

Ref: 37/SE/LC/2025-26

Date: August 25, 2025

Scrip Code BSE: 544122
NSE: ENTERO
ISIN: INE010601016

To,
**Head, Listing Compliance Department
BSE Limited**
Phiroze Jeejeebhoy Towers Dalal Street,
Mumbai - 400 001.

**Head, Listing Compliance Department
National Stock Exchange of India Limited**
Exchange Plaza, Plot No. C/1. G Block,
Bandra -Kurla Complex, Bandra (East),
Mumbai- 400051

Dear Sir/Madam,

**Subject: Submission of Business Responsibility and Sustainability Report for the
Financial Year 2024-25**

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Business Responsibility and Sustainability Report ('BRSR') for the Financial Year 2024-25. The BRSR forms part of the Annual Report of the Company for the Financial Year 2024-25.

The same is also available on the website of the Company at www.enterohealthcare.com.

This is for your information and records.

Yours faithfully,

For **Entero Healthcare Solutions Limited**

Sanu Kapoor
**Vice president- General Counsel, Company Secretary
& Compliance Officer**

Encl: a/a

Business Responsibility And Sustainability Report

In this report, the words – ‘The Company’, ‘Entero’, ‘We’, ‘Our’ are used interchangeably to denote Entero Healthcare Solutions Limited and its subsidiaries

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

1. **Corporate Identity Number (CIN) of the Listed Entity** – L74999HR2018PLC072204
2. **Name of the Listed Entity** – Entero Healthcare Solutions Limited
3. **Year of incorporation** – 10/01/2018
4. **Registered office address** – Plot No. I-35, Building -B, Industrial Area Phase-I, 13/7 Mathura Road, Faridabad, Haryana- 121003
5. **Corporate address** – 605 / 606, 6th Floor, Trade Centre, Bandra Kurla Complex, Bandra (East), Mumbai – 400051
6. **E-mail** – investor.grievance@ehspl.com
7. **Telephone** – 022-69019100 / 022-26529100
8. **Website** – www.enterohealthcare.com
9. **Financial year for which reporting is being done** – 1st April, 2024 to 31st March, 2025
10. Name of the Stock Exchange(s) where shares are listed:

Name of the Exchange	Stock Code
BSE Ltd.	544122
National Stock Exchange of India Ltd.	ENTERO
11. **Paid-up Capital** – INR 43,50,77,070/-
12. **Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report** –
Ms. Sanu Kapoor
Tel: 022-69019100
Email id: investor.grievance@ehspl.com
13. **Reporting boundary – Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)** - This report is prepared on a consolidated basis for Entero Healthcare Solutions Limited (“Entero” / “Company”/ “We”), encompassing its 47 subsidiaries.
14. **Name of assurance provider** – Not Applicable.
15. **Type of assurance obtained** – Not Applicable.

II. Products/services

16. Details of business activities (accounting for 90% of the turnover):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	The Company and its subsidiaries are engaged in the Business of Distribution and Marketing of Pharmaceuticals, Surgical and other Healthcare and Allied products.	Distribution and Marketing of Pharmaceuticals, Surgical and other Healthcare and Allied products	100

17. Products/ Services sold by the entity (accounting for 90% of the entity’s Turnover):

S. No.	Product / Service	NIC Code	% of Turnover contributed
1	Distribution and Marketing of Pharmaceutical, Surgical and other Healthcare and Allied products.	46497	100

III. Operations

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of Plants	Number of Offices/Warehouses	Total
National	0	102	102
International	0	0	0

19. Markets served by the entity:

- a. Number of locations

Locations	Number
National (No. of States & UTs)	20 States
International (No. of Countries)	0

- b. What is the contribution of exports as a percentage of the total turnover of the entity?
The Company operates exclusively within India and does not engage in export activities. Accordingly, the contribution of exports to the total turnover is not applicable.
- c. A brief on types of customers: The Company operates in B2B segment. The customer base of Entero Healthcare Solutions Limited and its subsidiaries, consists of various segments within the Healthcare industry. This segment includes Retail Pharmacies, Hospitals, and Institutions such as Clinics.

IV. Employees

20. Details as at the end of Financial Year:

- a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	4111	3012	73.26	1099	26.73
2.	Other than Permanent (E)	147	121	82.31	26	17.68
3.	Total employees (D + E)	4258	3133	73.57	1125	26.42
WORKERS						
4.	Permanent (F)	The Company is in the process of streamlining the data collection for 33 workers				
5.	Other than Permanent (G)	(as on 31 March 2025) of Peerless Biotech Private Limited (acquired on				
6.	Total workers (F + G)	16/08/2024) and is planning to report the data from the next financial year.				

Note: Owing to the Nature of Business, we have unskilled employees working for a short duration and except 33 workers (as on 31 March 2025) of Peerless Biotech Private Limited (acquired on 16/08/2024), all other resources are employed as "Employees"; as the Company and its subsidiaries are registered under Shops and Establishments Act of respective states.

- b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	The Company does not have any Differently abled Employees				
2.	Other than Permanent (E)					
3.	Total differently abled employees (D + E)					
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	The Company does not have any Differently abled Workers				
5.	Other than permanent (G)					
6.	Total differently abled workers (F + G)					

21. Participation/Inclusion/ Representation of women:

S. No.	Particulars	Total (A)	No. and percentage of Females	
			No. (B)	% (B/A)
1.	Board of Directors	8	2	25.00
2.	Key Management Personnel*	2	1	50.00

* Note: The Board of Directors (BOD) includes Managing Director & CEO and the Whole-time Director. Here, the roles Managing Director & CEO are held by the same individual.

* KMP's include: Group Chief Financial Officer and General Counsel/ Company Secretary/ Compliance Officer of Entero.

22. Turnover rate for permanent employees and workers (in percent):

S. No.	Particulars	FY 2024-25			FY 2023-24			FY 2022-23		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
1.	Permanent Employees	38.93	37.62	38.27	37.84	36.40	37.45	46.22	47.31	46.52
2.	Permanent Workers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23. (a) Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	R S M Pharma Private Limited	Subsidiary	100.00	Yes
2.	Jaggi Enterprises Private Limited	Subsidiary	100.00	Yes
3.	G.S.Pharmaceutical Distributors Private Limited	Subsidiary	100.00	Yes
4.	Novacare Healthcare Solutions Private Limited	Subsidiary	100.00	Yes
5.	Chhabra Healthcare Solutions Private Limited	Subsidiary	100.00	Yes
6.	Galaxystar Pharma Distributors Private Limited	Subsidiary	100.00	Yes
7.	Sundarlal Pharma Distributors Private Limited	Subsidiary	100.00	Yes
8.	Millennium Medisolutions Private Limited	Subsidiary	100.00	Yes
9.	Getwell Medicare Solution Private Limited	Subsidiary	100.00	Yes
10.	Vasavi Medicare Solutions Private Limited	Subsidiary	100.00	Yes
11.	Avenues Pharma Distributors Private Limited	Subsidiary	100.00	Yes
12.	Chirag Medicare Solutions Private Limited	Subsidiary	100.00	Yes
13.	Chethana Healthcare Solutions Private Limited	Subsidiary	100.00	Yes
14.	Rada Medisolutions Private Limited	Subsidiary	100.00	Yes
15.	Chethana Pharma Private Limited	Subsidiary	100.00	Yes
16.	SVMED Solutions Private Limited	Subsidiary	100.00	Yes
17.	CPD Pharma Private Limited	Subsidiary	100.00	Yes
18.	Sesha Balajee Medisolutions Private Limited	Subsidiary	100.00	Yes
19.	Barros Enterprises Private Limited	Subsidiary	100.00	Yes
20.	Calcutta Medisolutions Private Limited	Subsidiary	100.00	Yes
21.	Quoromed Lifesciences Private Limited	Subsidiary	100.00	Yes
22.	Rimedio Pharma Private Limited	Subsidiary	100.00	Yes
23.	Sree Venkateshwara Medisolutions Private Limited	Subsidiary	100.00	Yes
24.	Chethana Pharma Distributors Private Limited	Subsidiary	100.00	Yes
25.	Curever Pharma Private Limited	Subsidiary	100.00	Yes
26.	Atreja Healthcare Solutions Private Limited	Subsidiary	100.00	Yes
27.	City Pharma Distributors Private Limited	Subsidiary	100.00	Yes
28.	Western Healthcare Solutions Private Limited	Subsidiary	100.00	Yes
29.	Swami Medisolutions Private Limited	Subsidiary	100.00	Yes
30.	New RRPD Private Limited	Subsidiary	100.00	Yes
31.	New Siva Agencies Private Limited	Subsidiary	100.00	Yes
32.	Zennx Software Solutions Private Limited	Subsidiary	100.00	Yes
33.	Sri Rama Pharmaceutical Distributors Private Limited	Subsidiary	100.00	Yes
34.	Sri Parshva Pharma Distributors Private Limited	Subsidiary	100.00	Yes
35.	Saurashtra Medisolutions Private Limited	Subsidiary	100.00	Yes
36.	SVS Lifesciences Private Limited	Subsidiary	100.00	Yes
37.	S.S. Pharma Traders Private Limited	Subsidiary	100.00	Yes
38.	Entero R.S. Enterprises Private Limited	Subsidiary	100.00	Yes
39.	Dhanvanthri Super Speciality Private Limited	Subsidiary	80.00	Yes
40.	Avenir Lifecare Pharma Private Limited	Subsidiary	80.00	Yes
41.	Suprabhat Pharmaceuticals Private Limited	Subsidiary	100.00	Yes
42.	Devi Pharma Wellness Private Limited	Subsidiary	100.00	Yes
43.	Gourav Medical Agencies Private Limited	Subsidiary	80.00	Yes
44.	Srinivasa Lifecare Private Limited	Subsidiary	70.00	Yes
45.	Peerless Biotech Private Limited	Subsidiary	60.00	Yes
46.	Sai Pharma Distributors Private Limited	Subsidiary	70.00	Yes
47.	Ujjain Maheshwari Pharma Distributors Private Limited	Subsidiary	100.00	Yes

* Note: The Company is actively working with all its subsidiaries to advance its business responsibility and ESG initiatives.

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013:
CSR expenditure is not applicable to Entero Healthcare Solutions Limited. However, it is applicable to its subsidiaries namely Chethana Pharma Pvt Ltd, Chirag Medicare Solutions Pvt. Ltd, R S M Pharma Pvt. Ltd., Sai Pharma Distributors Pvt. Ltd. and Peerless Biotech Pvt. Ltd.

(ii) Turnover (in Rs.)* : 4,08,67,01,886.69

(iii) Net worth (in Rs.) * : 16,50,38,03,973.55

*Turnover and Net worth are calculated on the basis of standalone Financial Statements of Entero Healthcare Solutions Limited as on 31st March, 2025

VII. Transparency and Disclosures Compliances

25. Complaints/ Grievance on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If Yes, then provide web-link for grievance redress policy)	FY 2024-25			FY 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Investors (other than shareholders)	Yes. To facilitate this, we have established a dedicated email ID: investor.grievance@ehspl.com where investors can submit their grievances.	Nil	Nil	Not Applicable	37	Nil	All complaints received were addressed within specified timeframes.
Shareholders	Yes- Stakeholder's Relationship Committee addresses the grievances. Further, the Complaints can be addressed at SEBI SCORES portal: https://www.scores.gov.in and Whistleblower policy (https://www.enterohealthcare.com/investor/documents/Corporate_Governance/Policies/Entero__whistleblower_Policy_3.0.pdf)	6	Nil	Not Applicable	Nil	Nil	-
Employees and workers	Yes- Employee's Code of Conduct policy (Available on Intranet) addresses the grievances.	Nil	Nil	Not Applicable	1	Nil	Compensation related issues which were amicably resolved
Customers	Yes info@enterohealthcare.com ; entero.drugsafety@ehspl.com customercare@enterohealthcare.com	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Value Chain Partners	Yes, the Company has a Supplier Code of Conduct policy in place.	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable

26. Overview of the entity's material responsible business conduct issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Employee Welfare	Opportunity	Creating a supportive workplace environment is key to attracting and retaining top talent while enhancing overall employee morale. By prioritizing well-being, we cultivate a motivated, loyal workforce and reinforce our standing as an industry leader. This commitment to our people not only strengthens our internal culture but also elevates our brand reputation—driving higher customer satisfaction and long-term business success.	Not Applicable	Positive
2	GHG (Green House Gas) Emission	Risk	Greenhouse gas (GHG) emissions present a substantial risk to healthcare product distributors by potentially disrupting supply chains and increasing operational costs. As regulatory bodies around the world enforce stricter environmental standards, companies with high GHG emissions may face penalties, higher compliance expenses, and operational restrictions. Furthermore, climate change—driven by GHG emissions—can result in extreme weather events such as hurricanes and floods, which threaten infrastructure, delay deliveries, and disrupt distribution networks.	To mitigate these risks, we aim to implement strategies such as improving Energy efficiency, transitioning to renewable energy sources and enhancing supply chain resilience through diversification and robust contingency planning.	Negative * There was no negative financial impact in the reporting year 2024-25.
3	Business Ethics	Opportunity	The Company has a valuable opportunity to stand out in a competitive market by embracing strong business ethics. A commitment to ethical practices—such as transparent pricing, fair labor standards, and responsible sourcing of medical supplies—can help the Distributor establish a reputation for integrity and trust. Additionally, ensuring compliance with relevant regulations not only minimizes legal risks but also reinforces robust corporate governance.	Not Applicable	Positive
4	Managing fleet fuel	Risk	Managing Fleet fuel presents a risk due to various factors such as Fluctuating fuel prices, inefficient fuel consumption and the potential for environmental impact. These risks can result in increased operational costs, revenue losses, regulatory non-compliance and reputational damage.	To mitigate these risks, we aim to implement robust fuel management strategies, including monitoring Fuel usage, adopting Fuel-efficient technologies and conducting Regular audits. Additionally, conducting Regular maintenance on Fleet vehicles, and promoting a culture of Fuel efficiency can help mitigate risks associated with Fleet fuel management.	Negative * There was no negative financial impact in the reporting year 2024-25.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Customer Welfare	Opportunity	By prioritizing Customer welfare, we focus on providing high-quality products and services that meet the unique needs of healthcare facilities and patients, ultimately leading to improved patient outcomes and satisfaction. This fosters trust and loyalty among the customers, resulting in increased retention and referral business. Additionally, by actively engaging with our dealers & customers to understand market needs and preferences, we try to identify opportunities for innovation and continuous improvement, further enhancing the value we provide to our customers.	Not Applicable	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9	
Policy and management processes										
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	No	Yes	Yes	Yes	Yes	No	Yes	Yes	
b. Has the policy been approved by the Board? (Yes/No)	Yes	No	Yes	Yes	Yes	Yes	No	Yes	Yes	
c. Web Link of the Policies, if available	Corporate Governance Policies aligning with Principles have been uploaded on website at https://www.enterohealthcare.com/investor/corporate-governance/policies.php Please refer to the table below for the list of policies which are internal.									
	Sr. No.	Name of policy					Link to Policy	Principle - Policy alignment		
	1	Policy for Evaluation of Performance of Board of Directors					Internal	P1		
	2	Policy on Succession Planning for the Board and Senior Management					Internal	P1		
	3	Code of Conduct Policy					Internal	P1		
	4	Attendance Policy for HO					Internal	P3		
	5	Mediclaime Policy and GTA					Internal	P3		
	6	Local Conveyance					Internal	P3		
	7	Domestic Travel Policy					Internal	P3, P6		
	8	Conflict of Interest					Internal	P1		
	9	Speak Up Policy					Internal	P3, P4, P5, P9		
	10	POSH Policy					Internal	P5		
	11	Grievance Redressal Policy					Internal	P3, P5		
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes, and the Company has formulated Standing Operating Procedures (SOPs) to implement these policies effectively.									
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	No, as of now the policies do not extend to the Company's Value Chain Partners.									

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
4. Name of the national and international codes / certifications / labels / standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, and Trusted) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company and its subsidiaries are in the process of reviewing the impact of different standards on the operations.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company and its subsidiaries are committed to advancing ESG initiatives, with a focus on setting both short-term and long-term sustainability goals tied to key performance indicators (KPIs). These objectives cover a wide range of areas, including climate change mitigation, energy efficiency, water conservation, waste management, air emission reduction, and GHG mitigation. In addition, the Company places high priority on employee and worker well-being through stringent health and safety practices. It also upholds strong ethical values and transparency across its workforce, supported by a robust governance framework.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	As the Company along with its subsidiaries is still evolving in terms of its ESG journey – we endeavour to set targets in coming years.								
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	We recognize our responsibility to operate ethically, sustainably, and in alignment with the evolving expectations of our stakeholders. As a key player in the pharmaceutical distribution sector, our mission goes beyond efficient delivery. We are committed to making a positive impact on health, society, and the environment. In the past year, we have made meaningful progress on our ESG priorities. Environmentally, we have taken steps to reduce our carbon footprint by optimizing cold chain logistics and improving energy efficiency in our distribution centers. On the social front, we continue to prioritize employee health and safety, ensure access to essential medicines in underserved regions, and uphold the highest standards of ethics and compliance across our supply chain. By integrating ESG principles into our core operations, we aim to build a more resilient, responsible, and forward-looking business—one that contributes meaningfully to sustainable healthcare access and long-term stakeholder value.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Prabhat Agrawal Managing Director								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	No								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was under taken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Director									Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances*	Director									Annually								

* Note: The Company strictly adheres to all legal and statutory standards and requirements, ensuring full compliance in all aspects.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	No								
12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:									
a. The entity does not consider the Principles material to its business (Yes/No)	No	Yes	No	No	No	No	Yes	No	No
b. The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	No	No	No	No	No	No	No	No	No
c. The entity does not have the financial or/human and technical resources available for the task (Yes/No)	No	No	No	No	No	No	No	No	No
d. It is planned to be done in the next financial year (Yes/No)	No	No	No	No	No	No	No	No	No

* Note: Since the Company is majorly engaged in wholesale distribution and marketing of pharmaceuticals, surgical items and other healthcare and allied products rather than manufacturing, it does not consider Principle 2 and Principle 7 material to its business.

SECTION C: PRINCIPLEWISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total Number of training and awareness programmes held	Topics/ principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	1	Industry Standards on "Minimum Information to be provided for review of the Audit Committee and Shareholders for approval of a Related Party Transaction"	100.00
Key Managerial Personnel	1	Industry Standards on "Minimum Information to be provided for review of the Audit Committee and Shareholders for approval of a Related Party Transaction"	100.00
Employees other than BoD and KMPs	4	Training on Conflict of interest; Anti Bribery; POSH and periodic Fire Mock Drill.	100.00
Workers	The Company is in the process of streamlining the data collection for 33 workers (as on 31 March 2025) of Peerless Biotech Private Limited (acquired on 16/08/2024) and is planning to report the data from the next financial year.		

2. **Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year (basis the materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):** NIL

3. **Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed:** Not Applicable

4. **Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.**
 The Company does not have a specific Anti-Bribery and Anti-Corruption (ABAC) policy in place. However, within our comprehensive Code of Conduct (present in our Intranet), we have a dedicated clause addressing Bribery, outlining our firm stance against any form of Corruption. This clause serves as a guiding principle for all employees, emphasizing the importance of Ethical conduct in our business dealings. We maintain strict adherence to this Anti-bribery provision, ensuring that our operations are conducted with Integrity and Transparency.

5. **Number of Directors/ KMPs/ employees/ workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:** NIL

6. **Details of complaints with regard to conflict of interest:**
 No complaints of conflict of interest of Directors and KMP were received during the FY 2024-25 and FY 2023-24.

7. **Provide details of any corrective action taken or underway on issues related to fines / penalties/ action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest:** During the reporting year, the Company and its subsidiaries did not encounter any incidents related to conflict of interest, corruption, fines, penalties or actions taken by Regulators, Law enforcement agencies or Judicial institutions. As a result, there were no instances that required corrective action or investigation in this regard.

8. **Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:**

	FY 2024-25	FY 2023-24
Number of days of accounts payables	30	21

9. **Open-ness of Business**

Provide details of concentration of purchases and sales with trading houses, dealers and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from Trading houses as % of total purchases b. Number of trading houses where purchases are made from c. Purchases from top 10 trading houses as % of total purchases from trading houses	Not Applicable as per the business operations.	
Concentration of Sales	a. Sales to dealers/distributors as % of total sales b. Number of dealers/distributors to whom sales are made c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	100.00 98,900+ Customer Count*	100.00 89,800+ Customer Count*
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases) b. Sales (Sales to related parties/Total Sales) c. Loans & advances (Loans & advances given to related parties/ Total loans & advances) d. Investments (Investments in related parties/ Total Investments made)	8.63 7.68 100.00 90.71	8.62 8.15 100.00 100.00

*Customer Count means- Retail pharmacy, hospitals, and healthcare practitioners

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe**Essential Indicators**

1. **Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

	2024-25	2023-24	Details of Improvements in environmental and social impacts
R&D Capex	The Company and its subsidiaries are committed to enhancing their Environmental and Social impact through various activities that are embedded in their business operations. As a result, the related investments are not attributable to any single technology.		

2. a. **Does the entity have procedures in place for sustainable sourcing? (Yes/No)**
The Entity's approach of directly sourcing products from Pharmaceutical Manufacturers or Registered dealers or the CFA (Carrying and Forwarding Agents) ensures a high level of legitimacy and quality control in the procurement process. Even though there isn't any specific Sustainable sourcing policy in place, our aim is to implement one in the future.
- b. **If yes, what percentage of inputs were sourced sustainably?**
Not Applicable. As there is no formal procedure for Sustainable sourcing.
3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**
Our Company and its subsidiaries place a strong emphasis on responsible Waste Management. While we do not handle significant E-waste or Hazardous waste, we responsibly manage other waste types through Municipal collection services. Our commitment lies in minimizing waste generation and adopting environmentally sustainable practices. Continuously striving for improvement, we dedicate ourselves to aligning our waste management processes with Industry Best Practices and Regulatory standards.
4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**
No, Extended Producer Responsibility (EPR) is not applicable to the Company and its subsidiaries business operations.

PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains**Essential Indicators**

1. a. **Details of measures for the well-being of employees:**

Particulars	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Employees											
Male	3012	487	16.17	487	16.17	NA	NA	487	16.17	0	0
Female	1099	46	4.18	46	4.18	46	4.18	NA	NA	0	0
Total*	4111	533	12.96	533	12.96	46	4.18	487	16.17	0	0
Other than Permanent Employees											
Male	121	0	0	0	0	0	0	0	0	0	0
Female	26	0	0	0	0	0	0	0	0	0	0
Total	147	0	0	0	0	0	0	0	0	0	0

Note: The variance in the numerical exists because other individuals are covered by ESIC. This occurs because the operations entail tasks that do not necessitate skilled labour.

- b. **Details of measures for the well-being of workers:**

Particulars	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0
Other than Permanent Workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:

	2024-25	2023-24
Cost incurred on well-being measures as a % of total revenue of the company	0.018	0.017

Note- The Company has revised its calculation methodology to better align with the best practices, resulting in an updated figure for the prior year.

2. Details of retirement benefits, for Current FY and Previous Financial Year.

Benefits	FY 2024-25			FY 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	0	Y	100	0	Y
Gratuity	100	0	NA	100	0	NA
ESI	100	0	Y	100	0	Y

** The Company is in the process of streamlining the data collection for 33 workers (as on 31 March 2025) of Peerless Biotech Private Limited (acquired on 16/08/2024) and is planning to report the data from the next financial year.*

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard

The Company and its subsidiaries are committed to fostering a more inclusive and accessible work environment for all employees.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Although the entity does not have a dedicated Equal Opportunity Policy in accordance with the Rights of Persons with Disabilities Act, 2016, its current Code of Conduct Policy upholds the values of fairness and non-discrimination. This policy supports a workplace culture that emphasizes equal and respectful treatment for all individuals. We are committed to fostering an inclusive environment where everyone can succeed and contribute to their fullest potential.

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent Employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	83%	NA*	
Female	60%	NA**		
Total	89%	NA**		

Note: Return to work rate and Retention rate are calculated on a standalone basis

** The Company is in the process of streamlining the data collection for 33 workers (as on 31 March 2025) of Peerless Biotech Private Limited (acquired on 16/08/2024) and is planning to report the data from the next financial year.*

*** Since parental leave data tracking was introduced in FY 23-24, it is not possible to calculate the female employee retention rate for the present reporting cycle. This indicator will be included in disclosures starting next financial year.*

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

2023-24	
Permanent Workers	Not Applicable
Other than Permanent Workers	Not Applicable
Permanent Employees	The Company's POSH (Prevention of Sexual Harassment) and The Employee Handbook are designed to provide robust mechanisms for employees to report grievances safely and confidentially. These policies ensure a respectful and secure work environment by addressing issues like Harassment, Discrimination and Unethical practices. Employees can report grievances through multiple channels, including direct emails to the Human Resources team, or by contacting their Reporting Manager.
Other than Permanent Employees	

7. Membership of employees and worker in association(s) or Unions recognized by the listed entity:

Category	FY 2024-25			FY 2023-24		
	Total employees / workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	Currently, none of the Company's or its subsidiaries employees/ workers are affiliated with any associations or unions.					
Male						
Female						
Total Permanent Worker						
Male						
Female						

8. Details of training given to employees and workers:

Particulars	FY 2024-25					FY 2023-24				
	Total (A)	On Health and Safety measures		On Skill Upgradation		Total (D)	On Health and Safety measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	3133	3133	100	0	0	2506	0	0	0	0
Female	1125	1125	100	0	0	878	0	0	0	0
Total	4258	4258	100	0	0	3384	0	0	0	0
Workers										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0

**Since the Company is primarily engaged in the wholesale distribution and marketing of pharmaceuticals, surgical items, and other healthcare and allied products, there are no significant occupational health and safety risks associated with its operations. The Company conducts training on health and safety measures on a regular basis.

The Company is in the process of streamlining the data collection for 33 workers (as on 31st March, 2025) of Peerless Biotech Pvt. Ltd. (acquired on 16/08/2024) and is planning to report the data from the next financial year.

9. Details of performance and career development reviews of employees and worker:

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	3133	3133	100	2506	2506	100
Female	1125	1125	100	878	878	100
Total	4258	4258	100	3384	3384	100
Workers						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total	0	0	0	0	0	0

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

The Company is committed to exploring the implementation of a comprehensive system for occupational health and safety. Our goal is to develop and establish suitable procedures and protocols to safeguard the safety and well-being of our employees. This initiative will be a key priority as we work to align with best practices and strengthen our overall sustainability efforts.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

The Company and its subsidiaries have implemented environmental, health, and safety standards throughout the organization and its value chain. The Company's environmental, health, and safety procedures are consistent with applicable local laws as well as ethical corporate standards. The Company has invested in the safety of its employees and the human resources that surround it, and it will continue to do so.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)

The Company and its subsidiaries do not have a formal procedure in place for workers to report work-related hazards and remove themselves from such risks. However, we are committed to developing and implementing such a procedure in the near future. We aim to establish a robust process that ensures the safety and well-being of our employees.

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)

The Company and its subsidiaries do not currently provide access to Non-occupational Medical and Healthcare services for employees. However, to support employee well-being, the Company regularly organizes Health Camps, Dental Camps, and Cardiovascular Sessions. These initiatives reflect the Company's ongoing commitment to promoting health and wellness, despite the absence of a formalized non-occupational medical services program.

11. Details of safety related incidents, in the following format:

Safety Incident/Number	Category	FY 2024-25	FY 2023-24
Safety Incident/Number Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees Workers	No such incidents occurred in both the reporting years	
Total recordable work-related injuries	Employees Workers		
No. of fatalities	Employees Workers		
High consequence work-related injury or ill-health (excluding fatalities)	Employees Workers		

12. Describe the measures taken by the entity to ensure a safe and healthy work place.

The Company and its subsidiaries have ensured all equipment and processes for activities in the warehouses to be carried out in a safe and healthy manner.

13. Number of Complaints on the following made by employees and workers:

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions Health & Safety	There were no complaints regarding working conditions for health and safety during either of the reporting years.					

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	No assessments were conducted during the reporting year.
Working Conditions	

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

Not Applicable, as no such incidents occurred during the reporting year.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

Identifying the key stakeholder groups of the organization and its subsidiaries requires a structured approach that takes into account their influence, level of interest, and potential impact on the entity. Stakeholders are first classified according to their relationship with the organization—such as Employees, Customers, Suppliers, and Investors. For Employees, communication is maintained through personal interactions, mobile communication, emails, meetings, and training sessions. This ensures their concerns are addressed, supports a positive workplace culture, and promotes engagement and satisfaction. Customers are engaged via direct interactions, virtual communication, and email correspondence, with a focus on providing timely updates about services and resolving critical issues swiftly to uphold customer satisfaction and loyalty. Suppliers are recognized through both personal and virtual communication. Information exchange is managed on an annual, quarterly, or as-needed basis, particularly regarding business continuity matters. Investors are engaged through media releases, investor briefings, and annual general meetings. Communication with them is handled annually, quarterly, or in response to specific needs, with a focus on information that could affect share prices and investor interests.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Personal Interaction, Mobile, E-mail, Meetings, Trainings	Regularly, Need basis	Regular updates on business, periodic interactions for relationship building
Customers	No	Personal Interaction, Mobile, E-mail	Need basis	Service offering updates, critical incident reporting
Suppliers	No	Personal Interaction, Mobile	Annually, Quarterly, Need basis	Business continuity related information flow
Investors/ Shareholders	No	Media releases, Investor meets, Annual General Meeting	Annually, Quarterly, Need basis	Data flow impacting Shares prices and Investors interests
Regulators	Yes	Website, stock exchange dissemination, and submission of document on web portal	Ongoing as on Need basis	Compliance requirement
Community	Yes	Website, conference	Ongoing	Product awareness, interaction for relationship building

PRINCIPLE 5: Businesses should respect and promote human rights

Essentials Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	4111	4111	100.00	3240	3240	100.00
Other than permanent	147	147	100.00	144	144	100.00
Total Employees	4258	4258	100.00	3384	3384	100.00
Workers						
Permanent	0	0	0.00	0	0	0.00
Other than permanent	0	0	0.00	0	0	0.00
Total Workers	0	0	0.00	0	0	0.00

2. **Details of minimum wages paid to employees and workers, in the following format:**

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	4111	514	12.50	3597	87.50	3240	342	10.56	2898	89.44
Male	3012	222	7.37	2790	92.62	2388	148	6.20	2240	93.80
Female	1099	292	26.56	807	73.43	852	194	22.77	658	77.23
Other than Permanent	147	147	100.00	0	0	144	144	100.00	0	0.00
Male	121	121	100	0	0	118	118	100.00	0	0.00
Female	26	26	100	0	0	26	26	100.00	0	0.00
Workers										
Permanent	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Male	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Other than Permanent	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Male	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00

3. **Details of remuneration/salary/wages, in the following format:**

a. **Median remuneration/wages:**

	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category (in INR/year)	Number	Median remuneration/ Salary/ Wages of respective category (in INR/year)
Board of Directors (BoD)	4	1,26,79,545	1	11,77,186
Key Managerial Personnel*	1	1,69,38,408	1	9,75,688
Employees other than BoD and KMP	484	3,64,655	45	4,49,220
Workers	Nil			

*Note: KMPs includes - Group Chief Financial Officer and General Counsel/Company Secretary/Compliance Officer;

Further, BOD includes MD, CEO & Co-Founder, and Whole time director, COO & Co-founder also three of our board members receive sitting fees.

** Median remuneration for employees other than the BoDs and KMPs has been calculated on a standalone basis for Entero Healthcare Solutions Limited.

b. **Gross wages paid to females as % of total wages paid by the entity, in the following format:**

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	16.51	16.55

Note- The Company has revised its calculation methodology to better align with the best practices, resulting in an updated figure for the prior year.

4. **Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)**

The Company and its subsidiaries acknowledge the significance of Human Rights violations. The Company has a POSH, Grievances Redressal and a Whistle Blower Policy (available in Intranet) in place to ensure a positive and safe work environment.

5. **Describe the internal mechanisms in place to redress grievances related to human rights issues**

The Company's POSH (Prevention of Sexual Harassment) and Whistleblower Policies establish strong frameworks that allow employees to report concerns in a safe and confidential manner. These policies are aimed at maintaining a respectful and secure workplace by effectively addressing matters such as harassment, discrimination, and unethical behavior. Employees have access to various reporting channels, including direct emails to the Human Resources team or reaching out to their Reporting Manager. This comprehensive approach reinforces employee support and helps cultivate a culture of openness, trust, and transparency across the organization.

6. Number of Complaints on the following made by employees and workers:

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual harassment						
Discrimination at workplace						
Child Labour						
Forced Labour/ Involuntary Labour						
Wages						
Other Human Rights related issues						

Not Applicable, as no such incidents occurred in both reporting years

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)		
Complaints on POSH as a % of female employees / workers		
Complaints on POSH upheld		

Nil, as no such incidents occurred in both reporting years.

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases

According to the Grievance Redressal Policy (available in Intranet), any information regarding employees reporting violations or potential breaches of this policy shall be kept confidential. The Company's culture strictly prohibits any form of retaliation against the complainant, ensuring a safe and supportive environment for those who come forward.

9. Do human rights requirements form part of your business agreements and contracts?

Yes, Human rights requirements are integral to the Company's Code of Conduct and are explicitly included in all Business Agreements and Contracts. This commitment ensures that all parties involved uphold the highest standards of Human Rights practices. Continuous monitoring is being done internally to ensure adherence to these commitments, reinforcing the Company's and its subsidiaries' dedication to Human Rights.

10. Assessments for the year:

	% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	The Company and its subsidiaries did not conduct such assessments during the reporting year. However, there is a commitment to conduct these assessments in the near future.
Forced/involuntary labour	
Sexual Harassment	
Discrimination at workplace	
Wages	

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.

Not applicable since the Company and its subsidiaries did not conduct such assessments during the reporting year.

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

	FY 2024-25 (In Megajoules)	FY 2023-24 (In Megajoules)
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through		
Other sources (C)	0	0
Total Energy consumption from renewable sources (A+B+C)	0	0
From non-renewable sources		
Total electricity consumption (D)	1,82,80,915.20	1,69,76,656.80
Total fuel consumption (E)	8,02,681.75	7,86,057.41
Energy consumption through other sources (F)	0	0
Total Energy consumption from non-renewable sources (D+E+F)	1,90,83,596.95	1,77,62,714.21
Total energy consumed (A+B+C+D+E+F)	1,90,83,596.95	1,77,62,714.21
Energy intensity per rupee of turnover		
(Total energy consumption/ Revenue from Operations) - Megajoules/Rs.	0.00037	0.00045
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)		
(Total energy consumed / Revenue from operations adjusted for PPP)- Megajoules/Rs.	0.0077	0.0101
Energy intensity in terms of physical output**		-
Energy intensity (optional) – the relevant metric may be selected by the entity**		-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

** Since the Company is majorly engaged in wholesale distribution and marketing of pharmaceuticals, surgical items, and other healthcare and allied products, these parameters are not applicable and cannot be assessed.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any

Our facilities at the Company along with its subsidiaries are not included in the Perform, Achieve and Trade (PAT) Scheme initiated by the Government of India. Consequently, our sites are not subject to the regulations and requirements of the PAT Scheme. This provides us with operational flexibility while ensuring that we still comply with relevant energy efficiency and conservation standards.

3. Provide details of the following disclosures related to water, in the following format:

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	43,800.00	40,608.00
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	43,800.00	40,608.00
Total volume of water consumption (in kilolitres)	43,800.00	40,608.00
Water intensity per rupee of turnover (Water consumed / Revenue from operations) - Kilolitres/Rs.	0.00000086	0.0000010
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.000018	0.000023
Water intensity in terms of physical output**	-	-
Water intensity (optional) – the relevant metric may be selected by the entity**	-	-

Note: The Company has revised its calculation methodology to better align with the best practices, resulting in an updated figure for the prior year.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

** Since the Company is majorly engaged in wholesale distribution and marketing of pharmaceuticals, surgical items, and other healthcare and allied products, these parameters are not applicable and cannot be assessed.

4. Provide the following details related to water discharged

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	43,800.00	40,608.00
- With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	43,800.00	40,608.00

Note: The Company has revised its calculation methodology to better align with the best practices, resulting in an updated figure for the prior year.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No external review or analysis has been conducted to assess various aspects of our operations, performance, or compliance with standards and regulations.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Since our offices and warehouses are leased, Zero Liquid Discharge (ZLD) system has not been implemented. Nonetheless, the Company emphasizes on conserving water and minimizing environmental impact. This approach aligns with our dedication to responsible corporate citizenship and reflects a proactive attitude toward sustainability. The Company and its subsidiaries continue to explore additional environmentally friendly solutions to further improve their environmental performance and positively contribute to the communities they serve.

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	FY 2024-25	FY 2023-24
NOx	Since the Company is majorly engaged in wholesale distribution and marketing of pharmaceuticals, surgical items, and other healthcare and allied products, the Company and its subsidiaries generates miniscule amount of air emissions.	
SOx		
Particulate matter (PM)		
Persistent organic pollutants (POP)		
Volatile organic compounds (VOC)		
Hazardous air pollutants (HAP)		
Others – please specify		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No independent assessment, evaluation, or assurance has not been carried out by an external agency.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) [Includes only Refrigerant and Fire extinguishers]	Metric tonnes of CO ₂ equivalent/ Rupees	1,270.56	1,183.48
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent/ Rupees	4,113.21	3,866.91
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent/ Rupees	0.00000011	0.00000013
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO ₂ equivalent/ Rupees	0.00000023	0.00000029
Total Scope 1 and Scope 2 emissions intensity in terms of physical output**		-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity**		-	-

*For the Calculation of Scope 1, Company Owned Vehicles were not considered for both the financial years.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

There has not been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

** Since the Company is majorly engaged in wholesale distribution and marketing of pharmaceuticals, surgical items, and other healthcare and allied products, these parameters are not applicable and cannot be assessed.

8. Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.

While the Company and its subsidiaries have not undertaken any specific projects solely dedicated to reducing Greenhouse Gas (GHG) emissions, several initiatives have been implemented that contribute to environmental sustainability. The Company has transitioned to LED bulbs and tube lights across all warehouses, significantly lowering energy consumption and GHG emissions. Additionally, the Company has increased DG exhaust piping to reduce pollution, and implemented timers for warehouse peripheral street lights to enhance energy efficiency. These measures, while not part of a dedicated GHG reduction project, collectively contribute to the Company's and its subsidiaries efforts to minimize its environmental impact.

9. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	121.20	73.20
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	70.00	25.00
Battery waste (E)		0
Radioactive waste (F)		0
Other Hazardous waste. Please Specify, if any. (G)		0
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) - Cartons and Food Waste	484.80	292.80
Total (A+B + C + D + E + F + G + H)	676.00	391.00
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.000000013	0.000000010
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.000000027	0.000000022
Waste intensity in terms of physical output**	0	0

9. Provide details related to waste management by the entity, in the following format: (contd.)

Parameter	FY 2024-25	FY 2023-24
Waste intensity (optional) - the relevant metric may be selected by the entity**	0	0
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled (Oil and Plastic)	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste – Oil & Plastic		
(i) Incineration		0
(ii) Landfilling	676.00	391.00
(iii) Other disposal operations		0
Total	676.00	391.00

*80% of the plastic waste is considered as Non-Hazardous Waste (Cartons, etc.) and rest (20%) for plastic wastes

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No external review or analysis has been conducted to evaluate our operations, performance, or compliance with standards and regulations.

** Since the Company is majorly engaged in wholesale distribution and marketing of pharmaceuticals, surgical items, and other healthcare and allied products, these parameters are not applicable and cannot be assessed.

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

The Company and its subsidiaries waste management practices are guided by a commitment to sustainability and environmental responsibility. Since the Company is majorly engaged in wholesale distribution and marketing of pharmaceuticals, surgical items, and other healthcare and allied products, the specific strategies and practices related to the reduction of hazardous and toxic chemicals in products and processes, as well as the management of such wastes, are not applicable to the Company's operations. Despite this, the Company and its subsidiaries remain dedicated to implementing and promoting eco-friendly initiatives within its scope of activities.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

S. No.	Location of operations/offices	Types of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
The Company and its subsidiaries intentionally avoid operating in environmentally fragile or ecologically sensitive regions. This strategic decision underscores their dedication to responsible business conduct and environmental stewardship, helping to prevent disruption to vulnerable ecosystems. By choosing locations that are not ecologically sensitive, the Company and its subsidiaries strive to reduce their environmental footprint and support the preservation of biodiversity and natural habitats.			

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Weblink
Not applicable. Following the guidelines of the Ministry of Environment, Forest & Climate Change (MoEF), our operations are exempted from the obligation to provide environmental clearance or undergo an Environmental Impact Assessment (EIA).					

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Serial Number	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts Corrective taken, if any action
The Company and its subsidiaries have been compliant with all the laws as stated, hence the following categories would not be applicable to us.			

PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

1. a. **Number of affiliations with trade and industry chambers/ associations.**
The Company and its subsidiaries are affiliated with one key trade and industry association: the All India Organization of Chemists & Druggists (AIOCD). In many of the States, we are also the members of the State Level Chemist and Druggist Association.
- b. **List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.**

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	AIOCD (All India Organization of Chemists & Druggists)	National

*In many of the States, we are members of the State Level Chemist and Druggist Association.

2. **Provide details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities**

Name of authority	Brief of the case	Corrective active taken
No issues related to anti-competitive conduct have occurred, and therefore, no corrective actions were required. The Company and its subsidiaries maintain a strict adherence to regulatory compliance and fair business practices, ensuring a competitive and ethical operating environment.		

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.**

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Weblink
Not Applicable					

2. **Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:**

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs) 5 of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR)
Not Applicable					

3. **Describe the mechanisms to receive and redress grievances of the community.**
The Company and its subsidiaries have a Grievance Redressal Mechanism in place for its investors. To facilitate this, we have a dedicated email ID - investor.grievance@ehspl.com - where investors can submit their grievances available on the website and for general contact we have a dedicated email ID - info@enterohealthcare.com

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	7.73%	7.29%
Sourced directly from within India**	100%	100%

**The percentages provided above pertain to the Company and its subsidiaries. Additionally, this figure reflects the data for input materials sourced from MSMEs and directly from within India.

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

	FY 2024-25	FY 2023-24
Rural	0.00	0.00
Semi-Urban	1.36	1.38
Urban	11.54	12.40
Metropolitan	87.10	86.22

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner**Essential Indicators****1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

Complaints can be raised by complainant via various methods such as telephone calls received on the Company's phone no., emails at mailbox (info@enterohealthcare.com) or any postal mails received at the Company offices etc. For Product Medical Information, For Adverse event (AE) or product complaints related to Entero marketed products, complainant can contact us on landline number provided on our website.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Nil, Since the Company is majorly engaged in wholesale distribution and marketing of pharmaceuticals, surgical items, and other healthcare and allied products.
Safe and responsible usage	
Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the following:

	FY 2024-25			FY 2023-24		
	Received during the year	Pending resolution at the end of year	Remarks	Received during the year	Pending resolution at the end of year	Remarks
Data Privacy	No such complaints received for both the reporting years.					
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						
Total						

4. Details of instances of product recalls on account of safety issues:

	Number	Reasons for recall
Voluntary recalls	Not Applicable	
Forced recalls		

5. **Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.**

Yes, the Company has established a comprehensive framework and policy addressing cyber security and data privacy risks. This policy outlines protocols and measures to safeguard sensitive information and mitigate cyber threats effectively. It emphasizes the importance of data protection, compliance with regulations and the adoption of best practices to ensure the integrity and confidentiality of data assets. The Policy is present in the Company's Internet.

6. **Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.**

Not Applicable, as no such incidents occurred

7. **Provide the following information relating to data breaches:**

a. **Number of instances of data breaches**

There have been no instances of data breaches reported during the specified period.

b. **Percentage of data breaches involving personally identifiable information of customers**

There is no percentage of data breaches involving personally identifiable information of customers.

c. **Impact, if any, of the data breaches**

No impacts has been observed as a result of data breaches, affirming the effectiveness of the Company's and its subsidiaries' data security measures in safeguarding sensitive information and maintaining the trust of its customers.