

Independent Auditor's Review Report on unaudited standalone financial results for the quarter and year to date of Entero Healthcare Solutions Limited 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 (formerly known as Entero Healthcare Solutions Private Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results of Entero Healthcare Solutions Limited ('the Company') for the quarter ended December 31, 2023 and the year to-date results for the period from April 1, 2023 to December 31, 2023 ('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. Attention is drawn to the fact that the figures for the preceding quarter ended September 30, 2023, corresponding quarter ended December 31, 2022 and the corresponding period from April 1, 2022 to December 31, 2022, as reported in these unaudited standalone financial results have been approved by the Company's Board of Directors, but have not been subjected to review since the requirement for submission of quarterly standalone financial results is applicable on listing of equity shares of the Company from the quarter ended December 31, 2023.
3. 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 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.
4. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 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.



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5. Based on our review conducted as stated in paragraph 4 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 recognized 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
Chartered Accountants
ICAI Firm Registration No. 105047W


Vaijayantimala Belsare
Partner

Membership Number: 049902
UDIN: 24049902BKCREE5283



Place: Mumbai
Date: March 8, 2024

Entero Healthcare Solutions Limited

(formerly known as Entero Healthcare Solutions Private Limited)

Registered Office: Plot No. I-35, Building -B, Industrial Area Phase-I, 13/7 Mathura Road, Faridabad, Haryana, 121003

Corporate Office: Unit No. 605 & 606, 6th Floor, Trade Centre, Bandra Kurla Complex, Mumbai - 400051

CIN:U74999HR2018PLC072204

Tel. No.: 022-26529100

Email: info@enterohealthcare.com

Website: www.enterohealthcare.com

Statement of Unaudited Standalone Financial Results for the quarter and nine months ended 31 December 2023

(Rs. in Millions, except per equity share data)

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31 December 2023 (Unaudited) (Refer Note 2 & 4)	30 September 2023 (Unaudited) (Refer Note 6)	31 December 2022 (Unaudited) (Refer Note 6)	31 December 2023 (Unaudited) (Refer Note 2)	31 December 2022 (Unaudited) (Refer Note 6)	31 March 2023 (Audited) (Refer Note 3)
1	Income						
	a) Revenue from operations	765.86	738.14	548.23	2,116.00	1,273.36	1,776.90
	b) Other income	162.50	165.19	143.05	475.30	386.39	525.66
	Total Income	928.36	903.33	691.28	2,591.30	1,659.75	2,302.56
2	Expenses						
	a) Purchase of Stock-in-trade	743.42	621.29	462.84	1,904.21	1,031.55	1,471.44
	b) Changes in inventories of Stock-in-trade	(114.48)	3.73	38.94	(145.84)	77.21	73.88
	c) Employee benefits expense	149.52	147.18	100.20	432.57	338.48	435.94
	d) Finance costs	47.34	73.23	32.20	167.08	82.04	113.04
	e) Depreciation and amortisation expense	23.20	22.94	23.94	70.22	70.48	98.01
	f) Other expenses	72.38	57.82	42.98	178.10	190.95	234.80
	Total Expenses	921.38	926.19	701.10	2,606.34	1,790.71	2,427.11
3	Profit/(Loss) before tax (1) - (2)	6.98	(22.86)	(9.82)	(15.04)	(130.96)	(124.55)
4	Tax expenses						
	Current tax	-	-	-	-	-	-
	Deferred tax charge/(credit)	(2.49)	(1.42)	-	(26.65)	-	-
	Total tax expenses	(2.49)	(1.42)	-	(26.65)	-	-
5	Profit/(loss) for the period/year (3) - (4)	9.47	(21.44)	(9.82)	11.61	(130.96)	(124.55)
6	Other comprehensive income						
	Items that will not be reclassified subsequently to profit and loss (Net of taxes)	(0.70)	0.70	(1.41)	-	-	0.96
7	Total comprehensive income (5) + (6)	8.77	(20.74)	(11.23)	11.61	(130.96)	(123.59)
8	Paid-up equity share capital (face value - Rs. 10 per share)	160.67	160.67	41.12	160.67	41.12	41.12
9	Other equity						(839.94)
10	Earnings per share (Face value of Rs.10 each) basic- (Rs.)*	0.27	(0.62)	(0.30)	0.33	(3.91)	(0.19)
	Earnings per share (Face value of Rs.10 each) diluted - (Rs.)*	0.27	(0.62)	(0.30)	0.33	(3.91)	(0.19)

(*not annualised except for the year ended March 31, 2023)

See accompanying notes to the unaudited standalone financial results



NOTES:

- 1 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 (formerly known as Entero Healthcare Solutions Private 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 08 March 2024. These unaudited standalone financial results have been subjected to limited review by the statutory auditors of the Company and they have issued an unmodified review report on these unaudited standalone financial results.
- 2 The above unaudited standalone financial results for the quarter and nine month period ended 31 December 2023 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") prescribed under section 133 of Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India and in terms of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations.
- 3 The figures for the year ended 31 March 2023 have been extracted from the general purpose standalone financial statements of the Company for the year ended 31 March 2023 which were audited by the Statutory auditors of the Company.
- 4 The figures for the quarter ended 31 December 2023 are the balancing figures between the unaudited figures for the nine month period ended 31 December 2023 and audited figures for the half year ended 30 September 2023.
The figures for the quarter ended 30 September 2023 are the balancing figures between audited figures for half year ended 30 September 2023 and Unaudited figures for quarter ended 30 June 2023.
Figures for the half year ended 30 September 2023 were audited by the statutory auditors to meet the requirements of Issue of Capital and Disclosure Requirement (ICDR) in relation to the initial public offering of the company.
- 5 Subsequent to the quarter ended 31 December 2023, the Company has completed its Initial Public Offer ("IPO") of 1,27,20,044 equity shares of face value of ₹ 10/- each comprising of (i) fresh issue of 79,50,569 equity shares at an issue price of ₹ 1,258 per equity share (which includes allotment of 15268 equity shares under employees reservation at discount of ₹ 119 per equity shares); (ii) an offer for sale of 47,69,475 equity shares at an issue price of ₹ 1,258 per equity share.
- 6 The equity shares of the Company were listed on BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE") on 16 February 2024.
Consequently, the requirement for submission of quarterly financial results to the stock exchanges became applicable to the Company with effect from quarter ended 31 December 2023.
Accordingly, the Company has presented unaudited standalone financial results for quarter ended 31 December 2023 ("current quarter"), quarter ended 30 September 2023 ("preceding quarter") and quarter ended ("corresponding quarter") and nine month period ended 31 December 2022.
All the above figures have been approved by the Board of Directors of the Company in their meeting held on 8 March 2024. While the figures for current quarter ended 31 December 2023 have been reviewed by the statutory auditors of the Company, the figures for preceding quarter ended September 30, 2023 and corresponding quarter ended and nine month period ended 31 December 2022 have not been reviewed as the Company was not listed on the stock exchanges then.
- 7 Subsequent to the quarter ended 31 December 2023, the Board of Directors in their meeting held on 27 January 2024 have approved the conversion of Series A1, A2, A3, A4 and A5 Compulsorily Convertible Cumulative Preference Shares ("CCPS") of face value of Rs. 10/- each into Equity Shares of face value of Rs. 10/- each as mentioned below:

Series of CCPS	Number of existing CCPS held	Number of equity shares allotted due to Conversion
Series A1	463,456,702	10,954,617
Series A2	158,253,439	3,740,532
Series A3	3,096,833	2,894,741
Series A4	26,851,617	650,771
Series A5	50,984,559	1,235,651
Total	702,643,150	19,476,312

- 8 The 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).
- 9 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".
- 10 Previous period's/year's figures have been regrouped/reclassified wherever necessary to conform to current period's classification.

Entero Healthcare Solutions Limited


Prabhat Agrawal
CEO & Managing Director
DIN: 07466382
Place: Mumbai
Date: 08 March 2024



Independent Auditor's Review Report on unaudited consolidated financial results for the quarter and year to date of Entero Healthcare Solutions Limited 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 (formerly known as Entero Healthcare Solutions Private Limited)

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Entero Healthcare Solutions Limited ('the Holding Company') and its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended December 31, 2023 and the year to-date results for the period from April 1, 2023 to December 31, 2023 ('the Statement'), 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. Attention is drawn to the fact that the figures for the preceding quarter ended September 30, 2023, corresponding quarter ended December 31, 2022 and the corresponding period from April 1, 2022 to December 31, 2022, as reported in these unaudited consolidated financial results have been approved by the Company's Board of Directors, but have not been subjected to review since the requirement for submission of quarterly consolidated financial results is applicable upon listing of equity shares of the Holding Company, from the quarter ended December 31, 2023.
3. 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 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.
4. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 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 SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

5. This Statement includes the results of the Holding Company and entities referred to in Annexure I.



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6. Based on our review conducted and procedures performed as stated in paragraph 4 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 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.
7. We did not review the interim financial information of two subsidiaries included in the Statement, whose interim financial information reflects total revenues of Rs 1,026.33 million and Rs 3,040.31 million, total net profit/(loss) after tax of Rs 4.54 million and Rs 22.05 million and total net comprehensive income/(loss) of Rs 5.63 million and Rs 22.05 million, for the quarter ended December 31, 2023 and for the period from April 1, 2023 to December 31, 2023, respectively, as considered in the Statement. This interim financial information has 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 4 above.

Our conclusion is not modified in respect of the above matter.

8. The Statement includes the interim financial information of 21 subsidiaries which has not been reviewed by their respective auditors, which reflects total revenue of Rs 1,533.51 million and Rs 4,020.99 million, total net profit/(loss) after tax of Rs (15.52) million and Rs (52.37) million and total net comprehensive income/ (loss) of Rs (15.82) million and Rs (52.39) million for the quarter ended December 31, 2023 and for the period from April 1, 2023 to December 31, 2023, respectively, as considered in the Statement. This interim financial information has 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 such subsidiaries are based solely on the management prepared unaudited interim financial information. According to the information and explanations given to us by the Management, this interim financial information is not material to the Group.

Our conclusion is not modified in respect of the above matter.

For M S K A & Associates
Chartered Accountants
ICAI Firm Registration No. 105047W


Vaijayantimala Belsare
Partner
Membership Number: 049902
UDIN: 24049902BKCREF7025



Place: Mumbai
Date: March 8, 2024

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

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Novacare Healthcare Solutions Private Limited	Subsidiary
2	R S M Pharma Private Limited	Subsidiary
3	Avenues Pharma Distributors Private Limited	Subsidiary
4	Chirag Medicare Solutions Private Limited	Subsidiary
5	Chethana Pharma Private Limited	Subsidiary
6	Jaggi Enterprises Private Limited	Subsidiary
7	Vasavi Medicare Solutions Private Limited	Subsidiary
8	SVMED Solutions Private Limited	Subsidiary
9	Millennium Medisolutions Private Limited	Subsidiary
10	G.S. Pharmaceutical Distributors Private Limited	Subsidiary
11	Getwell Medicare Solutions Private Limited	Subsidiary
12	Galaxystar Pharma Distributors Private Limited	Subsidiary
13	Barros Enterprises Private Limited	Subsidiary
14	Sesha Balajee Medisolutions Private Limited	Subsidiary
15	Rada Medisolutions Private Limited	Subsidiary
16	Sri Parshva Pharma Distributors Private Limited	Subsidiary
17	Sri Rama Pharmaceutical Distributors Private Limited	Subsidiary
18	Western Healthcare Solutions Private Limited	Subsidiary
19	Chhabra Healthcare Solutions Private Limited	Subsidiary
20	Chethana Healthcare Solutions Private Limited	Subsidiary
21	S.S. Pharma Traders Private Limited	Subsidiary
22	Sundarlal Pharma Distributors Private Limited	Subsidiary
23	New Siva Agencies Private Limited	Subsidiary



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24	Saurashtra Medisolutions Private Limited	Subsidiary
25	New RRPD Pvt. Ltd	Subsidiary
26	Sree Venkateshwara Medisolutions Private Limited	Subsidiary
27	SVS Lifesciences Private Limited	Subsidiary
28	Swami Medisolutions Pvt Ltd	Subsidiary
29	Atreja Healthcare Solutions Private Limited	Subsidiary
30	CPD Pharma Private Limited	Subsidiary
31	Calcutta Medisolutions Private Limited	Subsidiary
32	Chethana Pharma Distributors Private Limited	Subsidiary
33	City Pharma Distributors Private Limited	Subsidiary
34	Curever Pharma Private Limited	Subsidiary
35	Rimedio Pharma Private Limited	Subsidiary
36	Quomed Life Sciences Private Limited	Subsidiary
37	Zennx Software Solutions Private Limited	Subsidiary
38	Entero R.S. Enterprises Private Limited (w.e.f. September 16, 2023)	Subsidiary
39	Dhanvanthri Super Speciality Private Limited (w.e.f. December 11, 2023)	Subsidiary



Entero Healthcare Solutions Limited
 (formerly known as Entero Healthcare Solutions Private Limited)
Registered Office: Plot No. I-35, Building -B, Industrial Area Phase-I, 13/7 Mathura Road, Faridabad, Haryana, 121003
Corporate Office: Unit No. 605 & 606, 6th Floor, Trade Centre, Bandra Kurla Complex, Mumbai - 400051
CIN:U74999HR2018PLC072204
Tel. No.: 022-26529100
Email: info@enterohealthcare.com
Website: www.enterohealthcare.com

Statement of Unaudited Consolidated Financial Results for the quarter and nine months ended 31 December 2023

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31 December 2023 (Unaudited) (Refer Note 2 & 4)	30 September 2023 (Unaudited) (Refer Note 6)	31 December 2022 (Unaudited) (Refer Note 6)	31 December 2023 (Unaudited) (Refer Note 2)	31 December 2022 (Unaudited) (Refer Note 6)	31 March 2023 (Audited) (Refer Note 3)
1	Income						
	a) Revenue from operations	9,926.33	9,963.04	8,290.27	28,881.34	24,129.95	33,002.07
	b) Other income	17.89	20.78	24.58	52.64	49.30	55.14
	Total Income	9,944.22	9,983.82	8,314.85	28,933.98	24,179.25	33,057.21
2	Expenses						
	a) Purchase of Stock-in-trade	9,117.36	9,290.55	7,649.48	26,717.66	22,234.84	30,512.60
	b) Changes in inventories of Stock-in-trade	(92.94)	(224.16)	(45.29)	(429.80)	(77.72)	(193.95)
	c) Employee benefits expense	398.85	372.94	311.80	1,132.11	968.47	1,281.40
	d) Finance costs	160.71	179.01	131.26	483.61	361.53	489.72
	e) Depreciation and amortisation expense	59.94	59.32	54.37	178.73	170.63	242.37
	f) Other expenses	217.07	238.00	188.38	631.72	568.18	761.95
	Total Expenses	9,860.99	9,915.66	8,290.00	28,714.03	24,225.93	33,094.09
3	Profit/(Loss) before tax (1) - (2)	83.23	68.16	24.85	219.95	(46.68)	(36.88)
4	Tax expenses						
	Current tax	15.56	37.82	15.36	82.50	62.57	99.65
	Deferred tax charge/(credit)	(2.14)	(21.79)	(26.18)	(48.78)	(36.35)	(25.49)
	Total tax expenses	13.42	16.03	(10.82)	33.72	26.22	74.16
5	Profit/(Loss) for the period/year (3) - (4)	69.81	52.13	35.67	186.23	(72.90)	(111.04)
6	Other comprehensive income						
	Items that will not be reclassified subsequently to profit and loss (net of taxes)	(1.05)	0.58	(5.33)	(0.48)	-	6.63
7	Total comprehensive income (5) + (6)	68.76	52.71	30.34	185.75	(72.90)	(104.41)
8	Profit/(Loss) attributable to:						
	Owners of the Company	67.77	51.25	33.11	181.42	(78.42)	(115.57)
	Non-controlling interest	2.04	0.88	2.56	4.81	5.52	4.53
9	Other comprehensive income attributable to:						
	Owners of the Company	(1.03)	0.55	(5.28)	(0.48)	-	6.57
	Non-controlling interest	(0.02)	0.03	(0.05)	-	-	0.06
10	Total comprehensive income attributable to:						
	Owners of the Company	66.74	51.80	27.83	180.94	(78.42)	(109.00)
	Non-controlling interest	2.02	0.91	2.51	4.81	5.52	4.59
11	Paid-up equity share capital (face value - Rs. 10 per share)	160.67	160.67	41.12	160.67	41.12	41.12
12	Other equity						(726.99)
13	Earnings per share (Face value of Rs.10 each) basic- (Rs.)*	1.91	1.49	0.97	5.18	(2.34)	(0.18)
	Earnings per share (Face value of Rs.10 each) diluted - (Rs.)*	1.91	1.49	0.97	5.18	(2.34)	(0.18)

(*not annualised except for the year ended March 31, 2023)

See accompanying notes to the unaudited consolidated financial results



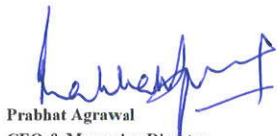
NOTES:

- 1 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 (formerly known as Entero Healthcare Solutions Private Limited) ("the Holding Company" or "the Company") , 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 08 March 2024. These unaudited consolidated financial results have been subjected to limited review by the statutory auditors of the Company and they have issued an unmodified review report on these unaudited consolidated financial results.
- 2 The above unaudited consolidated financial results for the quarter and nine month period ended 31 December 2023 have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") prescribed under section 133 of Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India and in terms of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations.
- 3 The figures for the year ended 31 March 2023 have been extracted from the general purpose consolidated financial statements of the Company for the year ended 31 March 2023 which were audited by the Statutory auditors of the Company.
- 4 The figures for the quarter ended 31 December 2023 are the balancing figures between the unaudited figures for the nine month period ended 31 December 2023 and audited figures for the half year ended 30 September 2023
The figures for the quarter ended 30 September 2023 are the balancing figures between audited figures for half year ended 30 September 2023 and Unaudited figures for quarter ended 30 June 2023.
Figures for the half year ended 30 September 2023 were audited by the statutory auditors for the purpose of inclusion of the Restated financial statements in the prospectus of the Company.
- 5 Subsequent to the quarter ended 31 December 2023, the Company has completed its Initial Public Offer ("IPO") of 1,27,20,044 equity shares of face value of ₹ 10/- each comprising of (i) fresh issue of 79,50,569 equity shares at an issue price of ₹ 1.258 per equity share (which includes allotment of 15268 equity shares under employees reservation at discount of ₹ 119 per equity shares); (ii) an offer for sale of 47,69,475 equity shares at an issue price of ₹ 1.258 per equity share.
- 6 The equity shares of the Company were listed on BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE") on 16 February 2024.
Consequently, the requirement for submission of quarterly financial results to the stock exchanges became applicable to the Company with effect from quarter ended 31 December 2023.
Accordingly, the Company has presented unaudited consolidated financial results for quarter ended 31 December 2023 ("current quarter"), quarter ended 30 September 2023 ("preceding quarter") and quarter ended ("corresponding quarter") and nine month period ended 31 December 2022.
All the above figures have been approved by the Board of Directors of the Company in their meeting held on 8 March 2024. While the figures for current quarter ended 31 December 2023 have been reviewed by the statutory auditors of the Company, the figures for preceding quarter ended September 30,2023 and corresponding quarter ended and nine month period ended 31 December 2022 have not been reviewed as the Company was not listed on the stock exchanges then.
- 7 Subsequent to the quarter ended 31 December 2023, the Board of Directors in their meeting held on 27 January 2024 have approved the conversion of Series A1, A2, A3, A4 and A5 Compulsorily Convertible Cumulative Preference Shares ("CCPS") of face value of Rs. 10/- each into Equity Shares of face value of Rs. 10/- each as mentioned below:

Series of CCPS	Number of existing CCPS held	Number of equity shares allotted due to Conversion
Series A1	463,456,702	10,954,617
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Total	702,643,150	19,476,312

- 8 The 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).
- 9 The group 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".
- 10 Previous period's/year's figures have been regrouped/reclassified wherever necessary to conform to current period's classification.

Entero Healthcare Solutions Limited



Prabhat Agrawal
CEO & Managing Director
DIN: 07466382
Place: Mumbai
Date: 08 March 2024

