



Date: November 14, 2025

To,
The Manager
Listing Department
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Scrip Code: 544199

Scrip ID: GEMENVIRO

Subject: Outcome of Meeting of Board of Directors of the Company held on Friday, November 14, 2025

Dear Sir/ Ma'am,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("SEBI Listing Regulations"), we wish to inform that the Board of Directors of the Company in their meeting held today i.e. Friday, November 14, 2025 has, *inter-alia*, considered and approved the unaudited Standalone and Consolidated Financial Results of the Company for the half year ended on September 30, 2025, as recommended by the Audit Committee of the Company. A copy of said standalone and consolidated un-audited financial results together with the Limited Review Report for the half year ended on September 30, 2025 are enclosed herewith.

The Meeting commenced at 03:00 p.m. and concluded at 05:00 p.m.

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

Thanking you,

For GEM Enviro Management Limited

.....

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

Encl: as above

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, Web : www.gemrecycling.com, CIN No. : L93000DL2013PLC247767

Limited Review Report on Unaudited Half Yearly Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO,
THE BOARD OF DIRECTORS
GEM ENVIRO MANAGEMENT LIMITED
(FORMERLY KNOWN AS GEM ENVIRO MANAGEMENT PVT. LTD.)**

INTRODUCTION

We have reviewed the accompanying Standalone statement of unaudited financial results of Gem Enviro Management Limited (formerly known as Gem Enviro Management Pvt. Ltd.) for the half year ended 30th September 2025. This statement is the responsibility of Company's management and has been approved by the Board of Directors. It has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

SCOPE OF REVIEW

We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly we do not express an audit opinion.

OTHER MATTER

We draw the attention towards the fact that the figures for the half year ended 30th Sept, 2024 and the year ended 31st March, 2025 contained in the above said statement are based on the financial statements reviewed/audited by us, where we expressed an unmodified opinion on the said Statements.

CONCLUSION

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying standalone statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies have not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Kanpur, 14th November 2025

**For Rajiv Mehrotra & Associates
Chartered Accountants
FRN: 002253C**



**Shivani Yadav
(Partner)**

M.No. 451408

UDIN: 25451408BMKZNA9558

GEM ENVIRO MANAGEMENT LIMITED
(FORMERLY KNOWN AS GEM ENVIRO MANAGEMENT PRIVATE LIMITED)
CIN : L93000DL2013PLC247767
REG OFFICE : UNIT NO.203 PLAZA- P3 CENTRAL SQUARE, BARA HINDU RAO, CENTRAL DELHI-110006, INDIA
EMAIL: INFO@GEMRECYCLING.COM, TEL.NO. 011-49068377

STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30,2025
(AMOUNT "RS. IN LAKHS", UNLESS OTHERWISE STATED)

	PARTICULARS	FOR THE HALF YEAR ENDED			YEAR ENDED
		30.09.2025 (UN-AUDITED)	31.03.2025 (AUDITED)	30.09.2024 (UN-AUDITED)	31.03.2025 (AUDITED)
I	REVENUE FROM OPERATIONS (NET)	5,481.67	3,701.06	2,218.98	5,920.05
II	OTHER OPERATING REVENUE	46.96	52.28	30.83	83.12
III	TOTAL INCOME (I+II)	5,528.63	3,753.34	2,249.81	6,003.16
IV	EXPENDITURE:				
	PURCHASE OF TRADED GOODS	69.08	64.38	102.60	166.97
	OTHER DIRECT EXPENSES	4,404.46	3,714.37	1,218.21	4,932.58
	CHANGE IN INVENTORY	203.99	(640.95)	(6.87)	(647.82)
	DEPRECIATION AND AMORTIZATION EXPENSES	7.08	6.37	3.19	9.56
	EMPLOYEE BENEFIT EXPENSES	160.42	222.60	175.68	398.27
	FINANCE COST	5.63	0.79	-	0.79
	OTHER EXPENSES	234.10	198.62	136.65	335.32
	TOTAL EXPENSES (IV)	5,084.76	3,566.18	1,629.47	5,195.67
V	PROFIT BEFORE EXCEPTIONAL, EXTRAORDINARY, PRIOR PERIOD ITEMS & TAX (III-IV)	443.87	187.16	620.34	807.49
VI	EXCEPTIONAL AND EXTRAORDINARY ITEMS	-	-	-	-
VII	PROFIT BEFORE PRIOR PERIOD ITEMS & TAX (V-VI)	443.87	187.16	620.34	807.49
VIII	PRIOR PERIOD ITEMS	-	-	-	-
IX	PROFIT BEFORE TAX & APPROPRIATION (VII-VIII)	443.87	187.16	620.34	807.49
X	INCOME TAX-EARLIER YEARS	-	(0.09)	-	(0.09)
	TAX EXPENSES:				
	CURRENT TAX	106.07	42.72	163.02	205.74
	DEFERRED TAX	(4.52)	(5.01)	(1.80)	(6.81)
XI	PROFIT AFTER TAX C/F TO THE BALANCE SHEET (IX-X)	342.32	149.54	459.12	608.66
XII	PAID UP EQUITY SHARE CAPITAL (FACE VALUE OF RS.5/- EACH)	1,127.52	1,127.52	1,127.52	1,127.52
XIII	EARNINGS PER SHARE:				
	BASIC	1.52	0.66	2.09	2.70
	DILUTED	1.52	0.66	2.09	2.70

NOTES:

1	The above standalone unaudited financial results, after review by the Audit Committee, have been approved and taken on record by the Board of Directors at its meeting held on 14th November 25
2	The Statutory Auditors have carried out limited review of the above financial results for the half year ended September 30, 2025 as required under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.
3	The financial statements are prepared under the historical cost convention, in accordance with Generally Accepted Accounting Principles ("GAAP"), including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014, on the accrual basis, as adopted consistently by the company.
4	The company has its Annual General Meeting held on September 29, 2025, declared final dividend of Rs. 0.25 per Equity Share having face value of Rs. 5/- each aggregating to Rs. 56.37 Lakh for the Financial Year 2024-25
5	Previous periods' figures have been regrouped/ rearranged wherever considered necessary.
6	The Company is a waste management agency and provides variety of waste management services including sale of Scrap, EPR Credits, ESG services etc. After taking into account the nature of product and services and the differing risk and returns on such products and services, it is observed that the company operates in only one segment and therefore segment reporting is not applicable to the company outlined in Accounting Standard 17.



(SACHIN SHARMA)
MANAGING DIRECTOR
DIN: 05281526

DATE: 14.11.2025
PLACE: DELHI

GEM ENVIRO MANAGEMENT LIMITED
(FORMERLY KNOWN AS GEM ENVIRO MANAGEMENT PRIVATE LIMITED)
CIN : L93000DL2013PLC247767
REG OFFICE : UNIT NO.203 PLAZA- P3 CENTRAL SQUARE, BARA HINDU RAO, CENTRAL DELHI-110006, INDIA
EMAIL: INFO@GEMRECYCLING.COM, TEL.NO. 011-49068377

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30,2025
(AMOUNT "RS. IN LAKHS", UNLESS OTHERWISE STATED)

PARTICULARS	AS AT 30.09.2025 (UN-AUDITED)	AS AT 31.03.2025 (AUDITED)
<u>EQUITY AND LIABILITIES</u>		
SHAREHOLDERS' FUNDS:		
SHARE CAPITAL	1,127.52	1,127.52
RESERVES & SURPLUS	4,051.69	3,765.74
NON-CURRENT LIABILITIES:		
DEFERRED TAX LIABILITIES (NET)	-	-
LONG TERM PROVISIONS	34.77	35.29
CURRENT LIABILITIES:		
TRADE PAYABLES		
OUTSTANDING OF PARTIES BEING:		
(A) MICRO AND SMALL ENTERPRISES ; AND	0.73	4.36
(B) OTHER THAN MICRO AND SMALL ENTERPRISES	437.45	904.56
OTHER CURRENT LIABILITIES	154.65	42.86
SHORT- TERM PROVISIONS	27.86	0.76
TOTAL	5,834.68	5,881.09
<u>ASSETS</u>		
NON-CURRENT ASSETS:		
PROPERTY, PLANT AND EQUIPMENT		
-TANGIBLE ASSETS	97.47	102.89
-INTANGIBLE ASSETS	4.11	5.03
-INTANGIBLE ASSETS UNDER DEVELOPMENT		
NON CURRENT INVESTMENTS	77.44	69.84
DEFERRED TAX ASSET (NET)	20.41	15.89
LONG TERM LOANS AND ADVANCES	62.77	62.77
OTHER NON-CURRENT ASSETS	12.21	13.00
CURRENT ASSETS:		
INVENTORIES	453.97	657.96
TRADE RECEIVABLES	3,513.22	2,920.93
CASH AND BANK BALANCES	622.69	1,057.95
SHORT-TERM LOANS AND ADVANCES	565.81	408.94
OTHER CURRENT ASSETS	404.57	565.89
TOTAL	5,834.68	5,881.09

FOR GEM ENVIRO MANAGEMENT LIMITED

Sachin Sharma
(SACHIN SHARMA)
MANAGING DIRECTOR
DIN: 05281526



DATE: 14.11.2025
PLACE: DELHI

GEM ENVIRO MANAGEMENT LIMITED
(FORMERLY KNOWN AS GEM ENVIRO MANAGEMENT PRIVATE LIMITED)
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EMAIL: INFO@GEMRECYCLING.COM, TEL.NO. 011-49068377

STANDALONE CASH FLOW STATEMENTS FOR THE HALF YEAR ENDED SEPTEMBER 30,2025
(AMOUNT "RS. IN LAKHS", UNLESS OTHERWISE STATED)

PARTICULARS	FOR THE HALF YEAR ENDED 30.09.2025 (UN-AUDITED)	FOR THE HALF YEAR ENDED 30.09.2024 (UN-AUDITED)
I) CASH FROM OPERATING ACTIVITIES		
A. PROFIT BEFORE TAX	443.87	620.34
B. ADJUSTEMENTS:		
DEPRECIATION & AMORTIZATION	7.08	3.19
PROVISION OF GRATUITY	5.50	13.82
FINANCE COST	5.63	-
LOSS ON SALE OF FIXED ASSETS	-	-
DIVIDEND RECEIVED	(0.10)	(0.13)
INTEREST RECEIVED	(37.92)	(30.70)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	424.06	606.52
ADJUSTMENTS FOR CHANGES IN WORKING CAPITAL		
ADJUSTEMENTS:		
(INCREASE)/DECREASE IN INVENTORIES	203.99	(6.87)
(INCREASE)/DECREASE IN TRADE RECEIVABLE	(592.29)	(566.60)
(INCREASE)/DECREASE IN LOANS AND ADVANCES	(6.87)	(1,043.55)
(INCREASE)/DECREASE IN OTHER CURRENT ASSETS	319.95	(0.62)
INCREASE/(DECREASE) IN TRADE PAYABLE	(470.74)	(24.81)
INCREASE/(DECREASE) IN OTHER CURRENT LIABILITIES	58.48	536.43
INCREASE/(DECREASE) IN PROVISIONS	21.08	47.11
NET CASH FROM OPERATIONS	(42.34)	(452.38)
DIRECT TAX ADJUSTMENTS	263.91	163.02
NET CASH FLOW FROM OPERATING ACTIVITIES	(306.25)	(615.40)
II) CASH FROM INVESTING ACTIVITIES		
(PURCHASE) OF PPE AND INTANGIBLE ASSETS	(0.75)	(38.01)
(INCREASE)/ DECREASE IN CAPITAL WORK IN PROGRESS	-	0.58
SALE OF PROPERTY, PLANT AND EQUIPMENT	-	-
INVESTMENT IN EQUITY SHARES OF LISTED/UNLISTED COMPANY	(7.60)	(8.57)
INTER-CORPORATE LOAN DISBURSED	(150.00)	-
CHANGES IN OTHER BANK BALANCES NOT CONSIDERED AS CASH AND CASH EQUIVALENTS	356.72	-
INTEREST RECEIVED	37.92	30.70
DIVIDEND RECEIVED	0.10	0.13
NET CASH FLOW FROM INVESTING ACTIVITIES	236.39	(15.17)
III) CASH FROM FINANCING ACTIVITIES		
FINANCE COSTS	(5.63)	-
EXPENSES FOR ISSUE OF SHARE CAPITAL	-	-
PREMIUM ON ISSUE OF SHARE CAPITAL	-	915.01
PROCEEDS ON ISSUE OF SHARE CAPITAL	-	74.88
DIVIDEND PAID	(3.06)	-
NET CASH FLOW FROM FINANCING ACTIVITIES	(8.69)	989.89
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(78.54)	359.32
CASH AND CASH EQUIVALENTS AS AT THE BEGINNING OF THE YEAR	596.72	1,479.10
CASH AND CASH EQUIVALENTS AS AT THE END OF THE YEAR	518.18	1,838.43
COMPONENTS OF CASH AND CASH EQUIVALENTS:		
BALANCE WITH BANKS		
- IN CURRENT ACCOUNTS	494.62	358.84
- IN OD ACCOUNT	8.60	1,478.49
- IN TERM DEPOSITS (MATURITY OF LESS THAN 3 MONTHS)	14.25	-
CASH IN HAND	0.70	1.10
	518.18	1,838.43

NOTES:

1	The Cash Flow Statement has been prepared in accordance with the "Indirect Method" specified in the AS-3 of ICAI.
2	Cash & Cash equivalents comprise cash balances and balances with banks, including current deposit account and fixed deposits maturing within 3 months only.

DATE: 14.11.2025
PLACE: DELHI

FOR GEM ENVIRO MANAGEMENT LIMITED

(SACHIN SHARMA)
MANAGING DIRECTOR
DIN: 05281526

Limited Review Report on the Unaudited Half Yearly Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO,
THE BOARD OF DIRECTORS
GEM ENVIRO MANAGEMENT LIMITED
(FORMERLY KNOWN AS GEM ENVIRO MANAGEMENT PVT. LTD.)**

INTRODUCTION

We have reviewed the accompanying statement of unaudited consolidated financial results of **Gem Enviro Management Limited (formerly known as Gem Enviro Management Pvt. Ltd.) ("The Holding Company")** and its subsidiary (the Holding and its subsidiary together referred to as "the Group") for the half year ended 30th September 2025, ("the Consolidated Financial Results"), being submitted by the Holding 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, and based on the consideration of the unaudited standalone financial statements of the subsidiary referred to in Other Matters section below, the Consolidated financial results:

- a. Include the results of the following entities:

Sr.no.	Name of Company	Relationship
1	Gem Green Infra Tech Private Limited	Wholly Owned Subsidiary

- b. Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- c. Are prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

SCOPE OF REVIEW

We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the consolidated financial results are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly we do not express an audit opinion.



OTHER MATTER

- i. Our conclusion on the Consolidated Financial Results for the half year ended September 30,2025, in so far as it relates to the amounts and disclosures included in respect of its subsidiary, is based solely on the unaudited financial statements of subsidiary for the half year ended September 30,2025 .
- ii. Gem Green Infra Tech Private Limited is incorporated as a wholly owned subsidiary company on March 21,2025. The above consolidated financial results are first consolidated financial results of the company, therefore consolidated figures for the previous half year and corresponding year are not applicable.

CONCLUSION

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies have not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rajiv Mehrotra & Associates
Chartered Accountants
FRN: 002253C



(PARTNER)
SHIVANI YADAV
M.No.451408
UDIN: 25451408BMKZNB2561

Place : Kanpur
Date: 14-11-2025

GEM ENVIRO MANAGEMENT LIMITED
(FORMERLY KNOWN AS GEM ENVIRO MANAGEMENT PRIVATE LIMITED)
CIN : L93000DL2013PLC247767
REG OFFICE : UNIT NO.203 PLAZA- P3 CENTRAL SQUARE, BARA HINDU RAO, CENTRAL DELHI-110006, INDIA
EMAIL: INFO@GEMRECYCLING.COM, TEL.NO. 011-49068377

CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30,2025
(AMOUNT "RS. IN LAKHS", UNLESS OTHERWISE STATED)

	PARTICULARS	FOR THE HALF YEAR ENDED 30.09.2025 (UN-AUDITED)
I	REVENUE FROM OPERATIONS (NET)	5,481.67
II	OTHER OPERATING REVENUE	44.63
III	TOTAL INCOME (I+II)	5,526.30
IV	EXPENDITURE:	
	PURCHASE OF TRADED GOODS	69.08
	OTHER DIRECT EXPENSES	4,404.46
	CHANGE IN INVENTORY	203.99
	DEPRECIATION AND AMORTIZATION EXPENSES	7.08
	EMPLOYEE BENEFIT EXPENSES	160.42
	FINANCE COST	5.63
	OTHER EXPENSES	234.58
	TOTAL EXPENSES (IV)	5,085.24
V	PROFIT BEFORE EXCEPTIONAL, EXTRAORDINARY, PRIOR PERIOD ITEMS & TAX (III-IV)	441.05
VI	EXCEPTIONAL AND EXTRAORDINARY ITEMS	-
VII	PROFIT BEFORE PRIOR PERIOD ITEMS & TAX (V-VI)	441.05
VIII	PRIOR PERIOD ITEMS	-
IX	PROFIT BEFORE TAX & APPROPRIATION (VII-VIII)	441.05
X	INCOME TAX-EARLIER YEARS	-
	TAX EXPENSES:	
	CURRENT TAX	106.07
	DEFERRED TAX	(4.52)
XI	PROFIT AFTER TAX (IX-X)	339.51
XII	MINORITY INTEREST	-
XIII	PROFIT AFTER TAX AND MINORITY INTEREST (IX-X)	339.51
XIV	PAID UP EQUITY SHARE CAPITAL (FACE VALUE OF RS.5/- EACH)	1,127.52
XV	EARNINGS PER SHARE:	
	BASIC	1.51
	DILUTED	1.51

NOTES:

1	The above consolidated unaudited financial results, after review by the Audit Committee, have been approved and taken on record by the Board of Directors at its meeting held on 14th November 25
2	The Statutory Auditors have carried out limited review of the above financial results for the half year ended September 30, 2025 as required under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.
3	The financial statements are prepared under the historical cost convention, in accordance with Generally Accepted Accounting Principles ("GAAP"), including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014, on the accrual basis, as adopted consistently by the company.
4	The company has its Annual General Meeting held on September 29, 2025, declared final dividend of Rs. 0.25 per Equity Share having face value of Rs.5/- each aggregating to Rs.56.37 Lakh for the Financial Year 2024-25
5	Previous periods' figures have been regrouped/ rearranged wherever considered necessary.
6	The Company is a waste management agency and provides variety of waste management services including sale of Scrap, EPR Credits, ESG services etc. After taking into account the nature of product and services and the differing risk and returns on such products and services, it is observed that the company operates in only one segment and therefore segment reporting is not applicable to the company outlined in Accounting Standard 17.

FOR GEM ENVIRO MANAGEMENT LIMITED

Sachin Sharma
(SACHIN SHARMA)
MANAGING DIRECTOR
DIN: 05281526

DATE: 14.11.2025
PLACE: DELHI

GEM ENVIRO MANAGEMENT LIMITED**(FORMERLY KNOWN AS GEM ENVIRO MANAGEMENT PRIVATE LIMITED)****CIN : L93000DL2013PLC247767****REG OFFICE : UNIT NO.203 PLAZA- P3 CENTRAL SQUARE, BARA HINDU RAO, CENTRAL DELHI-110006, I****EMAIL: INFO@GEMRECYCLING.COM, TEL.NO. 011-49068377****CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30,2025****(AMOUNT "RS. IN LAKHS", UNLESS OTHERWISE STATED)**

PARTICULARS	AS AT 30.09.2025 (UN-AUDITED)
<u>EQUITY AND LIABILITIES</u>	
SHAREHOLDERS' FUNDS:	
SHARE CAPITAL	1,127.52
RESERVES & SURPLUS	4,048.87
MINORITY INTEREST	-
NON-CURRENT LIABILITIES:	
DEFERRED TAX LIABILITIES (NET)	-
LONG TERM PROVISIONS	34.77
CURRENT LIABILITIES:	
TRADE PAYABLES	
OUTSTANDING OF PARTIES BEING:	
(A) MICRO AND SMALL ENTERPRISES ; AND	0.73
(B) OTHER THAN MICRO AND SMALL ENTERPRISES	437.51
OTHER CURRENT LIABILITIES	154.83
SHORT- TERM PROVISIONS	27.86
TOTAL	5,832.10
<u>ASSETS</u>	
NON-CURRENT ASSETS:	
PROPERTY, PLANT AND EQUIPMENT	
-TANGIBLE ASSETS	97.47
-INTANGIBLE ASSETS	4.11
NON CURRENT INVESTMENTS	69.84
DEFERRED TAX ASSET (NET)	20.41
LONG TERM LOANS AND ADVANCES	62.77
OTHER NON-CURRENT ASSETS	12.21
CURRENT ASSETS:	
INVENTORIES	453.97
TRADE RECEIVABLES	3,513.22
CASH AND BANK BALANCES	643.33
SHORT-TERM LOANS AND ADVANCES	415.81
OTHER CURRENT ASSETS	538.95
TOTAL	5,832.10

FOR GEM ENVIRO MANAGEMENT LIMITED*Sachin Sharma***(SACHIN SHARMA)****MANAGING DIRECTOR****DIN: 05281526****DATE: 14.11.2025****PLACE: DELHI**

GEM ENVIRO MANAGEMENT LIMITED
(FORMERLY KNOWN AS GEM ENVIRO MANAGEMENT PRIVATE LIMITED)
CIN : L93000DL2013PLC247767
REG OFFICE : UNIT NO.203 PLAZA- P3 CENTRAL SQUARE, BARA HINDU RAO, CENTRAL DELHI-110006, INDIA
EMAIL: INFO@GEMRECYCLING.COM, TEL.NO. 011-49068377

CONSOLIDATED CASH FLOW STATEMENTS FOR THE HALF YEAR ENDED SEPTEMBER 30,2025
(AMOUNT "RS. IN LAKHS", UNLESS OTHERWISE STATED)

PARTICULARS	FOR THE HALF YEAR ENDED 30.09.2025 (UN-AUDITED)
I) CASH FROM OPERATING ACTIVITIES	
A. PROFIT BEFORE TAX	441.05
B. ADJUSTEMENTS:	
DEPRECIATION & AMORTIZATION	7.08
PROVISION OF GRATUITY	5.50
FINANCE COST	5.63
LOSS ON SALE OF FIXED ASSETS	-
DIVIDEND RECEIVED	(0.10)
INTEREST RECEIVED	(35.59)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	423.58
ADJUSTMENTS FOR CHANGES IN WORKING CAPITAL	
ADJUSTEMENTS:	
(INCREASE)/DECREASE IN INVENTORIES	203.99
(INCREASE)/DECREASE IN TRADE RECEIVABLE	(592.29)
(INCREASE)/DECREASE IN LOANS AND ADVANCES	(6.87)
(INCREASE)/DECREASE IN OTHER CURRENT ASSETS	185.57
INCREASE/(DECREASE) IN TRADE PAYABLE	(470.68)
INCREASE/(DECREASE) IN OTHER CURRENT LIABILITIES	58.65
INCREASE/(DECREASE) IN PROVISIONS	21.08
NET CASH FROM OPERATIONS	(176.96)
DIRECT TAX ADJUSTMENTS	263.91
NET CASH FLOW FROM OPERATING ACTIVITIES	(440.87)
II) CASH FROM INVESTING ACTIVITIES	
(PURCHASE) OF PPE AND INTANGIBLE ASSETS	(0.75)
(INCREASE)/ DECREASE IN CAPITAL WORK IN PROGRESS	-
SALE OF PROPERTY, PLANT AND EQUIPMENT	-
INVESTMENT IN EQUITY SHARES OF LISTED/UNLISTED COMPANY	-
INTER-CORPORATE LOAN DISBURSED	-
CHANGES IN OTHER BANK BALANCES NOT CONSIDERED AS CASH AND CASH EQUIVALENTS	356.72
INTEREST RECEIVED	35.59
DIVIDEND RECEIVED	0.10
NET CASH FLOW FROM INVESTING ACTIVITIES	391.66
III) CASH FROM FINANCING ACTIVITIES	
FINANCE COSTS	(5.63)
EXPENSES FOR ISSUE OF SHARE CAPITAL	-
PREMIUM ON ISSUE OF SHARE CAPITAL	-
PROCEEDS ON ISSUE OF SHARE CAPITAL	-
DIVIDEND PAID	(3.06)
NET CASH FLOW FROM FINANCING ACTIVITIES	(8.69)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(57.90)
CASH AND CASH EQUIVALENTS AS AT THE BEGINNING OF THE YEAR	596.72
CASH AND CASH EQUIVALENTS AS AT THE END OF THE YEAR	538.82
COMPONENTS OF CASH AND CASH EQUIVALENTS:	
BALANCE WITH BANKS	
- IN CURRENT ACCOUNTS	515.27
- IN OD ACCOUNT	8.60
- IN TERM DEPOSITS (MATURITY OF LESS THAN 3 MONTHS)	14.25
CASH IN HAND	0.70
	538.82

NOTES:

1	The Cash Flow Statement has been prepared in accordance with the "Indirect Method" specified in the AS-3 of ICAI.
2	Cash & Cash equivalents comprise cash balances and balances with banks, including current deposit account and fixed deposits maturing within 3 months only.

FOR GEM ENVIRO MANAGEMENT LIMITED

Sachin Sharma
(SACHIN SHARMA)
MANAGING DIRECTOR
DIN: 05281526



DATE: 14.11.2025
PLACE: DELHI