

Ref: 10/SE/LC/2026-27

Date: May 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: Annual Secretarial Compliance Report for the financial year ended March 31, 2026

Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the relevant Circular(s) issued by SEBI/ Exchanges from time-to-time, we are enclosing herewith the Annual Secretarial Compliance Report of the Company for the financial year ended March 31, 2026, issued by BNP & Associates, Company Secretaries.

This is for your information and records.

Yours faithfully,

For **Entero Healthcare Solutions Limited**

Sanu Kapoor

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

**SECRETARIAL COMPLIANCE REPORT OF ENTERO HELATHCARE SOLUTIONS LIMITED FOR
THE FINANCIAL YEAR ENDED MARCH 31, 2026**

We BNP and Associates, have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **Entero Healthcare Solutions Limited (CIN: L74999HR2018PLC072204)** (hereinafter referred as "the listed entity"), having its Registered Office situated at Plot No.1-35, Building- B, Industrial Area Phase I, 13/7, Mathura Road, Faridabad, Haryana - 121003, Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide our observations thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity's, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that the listed entity has, during the review period covering the Financial Year ended March 31, 2026, complied with the statutory provisions listed hereunder and subject to the reporting made hereinafter:

We, BNP & Associates, Secretarial Auditors of the listed entity, have examined:

- (a) all the relevant documents and records made available to us both electronically and physically as well as the explanations provided by the listed entity for the purposes of our audit,
- (b) the filings/ submissions made by the listed entity to the Stock Exchange(s),
- (c) website of the listed entity,
- (d) any other documents/ filings, as may be relevant, which have been relied upon to make this Report, year ended March 31, 2026 ("Review Period") in respect of the compliance with the provisions of:
 - (a) The Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board Of India ("SEBI").
 - (b) The Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");



The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR") as amended from time to time;
- (b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018- (to the extent applicable)
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 ("SAST") - (to the extent applicable);
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 - (Not applicable during the Review period)
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 - (Not applicable during the Review period)
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
The Company has also maintained a Structured Digital Database ("SDD") pursuant to the requirements of regulation 3(5) and 3 (6) of Securities and Exchange Board Of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 as amended from time to time;
- (i) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

and the circulars/ guidelines issued thereunder;

And based on the above examination, we hereby report that, during the Review Period:



- (a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:-

Sr. No. (a)	Compliance Requirement (Regulations/ circulars/ guidelines/ including specific clause) (b)	Regulation/ Circular No. (c)	Deviations (d)	Action Taken by (e)	Type of Action (f)
1.	Regulation 24A (Compliance with Submission of Secretarial Compliance Report) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.	Violation of Regulation 24A (Compliance with Submission of Secretarial Compliance Report) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015	Bombay Stock Exchange Limited (BSE)	The BSE has issued a notice against the listed entity on June 26, 2025 under Regulation 24A of SEBI LODR and SEBI SOP circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 as amended from time to time respectively for delay in intimation of Compliance with Submission of Secretarial Compliance Report for the financial year ended March 31, 2025.



Details of Violation (g)	Fine Amount (h)	Observations/Remarks of the Practicing Company Secretary (i)	Management response (j)	Remarks (k)
Delay in intimation of Annual Secretarial Compliance Report to the Bombay Stock Exchange Limited (BSE). The listed entity has intimated to BSE on June 27, 2025, beyond the prescribed timeline.	BSE imposed a fine of Rs. 61,360/- (Rupees Sixty-One - Three Hundred Sixty) (Inclusive of Taxes) upon the listed entity.	The listed entity has committed a delay in submission of the Annual Secretarial Compliance Report for the financial year ended March 31, 2025, to the Bombay Stock Exchange Limited (BSE). The listed entity has paid the fine to BSE on October 13, 2025.	The Annual Secretarial Compliance Report pursuant to Regulation 24 A was filed in both pdf and XBRL format within the specified timeline on NSE Limited. However, on BSE the said report was filed in PDF form within timeline but due to technical issue the listed entity could not upload XBRL format. Therefore, there was no intentional non-compliance.	Nil

(b) The Listed Entity has taken the following action to comply with the observations made in previous reports:

Sr. No. (a)	Observations/Remarks of the Practicing Company Secretary in the previous reports (PCS)	Observations made in the Secretarial compliance report for the year ended	Compliance Requirements	Details of violation/deviations and actions taken / penalty imposed, if any	Remedial actions if any taken by the Company	Comments of the PCS on the actions taken by the Company
1.	The meeting of the Risk Management Committee was not conducted within the prescribed time period.	Violation of Regulation 21 (3C) of SEBI LODR. The meeting of the Risk Management Committee was not conducted within the prescribed time period.	The meetings of the Risk Management Committee shall be conducted in a manner that on a continuous basis not more than two hundred and ten days shall elapse between any two consecutive meetings.	The gap between two consecutive meetings of the Risk Management Committee was more than two hundred and ten days.	N.A.	Nil

2.	The disclosures of Related Party Transactions were filed with the Stock Exchanges on 31-05-2024, two days after the due date.	Violation of Regulation 23 (9) of SEBI LODR by making delay in intimation. Stock Exchanges has issued a notice against the listed entity dated 26 th June, 2024 and 28 th June, 2024 respectively under Regulation 23(9) of SEBI LODR for delay in intimation of Related Party Transactions for the half year ended 31 st March, 2024 and imposed fine of Rs. 10,000 by each BSE and NSE upon the listed entity.	The listed entity shall make disclosures of Related Party Transactions every six months on the date of publication of its standalone and consolidated financial results.	The listed entity has delayed filing intimation to the Stock Exchanges by 2 days because of technical glitches.	The disclosure of Related Party Transactions was filed with the Stock Exchanges on 31-05-2024, 2 days after the due date because of technical glitches.	Nil
3.	The listed entity intimated to the Stock Exchanges about the resignation of Mr. Vipul Indravadan Desai, Nominee Director, within the prescribed timeframe. However, the resignation letter of Mr. Vipul Indravadan Desai was submitted later with the Stock Exchanges.	Violation of Regulation 30 read with Schedule III of the SEBI LODR Regulations by not enclosing the resignation letter of Mr. Vipul Indravadan Desai, Nominee Director.	In case of resignation of Director other than an Independent Director, the letter of resignation along with detailed reasons for the resignation as given by the Director shall be disclosed to the Stock Exchanges by the listed entities within seven days from the date that such resignation comes into effect.	The listed entity failed to enclose the resignation letter of Mr. Vipul Indravadan Desai, Nominee Director with the said intimation made under Regulation 30 read with Schedule III of the SEBI LODR Regulations.	The listed entity intimated the Stock Exchanges about the resignation of Mr. Vipul Indravadan Desai, Nominee Director, within the prescribed time frame. However, his resignation letter inadvertently missed out to be enclosed with stock exchange filling which was submitted	Nil

					later with the Stock Exchanges.	
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I. We hereby report that, during the Review Period the compliance status of the listed entity with the following requirements: -

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS
1.	<u>Secretarial Standards:</u> The compliances made the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI).	Yes	Complied
2.	<u>Adoption and timely Updation of the Policies:</u> <ul style="list-style-type: none">All applicable policies under SEBI Regulations are adopted with the due approval of Board of Directors of the listed entitiesAll the policies are in conformity with SEBI Regulations and has been reviewed and timely updated on time, as per the regulations/ circulars/ guidelines issued by SEBI.	Yes	Complied
3.	<u>Maintenance and disclosure on Website:</u> <ul style="list-style-type: none">The Listed Entity is maintaining a functioning websiteTimely dissemination of the documents/ information under a Separate Section on the websiteWeb-links provide in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website	Yes	Complied
4.	<u>Disqualification of Director:</u> None of the Director(s) of the Company are disqualified under Section 164 of the Companies Act, 2013 as confirmed by the Bank.	Yes	Complied
5.	<u>Details related to Subsidiaries of the listed entity have been examined w.r.t.</u> (a) Identification of material subsidiary companies (b) Disclosure Requirements of material as well as other subsidiaries	Yes	Complied
6.	<u>Preservation of Documents:</u> The Listed Entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR.	Yes	Complied
7.	<u>Performance Evaluation:</u> The Listed Entity has conducted performance evaluation of the Board, Independent Directors and the	Yes	Complied

	Committees at the start of every financial year as prescribed in SEBI Regulations		
8.	<p><u>Related Party Transactions:</u></p> <p>(a) The Listed Entity has obtained prior approval of Audit Committee for all Related party transactions;</p> <p>(b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee</p>	Yes	Complied
9.	<p><u>Disclosure of events or information:</u></p> <p>The Listed Entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.</p>	Yes	Complied
10.	<p><u>Prohibition of Insider Trading</u></p> <p>The Listed Entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015</p>	Yes	Complied
11.	<p><u>Actions taken by SEBI or Stock Exchange(s), if any:</u></p> <p>No action(s) has been taken against the listed entity/its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/guidelines issued thereunder</p>	Yes	<p>The BSE has issued a notice against the listed entity under Regulation 24A of SEBI LODR and SEBI SOP circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, as amended from time to time respectively for delay in intimation of Compliance with Submission of Secretarial Compliance Report for the financial year ended March 31, 2025. The listed entity has responded vide its communication dated July 04, 2025.</p>

12.	<u>Resignation of Statutory auditors from the listed entity or its material subsidiaries:</u> In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the Financial Year, the listed entity and / or its material subsidiaries have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities	NA	There has been no resignation by the Statutory Auditor of the listed entity during the review period.
13.	<u>Additional non-compliances, if any:</u> No any additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	NA	None

We further, report that the listed entity is in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46 (2) (za) of the SEBI LODR.

Assumptions & Limitation of Scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For BNP & Associates
Company Secretaries
[Firm Regn. No. P2014MH037400]
[PR No.: 7353/2025]

Date: - May 25, 2026
Place: Mumbai



A handwritten signature in blue ink, appearing to read "Avinash Bagul", written over a horizontal line.

Avinash Bagul
Partner
FCS No.: - 5578 COP No.: - 19862
UDIN:- F005578H000475586