Ref: 22/SE/LC/2026-27 Date: July 27, 2026

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: Business Responsibility and Sustainability Report for the Financial Year 2025-26

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 2025-26.

The BRSR forms part of the Annual Report of the Company for the Financial Year 2025-26.

The above information is also made 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 VISHAL KAPOOR
Digitally signed by SANU VISHAL KAPOOR
Date: 2026.07.27 19:58:25 +05'30'
Sanu Kapoor
Vice president- Group General Counsel,
Company Secretary & Compliance Officer

Encl: as above

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** – Entero House, Crystal Plaza, 158-C.S.T. Kalina Road, Mumbai - 400098, Maharashtra
6. **E-mail** – investor.grievance@ehspl.com
7. **Telephone** – +91-22-69019100 / +91-22-26529100
8. **Website** – www.enterohealthcare.com
9. **Financial year for which reporting is being done** – 1st April, 2025 to 31st March, 2026
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 43,51,09,370/-
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: +91-22-69019100
    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 48 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	137	137
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States & UTs)	21 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 & nursing homes 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)	4671	3443	73.71	1228	26.29
2.	Other than Permanent (E)	272	204	75.00	68	25.00
3.	**Total employees (D + E)**	**4943**	**3647**	**73.78**	**1296**	**26.21**
	WORKERS					
4.	Permanent (F)	27	10	37.03	17	62.96
5.	Other than Permanent (G)	0	0	0.00	0	0.00
6.	**Total workers (F + G)**	**27**	**10**	**37.03**	**17**	**62.96**

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 the Managing Director & CEO and the Whole-Time Director. Here, the roles of 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 2024-25			FY 2023-24		
		Male	Female	Total	Male	Female	Total	Male	Female	Total
1.	Permanent Employees	34.33	37.56	35.94	38.93	37.62	38.27	37.84	36.40	37.45
2.	Permanent Workers	46.15	0.00	20.00	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.	Sesha Balajee Medisolutions Private Limited	Subsidiary	100.00	Yes
18.	Barros Enterprises Private Limited	Subsidiary	100.00	Yes
19.	Calcutta Medisolutions Private Limited	Subsidiary	100.00	Yes
20.	Sree Venkateshwara Medisolutions Private Limited	Subsidiary	100.00	Yes
21.	Curever Pharma Private Limited	Subsidiary	100.00	Yes
22.	Atreja Healthcare Solutions Private Limited	Subsidiary	100.00	Yes
23.	City Pharma Distributors Private Limited	Subsidiary	100.00	Yes
24.	Western Healthcare Solutions Private Limited	Subsidiary	100.00	Yes
25.	Swami Medisolutions Private Limited	Subsidiary	100.00	Yes
26.	New RRPD Private Limited	Subsidiary	100.00	Yes
27.	New Siva Agencies Private Limited	Subsidiary	100.00	Yes
28.	Sri Rama Pharmaceutical Distributors Private Limited	Subsidiary	100.00	Yes
29.	Sri Parshva Pharma Distributors Private Limited	Subsidiary	100.00	Yes
30.	Saurashtra Medisolutions Private Limited	Subsidiary	100.00	Yes
31.	SVS Lifesciences Private Limited	Subsidiary	100.00	Yes
32.	S.S. Pharma Traders Private Limited	Subsidiary	100.00	Yes
33.	Entero R.S. Enterprises Private Limited	Subsidiary	100.00	Yes
34.	Dhanvanthri Super Speciality Private Limited	Subsidiary	80.00	Yes
35.	Avenir Lifecare Pharma Private Limited	Subsidiary	80.00	Yes
36.	Devi Pharma Wellness Private Limited	Subsidiary	100.00	Yes
37.	Gourav Medical Agencies Private Limited	Subsidiary	80.00	Yes
38.	Srinivasa Lifecare Private Limited	Subsidiary	70.00	Yes
39.	Peerless Biotech Private Limited	Subsidiary	76.00	Yes
40.	Sai Pharma Distributors Private Limited	Subsidiary	70.00	Yes
41.	Ujjain Maheshwari Pharma Distributors Private Limited	Subsidiary	100.00	Yes
42.	Ramson Medical Distributors Private Limited	Subsidiary	70.00	Yes
43.	Sai RK Pharma Private Limited	Subsidiary	70.00	Yes
44.	Well Wisher Pharma Private Limited	Subsidiary	70.00	Yes
45.	Anand Medilink Private Limited	Subsidiary	80.00	Yes
46.	Ace Cardiopathy Solutions Private Limited	Subsidiary	60.00	Yes
47.	Bioaide Technologies Private Limited	Subsidiary	80.00	Yes
48.	Anand Chemiceutics Private Limited	Subsidiary	51.51	Yes

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

***Changes during the year:1*

1. *Chethana Pharma Distributors Private Limited and CPD Pharma Private Limited WOS of Rada Medisolutions Private Limited got merged with it via Fast-track route with appointed date as April 15, 2025.*
2. *Zennx Software Private Limited, Quromed Lifesciences Private Limited and Rimedio Pharma Private Limited being non-operational has been struck off w.e.f. May 01, 2025, June 02, 2025 and June 05, 2025 respectively.*
3. *The Company sold its entire 100% equity stake in Suprabhat Pharmaceuticals Private Limited by selling it back to its erstwhile promoters. As a result, Suprabhat Pharmaceuticals Private Limited ceased to be subsidiary of the Company.*

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

CSR expenditure is applicable to Entero Healthcare Solutions Limited and its subsidiaries namely Chethana Pharma Pvt Ltd, Chirag Medicare Solutions Private Limited, R S M Pharma Private Limited, Sai Pharma Distributors Private Limited, Peerless Biotech Private Limited, Curever Pharma Private Limited, Ace Cardiopathy Solutions Private Limited and Bioaide Technologies Private Limited.

(ii) Turnover (in Rs.)* – 65,91,21,21,789.48

(iii) Net worth (in Rs.)* –16,88,61,04,602.23

*Turnover and Net worth are calculated on the basis of Consolidated Financial Statements of Entero Healthcare Solutions Ltd., as on 31st March, 2026

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 2025-26			FY 2024-25		
		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	Nil	Nil	Not Applicable
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)	Nil	Nil	Not Applicable	6	Nil	Not Applicable
Employees and workers	Yes- Employee's Code of Conduct policy (Available on Intranet) addresses the grievances.	1*	Nil	Not Applicable	Nil	Nil	Not Applicable
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

* The Company has received 1 complaint via the SCORES Portal but it was filed by an employee of a subsidiary of the Company pertaining to internal HR related matter with no relation to investor grievance. The said matter was resolved and stands closed. It has been included under 'Employee Complaints' in the aforesaid table.

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	Fostering supportive workplace environment is essential for attracting and retaining top talent while boosting overall employee morale. By placing employee well-being at the forefront, we build a motivated and loyal workforce and strengthen our position as an industry leader. This dedication to our people not only enhances our internal culture but also improves our brand reputation-leading to greater customer satisfaction and sustained 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 2025-26.
3	Business Ethics	Opportunity	The Company has a significant opportunity to differentiate itself in a competitive market by upholding strong business ethics. A dedication to ethical practices such as transparent pricing, fair labour standards, and responsible sourcing of medical supplies can help the Distributor build a reputation for integrity and trust. Furthermore, maintaining compliance with applicable regulations not only reduces legal risks but also strengthens effective 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 2025-26.

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 Policy and management processes	P1	P2	P3	P4	P5	P6	P7	P8	P9
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	Attendance Policy for HO	Internal	P3
2	Mediclaim Policy and GTA	Internal	P3
3	Local Conveyance	Internal	P3
4	Domestic Travel Policy	Internal	P3, P6
5	Conflict of Interest	Internal	P1
6	Speak Up Policy	Internal	P3, P4, P5, P9
7	Grievance Redressal Policy	Internal	P3, P5

2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	No	Yes	Yes	Yes	Yes	No	Yes	Yes
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 **Policy and management processes**	**P1**	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
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 acknowledge our responsibility to operate in an ethical and sustainable manner while meeting the evolving expectations of our stakeholders. As a key participant in the pharmaceutical distribution sector, our mission extends beyond efficient delivery—we are committed to creating a positive impact on health, society, and the environment. Over the past year, we have achieved meaningful progress in our ESG priorities. From an environmental perspective, we have implemented measures to reduce our carbon footprint by optimizing cold chain logistics and enhancing energy efficiency across our distribution centers. On the social front, we remain focused on employee health and safety, improving access to essential medicines in underserved regions, and maintaining the highest standards of ethics and compliance throughout our supply chain. By embedding ESG principles into our core operations, we strive to build a more resilient, responsible, and future-focused business that contributes significantly 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 (DIN: 07466382)								
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								

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

Disclosure Questions Policy and management processes	P1	P2*	P3	P4	P5	P6	P7*	P8	P9
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

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

SECTION C: PRINCIPLE WISE 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	SEBI and regulatory amendments	100.00
Key Managerial Personnel	1	SEBI and regulatory amendments	100.00
Employees other than BoD and KMPs	4	Conflict of Interest, Anti-Bribery, POSH, and periodic Fire Mock Drill.	100.00
Workers	4	Drugs, POSH and soft skills	100.00

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?** Yes
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

	FY 2025-26	FY 2024-25
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

6. **Details of complaints with regard to conflict of interest:**

	FY 2025-26		FY 2024-25	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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 Conflicts 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 2025-26	FY 2024-25
Number of days of accounts payables	43	31*

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

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 2025-26	FY 2024-25
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	Not applicable as we do not have any dealers and distributors**	
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)	7.53 6.99 100.00 92.77	8.92 8.28 100.00 90.71

** The Company has revised its calculation methodology to better align with best practices, resulting in an updated figure for the prior year.*
*** We do not have dealers/distributors as our customers include retail pharmacies, 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.

	2025-26	2024-25	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)

No. The Entity's practice of directly sourcing products from pharmaceutical manufacturers, registered dealers, and CFAs (Carrying and Forwarding Agents) helps ensure a high standard of authenticity and quality control throughout the procurement process. While a formal sustainable sourcing policy is not currently in place, the Entity intends to develop and implement one in the future as part of its ongoing commitment to responsible business practices.

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 significant importance on responsible waste management practices. Although we do not generate e-waste or hazardous waste, other waste categories are managed responsibly through authorized municipal collection services. We remain committed to minimizing waste generation and promoting environmentally sustainable practices across our operations. Through continuous improvement efforts, we strive to align our waste management processes with industry best practices and applicable 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	3443	885	25.70	885	25.70	NA	NA	885	25.70	0	0.00
Female	1228	105	8.55	105	8.55	105	8.55	NA	NA	0	0.00
Total*	**4671**	**990**	**21.19**	**990**	**21.19**	**105**	**8.55**	**885**	**25.70**	**0**	**0.00**
Other than Permanent Employees*											
Male	204	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	68	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	**272**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

** The variance in the numbers exists because the individuals covered by ESIC have not been included here. 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	10	10	100.00	10	100.00	NA	NA	10	100.00	0	0.00
Female	17	17	100.00	17	100.00	17	100.00	NA	NA	0	0.00
Total	**27**	**27**	**100.00**	**27**	**100.00**	**17**	**100.00**	**10**	**100.00**	**0**	**0.00**
Other than Permanent Workers											
Male	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.01	0.02

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

Benefits	FY 2025-26			FY 2024-25		
	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	100	Y	100	100	Y
Gratuity	100	100	NA	100	100	NA
ESI	100	100	Y	100	100	Y

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? Yes

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.**

Yes. Although the Entity does not currently have a dedicated Equal Opportunity Policy in line with the Rights of Persons with Disabilities Act, 2016, its existing Code of Conduct upholds the principles of fairness, equality, and non-discrimination. The policy promotes a workplace culture rooted in respect and equal treatment for all individuals. We remain committed to fostering an inclusive environment where everyone has the opportunity to thrive 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	66.67%	84.21%	NA*	
Female	75%	40%		
Total	68.75%	75%		

***Return to work rate and Retention rate are calculated on a standalone basis for Entero Healthcare Solutions Ltd. Hence, workers of Peerless Biotech Private Limited subsidiary have not been included.*

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.**

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	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 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 2025-26			FY 2024-25		
	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 2025-26					FY 2024-25				
	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	3443	3443	100.00	0	0.00	3133	3133	100.00	0	0.00
Female	1228	1228	100.00	0	0.00	1125	1125	100.00	0	0.00
Total	**4671**	**4671**	**100.00**	**0**	**0.00**	**4258**	**4258**	**100.00**	**0**	**0.00**
Workers										
Male	10	10	100.00	0	0.00	0	0	0.00	0	0.00
Female	17	17	100.00	0	0.00	0	0	0.00	0	0.00
Total	**27**	**27**	**100.00**	**0**	**0.00**	**0**	**0**	**0.00**	**0**	**0.00**

** 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.*

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	3443	3443	100.00	3133	3133	100.00
Female	1228	1228	100.00	1125	1125	100.00
Total	**4671**	**4671**	**100.00**	**4258**	**4258**	**100.00**
Workers						
Male	10	10	100.00	0	0	0.00
Female	17	17	100.00	0	0	0.00
Total	**27**	**27**	**100.00**	**0**	**0**	**0.00**

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?

Yes. The Company is committed to evaluating and implementing a comprehensive occupational health and safety framework. Our objective is to develop and establish effective procedures and protocols that ensure the safety, health, and well-being of our employees. This initiative remains a key priority as we continue to align with industry best practices and enhance 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)

No. 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)

No. Currently, the Company and its subsidiaries do not 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 2025-26	FY 2024-25
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 2025-26			FY 2024-25		
	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	There were no complaints regarding working conditions for health and safety during either of the reporting years.					
Health & Safety						

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, CSR related engagements

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 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	4671	4671	100.00	4111	4111	100.00
Other than permanent	272	272	100.00	147	147	100.00
Total Employees	**4943**	**4943**	**100.00**	**4258**	**4258**	**100.00**
Workers						
Permanent	27	27	0.00	0	0	0.00
Other than permanent	0	0	0.00	0	0	0.00
Total Workers	**27**	**27**	**0.00**	**0**	**0**	**0.00**

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

Category	FY 2025-26					FY 2024-25				
	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	4671	278	5.95	4420	94.05	4111	514	12.50	3597	87.50
Male	3443	96	2.79	3347	97.21	3012	222	7.37	2790	92.62
Female	1228	182	14.82	1046	85.18	1099	292	26.57	807	73.43
Other than Permanent	272	272	100.00	0	0	147	147	100.00	0	0
Male	204	204	100.00	0	0	121	121	100	0	0
Female	68	68	100.00	0	0	26	26	100	0	0
Workers										
Permanent	27	27	100.00	0	0.00	0	0	0.00	0	0.00
Male	10	10	100.00	0	0.00	0	0	0.00	0	0.00
Female	17	17	100.00	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	1,15,03,875	1	18,75,000
Key Managerial Personnel*	1	85,83,000	1	40,00,000
Employees other than BoD and KMP**	500	4,65,731	57	4,70,888
Workers	Nil			

* 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 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 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	16.76	16.51

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)

Yes. 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 provide a robust framework that enables employees to raise concerns in a safe and confidential environment. These policies are designed to ensure a respectful and secure workplace by addressing issues such as harassment, discrimination, and unethical conduct in an effective manner. Employees can access multiple reporting channels, including direct communication with the Human Resources team or their reporting manager. This comprehensive approach strengthens employee support and fosters a culture of openness, trust, and transparency throughout the organization.

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

	FY 2025-26			FY 2024-25		
	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	Not Applicable, as no such incidents occurred in both reporting years					
Discrimination at workplace						
Child Labour						
Forced Labour/ Involuntary Labour						
Wages						
Other Human Rights related issues						

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil, as no such incidents occurred in both reporting years.	
Complaints on POSH as a % of female employees / workers		
Complaints on POSH upheld		

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 2025-26 (In Megajoules)	FY 2024-25 (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)	21654608.40	1,82,80,915.20
Total fuel consumption (E)	912611.45	802681.75
Energy consumption through		
other sources (F)	0.00	0.00
Total Energy consumption from non-renewable sources (D+E+F)	2,25,67,219.85	1,90,83,596.95
Total energy consumed (A+B+C+D+E+F)	2,25,67,219.85	1,90,83,596.95
Energy intensity per rupee of turnover		
(Total energy consumption/ Revenue from Operations) - Megajoules/Rs.	0.00034	0.00037
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)		
(Total energy consumed / Revenue from operations adjusted for PPP)- Megajoules/Rs.	0.0069	0.0077
Energy intensity in terms of physical output**	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity**	-	-

**The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India which is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.*
***As per the Industry Standards Forum, Full-Time Equivalent (FTE) has been considered as the input measure for physical output.*
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. 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 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	0.00
(ii) Groundwater	0.00	0.00
(iii) Third party water	55,800.00	43,800.00
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	55,800.00	43,800.00
Total volume of water consumption (in kilolitres)	11,160.00	8,760.00
Water intensity per rupee of turnover (Water consumed / Revenue from operations) - Kilolitres/Rs.	0.00000017	0.00000017
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.0000034	0.0000035
Water intensity in terms of physical output**	2.25	2.06
Water intensity (optional) – the relevant metric may be selected by the entity**	-	-

**During the reporting year, the Company adopted the methodology proposed in the Urban Wastewater Scenario in India study (August 2022), which considers a 20% water loss factor while calculating water consumption. To ensure consistency and comparability across reporting periods, the revised methodology has been applied retrospectively, and the previous year's figures have been restated accordingly.*
***The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India which is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.*
****As per the Industry Standards Forum, Full-Time Equivalent (FTE) has been considered as the input measure for physical output.*
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.

4. Provide the following details related to water discharged

Parameter	FY 2025-26	FY 2024-25
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	44,640.00	35,040.00
- 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)	44,640.00	35,040.00

**During the reporting year, the Company adopted the methodology proposed in the Urban Wastewater Scenario in India study (August 2022), which considers a 20% water loss factor while calculating water consumption. To ensure consistency and comparability across reporting periods, the revised methodology has been applied retrospectively, and the previous year's figures have been restated accordingly.*
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.

No. 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 2025-26	FY 2024-25
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 2025-26	FY 2024-25
Total Scope 1 emissions* (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) [Includes only Refrigerant and Fire extinguishers]	Metric tonnes of CO2 equivalent	744.18	1270.56
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	4282.00	4113.21
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 CO2 equivalent/ Rupees	0.000000076	0.00000011
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 CO2 equivalent/ Rupees	0.0000016	0.0000022
Total Scope 1 and Scope 2 emissions intensity in terms of physical output [Total Scope 1 and Scope 2 GHG emissions (in MTCO2e) /Full-time employee equivalent]***		1.01	1.26
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.*
*** The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India which is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.*
**** As per the Industry Standards Forum, Full-Time Equivalent (FTE) has been considered as the input measure for physical output.*

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.

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

Yes. 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 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	150.00	121.20
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	50.00	70.00
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please Specify, if any. (G)	0	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	670.00	484.80
Total (A+B+C+D+E+F+G+H)	870.00	676.00
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.000000013	0.000000013
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)*	0.00000027	0.00000027
Waste intensity in terms of physical output [Total waste generated (in MT) / Full-time employee equivalent]*	0	0

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

Parameter	FY 2025-26	FY 2024-25
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	870.00	676.00
(iii) Other disposal operations		0
Total	870.00	676.00

* 80% of the plastic waste is considered as Non-Hazardous Waste (Cartons, etc.) and rest (20%) for plastic wastes
** The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India which is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.
*** As per the Industry Standards Forum, Full-Time Equivalent (FTE) has been considered as the input measure for physical output.

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.

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 courtsCorrective 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.
1 (one).

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 community at large, we have a dedicated email ID - info@enterohealthcare.com

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	7.92%	7.73%
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 2025-26	FY 2024-25
Rural	0.00	0.00
Semi-Urban	1.03	1.36
Urban	12.36	11.54
Metropolitan	86.61	87.10

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 2025-26			FY 2024-25		
	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.