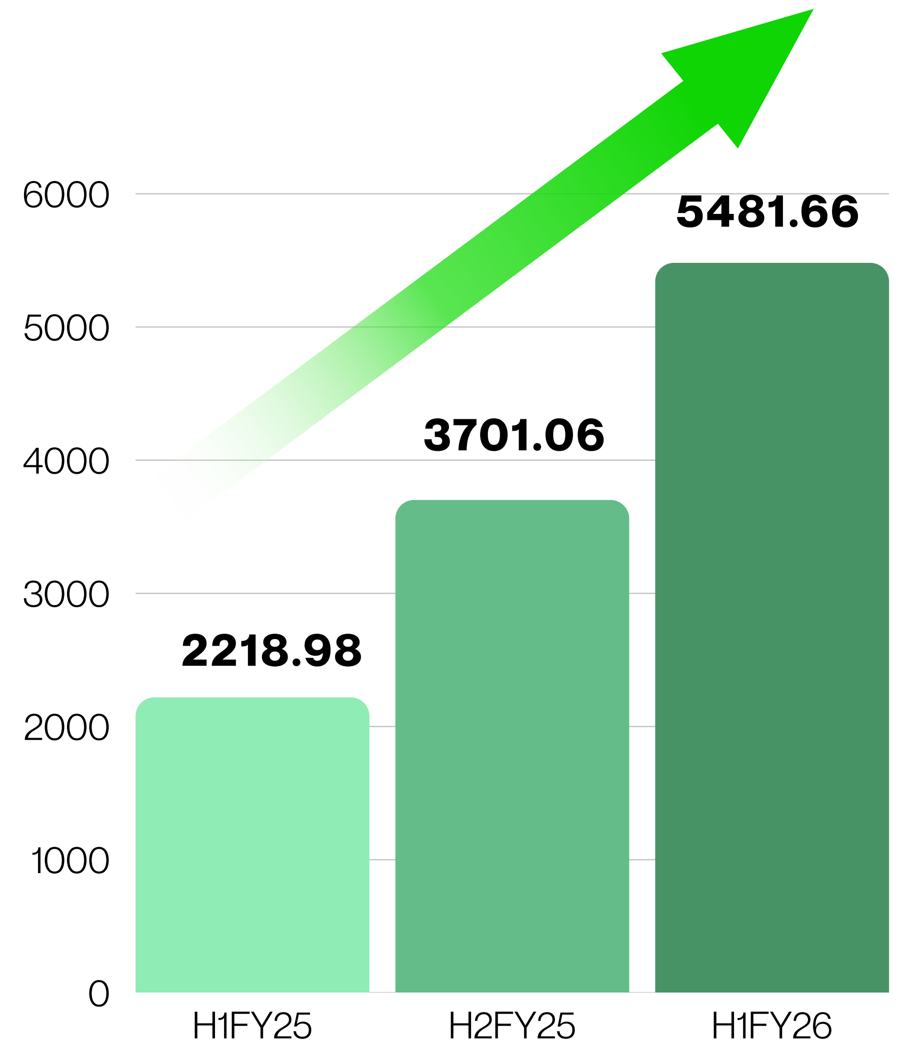
VISION

GEM’s vision is to build a world where plastics are viewed asa valuable resource rather than a disposable commodity, ensuringa cleaner, greener, and more sustainable future for generations tocome.

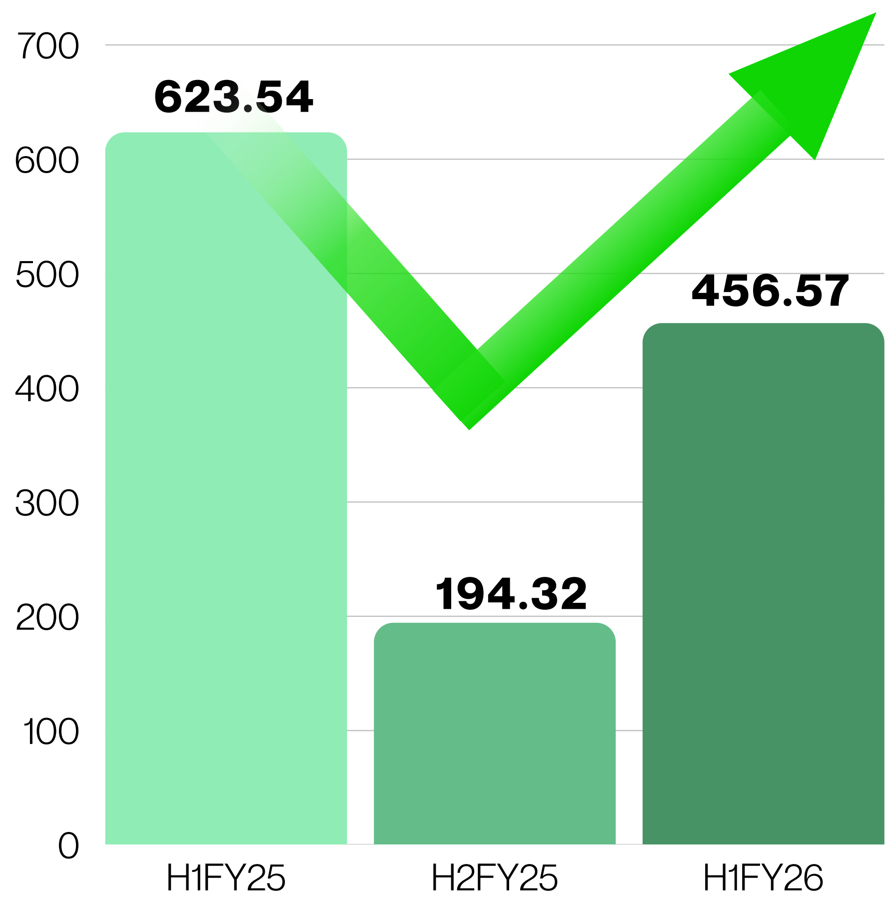
FINANCAL SNAPSHOT

H1FY26 STANDALONE PERFORMANCE HIGHLIGHTS

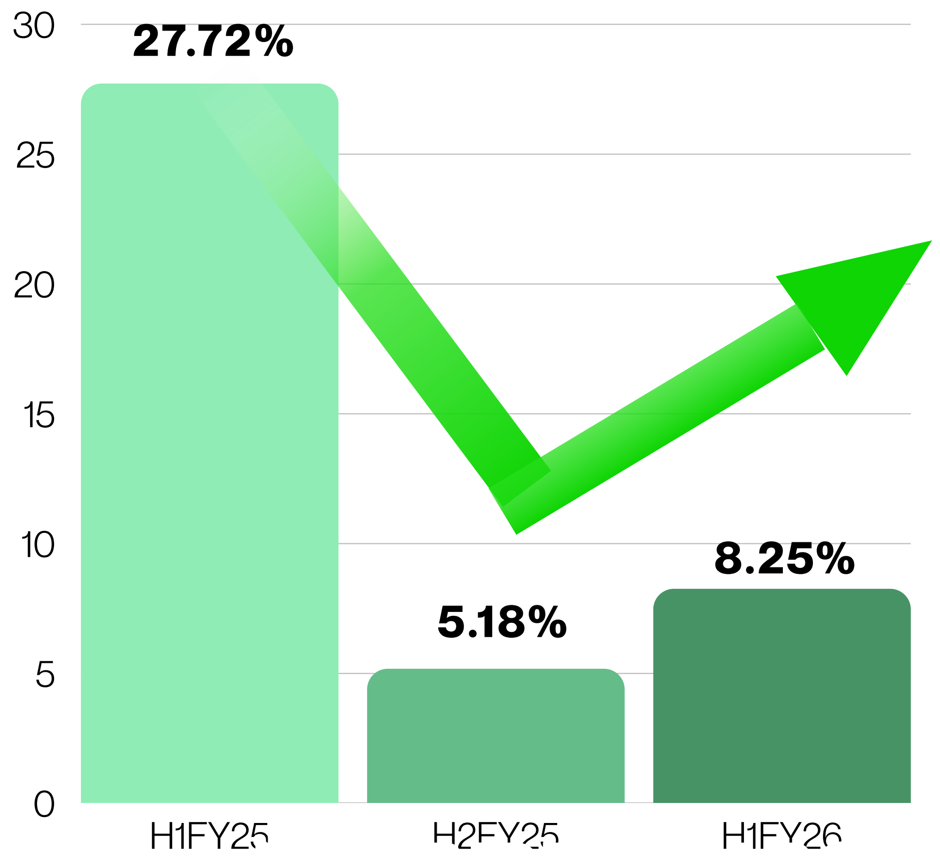
Amt. in lakhs



REVENUE FROM OPERATIONS



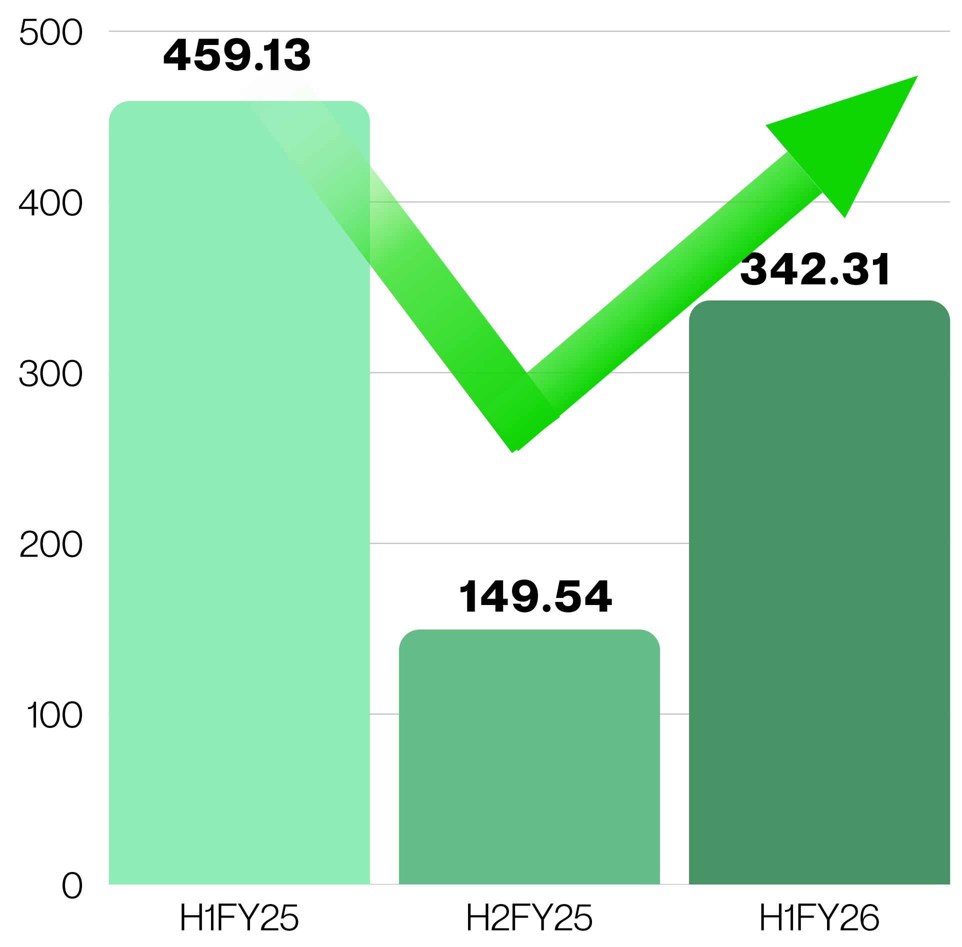
EBITDA



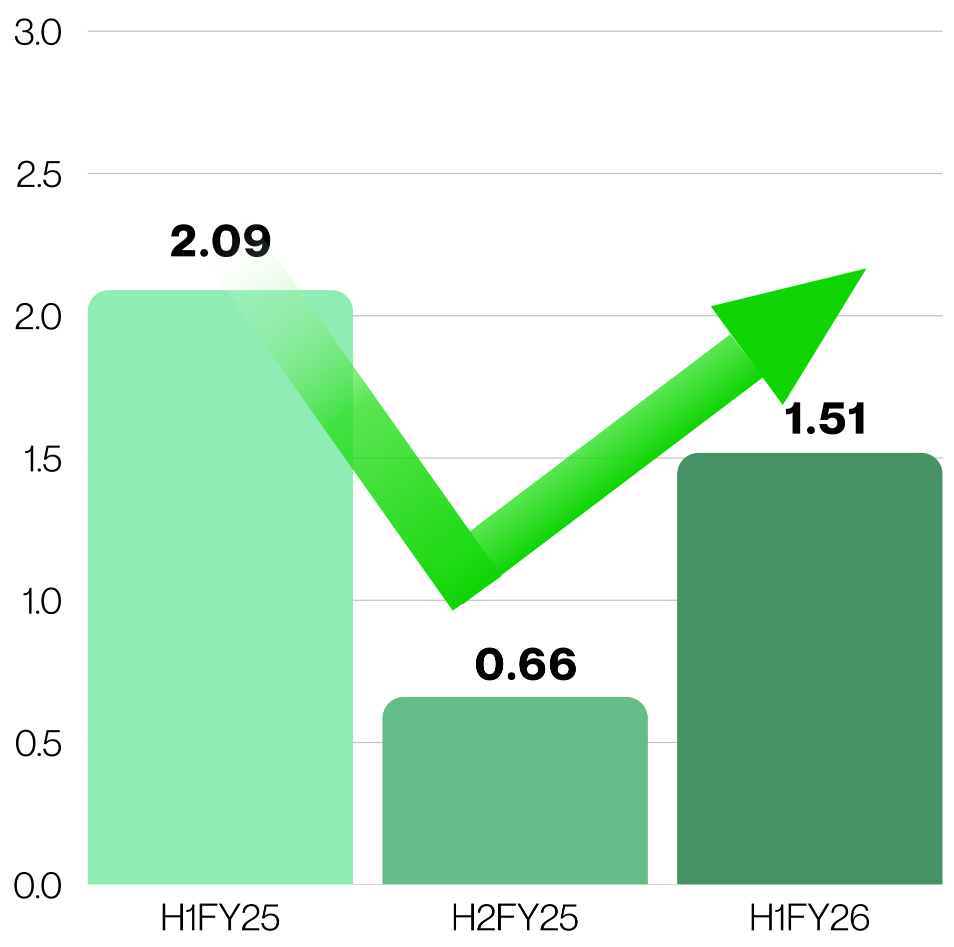
EBIDTA MARGIN

H1FY26 STANDALONE PERFORMANCE HIGHLIGHTS

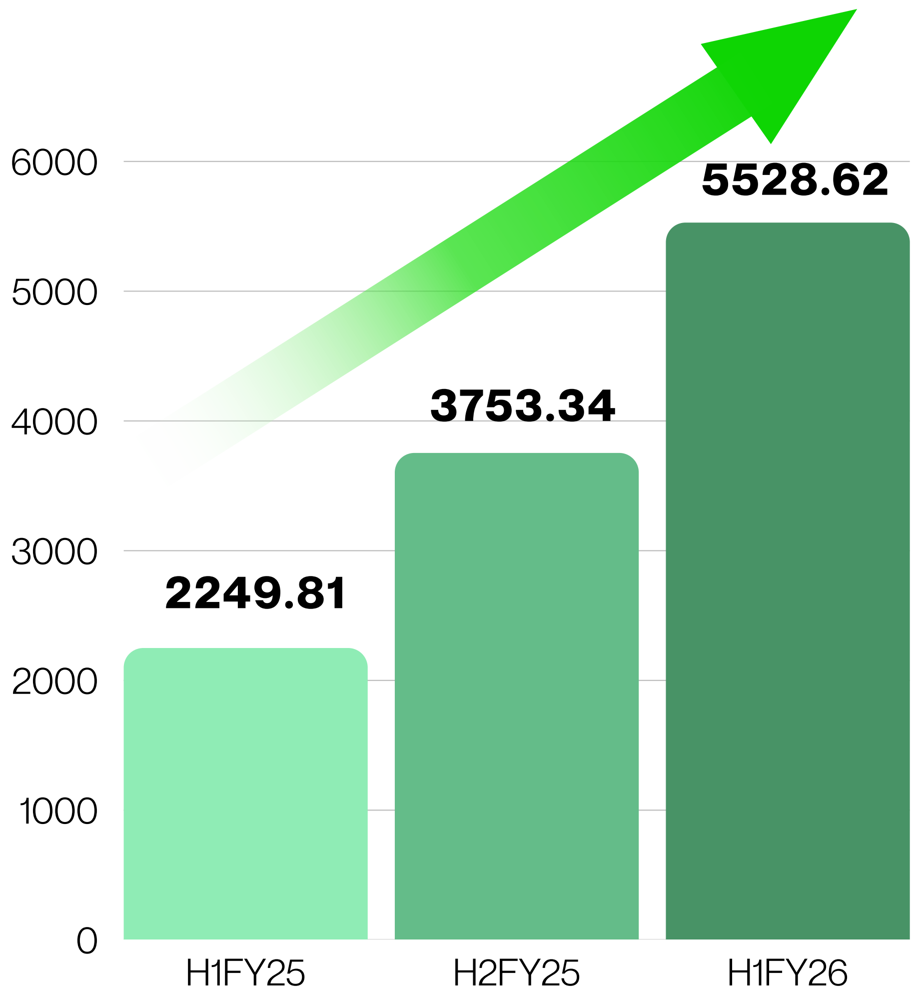
Amt. in lakhs



PROFIT AFTER TAX



BASIC EPS



TOTAL INCOME

PERFORMANCE REVIEW STANDALONE

Revenue increased by by **48%** over the preceding half year.

PAT increased by **129%** over the preceding half year.

EPS increased by **Rs. 0.86** per share over the preceding half year.

PROFIT AND LOSS STATEMENT STANDALONE

Amt. in lakhs

Particulars	Half year ending	Half year ending	Half year ending	Year ending
	30.09.2025	31.03.2025	30.09.2024	31.03.2025
Revenue from operations	5,481.67	3,701.06	2,218.98	5,920.04
Other Income	46.96	52.28	30.83	83.11
Total Income	**5,528.63**	**3,753.34**	**2,249.81**	**6,003.15**
Purchases	69.08	64.38	102.6	166.98
Direct Expenses	4,404.46	3,714.37	1,218.21	4,932.58
Changes in inventories of stock in trade	203.99	(640.95)	(6.87)	(647.82)
Employee costs	160.42	222.6	175.68	398.28
Other expenses	234.1	198.62	136.65	335.28
Total Expenditure	**5,072.05**	**3,559.02**	**1,626.27**	**5,185.30**
EBIDTA	**456.58**	**194.32**	**623.54**	**817.85**
EBIDTA (%)	**8.26%**	**5.18%**	**27.72%**	**13.62%**
Finance Costs	5.63	0.79	-	0.79
Depreciation	7.08	6.37	3.19	9.56
PBT	443.87	187.16	620.35	807.5
Tax	101.55	37.62	161.22	198.84
PAT	**342.32**	**149.54**	**459.13**	**608.66**
NPM (%)	**6.19%**	**3.98%**	**20.41%**	**10.14%**

Direct expenses included the ESG and EPR procurement charges

BALANCE SHEET STANDALONE

Amt. in lakhs

Equity & Liabilities	As at 30.09.2025	As at 31.03.2025
Share Capitals	1,127.52	1,127.52
Reserves	4,051.69	3,765.75
Net Worth	**5,179.21**	**4,893.27**
Non-Current Liabilities:		
Long Term Provisions	34.77	35.29
Total Non-Current Liabilities	**34.77**	**35.29**
Current Liabilities:		
Trade Payables	438.18	908.91
Short Term Provisions	27.86	0.76
Other Current Liabilities	154.65	42.86
Total Current Liabilities	**620.69**	**952.53**
Total Equity and Liabilities	**5,834.67**	**5,881.09**

Amt. in lakhs

Equity & Liabilities	As at 30.09.2025	As at 31.03.2025
Assets		
Non-Current Assets:		
Fixed Assets	101.58	107.92
Deferred Tax Assets	20.41	15.89
Non-Current Investments	77.44	69.84
Long Term Loans and Advances	62.77	62.77
Other Non-Current Assets	12.21	13
Total Non-Current Assets	**274.42**	**269.42**
Current Assets:		
Inventories	453.97	657.96
Trade Receivables	3,513.22	2,920.94
Cash and Cash Equivalents	622.69	1,057.95
Short Term Loans & Advances	565.81	408.94
Other Current Assets	404.57	563.89
Total Current Assets	**5,560.25**	**5,611.67**
Total Assets	**5,834.67**	**5,881.09**

PROFIT AND LOSS STATEMENT CONSOLIDATED

GEM incorporated its wholly owned subsidiary, GEM Green Infra Tech Private Limited, on 21 March 2025. As this is the first period of preparing consolidated financial statements, comparative figures for the previous period are not applicable.

Amt. in lakhs

Particulars	Half year ending
	30.09.2025
Revenue from operations	5,481.67
Other Income	44.63
Total Income	**5,526.30**
Purchases	69.08
Direct Expenses	4,404.46
Changes in inventories of stock in trade	203.99
Employee costs	160.42
Other expenses	234.58
Total Expenditure	**5,072.53**
EBIDTA	**453.77**
EBIDTA (%)	**8.21%**
Finance Costs	5.63
Depreciation	7.08
PBT	441.05
Tax	101.55
PAT	**339.5**
NPM (%)	**6.14%**

Direct expenses included the ESG and EPR procurement charges

BALANCE SHEET CONSOLIDATED

Amt. in lakhs

Equity & Liabilities	As at 30.09.2025
Share Capitals	1,127.52
Reserves	4,048.87
Net Worth	**5,176.39**
Non-Current Liabilities:	
Long Term Provisions	34.77
Total Non-Current Liabilities	**34.77**
Current Liabilities:	
Trade Payables	438.24
Short Term Provisions	27.86
Other Current Liabilities	154.83
Total Current Liabilities	**620.93**
Total Equity and Liabilities	**5,832.10**

Equity & Liabilities	As at 30.09.2025
Assets	
Non-Current Assets:	
Fixed Assets	101.58
Deferred Tax Assets	20.41
Non-Current Investments	69.84
Long Term Loans and Advances	62.77
Other Non-Current Assets	12.21
Total Non-Current Assets	**266.82**
Current Assets:	
Inventories	453.97
Trade Receivables	3,513.22
Cash and Cash Equivalents	643.33
Short Term Loans & Advances	415.81
Other Current Assets	538.95
Total Current Assets	**5,565.28**
Total Assets	**5,832.10**

WATER AUGMENTATION PROJECTS

GEM ENVIRO MANAGEMENT LTD
GEM
GREEN EARTH MOVEMENT

Har Ghar Jal
Jal Jeevan Mission

JAL JEEVAN MISSION

Launched by the Government of India in August 2019 under the Ministry of Jal Shakti, the Jal Jeevan Mission (JJM) is a national initiative focused on providing Functional Household Tap Connections (FHTCs) to every rural household, ensuring regular access to safe and clean drinking water.

KEY HIGHLIGHTS

- **Goal:** “Har Ghar Jal” – Tap water for every rural home
- **Focus:** Safe water, sustainability & community participation
- **Water Quality**: Remove fluoride, arsenic & iron contamination
- **Sustainability:** Encourage rainwater harvesting & recharge
- **Community Role:** Gram Panchayats & VWSC-led management
- **Technology:** Real-time tracking of water supply & quality

JAL JEEVAN MISSION

Under the Jal Jeevan Mission, Welspun Enterprises Ltd. (WEL), in collaboration with GEM Enviro, is executing a large-scale Rural Water Supply Project in Uttar Pradesh, covering 2,500+ villages and benefiting millions of rural residents. While WEL oversees overall implementation under the Design–Build–Operate (DBO) model, GEM Enviro plays a key role in constructing Elevated Storage Reservoirs (ESRs) to maintain water pressure, ensure balanced distribution, and support uninterrupted supply.

BROADER IMPACT

- **Social:** Reduces women's burden of fetching water
- **Health:** Lowers water-borne disease risks
- **Economic:** Strengthens rural productivity & livelihoods
- **Environmental:** Promotes sustainable, community-managed water systems

CHALLENGES IN EPR

CHALLENGES IN EPR

The EPR ecosystem is evolving rapidly, bringing new growth opportunities but also exposing companies to regulatory, operational, and market challenges.

Increasing Market Competition

Low entry barriers have led to a surge of new players, creating market saturation and putting pressure on pricing and differentiation.

Constantly Evolving Regulatory Framework

Frequent updates by the CPCB and state authorities create operational uncertainty; the proposed Exchange-Traded Platform (ETP) may disrupt existing models.

Margin Pressure from Recyclers & Market Dynamics

Growing bargaining power of recyclers and rising compliance costs are compressing margins and impacting profitability.

Limited Integration of the Informal Sector

The informal sector is crucial to India's recycling ecosystem, with millions of waste pickers handling collection and sorting. However, they operate outside formal systems and lack access to fair wages, safety standards, and social security.

Low Awareness Among PIBOs

Many Producers, Importers, and Brand Owners (PIBOs) are either unaware of their EPR obligations or unclear about compliance processes. Implementing EPR also brings significant costs, including reverse logistics, recycling partnerships, and data reporting.

SWOT ANALYSIS

S

- Established PRO with strong industry credibility.
- Wide recycler network and nationwide operations.
- Robust compliance systems aligned with CPCB norms.
- Strong relationships across the waste value chain.

W

- Margin sensitivity due to recycler price fluctuations.
- Informal sector dependence affecting traceability.
- High operational load from frequent regulatory changes.
- Need for continuous PIBO awareness and education.

O

- Expansion of EPR across new waste categories.
- Rising demand for digital traceability and transparent credits.
- Growing corporate focus on circular economy and sustainability.
- Increasing need for organised, compliant PROs.

T

- Intensifying competition in the PRO ecosystem.
- Rapidly evolving CPCB and state regulations.
- Possible shift due to Exchange-Traded Platforms (ETP).
- Increasing compliance scrutiny and operational costs.

GEM ENVIRO NAVIGATES REGULATORY, MARKET & FINANCIAL CHALLENGES

STANDING OUT IN A COMPETITIVE MARKET

- GEM leverages 12+ years of experience, national presence, and established recycler relationships.
- Differentiates through transparent, tech-driven EPR services and reliable fulfilment capacity.
- Strong client portfolio helps maintain leadership despite low entry barriers in the PRO market.

STAYING AHEAD OF EVOLVING REGULATIONS

- Dedicated in-house regulatory team monitors CPCB and state updates daily.
- Rapid alignment of internal systems, documentation, and reporting formats whenever new rules are issued.
- Preparedness for mechanisms like the proposed Exchange-Traded Platform (ETP) ensures business continuity.

MANAGING MARGIN PRESSURE & MARKET DYNAMICS

- Optimised collection, aggregation, and logistics reduce operating costs.
- Strategic, long-term partnerships with authorised recyclers help stabilise rates.
- Tech-enabled processes minimise manual work, lowering compliance costs per tonne.

SUSTAINABILITY BRIEF

INDIA & BEYOND

REGULATORY & MARKET UPDATES

Plastic Waste Management Rules (PWMR) 2025 – Amendments

The MoEFCC introduced revised rules requiring graded recycled plastic content (up to 60% by FY 2028–29).

Source: Corpseed – Obligation for Use of Recycled Plastic Content

CPCB Digital Portal for EPR & Plastic Credits

The Central Pollution Control Board (CPCB) is launching a unified EPR portal for registration, reporting, and trading of plastic credits with barcode-based tracking.

Source CPCB EPR Plastic Portal

Plastic Credit Market Growth

India's plastic credit market is projected to reach $1.7 billion by 2030, driven by new recycling norms and FMCG participation.

Source: India Briefing – EPR Notes for Manufacturers

Regulatory Enforcement Intensifies

States like Karnataka and Kerala have increased plastic-ban enforcement with heavy fines and on-ground inspections.

Source India Briefing – Extended Producer Responsibility in India: Notes for Manufacturers

MARKET OBSERVATIONS & IDENTIFIED GAPS

Gap in Sustainability Adherence

- While most industry players claim alignment with sustainability goals, there is a lack of a clear, actionable pathway to achieve them.
- Absence of standardized frameworks, measurable KPIs, and monitoring mechanisms limits real impact.
- Sustainability often remains a compliance exercise, not an integrated operational priority.

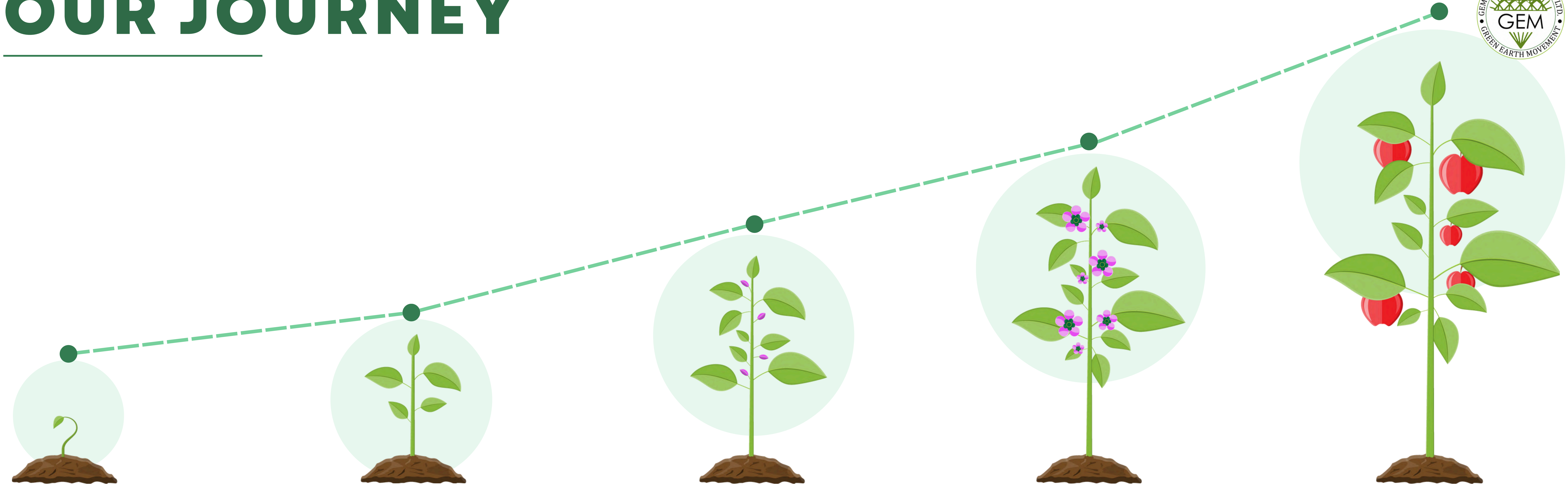
Weak ESG Compliance Ecosystem

- The ESG ecosystem remains fragmented and unorganized, especially among MSMEs and informal players.
- Ethical and transparency gaps persist — many smaller entities engage in non-compliant or opaque practices.
- Limited awareness and lack of third-party verification systems reduce overall credibility.

Lack of Data Traceability & Verification

- Industry still faces a data authenticity challenge — from collection to reporting.
- Traceability systems are underdeveloped, making it difficult to validate actual recycling, recovery, or offset activities.

OUR JOURNEY



2013	2016	2018	2023	2024
GEM Enviro was established as a waste and scrap management company, laying the groundwork for its sustainability journey.	The introduction of India's Plastic Waste Management Rules enabled GEM to expand into structured recycling and EPR services.	The company partnered with major brands plastic waste recycling initiatives.	GEM Enviro became a public limited company, reflecting its growth, credibility, and regulatory maturity.	Following its successful IPO, the company expanded into ESG Infrastructure and consulting, positioning itself as a complete sustainability solutions provider.

CLIENT LIST

VARUN BEVERAGES

orient electric

PEPSICO

Coca-Cola

Mondelēz International

NIVEA

RFCL
रामागुण्डम फर्टिलाइज़र्स एण्ड केमिकल्स लिमिटेड

Himalaya SINCE 1930

HONASA

Bisleri

unicharm

IFFCO
पूर्णतः सहकारी स्वामित्व
Wholly owned by Cooperatives

LUMINOUS

Dr.Oetker

HAVELLS

AND MANY MORE

THANK YOU

GEM ENVIRO MANAGEMENT LTD

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