**Ref: 46/SE/LC/2026-27** **Date: November 4, 2026**

Scrip Code BSE: 544122
NSE: ENTERO
ISIN: INE010601016

To,

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

**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: Outcome of Board Meeting held on November 4, 2026**

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby inform you that the Board of Directors of the Company, at its meeting held today, inter alia, considered and approved/noted the following:

1) Pursuant to Regulation 33 of the SEBI Listing Regulations, the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2026, along with Limited Review Reports with an unmodified opinion thereon issued by the Statutory Auditors of the Company, are enclosed as **Annexure-A.**

2) Pursuant to the approval of the Nomination & Remuneration Committee at its meeting held earlier today, the Board noted the grant of fresh 49,712 (Forty-Nine Thousand Seven Hundred Twelve) Employee Stock Options under the existing "Entero Employee Stock Option Plan 2023".

Details required in terms of Regulation 30 read with Schedule III of SEBI Listing Regulations and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 are enclosed as **Annexure-B.**

Further to our intimation letter dated September 23, 2026, bearing reference no. 40/SE/LC/2026-27 and pursuant to the Company's Code of Fair Disclosure of Unpublished Price Sensitive Information, framed under the SEBI (Prohibition of Insider Trading) Regulations, 2015, the trading window for dealing in securities of the Company, shall open after expiry of 48 hours from the disclosure of financial results.

The above intimation is also being made available on the website of the Company at www.enterohealthcare.com

The Board Meeting commenced at 02:00 P.M. (IST) and concluded at 06:05 P.M. (IST).

You are requested to take the same on record.

Yours faithfully,
For **Entero Healthcare Solutions Limited**

SANU VISHAL KAPOOR

Digitally signed by SANU VISHAL KAPOOR
Date: 2026.11.04 19:53:08 +05'30'

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

**Entero Healthcare Solutions Limited**
**Registered Office: Plot No. I-35, Building -B, Industrial Area Phase-I, 13/7 Mathura Road, Faridabad, Haryana, 121003**
**Corporate Office: Entero House, Crystal Plaza - 158, C.S.T. Road, Kalina, Mumbai-400 098, Maharashtra**
**CIN:**L74999HR2018PLC072204
**Tel. No.:** 022-26529100
**Email:** info@enterohealthcare.com
**Website:** www.enterohealthcare.com

**Statement of unaudited Standalone Financial Results for the quarter and half year ended 30 September 2026**

**(Rs. in Million, except per equity share data)**

| Sr. No. | Particulars | Quarter ended | | | Half year ended | | Year ended |
|---|---|---|---|---|---|---|---|
| | | 30 September 2026 (Unaudited) | 30 June 2026 (Unaudited) | 30 September 2025 (Unaudited) | 30 September 2026 (Unaudited) | 30 September 2025 (Unaudited) | 31 March 2026 (Audited) |
| 1 | **Income** | | | | | | |
| | a) Revenue from operations | 1,145.71 | 832.66 | 832.21 | 1,978.37 | 1,625.73 | 3,482.41 |
| | b) Other income | 220.82 | 231.45 | 242.25 | 452.27 | 505.13 | 1,137.23 |
| | **Total Income** | **1,366.53** | **1,064.11** | **1,074.46** | **2,430.64** | **2,130.86** | **4,619.64** |
| 2 | **Expenses** | | | | | | |
| | a) Purchase of Stock-in-trade | 791.37 | 568.13 | 612.96 | 1,359.50 | 1,572.09 | 2,780.65 |
| | b) Changes in inventories of Stock-in-trade | (10.80) | 161.05 | 94.80 | 150.25 | (163.43) | 356.41 |
| | c) Employee benefits expense | 161.08 | 122.94 | 143.28 | 284.02 | 283.06 | 578.72 |
| | d) Finance costs | 61.11 | 57.42 | 7.11 | 118.53 | 13.05 | 46.08 |
| | e) Depreciation and amortisation expense | 31.72 | 31.07 | 33.22 | 62.79 | 61.45 | 117.22 |
| | f) Other expenses | 88.86 | 77.45 | 106.99 | 166.31 | 196.90 | 393.73 |
| | **Total Expenses** | **1,123.34** | **1,018.06** | **998.37** | **2,141.40** | **1,963.13** | **4,272.81** |
| 3 | **Profit before exceptional items and tax (1) - (2)** | **243.19** | **46.05** | **76.09** | **289.24** | **167.73** | **346.83** |
| 4 | **Exceptional items** | - | - | - | - | - | 44.97 |
| 5 | **Profit before tax (3) - (4)** | **243.19** | **46.05** | **76.09** | **289.24** | **167.73** | **301.86** |
| 6 | **Tax expenses** | | | | | | |
| | Current tax (including tax expense of earlier year) | 3.04 | 2.20 | 18.03 | 5.24 | 18.03 | 89.06 |
| | Deferred tax charge/(credit) | 48.71 | 9.28 | 1.10 | 57.99 | 23.17 | (55.95) |
| | **Total tax expenses** | **51.75** | **11.48** | **19.13** | **63.23** | **41.20** | **33.11** |
| 7 | **Profit for the period/year (5) –(6)** | **191.44** | **34.57** | **56.96** | **226.01** | **126.53** | **268.75** |
| 8 | **Other comprehensive income** | | | | | | |
| | **Items that will not be reclassified subsequently to profit and loss** | | | | | | |
| | Remeasurement gain / (loss) on defined benefit plan | 3.71 | (0.94) | (1.12) | 2.77 | (0.73) | (3.75) |
| | Income tax effect on above | (0.94) | 0.24 | 0.28 | (0.70) | 0.18 | 0.94 |
| | **Total other comprehensive income** | **2.77** | **(0.70)** | **(0.84)** | **2.07** | **(0.55)** | **(2.81)** |
| 9 | **Total comprehensive income (7) + (8)** | **194.21** | **33.87** | **56.12** | **228.08** | **125.98** | **265.94** |
| 10 | Paid-up equity share capital (face value - Rs. 10 per share) | 435.23 | 435.23 | 435.09 | 435.23 | 435.09 | 435.11 |
| 11 | Other equity | | | | | | 16,395.25 |
| 12 | Earnings per share (Face value of Rs.10 each) basic- (Rs.)* | 4.40 | 0.79 | 1.31 | 5.19 | 2.91 | 6.18 |
| | Earnings per share (Face value of Rs.10 each) diluted - (Rs.)* | 4.39 | 0.79 | 1.31 | 5.18 | 2.90 | 6.17 |

(*not annualised for the quarter and half year)
See accompanying notes to the unaudited standalone financial results

**NOTES:**

1 The unaudited standalone financial results are prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', the provisions of the Companies Act, 2013 (the Act), and SEBI Circular No. CIR/CFD/FAC/62/2016 dated 05 July 2016, as amended. In terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, the above unaudited standalone financial results of Entero Healthcare Solutions Limited ("the Company") have been reviewed and recommended by the Audit Committee and approved by the Board of Directors, at their respective meetings held on 4 November 2026. The statutory auditors have expressed an unmodified conclusion on these unaudited standalone financial results.

2 The Company operates only in one business segment i.e. trading of pharmaceutical and surgical products and hence, the Company has only one reportable segment as per Ind AS 108 "Operating Segments".

3 During the period ended 30 September 2026, the Company has subscribed to the Optionally Convertible Debenture ('OCD') issued by its subsidiaries, detailed as follows:

| Name of the entity | Unit number | Date of issuance | Issue price |
|---|---|---|---|
| Saurashtra Medisolutions Private Limited | 36,250 | 9 May 2026 | 3,300 |
| Sri Parshva Pharma Distributors Private Limited | 38,000 | 27 April 2026 | 8,400 |
| S.S. Pharma Traders Private Limited | 4,000 | 22 May 2026 | 55,000 |
| Avenues Pharma Distributors Private Limited | 62,500 | 18 April 2026 | 5,600 |

4 Subsequent to the period ended 30 September 2026, the Company has subscribed to 15,00,000 Optionally Convertible Debentures ('OCD') issued by Chhabra Healthcare Solution Private Limited at Rs. 120 per OCD on 03 November 2026.

5 During the period ended 30 September 2026, the Company has allotted 12,135 equity shares of Rs.10 each at a premium of Rs. 794 per share aggregating to Rs. 9.76 million pursuant to exercise of employee stock options.

6 During the period ended 30 September 2026, the Company has granted 24,800 employee stock options under Entero Employee Stock Option Plan 2023.

7 The above unaudited standalone financial results of the Company are available on the website of the Company (www.enterohealthcare.com) and on the websites of NSE (www.nseindia.com) and BSE (www.bseindia.com).

**Entero Healthcare Solutions Limited**

**Prabhat Agrawal**
**CEO & Managing Director**
**DIN: 07466382**
**Place: Mumbai**
**Date: 04 November 2026**

Entero Healthcare Solutions Limited

MSKA & ASSOCIATES LLP Chartered Accountants

**Entero Healthcare Solutions Limited**
**Registered Office: Plot No. I-35, Building -B, Industrial Area Phase-I, 13/7 Mathura Road, Faridabad, Haryana, 121003**
**Corporate Office: Entero House, Crystal Plaza - 158, C.S.T. Road, Kalina, Mumbai-400 098, Maharashtra**
**CIN:**L74999HR2018PLC072204
**Tel. No.:** 022-26529100
**Email:** info@enterohealthcare.com
**Website:** www.enterohealthcare.com

**Standalone Statement of Assets and Liabilities as at 30 September 2026**
(Amount in Millions, unless otherwise stated)

| Particulars | 30 September 2026 (Unaudited) | 31 March 2026 (Audited) |
|---|---|---|
| **ASSETS** | | |
| **Non-current assets** | | |
| Property, plant and equipment | 170.45 | 179.15 |
| Right of use assets | 182.49 | 214.15 |
| Other Intangible assets | 74.62 | 81.07 |
| Intangible assets under development | 46.99 | 24.53 |
| Financial assets | | |
| Investments in subsidiaries | 8,658.76 | 7,649.93 |
| Loans | 5,342.99 | 5,726.63 |
| Other financial assets | 117.51 | 84.60 |
| Deferred tax assets (net) | 62.22 | 120.91 |
| Non current tax assets (net) | 155.66 | 201.64 |
| Other non current asset | 9.61 | 4.99 |
| **Total non-current assets** | **14,821.30** | **14,287.60** |
| | | |
| **Current assets** | | |
| Inventories | 583.09 | 733.34 |
| Financial assets | | |
| Investments | 434.44 | 596.03 |
| Trade receivables | 944.53 | 1,034.66 |
| Cash and cash equivalents | 259.43 | 567.63 |
| Bank balances other than cash and cash equivalent | 20.00 | 15.34 |
| Loans | 2,828.66 | 2,271.95 |
| Other financial assets | 2,136.00 | 1,910.98 |
| Other current assets | 269.69 | 159.09 |
| **Total current assets** | **7,475.84** | **7,289.02** |
| **TOTAL ASSETS** | **22,297.14** | **21,576.62** |
| | | |
| **EQUITY AND LIABILITIES** | | |
| **Equity** | | |
| Equity share capital | 435.23 | 435.11 |
| Share Application Money Pending Allotment | 40.28 | - |
| Other equity | 16,649.60 | 16,395.25 |
| **Total equity** | **17,125.11** | **16,830.36** |
| | | |
| **Liabilities** | | |
| **Non-current liabilities** | | |
| Financial liabilities | | |
| Borrowings | 1,411.30 | 919.65 |
| Lease liabilities | 152.27 | 188.53 |
| Other financial liabilities | 601.48 | 335.67 |
| Provisions | 54.26 | 83.69 |
| **Total non-current liabilities** | **2,219.31** | **1,527.54** |
| | | |
| **Current liabilities** | | |
| Financial liabilities | | |
| Borrowings | 571.37 | 157.14 |
| Lease liabilities | 69.41 | 61.75 |
| Trade payables | | |
| i)total outstanding dues of micro enterprises and small enterprises | 0.39 | 0.20 |
| ii)total outstanding dues of creditors other than micro enterprise and small enterprises | 830.31 | 747.72 |
| Other financial liabilities | 1,292.33 | 2,193.47 |
| Other current liabilities | 178.60 | 40.38 |
| Provisions | 10.31 | 18.06 |
| **Total current liabilities** | **2,952.72** | **3,218.72** |
| **TOTAL LIABILITIES** | **5,172.03** | **4,746.26** |
| **TOTAL EQUITY AND LIABILITIES** | **22,297.14** | **21,576.62** |

Entero Healthcare Solutions Limited

MSKA & ASSOCIATES LLP Chartered Accountants

**Entero Healthcare Solutions Limited**
**Registered Office: Plot No. I-35, Building -B, Industrial Area Phase-I, 13/7 Mathura Road, Faridabad, Haryana, 121003**
**Corporate Office: Entero House, Crystal Plaza - 158, C.S.T. Road, Kalina, Mumbai-400 098, Maharashtra**
**CIN:**L74999HR2018PLC072204
**Tel. No.:** 022-26529100
**Email:** info@enterohealthcare.com
**Website:** www.enterohealthcare.com

**Standalone Statement of cash flows for the period ended 30 September 2026**
(Amount in Millions, unless otherwise stated)

| Particulars | For the period ended 30 September 2026 (Unaudited) | For the period ended 30 September 2025 (Unaudited) |
|---|---|---|
| **Cash flow from operating activities** | | |
| Profit / (Loss) before tax | 289.24 | 167.74 |
| Adjustments for: | | |
| Depreciation and amortization expenses | 62.79 | 61.45 |
| Finance cost | 118.53 | 13.05 |
| Interest income | (386.05) | (432.85) |
| Profit on sale of property, plant and equipment | (0.03) | (0.07) |
| Commission Income on Corporate Guarantee | (33.92) | (19.89) |
| Gain on termination of lease | - | (3.90) |
| Provision for expected credit loss | (15.79) | 1.43 |
| Fair value gain on mutual funds and derivative instruments | 0.37 | (7.23) |
| Net gain on redemption of mutual fund investments | (10.50) | - |
| Asset written off | - | 0.11 |
| Employee stock option expenses | 16.63 | 18.56 |
| | **41.27** | **(201.60)** |
| **Changes in working capital** | | |
| (Increase)/Decrease in inventories | 150.25 | (163.43) |
| (Increase)/Decrease in trade receivables | 160.50 | (228.06) |
| (Increase)/Decrease in other financial assets | (289.76) | 290.91 |
| (Increase)/Decrease in other current assets | (110.60) | 1.43 |
| Increase/(Decrease) in trade payables | 35.44 | 66.69 |
| Increase/(Decrease) in other financial liabilities | 43.03 | (82.54) |
| Increase/(Decrease) in other current liabilities | 138.07 | (13.08) |
| Increase/(Decrease) in provisions and employee benefit | (34.40) | 8.55 |
| **Cash generated from/(used) in operations** | **133.80** | **(321.14)** |
| Income tax paid (net) | 40.86 | (60.70) |
| **Net cash flows generated from/(used) in operating activities (A)** | **174.66** | **(381.84)** |
| **Cash flow from investing activities** | | |
| Purchase consideration paid towards acquisitions of business | (1,866.34) | (651.75) |
| Proceeds from sale of subsidiary | - | 0.20 |
| Loans to related party | (2,159.07) | (1,194.38) |
| Loan repayment received from related party | 1,986.00 | 799.34 |
| Purchase of Property, Plant and Equipment, including movement in CWIP and capital advances | (43.02) | (75.23) |
| Proceeds from sale of property, plant and equipment | - | 1.04 |
| Commission income on corporate guarantee | 33.92 | 19.89 |
| Proceeds/(investment) in mutual funds (net) | 171.72 | 106.35 |
| (Increase) / Decrease in fixed deposits with bank having maturity more than three months (net) | (27.21) | 38.48 |
| Interest received | 626.66 | 430.90 |
| **Net cash flow generated from/(used) in investing activities (B)** | **(1,277.34)** | **(525.15)** |
| **Cash flow from financing activities** | | |
| Proceeds from issue of equity shares on exercise of ESOP | 9.76 | 0.96 |
| Receipt of share Application Money | 40.28 | 1.63 |
| Proceeds from term loan | 900.00 | - |
| Payment of lease liabilities | (39.94) | (52.66) |
| Interest paid | (108.39) | (0.06) |
| **Net cash generated from/(used in) in financing activities (C)** | **801.71** | **(50.13)** |
| **Net increase/ (decrease) in cash and cash equivalents (A+B+C)** | **(300.97)** | **(957.12)** |
| Cash and cash equivalents at the beginning of the period* | 560.40 | 1,511.80 |
| **Cash and cash equivalents at the end of the period** | **259.43** | **554.68** |

*Restated Pursuant to amendment to Ind AS 109

**NOTES:**

1 The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard (Ind AS) 7, Statement of Cash Flows as specified in the Companies (Indian Accounting Standards), Rules, 2015 (as amended).

2 Cash and cash equivalents comprise:

| Particulars | For the period ended 30 September 2026 (Unaudited) | For the period ended 30 September 2025 (Unaudited) |
|---|---|---|
| Balances with banks | | |
| On current accounts | 259.21 | 301.74 |
| Fixed deposits with maturity of less than 3 months | - | 252.64 |
| Cash on hand | 0.22 | 0.30 |
| **Total cash and cash equivalents at end of the year** | **259.43** | **554.68** |

Entero Healthcare Solutions Limited

MSKA & ASSOCIATES LLP Chartered Accountants

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

HO
602, Floor 6, Raheja Titanium
Western Express Highway, Geetanjali
Railway Colony, Ram Nagar, Goregaon (E)
Mumbai 400063, INDIA
Tel: +91 22 6974 0200

**Independent Auditor's Review Report on Standalone unaudited financial results of Entero Healthcare Solutions Limited for the quarter and year to-date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**To the Board of Directors of Entero Healthcare Solutions Limited**

1. We have reviewed the accompanying statement of standalone unaudited financial results of Entero Healthcare Solutions Limited (hereinafter referred to as 'the Company'), for the quarter ended September 30, 2026 and the year to-date results for the period from April 01, 2026 to September 30, 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For M S K A & Associates LLP (Formerly known as M S K A & Associates)**
Chartered Accountants
ICAI Firm Registration No.105047W/W101187

VIRENDRA ZAVERBHAI KANAK

Digitally signed by VIRENDRA ZAVERBHAI KANAK
Date: 2026.11.04 18:11:52 +05'30'

Virendra Kanak
Partner
Membership No.: 110811
UDIN: 26110811CKNERO3905
Place: Mumbai
Date: November 04, 2026

**Entero Healthcare Solutions Limited**
**Registered Office: Plot No. I-35, Building -B, Industrial Area Phase-I, 13/7 Mathura Road, Faridabad, Haryana, 121003**
**Corporate Office: Entero House, Crystal Plaza - 158, C.S.T. Road, Kalina, Mumbai-400 098, Maharashtra**
CIN:L74999HR2018PLC072204
Tel. No.: 022-26529100
Email: info@enterohealthcare.com
Website: www.enterohealthcare.com

**Statement of unaudited Consolidated Financial Results for the quarter and half year ended 30 September 2026**

**(Rs. in Million, except per equity share data)**

| Sr. No. | Particulars | Quarter ended | | | Half year ended | | Year ended |
|---|---|---|---|---|---|---|---|
| | | 30 September 2026 (Unaudited) | 30 June 2026 (Unaudited) | 30 September 2025 (Unaudited) | 30 September 2026 (Unaudited) | 30 September 2025 (Unaudited) | 31 March 2026 (Audited) |
| 1 | **Income** | | | | | | |
| | a) Revenue from operations | 20,870.75 | 19,404.95 | 15,709.48 | 40,275.70 | 29,747.67 | 65,912.12 |
| | b) Other income | 39.92 | 30.07 | 47.91 | 69.99 | 106.16 | 192.37 |
| | **Total Income** | **20,910.67** | **19,435.02** | **15,757.39** | **40,345.69** | **29,853.83** | **66,104.49** |
| 2 | **Expenses** | | | | | | |
| | a) Purchase of Stock-in-trade | 18,662.84 | 17,253.16 | 13,983.28 | 35,916.00 | 26,973.44 | 59,148.38 |
| | b) Changes in inventories of Stock-in-trade | (191.87) | (61.81) | 118.22 | (253.68) | (229.46) | (40.08) |
| | c) Employee benefits expense | 707.21 | 694.16 | 592.06 | 1,401.37 | 1,167.63 | 2,454.99 |
| | d) Finance costs | 231.38 | 205.72 | 123.98 | 437.10 | 230.62 | 543.85 |
| | e) Depreciation and amortisation expense | 131.29 | 123.05 | 98.34 | 254.34 | 187.03 | 432.93 |
| | f) Other expenses | 585.95 | 549.54 | 395.26 | 1,135.49 | 714.69 | 1,689.28 |
| | **Total Expenses** | **20,126.80** | **18,763.82** | **15,311.14** | **38,890.62** | **29,043.95** | **64,229.35** |
| 3 | **Profit before exceptional items and tax (1) - (2)** | **783.87** | **671.20** | **446.25** | **1,455.07** | **809.88** | **1,875.14** |
| 4 | **Exceptional Items** | - | - | - | - | - | 81.78 |
| 5 | **Profit before tax (3) - (4)** | **783.87** | **671.20** | **446.25** | **1,455.07** | **809.88** | **1,793.35** |
| 6 | **Tax expenses** | | | | | | |
| | Current tax (including tax expense of earlier year) | 132.56 | 176.54 | 126.62 | 309.10 | 207.71 | 594.80 |
| | Deferred tax charge/(credit) | 43.89 | (25.85) | (46.37) | 18.04 | (66.15) | (259.84) |
| | **Total tax expenses** | **176.45** | **150.69** | **80.25** | **327.14** | **141.56** | **334.96** |
| 7 | **Profit for the period/year (5) – (6)** | **607.42** | **520.51** | **366.00** | **1,127.93** | **668.32** | **1,458.39** |
| 8 | Other comprehensive income | | | | | | |
| | Items that will not be reclassified subsequently to profit and loss | | | | | | |
| | Remeasurement (losses)/gains on defined benefit plan | 27.58 | (1.74) | (5.62) | 25.84 | (3.98) | (7.86) |
| | Income tax effect on above | (6.97) | 0.44 | 1.47 | (6.53) | 1.05 | 1.95 |
| | **Total other comprehensive income** | **20.61** | **(1.30)** | **(4.15)** | **19.31** | **(2.93)** | **(5.91)** |
| 9 | **Total comprehensive income (7) + (8)** | **628.03** | **519.21** | **361.85** | **1,147.24** | **665.39** | **1,452.48** |
| 10 | **Profit attributable to:** | | | | | | |
| | Owners of the Company | 455.43 | 381.62 | 316.01 | 837.05 | 594.00 | 1,150.42 |
| | Non-controlling interests | 151.99 | 138.89 | 49.99 | 290.88 | 74.32 | 307.98 |
| 11 | **Other comprehensive income attributable to:** | | | | | | |
| | Owners of the Company | 18.51 | (1.28) | (3.75) | 17.23 | (2.82) | (5.82) |
| | Non-controlling interests | 2.10 | (0.02) | (0.40) | 2.08 | (0.11) | (0.09) |
| 12 | **Total comprehensive income attributable to:** | | | | | | |
| | Owners of the Company | 473.94 | 380.34 | 312.26 | 854.28 | 591.18 | 1,144.60 |
| | Non-controlling interests | 154.09 | 138.87 | 49.59 | 292.96 | 74.21 | 307.89 |
| 13 | Paid-up equity share capital (face value - Rs. 10 per share) | 435.23 | 435.23 | 435.09 | 435.23 | 435.09 | 435.11 |
| 14 | Other equity | | | | | | 16,450.99 |
| 15 | Earnings per share (Face value of Rs.10 each) basic- (Rs.)* | 10.47 | 8.77 | 7.26 | 19.24 | 13.65 | 26.44 |
| | Earnings per share (Face value of Rs.10 each) diluted - (Rs.)* | 10.45 | 8.76 | 7.25 | 19.20 | 13.63 | 26.40 |

(*not annualised for the quarter and half year)

See accompanying notes to the unaudited consolidated financial results

Entero Healthcare Solutions Limited

MSKA & ASSOCIATES LLP Chartered Accountants

**Entero Healthcare Solutions Limited**
**Registered Office: Plot No. I-35, Building -B, Industrial Area Phase-I, 13/7 Mathura Road, Faridabad, Haryana, 121003**
**Corporate Office: Entero House, Crystal Plaza - 158, C.S.T. Road, Kalina, Mumbai-400 098, Maharashtra**
CIN:L74999HR2018PLC072204
Tel. No.: 022-26529100
Email: info@enterohealthcare.com
Website: www.enterohealthcare.com

**NOTES:**

1 The unaudited consolidated financial results are prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', the provisions of the Companies Act, 2013 (the Act), and SEBI Circular No. CIR/CFD/FAC/62/2016 dated 05 July 2016, as amended. In terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, the above unaudited consolidated financial results of Entero Healthcare Solutions Limited ("the Holding Company" or "the Company"), and its subsidiaries (the Holding Company along with subsidiaries together referred to as "the Group") have been reviewed and recommended by the Audit Committee and approved by the Board of Directors, at their respective meetings held on 4 November 2026. The statutory auditors have expressed an unmodified conclusion on these unaudited consolidated financial results.

2 The Group operates only in one business segment i.e. trading of pharmaceutical and surgical products and hence, the Group has only one reportable segment as per Ind AS 108 "Operating Segments".

3 During the year ended 31 March 2026, the Holding Company has entered into share purchase agreement with following entities, resulting these entities became the subsidiaries of Company. The Holding Company has accounted these acquisitions as per Ind AS 103- 'Business Combinations', on provisional basis in the audited consolidated financial results. The figures for the quarter and half year ended 30 September 2026 include figures of the aforesaid acquired entities from the date of share transfer as mentioned below, and are not comparable with the corresponding/ comparative period:

| Name of the entity | Date of share transfer | Number of Equity Shares Acquired | % of shareholding |
|---|---|---|---|
| Ramson Medical Distributors Private Limited | 30 June 2025 | 7,00,000 | 70% |
| Sai RK Pharma Private Limited | 19 July 2025 | 7,000 | 70% |
| Well Wisher Pharma Private Limited | 05 September 2025 | 7,000 | 70% |
| Anand Medilink Private Limited | 01 October 2025 | 8,000 | 80% |
| Ace Cardiopathy Solutions Private Limited | 06 October 2025 | 1,78,840 | 60% |
| Bioaide Technologies Private Limited | 26 November 2025 | 76,032 | 80% |
| Anand Chemiceutics Private Limited | 07 February 2026 | 51,510 | 51.51% |

4 During the period ended 30 September 2026, the Company has allotted 12,135 equity shares of Rs.10 each at a premium of Rs. 794 per share aggregating to Rs. 9.76 million pursuant to exercise of employee stock options.

5 During the period ended 30 September 2026, R S M Pharma Private Limited (Wholly owned Subsidiary of the Company) has subscribed to 100% equity shares of Qurovia Lifesciences Private Limited on 25 July 2026, resulting this entity become step down subsidiary of the Company.

6 During the Period ended 30 September 2026, the Company has granted 24,800 employee stock options under Entero Employee Stock Option Plan 2023.

7 Subsequent to period ended 30 September 2026, Sai Pharma Distributors Private Limited (Subsidiary of the Company) has entered into business transfer agreement with Vishal Surgicals and Vishal Surgicals & Medicals for the acquisition of 100% business undertaking on slump sale basis on 12 October 2026.

8 The above unaudited consolidated financial results of the Company are available on the website of the Company (www.enterohealthcare.com) and on the websites of NSE (www.nseindia.com) and BSE (www.bseindia.com).

**Entero Healthcare Solutions Limited**

**Prabhat Agrawal**
**CEO & Managing Director**
**DIN: 07466382**
**Place: Mumbai**
**Date: 04 November 2026**

Entero Healthcare Solutions Limited

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CIN:L74999HR2018PLC072204
Tel. No.: 022-26529100
Email: info@enterohealthcare.com
Website: www.enterohealthcare.com

**Consolidated Statement of Assets and Liabilities as at 30 September 2026**
(Amount in million, unless otherwise stated)

| Particulars | As at 30 September 2026 (Unaudited) | As at 31 March 2026 (Audited) |
|---|---|---|
| **ASSETS** | | |
| **Non-current assets** | | |
| Property, plant and equipment | 1,145.14 | 1,031.11 |
| Right of use asset | 960.26 | 972.99 |
| Goodwill | 7,490.90 | 7,490.90 |
| Other intangible assets | 80.03 | 85.32 |
| Intangible asset under development | 46.99 | 24.53 |
| Financial assets | | |
| Other financial assets | 506.46 | 493.23 |
| Deferred tax asset (net) | 516.39 | 540.28 |
| Non Current tax assets (net) | 225.44 | 269.40 |
| Other non-current assets | 12.40 | 10.51 |
| **Total non-current assets** | **10,984.01** | **10,918.27** |
| | | |
| **Current assets** | | |
| Inventories | 8,670.45 | 8,416.77 |
| Financial assets | | |
| Investments | 1,269.49 | 1,298.86 |
| Trade receivables | 14,608.85 | 12,124.42 |
| Cash and cash equivalents | 961.38 | 1,468.76 |
| Bank balances other than cash and cash equivalents | 72.24 | 149.13 |
| Other financial assets | 509.87 | 307.60 |
| Other current assets | 1,634.95 | 1,265.77 |
| Non-current Assets Held for Sale | - | 53.05 |
| **Total current assets** | **27,727.23** | **25,084.36** |
| **TOTAL ASSETS** | **38,711.24** | **36,002.63** |
| | | |
| **EQUITY AND LIABILITIES** | | |
| **Equity** | | |
| Equity share capital | 435.23 | 435.11 |
| Share Application Money Pending Allotment | 40.28 | - |
| Other equity | 17,335.61 | 16,450.99 |
| **Equity attributable to owners of the Company** | **17,811.12** | **16,886.10** |
| | | |
| **Non-Controlling Interests** | 932.31 | 639.36 |
| | | |
| **Total equity** | **18,743.43** | **17,525.46** |
| | | |
| **Liabilities** | | |
| **Non-current liabilities** | | |
| Financial liabilities | | |
| Borrowings | 1,881.65 | 1,225.60 |
| Lease Liabilities | 759.83 | 823.79 |
| Other financial liabilities | 601.48 | 335.67 |
| Provisions | 195.11 | 216.00 |
| Deferred tax Liabilities (net) | 1.09 | 0.41 |
| **Total non-current liabilities** | **3,439.16** | **2,601.47** |
| | | |
| **Current liabilities** | | |
| Financial liabilities | | |
| Borrowings | 6,057.17 | 4,441.23 |
| Lease Liabilities | 336.48 | 280.90 |
| Trade payables | | |
| i) total outstanding dues of micro enterprises and small enterprises | 870.21 | 428.83 |
| ii) total outstanding dues of creditors other than micro enterprise and small enterprise | 6,917.25 | 6,824.45 |
| Other financial liabilities | 1,882.02 | 3,596.52 |
| Other current liabilities | 240.27 | 97.02 |
| Provisions | 32.67 | 51.02 |
| Current tax liabilities (net) | 192.58 | 155.73 |
| **Total current liabilities** | **16,528.65** | **15,875.70** |
| **TOTAL LIABILITIES** | **19,967.81** | **18,477.17** |
| **TOTAL EQUITY AND LIABILITIES** | **38,711.24** | **36,002.63** |

Entero Healthcare Solutions Limited

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CIN:L74999HR2018PLC072204
Tel. No.: 022-26529100
Email: info@enterohealthcare.com
Website: www.enterohealthcare.com

**Consolidated Statement of Cash Flows for the period ended 30 September 2026**
(Amount in million, unless otherwise stated)

| Particulars | For the Period ended 30 September 2026 (Unaudited) | For the Period ended 30 September 2025 (Unaudited) |
|---|---|---|
| **Cash flow from operating activities** | | |
| Profit before tax | 1,455.07 | 809.88 |
| Adjustments for: | | |
| Depreciation and amortization expense | 254.34 | 187.03 |
| Finance costs | 437.10 | 230.62 |
| Provision for expected credit loss on trade receivables | 56.38 | 31.08 |
| Provision for claim receivable | 60.05 | - |
| (Profit)/Loss on sale of property, plant and equipment (net) | (0.01) | 0.01 |
| Interest income | (12.21) | (80.62) |
| Net gain on redemption of mutual fund investments | (18.39) | (8.06) |
| Fair value gain on mutual funds and derivative instruments | (22.10) | (9.44) |
| Gain on modification / termination of lease | (3.98) | (4.23) |
| Interest income on income tax refund | (8.41) | (0.00) |
| Employee stock option expenses | 16.63 | 18.56 |
| | **2,214.47** | **1,174.84** |
| **Changes in working capital** | | |
| (Increase) / Decrease in inventories | (253.68) | (254.51) |
| (Increase) / Decrease in loans | - | 2.77 |
| (Increase) / Decrease in trade receivables | (2,356.04) | (1,150.69) |
| (Increase) / Decrease in other financial assets | 97.60 | (93.07) |
| (Increase) / Decrease in other current assets | (384.32) | 47.47 |
| Increase / (Decrease) in trade payables | 286.26 | 151.05 |
| Increase / (Decrease) in other current liabilities | 143.25 | (11.10) |
| Increase / (Decrease) in other financial liabilities | 38.10 | (201.80) |
| Increase / (Decrease) in provisions and employee benefits | (21.49) | 20.94 |
| **Cash generated/(used) in operations** | **(235.85)** | **(314.10)** |
| Income tax paid (net) | (229.54) | (258.62) |
| **Net cash flow generated from/ (used in) operating activities (A)** | **(465.39)** | **(572.73)** |
| **Cash flow from investing activities** | | |
| Purchase consideration paid towards acquisitions of business | (1,662.75) | (795.11) |
| Purchase of property, plant and equipment, intangible including movement in CWIP and capital advances | (225.35) | (106.23) |
| Proceed / (Investment) in mutual funds (net) | 64.34 | (72.04) |
| Proceeds from sale of property, plant and equipment | 3.39 | 1.52 |
| Interest received | 15.38 | 73.62 |
| (Increase) / Decrease in fixed deposits with bank having maturity more than three months (net) | 5.24 | 349.17 |
| **Net cash generated from/(used in) investing activities (B)** | **(1,799.75)** | **(549.08)** |
| **Cash flow from financing activities** | | |
| Proceeds from issue of equity shares on exercise of ESOP | 9.77 | 0.96 |
| Receipt of share Application Money | 40.28 | 1.63 |
| Proceeds from long term loan | 1,116.27 | (11.61) |
| Repayment of long term loan | (139.10) | - |
| Proceeds/(Repayment) of short-term borrowings (net) | 1,311.14 | (34.25) |
| Payment of lease liabilities | (207.39) | (173.55) |
| Finance costs paid | (375.42) | (176.30) |
| **Net cash generated from/(used in) financing activities (C)** | **1,755.55** | **(393.12)** |
| **Net increase/(decrease) in cash and cash equivalents (A+B+C)** | **(509.59)** | **(1,514.93)** |
| Cash and cash equivalents at the beginning of the period* | 1,470.97 | 2,292.78 |
| Add : on acquisition of business | - | 1.75 |
| Less : on Disinvestment of business | - | (22.56) |
| **Cash and cash equivalents at the end of the period** | **961.38** | **757.04** |

*Restated persuant to amendment to Ind AS 109

**NOTES:**

1 The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard (Ind AS) 7, Statement of Cash Flows as specified in the Companies (Indian Accounting Standards), Rules, 2015 (as amended).

2 Cash and cash equivalents comprise of:

| Particulars | As at 30 September 2026 (Unaudited) | As at 30 September 2025 (Unaudited) |
|---|---|---|
| Balances with banks | | |
| On current accounts | 849.56 | 706.75 |
| Fixed deposits with maturity of less than 3 months | 21.77 | - |
| Cash on hand | 90.05 | 50.29 |
| **Total cash and cash equivalents at end of the period** | **961.38** | **757.04** |

Entero Healthcare Solutions Limited

MSKA & ASSOCIATES LLP Chartered Accountants

MSKA & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants

HO
602, Floor 6, Raheja Titanium
Western Express Highway, Geetanjali
Railway Colony, Ram Nagar, Goregaon (E)
Mumbai 400063, INDIA
Tel: +91 22 6974 0200

**Independent Auditor's Review Report on consolidated unaudited financial results of Entero Healthcare Solutions Limited for the quarter and year to-date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**To the Board of Directors of Entero Healthcare Solutions Limited**

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Entero Healthcare Solutions Limited (hereinafter referred to as 'the Holding Company') which includes its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended September 30, 2026 and the year to-date results for the period from April 01, 2026 to September 30, 2026 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the entities listed in Annexure A.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial information of 5 subsidiaries included in the Statement, whose interim financial information reflects total assets of Rs. 9,210.06 million as at September 30, 2026 and total revenues of Rs. 4,289.01 million and Rs. 8,046.76 million, total net profit after tax of Rs. 253.93 million and Rs. 473.87 million and total comprehensive income of Rs. 254.35 million and Rs. 474.27 million, for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026, respectively, and cash flows (net) of Rs. 0.23 million for the period from April 01, 2026 to September 30, 2026, as considered in the Statement. These interim financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the other auditors.

7. The Statement includes the interim financial information of 22 subsidiaries which have not been reviewed by their auditors and are not subject to review, whose interim financial information reflects total assets of Rs. 6,815.83 million as at September 30, 2026 and total revenue of Rs. 3,629.13 million and Rs. 7,152.23 million, total net profit after tax of Rs. 78.88 million and Rs. 133.49 million and total comprehensive income of Rs. 79.91 million and Rs. 134.40 million for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026, respectively, and cash flows (net) of Rs. (80.05) million for the period from April 01, 2026 to September 30, 2026, as considered in the Statement. These interim financial information have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such management prepared unaudited interim financial information. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

   Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the management.

**For M S K A & Associates LLP (Formerly known as M S K A & Associates)**
Chartered Accountants
ICAI Firm Registration No.105047W/W101187

VIRENDRA ZAVERBHAI KANAK

Digitally signed by VIRENDRA ZAVERBHAI KANAK
Date: 2026.11.04 18:14:44 +05'30'

**Virendra Kanak**
Partner
Membership No.: 110811
UDIN: 26110811CPWKLT4294

Place: Mumbai
Date: November 04, 2026

**Annexure A to the Independent Auditor's Review Report on Consolidated unaudited financial results of Entero Healthcare Solutions Limited for the quarter and year to-date pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

| Sr. No | Name of the entity | Relationship with Holding Company |
|---|---|---|
| 1 | Novacare Healthcare Solutions Private Limited | Wholly owned Subsidiary Company |
| 2 | R S M Pharma Private Limited | Wholly owned Subsidiary Company |
| 3 | Avenues Pharma Distributors Private Limited | Wholly owned Subsidiary Company |
| 4 | Chirag Medicare Solutions Private Limited | Wholly owned Subsidiary Company |
| 5 | Chethana Pharma Private Limited | Wholly owned Subsidiary Company |
| 6 | Jaggi Enterprises Private Limited | Wholly owned Subsidiary Company |
| 7 | Vasavi Medicare Solutions Private Limited | Wholly owned Subsidiary Company |
| 8 | SVMED Solutions Private Limited | Wholly owned Subsidiary Company |
| 9 | Millennium Medisolutions Private Limited | Wholly owned Subsidiary Company |
| 10 | G.S. Pharmaceutical Distributors Private Limited | Wholly owned Subsidiary Company |
| 11 | Getwell Medicare Solution Private Limited | Wholly owned Subsidiary Company |
| 12 | Galaxystar Pharma Distributors Private Limited | Wholly owned Subsidiary Company |
| 13 | Barros Enterprises Private Limited | Wholly owned Subsidiary Company |
| 14 | Sesha Balajee Medisolutions Private Limited | Wholly owned Subsidiary Company |
| 15 | Rada Medisolutions Private Limited | Wholly owned Subsidiary Company |
| 16 | Sri Parshva Pharma Distributors Private Limited | Wholly owned Subsidiary Company |
| 17 | Sri Rama Pharmaceutical Distributors Private Limited | Wholly owned Subsidiary Company |
| 18 | Western Healthcare Solutions Private Limited | Wholly owned Subsidiary Company |
| 19 | Chhabra Healthcare Solutions Private Limited | Wholly owned Subsidiary Company |
| 20 | Chethana Healthcare Solutions Private Limited | Wholly owned Subsidiary Company |
| 21 | S.S. Pharma Traders Private Limited | Wholly owned Subsidiary Company |
| 22 | Sundarlal Pharma Distributors Private Limited | Wholly owned Subsidiary Company |
| 23 | New Siva Agencies Private Limited | Wholly owned Subsidiary Company |
| 24 | Saurashtra Medisolutions Private Limited | Wholly owned Subsidiary Company |
| 25 | New RRPD Private Limited | Wholly owned Subsidiary Company |
| 26 | Sree Venkateshwara Medisolutions Private Limited | Wholly owned Subsidiary Company |
| 27 | SVS Lifesciences Private Limited | Wholly owned Subsidiary Company |
| 28 | Swami Medisolutions Private Limited | Wholly owned Subsidiary Company |
| 29 | Atreja Healthcare Solutions Private Limited | Wholly owned Subsidiary Company |
| 30 | Calcutta Medisolutions Private Limited | Wholly owned Subsidiary Company |
| 31 | City Pharma Distributors Private Limited | Wholly owned Subsidiary Company |
| 32 | Curever Pharma Private Limited | Wholly owned Subsidiary Company |
| 33 | Entero R.S Enterprises Private Limited | Wholly owned Subsidiary Company |
| 34 | Dhanvanthri Super Speciality Private Limited | Subsidiary Company |
| 35 | Avenir Lifecare Pharma Private Limited | Subsidiary Company |
| 36 | Devi Pharma Wellness Private Limited | Wholly owned Subsidiary Company |

| Sr. No | Name of the entity | Relationship with Holding Company |
|---|---|---|
| 37 | Gourav Medical Agencies Private Limited | Subsidiary Company |
| 38 | Srinivasa Lifecare Private Limited | Subsidiary Company |
| 39 | Sai Pharma Distributor Private Limited | Subsidiary Company |
| 40 | Peerless Biotech Private Limited | Subsidiary Company |
| 41 | Ujjain Maheshwari Pharma Distributor Private Limited | Wholly owned Subsidiary Company |
| 42 | Ramson Medical Distributors Private Limited | Subsidiary Company |
| 43 | Sai RK Pharma Private Limited | Subsidiary Company |
| 44 | Well Wisher Pharma Private Limited | Subsidiary Company |
| 45 | Anand Medilink Private Limited | Subsidiary Company |
| 46 | Ace Cardiopathy Solutions Private Limited | Subsidiary Company |
| 47 | Bioaide Technologies Private Limited | Subsidiary Company |
| 48 | Anand Chemiceutics Private Limited | Subsidiary Company |
| 49 | Qurovia Lifesciences Private Limited (w.e.f July 25, 2026) | Step Down Subsidiary Company |

**Annexure-B**

**Details required in terms of Regulation 30 read with Para A of Part A of Schedule III of SEBI Listing Regulations and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026:**

| Sr. No. | Particulars | Details |
|---|---|---|
| 1. | Brief details of options granted | Grant of 49,712 (Forty-Nine Thousand Seven Hundred Twelve) options to the eligible employees of the Company under Entero Employee Stock Option Plan 2023 ("Plan 2023"). |
| 2. | Whether the scheme is in terms of SEBI (SBEB) Regulations, 2021 (if applicable) | Yes, the scheme is in compliance with the Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2021. |
| 3. | Total number of shares covered by these options | 49,712 (Forty-Nine Thousand Seven Hundred Twelve) Equity Shares. |
| 4. | Pricing formula | The aforesaid Options have been granted at an exercise price of INR 804 per option |
| 5. | Options vested | Options granted under Plan 2023 shall vest not earlier than the minimum Vesting Period of 1(One) Year and not later than maximum vesting period of 4(four) years from the date of grant |
| 6. | Time within which option may be exercised | The Exercise period shall be 8 (Eight) years from the date of vesting of options. |
| 7. | Options exercised | N.A. |
| 8. | Money realized by exercise of options | N.A. |
| 9. | The total number of shares arising as a result of exercise of option | N.A. |
| 10. | Options lapsed | N.A. |
| 11. | Variation of terms of options | N.A. |
| 12. | Brief details of significant terms | N.A. |
| 13. | Subsequent changes or cancellation or exercise of such options | N.A. |
| 14. | Diluted earnings per share pursuant to issue of equity shares on exercise of options. | N.A. |