



**Date: May 12, 2025**

**To,**

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

**Scrip Code: 544199**

**Scrip Symbol: GEMENVIRO**

**Subject: Investor 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 Financial Results of the Company for the half year and financial year ended March 31, 2025.

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

Thanking You,

For **GEM Enviro Management Limited**

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**Tripti Goyal**  
**Company Secretary & Compliance Officer**  
**ICSI Membership No.: A73180**

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## **GEM ENVIRO MANAGEMENT LIMITED**

(Formerly Known as GEM Enviro Management Private Limited)

Waste Management Agency (WMA)

Reg. Office : Unit no.203, Plaza- 3, Central Square, Bara Hindu Rao, Delhi- 110006, Ph. No. 011-49068377

Email : [info@gemrecycling.com](mailto:info@gemrecycling.com), Web : [www.gemrecycling.com](http://www.gemrecycling.com), CIN No. : L93000DL2013PLC247767

# GEM ENVIRO MANAGEMENT LIMITED



Performance Presentation – 31<sup>st</sup> March 2025



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# CORPORATE OVERVIEW

# 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 management and sustainability solutions, empowering businesses to meet their EPR obligations and reduce environmental impact for a sustainable future.

**Vision:** GEM's vision is to build a world where plastics are viewed as a valuable resource rather than a disposable commodity, ensuring a cleaner, greener, and more sustainable future for generations to come.

GEM is leading in Waste Management services since 2013.

GEM also conducts various awareness programs in different locations.



# ESSENTIAL HIGHLIGHTS 2024-25

01

**200+ Clients**

02

**Over 6.3 Lakhs MT Credits secured for fulfilment for FY 24-25**

03

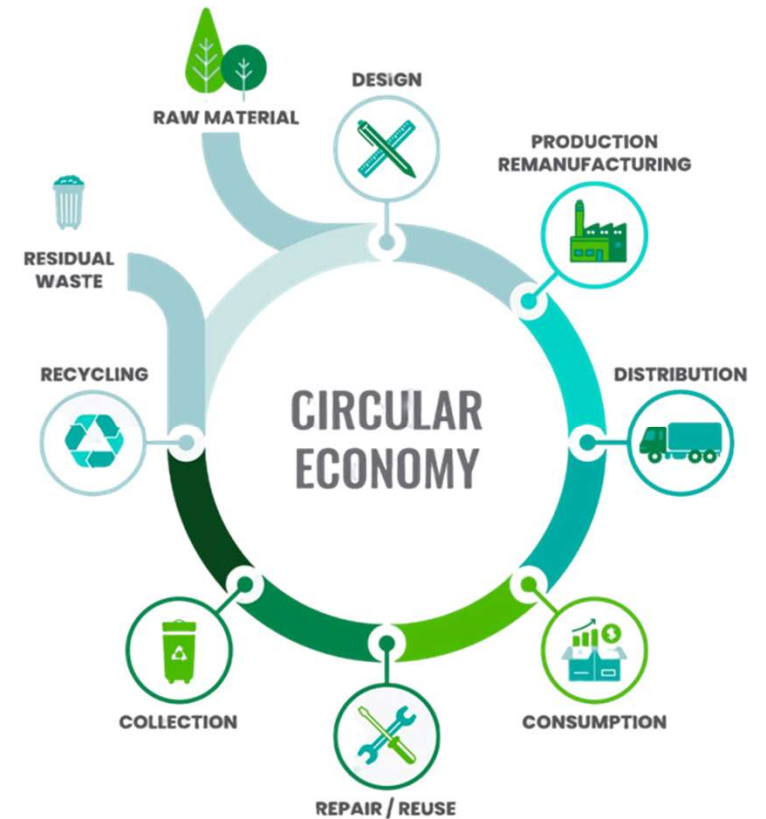
**50+ Waste Processors**

04

**Strong 40% Revenue growth**

05

**ESG Infrastructure arm launched**





# CLIENT LIST





# SERVICES WE OFFER



01

## **EPR Compliance Management –**

Comprehensive Extended Producer Responsibility (EPR) solutions for Plastic, E-waste and Battery waste categories. We support clients with registration, documentation, target planning, fulfilment, and reporting.

**ESG & BRSR Advisory –**  
End-to-end ESG consulting including Business Responsibility and Sustainability Reporting (BRSR) support. We help clients integrate ESG principles into business strategy and compliance frameworks.

02

03

## **Sustainability Infrastructure Development –**

Through our subsidiary, GEM Green Infra Tech Pvt. Ltd., we proposed to deliver sustainable solutions for development of ESG infrastructure for water sustainability

**Awareness & Capacity Building Programs –**  
We conduct educational campaigns and training sessions for corporates, schools, and communities to raise awareness around circular economy, waste segregation, and sustainable practices.

04

# GEM's Strategic Role in India's Sustainability Transformation

As a trusted EPR partner, GEM provides end-to-end compliance solutions across plastics, e-waste and batteries backed by strategic alliances with over 200 companies, including Varun Beverages, Coca-Cola, PepsiCo, KRIBHCO etc

With deep expertise in ESG and BRSR frameworks, GEM also offers sustainability consulting, helping businesses align with regulatory and global sustainability mandates.



Amidst a rapidly evolving regulatory environment, GEM's agility ensure fast adaptation, cementing its leadership in the multi-category EPR landscape.

Through consistent awareness initiatives and technology integration, GEM is not just enabling compliance—but also empowering sustainability across industries

# FINANCIAL HIGHLIGHTS

# PROFIT & LOSS



Amt. in lakhs

Particulars	H2 FY25	H1 FY25	H2 FY24	FY 2024-25	FY 2023-24
Revenue	₹3,701.06	₹2,218.98	₹1,507.60	₹5,920.04	₹3,356.18
Other Income	₹52.28	₹30.83	₹56.79	₹83.11	₹71.67
<b>Total Income</b>	<b>₹3,753.34</b>	<b>₹2,249.81</b>	<b>₹1,564.39</b>	<b>₹6,003.15</b>	<b>₹3,427.85</b>
Purchases	₹64.38	₹102.60	₹89.82	₹166.98	₹129.33
Operating Expenses	₹3,714.37	₹1,218.21	₹530.98	₹4,932.58	₹1,264.88
Changes in inventories of stock in trade	-₹640.95	-₹6.87	-₹0.16	-₹647.82	-₹1.71
Employee costs	₹222.60	₹175.68	₹150.04	₹398.28	₹299.99
Other expenses	₹198.62	₹136.65	₹139.66	₹335.28	₹199.81
<b>Total Expenditure</b>	<b>₹3,559.02</b>	<b>₹1,626.27</b>	<b>₹910.34</b>	<b>₹5,185.30</b>	<b>₹1,892.30</b>
<b>EBITDA</b>	<b>₹194.32</b>	<b>₹623.54</b>	<b>₹654.05</b>	<b>₹817.85</b>	<b>₹1,535.55</b>
<b>EBITDA (%)</b>	<b>5.18%</b>	<b>27.72%</b>	<b>41.81%</b>	<b>13.62%</b>	<b>44.80%</b>
Finance Costs	₹0.79	-	-	₹0.79	-
Depreciation	₹6.37	₹3.19	₹2.92	₹9.56	₹5.54
PBT	₹187.16	₹620.35	₹651.13	₹807.50	₹1,530.01
Tax	₹37.62	₹161.22	₹174.93	₹198.84	₹399.42
<b>PAT</b>	<b>₹149.54</b>	<b>₹459.13</b>	<b>₹476.20</b>	<b>₹608.66</b>	<b>₹1,130.59</b>
<b>NPM (%)</b>	<b>3.98%</b>	<b>20.41%</b>	<b>30.44%</b>	<b>10.14%</b>	<b>32.98%</b>

# BALANCE SHEET



Amt. in lakhs

Equities & Liabilities	FY 2024-25	FY 2023-24
Share Capitals	₹1,127.52	₹1,052.64
Reserves	₹3,765.75	₹2,354.83
<b>Net Worth</b>	<b>₹4,893.27</b>	<b>₹3,407.47</b>
<b>Non-Current Liabilities:</b>		
Long Term Provisions	₹35.29	₹25.48
<b>Total Non-Current Liabilities</b>	<b>₹35.29</b>	<b>₹25.48</b>
<b>Current Liabilities:</b>		
Current Borrowings		
Trade Payables	₹908.91	₹643.52
Short Term Provisions	₹0.76	₹31.55
Other Current Liabilities	₹42.86	₹60.72
<b>Total Current Liabilities</b>	<b>₹952.53</b>	<b>₹735.79</b>
<b>Total Equity and Liabilities</b>	<b>₹5,881.09</b>	<b>₹4,168.74</b>

Amt. in lakhs

Assets	FY 2024-25	FY 2023-24
<b>Non-Current Assets:</b>		
Fixed Assets	₹107.92	₹30.71
Deferred Tax Assets	₹15.89	₹9.08
Non-Current Investments	₹69.84	₹61.27
Long Term Loans and Advances	₹62.77	₹59.01
Other Non-Current Assets	₹13.00	-
<b>Total Non-Current Assets</b>	<b>₹269.42</b>	<b>₹160.07</b>
<b>Current Assets:</b>		
Inventories	₹657.96	₹10.14
Trade Receivables	₹2,920.94	₹2,405.62
Cash and Cash Equivalents	₹1,057.95	₹1,479.11
Short Term Loans & Advances	₹673.03	₹105.18
Other Current Assets	₹301.79	₹8.62
<b>Total Current Assets</b>	<b>₹5,611.67</b>	<b>₹4,008.67</b>
<b>Total Assets</b>	<b>₹5,881.09</b>	<b>₹4,168.74</b>

# Understanding the Profitability Dip

## – H2 FY Performance

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### Margin Pressure

While turnover increased in H2 FY24-25 compared to H1 FY24-25, net profit margin was adversely impacted due to multiple factors. Increased competition, especially from smaller market entrants, led to pressure on pricing. Additionally, the purchase price of EPR credits rose significantly, and also there was a rise in operational costs due to enhanced verification and due diligence processes to ensure full compliance before credit transfers.



### Growth Through Strategic Expansion

Despite these challenges, GEM expanded its market share in the Plastic EPR segment and made strategic progress in entering the Battery, E-waste and ESG-Infrastructure sectors, laying a solid foundation for long-term growth and profitability.

# SECTOR GROWTH OUTLOOK



# PLASTIC WASTE MANAGEMENT

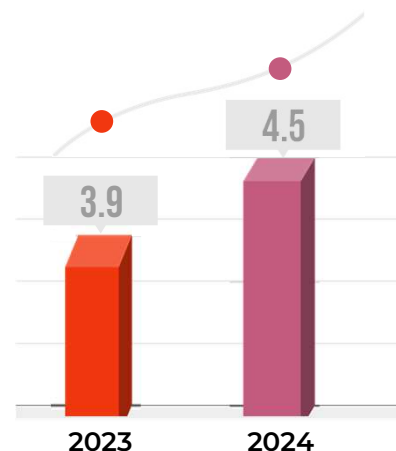


- 7.00 Million MT in 2024
- 10.00 Million MT in 2030

CAGR – 6.12%



## Plastic Packaging Market



- 3.9 million MT in 2023
- 4.5 million MT in 2024

YoY Growth - 14.68%



## Plastic EPR Market

### GROWTH DRIVERS

Plastic packaging industry is growing steadily at a CAGR of 6.12%, driven by demand across FMCG, e-commerce, and retail sectors.

The faster growth in EPR obligations compared to packaging signals a rapidly expanding market for plastic credits and verified recycling.

Plastic EPR targets have jumped 14.68% YoY (FY 2023–24 to 2024–25), reflecting regulatory momentum and rising compliance pressure.

This regulatory-commercial gap presents a high-growth opportunity in the Plastic EPR market.

Source: [India Plastic Packaging Industry Size | Market Growth Trends & Forecast Report, CPCB Portal, GEM Research](#)

# E-WASTE MANAGEMENT

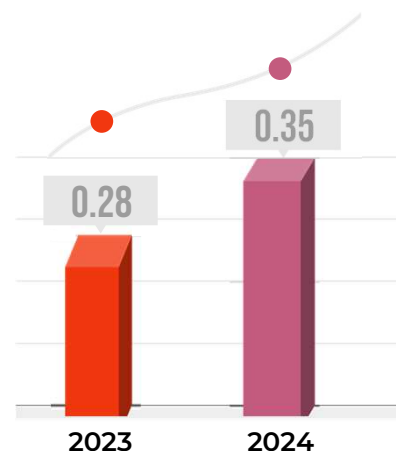


- 1.75 Millions MT in 2024
- 5.00 Millions MT in 2030

CAGR – 19.12%



E-Waste Market



- 0.28 million MT in 2023
- 0.34 million MT in 2024

YoY Growth - 25.00%



E-Waste EPR Market

## GROWTH DRIVERS

E-waste generation grows at a CAGR of 19.12%, driven by rising electronic consumption and shorter product lifecycles.

Faster growth in EPR obligations compared to e-waste generation signals a rapidly expanding compliance market.

E-waste EPR targets increased 25% YoY, reflecting stricter regulatory enforcement and higher compliance requirements.

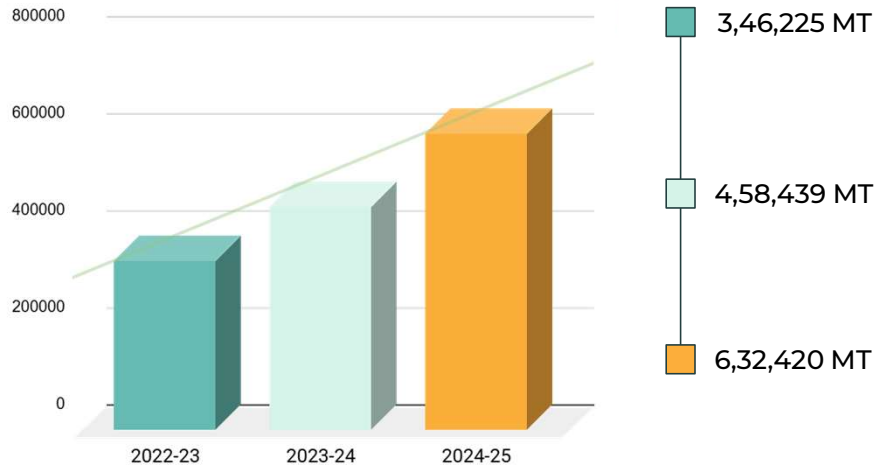
GEM is well-positioned to capitalize on this opportunity with its end-to-end EPR expertise.

Source: <https://www.marketsanddata.com/industry-reports/india-e-waste-management-market>, CPCB Portal, GEM Research



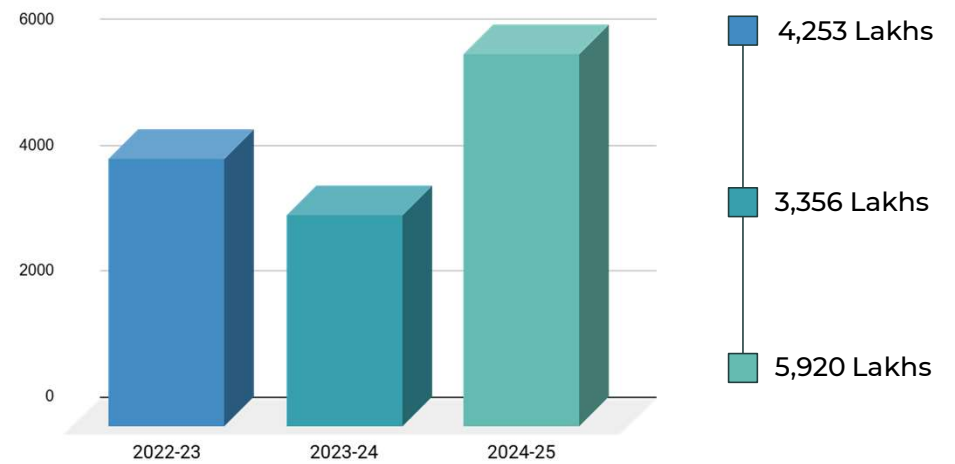
# TREND ANALYSIS

EPR Credit Trajectory



**↑ 32.5%** The current market growth rate for Plastic EPR stands at approx. 15% (approx.), while GEM is expanding its market presence at a rate of 32.5%.

Revenue YoY



**↑ 76.4%** Since FY 2023-24, GEM has achieved remarkable growth, boosting its revenue by an impressive 76.5%.

# PATH FORWARD

# ESG – A Key Driver of Sustainable Business

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Environmental, Social, and Governance (ESG) standards are becoming central to how businesses are evaluated by regulators, investors, and consumers.

**01**

**04**

This shift is creating demand for integrated ESG infrastructure – from renewable energy systems to water and waste management solutions.

Companies are expected not only to comply with sustainability regulations but also to actively reduce their environmental impact and demonstrate social responsibility

**02**

**03**

India is witnessing a growing push for decarbonization, resource efficiency, and ethical governance, especially through mandates like BRSR (Business Responsibility and Sustainability Reporting).

# FINANCIAL OUTLOOK



Increased Revenue Potential from multiple categories of EPR compliance



Expanded Client Base across high-growth industries (FMCG, electronics, packaging).



Enhancement in Profitability Margins through strategic collaboration with recyclers

**Revenue Boost from multiple categories of EPR compliance**

**Growth in Key Sectors**

**Strategic collaboration**

# New Strategic Initiative



## GEM Green Infra Tech Pvt. Ltd.

### Incorporation of Wholly-Owned Subsidiary

- To enhance our capabilities in delivering comprehensive sustainability solutions, GEM Enviro Management Ltd. has incorporated a new wholly owned subsidiary – GEM Green Infra Tech Private Limited.
- The subsidiary will focus on building infrastructure that supports clients' ESG compliance across various domains. This strategic expansion enables GEM to offer integrated solutions that go beyond compliance, addressing broader environmental challenges and supporting long-term sustainable development.







# Thanks!

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