



NamoeWaste Management Limited

An ISO 14001:2015 & ISO 9001:2015 Certified

Thursday, 21st May, 2026

To,
Listing Department
National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block-G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051

Ref.: NamoeWaste Management Limited, SYMBOL: NAMOEWASTE
ISIN: INE08NZ01012


Subject: Outcome of Board Meeting held on May 21, 2026 and submission of the Audited Standalone and Consolidated Financial Results for the Half year and Year ended on March 31, 2026


Ref.: Regulation 30, 33 and other applicable provisions of the SEBI (LODR) Regulations, 2015 read with corresponding circulars and notifications issued thereunder

Dear Sir/Ma'am,

In compliance of Regulation 33 read with Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform you that the Board of Directors of the Company at its meeting held on **Thursday, May 21, 2026**, has, inter-alia, considered and approved:

1. Audited Standalone and Consolidated Financial Results and Statements of the Company, for the half year and year ended March 31, 2026. (Annexure-1) with Auditor's Report with unmodified opinion on the aforesaid financial results issued by Statutory Auditors of the Company for the year ended 31st March, 2026.
2. Considered and approved the appointment of CA Saket Agarwal (M. No. 439183) as Internal Auditor of the Company w.e.f. 1st April, 2026 till 31st March 2027
3. Considered and approved the Related Party Transactions for F.Y. 2026-27
4. Considered and approved to Shift the Gujrat Plant operations at other Plants.
5. Other Business Matters.

 Reg. Office : B-91, Private No. A-6, Basement, Main Road Kalkaji, South Delhi, New Delhi-110019, India

 Corp. Office : 14/1, Main Mathura Road, Faridabad-121003 (Haryana)

 +91-129-4315187, +91-81303 93628



admin@namoewaste.com, www.namoewaste.com

CIN No.: L74140DL2014PLC263441

GSTIN : 06AAECN6113C1ZZ



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The aforesaid results will be uploaded on the Company's website, www.namoeWaste.com and will also be available on the website of the Stock Exchanges.

Kindly note that the meeting of the Board of Directors of the Company commenced at **01.00 p.m. and concluded at 2.30 p.m.** You are requested to kindly take note of the same.


Further, pursuant to securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 as amended and the Company's Code of Conduct to regulate, monitor and report trading by designated persons and immediate relatives of Designated Persons (Code), the Trading Window for trading in the securities of the Company has been closed from the 1st day of April, 2026 and will remain closed till 48 hours after the announcement of the financial results of the Company for all Designated Persons and immediate relatives of Designated Persons covered under the Code of the Company.


We request you to take the aforementioned matters on record.

For **NAMOE WASTE MANAGEMENT LIMITED**



Kumud Mittal
Company Secretary & Compliance Officer

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CIN No.: **U74140DL2014PLC263441**

GSTIN : 06AAECN6113C1ZZ

Independent Auditors' Report on the Consolidated Financial Results of Namu Ewaste Management Limited for the Half Year and Year ended March 31, 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To,
The Board of Directors,
Namu Ewaste Management Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of Namu Ewaste Management Limited ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the Half Year and Year ended March 31, 2026 ("the Statement"), attached herewith, 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"), including relevant circulars issued by SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of report of other auditor on separate audited financial statements of the subsidiary, the aforesaid Statement:

(i) includes the results of the entities:

Name of the Entity	Relationship
Namu Ewaste Management Limited	Holding Company
Techeco Waste Management LLP	Subsidiary

(ii) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and

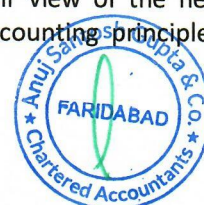
(iii) gives a true and fair view in conformity with the generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as prescribed under section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder, of the consolidated net profit and other financial information of the Group for the Half Year and Year ended March 31, 2026.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and other auditor in terms of their report referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Consolidated Financial Results

This Statement has been prepared on the basis of the consolidated annual audited financial statements and has been approved by the Holding Company's Board of Directors. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information of the Group in accordance with the generally accepted accounting principles in India ("GAAP") and in



compliance with the applicable Accounting Standard as prescribed under section 133 of the Act read with relevant rules issued thereunder and in compliance with Regulation 33 of the Listing Regulations.

The respective Management and Board of Directors are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Board of Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Management and Board of Directors are responsible for assessing the Group's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Management and Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Management and Board of Directors are also responsible for overseeing the Group's financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Group has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.



- Obtain sufficient appropriate audit evidence regarding the financial statements of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entity included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

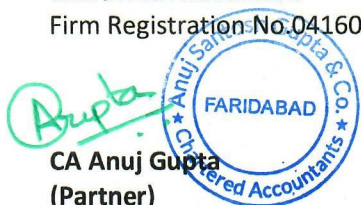
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

- (i) The Statement includes the results for the half year ended March 31, 2026, as reported in the Statement are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the half year ended September 30, 2025, which were subject to limited review by us.
- (ii) The Statement includes financial results of the subsidiary, which before consolidation adjustment reflect total assets of Rs. 3004.27 lakhs as at March 31, 2026, total revenue of Rs. 2900.63 lakhs and Rs. 6666.10 lakhs and net profit/(loss) after tax of Rs. 75.97 lakhs and Rs. 205.80 lakhs for the Half Year and Year ended March 31, 2026 respectively. These financial results have been audited by their auditors whose report have been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of such subsidiary is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph above.

Our opinion is not modified in respect of above matters.

For **Anuj Santosh Gupta & Co.**
Chartered Accountant
Firm Registration No. 041609N



CA Anuj Gupta
(Partner)
Membership No. 568813

Date: 21.05.2026
Place: Faridabad
UDIN: 26568813EMTAOZ9944

NAMO E WASTE MANAGEMENT LIMITED

Regd. Office : B-91, Private No. A-6, Basement, Main Road, Kalkaji, South Delhi, New Delhi 110019

Corp. Office : 14/1 Main Mathura Road, Faridabad, Haryana-121003

CIN: L74140DL2014PLC263441

CONSOLIDATED STATEMENT OF AUDITED FINANCIAL RESULTS

FOR THE HALF YEAR AND YEAR ENDED 31.03.2026

(All amounts in Rs In Lakhs, unless otherwise stated)

S.no	Particulars	For the half year ended March 31,2026	For the half year ended September 30,2025	For the half year ended March 31, 2025	For the year ended March 31, 2026	For the year ended March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
	Income					
I	Revenue from operation	10,727.58	8,731.75	8,299.85	19,459.33	14,983.20
II	Other income	14.06	39.69	118.47	53.75	135.25
III	Total income	10,741.64	8,771.44	8,418.32	19,513.08	15,118.45
IV	Expenses					
	a) Purchase of stock in trade	8,504.44	7,155.45	6,838.37	15,659.89	13,251.23
	b) (Increase)/decrease in the inventories of work in progress & finished goods	(83.36)	(553.17)	(209.18)	(636.53)	-1,492.32
	c) Employee benefit expense	512.83	356.31	239.83	869.14	447.76
	d) Finance cost	61.46	50.86	73.81	112.32	161.81
	e) Depreciation and amortisation expense	134.47	61.69	68.18	196.16	136.62
	f) Other expenses	627.65	682.77	753.12	1,310.42	1,435.01
	Total expenses (IV)	9,757.49	7,753.91	7,764.13	17,511.40	13,940.11
V	Profit /(loss) before exceptional item and Tax (III - IV)	984.15	1,017.53	654.19	2,001.68	1,178.34
VI	Exceptional Items	-	-	-	-	-
VII	Profit /(loss) before tax (V-VI)	984.15	1,017.53	654.19	2,001.68	1,178.34
VIII	Tax expense	248.47	318.08	342.35	566.55	332.40
IX	Net Profit /(Loss) after tax(VII-VIII)	735.68	699.45	311.84	1,435.13	845.94
	Earnings per share (Rs.)					
	(1) Basic EPS	3.22	3.06	1.36	6.28	3.70
	(2) Diluted EPS	3.22	3.06	1.36	6.28	3.70



Namo Ewaste Management Limited
Statement Of Assets & Liabilities

(All amounts in Rs In Lakhs, unless otherwise stated)

S.no	Particulars	As at March 31, 2026	As at March 31, 2025
		(Audited)	(Audited)
EQUITY AND LIABILITIES			
1	Shareholders' funds		
	(a) Share Capital		2,286.75
	(b) Reserve and Surplus	8,027.47	6,592.34
	(c) Money received against share warrants	-	-
	(d) Minority Interest	(0.04)	(0.02)
		10,314.18	8,879.07
2	Share Application money pending allotment		
		-	-
3	Liabilities		
	Non-current liabilities		
	(a) Long Term Borrowings	159.08	177.53
	(b) Deferred Tax Liabilities (Net)	131.94	33.97
	(c) Other Long-Term Liabilities	1.00	1.30
	(d) Long-Term Provisions	21.93	11.93
		313.95	224.73
4	Current liabilities		
	(a) Short-Term borrowings	189.66	104.00
	(b) Trade Payables	-	-
	(i) total outstanding dues of micro enterprises and small enterprises	84.58	59.71
	(ii) total outstanding dues of Creditors other than micro enterprises and small enterprises	178.11	300.38
	(c) Other current liabilities	353.47	197.97
	(d) Short-Term Provisions	468.51	285.67
		1,274.33	947.73
	Total Equity and Liabilities		
		11,902.46	10,051.53
ASSETS			
1	Non-current assets		
	(a) Property, Plant and Equipment and Intangible Assets		
	(i) Property, Plant and Equipment	3,812.81	2,465.58
	(ii) Intangible assets	-	-
	(iii) Capital Work in progress	612.35	901.61
	(iv) Intangible Assets under Development	-	-
	(b) Non-current investments	-	-
	(c) Deferred tax assets (Net)	-	-
	(d) Long term loans and advances	-	-
	(e) Other Non Current assets	-	-
		73.52	72.85
		4,498.68	3,440.04
2	Current assets		
	(a) Currents Investments		
	(b) Inventories		
	(c) Trade receivables	3,981.27	3,344.73
	(d) Cash and Cash Equivalent	1,902.86	1,254.28
	(e) Short-term loans and advances	198.02	1,223.47
	(f) Other Current Assets	469.41	206.46
		852.22	582.55
		7,403.78	6,611.49
	Total Assets		
		11,902.46	10,051.53



Namo Ewaste Management Limited
Statement Of Cash Flows

(All amounts in Rs In Lakhs, unless otherwise stated)

S.no	Particulars	For the year ended as on March 31, 2026	For the year ended as on March 31, 2025
		(Audited)	(Audited)
A.	Cash flow from operating activities		
	Profit before tax		
	Adjustments for :		
	Depreciation and amortisation expense	2,001.68	1,178.34
	Finance cost (Interest Expenses)		
	Interest Income	196.16	136.62
	Other non-cash item (net)	112.33	161.81
	Net (profit/loss) on disposal of property ,plant and equipment	(19.16)	(84.42)
	Operating Profit before working capital changes	(102.40)	(49.21)
		(0.42)	9.17
		2,188.19	1,352.31
	Change in assets and liabilities		
	(Increase) / Decrease in trade and other receivables		
	(Increase) / Decrease in inventories		
	(Increase) / Decrease in Other Current Assets	(648.59)	205.93
	Increase / (Decrease) in trade payables	(636.55)	-1492.32
	Increase / (Decrease) in Other Current Liability	(269.67)	-279.09
	Increase / (Decrease) in Long Term Provisions	(97.40)	-462.07
	Increase / (Decrease) in Short Term Provisions	155.50	-24.70
	Cash generated from operating activities	107.96	20.77
	Income Tax Provision	182.85	65.53
	Net cash generated from operating activities	982.29	-613.64
		(464.15)	-283.21
		518.14	-896.85
B.	Cash flows from investing activities		
	Business acquisitions, net of cash acquired		
	Purchase of property, plant and equipment		
	Proceeds from sale of Fixed Assets	(1,253.72)	(1,564.76)
	Purchase of Non Current Investment	-	206.06
	Interest Received	-	-
	(Increase) /Decrease in Other long term liabilities	19.16	84.42
	(Increase) /Decrease in Other non-current assets	(0.30)	0.30
	Profit/(Loss) on the sale of property, plant & equipment	(0.67)	49.15
	Net cash used in investing activities		
		(1,235.53)	(1,224.83)
C.	Cash flows from financing activities		
	Proceeds from issue of share warrants		
	Proceeds from issue of share capital		
	Proceeds from/(Repayment of) short term borrowings	-	4,502.73
	Proceeds from /(Repyment of) long-term borrowings	85.67	(1,032.28)
	Proceeds from short term advances	(18.45)	(139.42)
	Interest expenses	(262.95)	(22.59)
	Proceeds from Other Non Current assets	(112.33)	(161.81)
	Net cash used in financing activities		
		(308.06)	3,146.63
	Net increase/(decrease) in cash and cash equivalents (A+B+C)		
	Cash and cash equivalents at beginning of year	(1,025.45)	1,024.95
	Cash and cash equivalents at the end of year	1,223.47	198.52
		198.02	1,223.47

* The above statement of cash flow has been prepared under "Indirect Method"



Namo Ewaste Management Limited

Notes to Audited Financial Results for the Half Year and Year ended on March 31.2026

- 1 The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 21.05.2026. The results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
- 2 The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard ("AS"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- 3 The Company is mainly involved into the business of Ewaste collection, disposal and recycling of electrical and electronic equipment (EEE) waste like Air Conditioners, Refrigerator, Laptop, Phones, Batteries, Washing Machine, Fans etc. We are an ISO 9001:2015, ISO 14001:2015, ISO 27001:2022 & ISO 45001:2018 certified company, complying with strict environmental regulations regarding handling hazardous products and disposing them safely to keep our environment green. Hence, the Company has a single reportable segment as per the Accounting Standard - 17.
- 4 As per MCA notification dated February 16, 2015 companies whose shares are listed on SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirement of adoption of Ind AS.
- 5 The figures for the half year ended 31st March 2026 and 31st March 2025 represent the difference between the audited figures in respect of the full financial year and the unaudited published year-to-date figures upto half year ended on september of the respective financial year, which were subject to limited review.
- 6 Earnings per share for the half year ended March 31st 2026, September 30, 2025 & March 31, 2025 have been calculated for the Six months and not annualized.
- 7 The figures for the previous period have been regrouped /rearranged/reclassified wherever necessary to make it comparable to the classification of current period.

For and Behalf of Board of

Namo Ewaste Management Limited



Akshay Jain
Managing Director
DIN: 06763819



Date : 21.05.2026

Place: Faridabad

Independent Auditors' Report on the Standalone Financial Results of Namo Ewaste Management Limited for the Half Year and Year ended March 31, 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To,
The Board of Directors,
Namo Ewaste Management Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of Standalone Financial Results of Namo Ewaste Management Limited ("the Company") for the Half Year and Year ended March 31, 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), including relevant circulars issued by SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

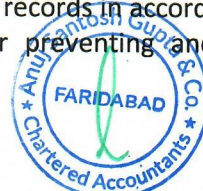
- (i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- (ii) gives a true and fair view in conformity with the generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as prescribed under section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder, of the standalone net profit and other financial information of the Company for the Half Year and Year ended March 31, 2026.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditors' Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

This Statement has been prepared on the basis of the standalone annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information of the Company in accordance with the generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as prescribed under section 133 of the Act read with relevant rules issued thereunder and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other



irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

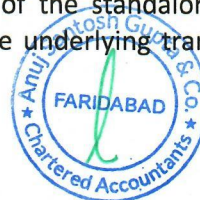
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the half year ended March 31, 2026, as reported in the Statement are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the half year ended September 30, 2025, which were subject to limited review by us.

Our opinion is not modified in respect of above matter.

For **Anuj Santosh Gupta & Co.**
Chartered Accountant
Firm Registration No. 041609N




CA Anuj Gupta
(Partner)
Membership No. 568813

Date: 21.05.2026
Place: Faridabad
UDIN: 26568813MNZAJR7575

NAMO E WASTE MANAGEMENT LIMITED

Regd. Office : B-91, Private No. A-6, Basement, Main Road, Kalkaji, South Delhi, New Delhi 110019

Corp. Office : 14/1 Main Mathura Road, Faridabad, Haryana-121003

CIN: L74140DL2014PLC263441

STANDALONE STATEMENT OF AUDITED FINANCIAL RESULTS

FOR THE HALF YEAR AND YEAR ENDED 31-03-2026

(All amounts in Rs In Lakhs, unless otherwise stated)

S.no	Particulars	For the half year ended	For the half year ended	For the half year ended	For the year ended	For the year ended
		March 31,2026	September 30,2025	March 31, 2025	March 31, 2026	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
	Income					
I	Revenue from operation	7,431.29	6,427.93	6,935.87	13,859.22	12,197.13
II	Other income	141.69	106.43	159.09	248.12	218.77
III	Total income	7,572.98	6,534.36	7,094.96	14,107.34	12,415.90
IV	Expenses					
	a) Purchase of stock in trade	5,617.33	5,034.35	5,843.39	10,651.68	10,950.08
	b) (Increase)/decrease in the inventories of work in progress & finished goods	224.24	(320.23)	(358.23)	(95.99)	(1,530.33)
	c) Employee benefit expense	288.90	266.11	217.07	555.01	400.70
	d) Finance cost	34.80	33.27	42.45	68.07	112.87
	e) Depreciation and amortisation expense	83.60	41.55	60.01	125.15	120.29
	f) Other expenses	420.69	527.15	647.48	947.84	1,215.90
	Total expenses (IV)	6,669.56	5,582.20	6,452.17	12,251.76	11,269.51
V	Profit /(loss) before exceptional item and Tax (III - IV)	903.42	952.16	642.79	1,855.58	1,146.39
VI	Exceptional Items	-	-	-	-	-
VII	Profit /(loss) before tax (V-VI)	903.42	952.16	642.79	1,855.58	1,146.39
VIII	Tax expense	167.79	252.68	336.44	420.47	305.74
IX	Net Profit /(Loss) after tax(VII-VIII)	735.63	699.48	306.35	1,435.11	840.65
	Earnings per share (Rs.)					
	(1) Basic EPS	3.21	3.06	1.34	6.28	3.68
	(2) Diluted EPS	3.21	3.06	1.34	6.28	3.68



(All amounts in Rs In Lakhs, unless otherwise stated)

S.no	Particulars	As at March 31, 2026	As at March 31, 2025
		(Audited)	(Audited)
EQUITY AND LIABILITIES			
1	Shareholders' funds		
	(a) Share Capital	2,286.75	2,286.75
	(b) Reserve and Surplus	8,027.41	6,592.29
	(c) Money received against share warrants	-	-
		10,314.16	8,879.04
2	Share Application money pending allotment	-	-
3	Liabilities		
	Non-current liabilities		
	(a) Long Term Borrowings	155.80	171.82
	(b) Deffered Tax Liabilities (Net)	73.15	44.44
	(c) Other Long-Term Liabilites	1.00	1.00
	(d) Long-Term Provisions	21.93	11.93
		251.88	229.19
4	Current liabilities		
	(a) Short-Term borrowings	46.91	45.26
	(b) Trade Payables	-	-
	(i) total outstanding dues of micro enterprises and small enterprises	0.68	0.68
	(ii) total outstanding dues of Creditors other than micro enterprises and small enterprises	120.25	193.07
	(c) Other current liabilities	326.81	160.78
	(d) Short-Term Provisions	392.62	243.27
		887.27	643.06
	Total Equity and Liabilities	11,453.31	9,751.29
ASSETS			
1	Non-current assets		
	(a) Property, Plant and Equipment and Intangible Assets		
	(i) Property, Plant and Equipment	2,151.45	1,946.48
	(ii) Intangible assets	-	-
	(iii) Capital Work in progress	612.35	367.26
	(iv) Intangible Assets under Development	-	-
	(b) Non-current investments	2,266.71	1,390.93
	(c) Deferred tax assets (Net)	-	-
	(d) Long term loans and advances	-	-
	(e) Other Non Current assets	73.52	53.29
		5,104.03	3,757.96
2	Current assets		
	(a) Currents Investments	3,218.54	3,122.55
	(b) Inventories	1,988.73	1,113.70
	(c) Trade receivables	130.63	1,160.15
	(d) Cash and Cash Equivalentts	417.14	103.78
	(e) Short-term loans and advances	594.24	493.16
	(f) Other Current Assets	-	-
		6,349.28	5,993.33
	Total Assets	11,453.31	9,751.29



Namo Ewaste Management Limited
Statement Of Cash Flows

(All amounts in Rs In Lakhs, unless otherwise stated)

S.no	Particulars	For the year ended as on	For the year ended as on
		March 31, 2026	on March 31, 2025
		(Audited)	(Audited)
A.	Cash flow from operating activities		
	Profit before tax	1,855.58	1,146.40
	Adjustments for :	-	-
	Depreciation and amortisation expense	125.15	120.29
	Finance cost (Interest Expenses)	68.07	112.86
	Interest Income	(15.21)	(81.13)
	Other non-cash item(net)	(32.21)	(64.93)
	Net (profit/loss) on disposal of property ,plant and equipment	(0.42)	9.17
	Operating Profit before working capital changes	2,000.96	1,242.66
	Change in assets and liabilities		
	(Increase) / Decrease in trade and other receivables	(875.03)	156.91
	(Increase) / Decrease in inventories	(95.99)	(1,530.33)
	(Increase) / Decrease in Other Current Assets	(101.08)	(299.22)
	Increase / (Decrease) in trade payables	(72.82)	(226.99)
	Increase / (Decrease) in Other Current Liability	166.05	5.78
	Increase / (Decrease) in Long Term Provisions	38.71	31.24
	Increase / (Decrease) in Short Term Provisions	149.34	60.25
	Cash generated from operating activities	1,210.14	(559.70)
	Less: Income Tax Provision	(388.26)	(240.81)
	Net cash generated from operating activities	821.88	(800.52)
B.	Cash flows from investing activities		
	Business acquisitions, net of cash acquired	-	-
	Purchase of property, plant and equipment	(652.45)	(648.23)
	Proceeds from sale of Fixed Assets	77.65	206.07
	Purchase of Non Current Investment	(875.78)	(1,324.72)
	Interest Received	15.21	81.13
	(Increase)/Decrease in Other non- current assets	(20.23)	33.75
	Profit/(Loss) on the sale of property, plant & equipment	-	-
	Net cash used in investing activities	(1,455.60)	(1,652.00)
C.	Cash flows from financing activities		
	Proceeds from issue of share warrants	-	-
	Proceeds from issue of share capital	-	4,502.74
	Proceeds from/(Repayment of) short term borrowings	1.65	(787.14)
	Proceeds from /(Repyment of) long-term borrowings	(16.02)	(134.89)
	Proceeds from short term advances	(313.36)	60.06
	Interest expenses	(68.07)	(112.86)
	Proceeds from Other Non Current assets	-	-
	Net cash used in financing activities	(395.80)	3,527.91
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	(1,029.52)	1,075.38
	Cash and cash equivalents at beginning of year	1,160.15	84.77
	Cash and cash equivalents at the end of year	130.63	1,160.15

* The above statement of cash flow has been prepared under "Indirect Method"



Namo Ewaste Management Limited

Notes to Audited Financial Results for the Half Year and Year ended on March 31, 2026

- 1 The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 21.05.2026. The results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
- 2 The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard ("AS"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- 3 The Company is mainly involved into the business of Ewaste collection, disposal and recycling of electrical and electronic equipment (EEE) waste like Air Conditioners, Refrigerator, Laptop, Phones, Batteries, Washing Machine, Fans etc. We are an ISO 9001:2015, ISO 14001:2015, ISO 27001:2022 & ISO 45001:2018 certified company, complying with strict environmental regulations regarding handling hazardous products and disposing them safely to keep our environment green. Hence, the Company has a single reportable segment as per the Accounting Standard - 17.
- 4 As per MCA notification dated February 16, 2015 companies whose shares are listed on SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirement of adoption of Ind AS.
- 5 The figures for the half year ended 31st March 2026 and 31st March 2025 represent the difference between the audited figures in respect of the full financial year and the unaudited published year-to-date figures upto half year ended on september of the respective financial year, which were subject to limited review.
- 6 Earnings per share for the half year ended March 31st 2026, September 30, 2025 & March 31, 2025 have been calculated for the Six months and not annualized.
- 7 The figures for the previous period have been regrouped /rearranged/reclassified wherever necessary to make it comparable to the classification of current period.

For and Behalf of Board of

Namo Ewaste Management Limited


Akshay Jain
Managing Director
DIN: 06763819



Date : 21.05.2026

Place: Faridabad