

Integrated Filing (Finance) Ind AS

Entero Healthcare Solutions Limited

General Information

Scrip code*	544122
NSE Symbol*	ENTERO
MSEI Symbol*	NOTLISTED
ISIN*	INE010601016
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	12-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	29-10-2025
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Wholesale Distribution of Pharmaceutical Products
Start date of board meeting	12-11-2025
Start time of board meeting	15:30:00
End date of board meeting	12-11-2025
End time of board meeting	18:00:00
Whether cash flow statement is applicable on company	true
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results - Ind-AS

Amount in (Millions)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	15,709.48	29,747.67
	Other income	47.91	106.16
	Total income	15,757.39	29,853.83
2	Expenses		
(a)	Cost of materials consumed	0.00	0.00
(b)	Purchases of stock-in-trade	13,983.28	26,973.44
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	118.22	(229.46)
(d)	Employee benefit expense	592.06	1,167.63
(e)	Finance costs	123.98	230.62
(f)	Depreciation, depletion and amortisation expense	98.34	187.03
(g)	Other Expenses		
1	Distribution Cost	117.15	220.60
2	Legal and professional charges	37.60	72.13
3	Commission Expenses	67.28	67.28
4	Travelling expenses	24.26	53.86
5	Business promotion expenses	14.90	51.78
6	Power and fuel	22.83	44.27
7	Net Impairment losses on trade receivables/financial assets	16.39	31.08
8	Repairs and maintenance	13.16	27.43
9	Printing and stationery	11.66	22.90
10	Other Expenses	70.03	123.36
	Total other expenses	395.26	714.69
	Total expenses	15,311.14	29,043.95

3	Total profit before exceptional items and tax	446.25	809.88
4	Exceptional items	0.00	0.00
5	Total profit before tax	446.25	809.88
6	Tax expense		
7	Current tax	126.62	207.71
8	Deferred tax	(46.37)	(66.15)
9	Total tax expenses	80.25	141.56
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	366.00	668.32
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	366.00	668.32
17	Other comprehensive income net of taxes	(4.15)	(2.93)
18	Total Comprehensive Income for the period	361.85	665.39
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	316.01	594.00
	Total profit or loss, attributable to non-controlling interests	49.99	74.32
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	312.26	591.18
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	49.59	74.21
21	Details of equity share capital		
	Paid-up equity share capital	435.09	435.09
	Face value of equity share capital	10.00	10.00
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	7.26	13.65
	Diluted earnings (loss) per share from continuing operations	7.25	13.63
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	7.26	13.65

	Diluted earnings (loss) per share from continuing and discontinued operations	7.25	13.63
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

Other Comprehensive Income

Amount in (Millions)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm- yyyy)
Date of start of reporting period	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
1 Remeasurement (losses)/gains on defined benefit plan	(5.62)	(3.98)
Total Amount of items that will not be reclassified to profit and loss	(5.62)	(3.98)
2 Income tax relating to items that will not be reclassified to profit or loss	(1.47)	(1.05)
3 Amount of items that will be reclassified to profit and loss		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss		
5 Total Other comprehensive income	(4.15)	(2.93)

Statement of Asset and Liabilities

Amount in (Millions)

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
Assets		
1	Non-current assets	
	Property, plant and equipment	1,610.22
	Capital work-in-progress	0.00
	Investment property	0.00
	Goodwill	4,613.34
	Other intangible assets	42.85
	Intangible assets under development	1.62
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
	Non-current financial assets	
	Non-current investments	0.00
	Trade receivables, non-current	0.00
	Loans, non-current	0.00
	Other non-current financial assets	320.63
	Total non-current financial assets	320.63
	Deferred tax assets (net)	204.10
	Other non-current assets	447.67
	Total non-current assets	7,240.43
2	Current assets	
	Inventories	7,001.32
	Current financial asset	
	Current investments	665.10
	Trade receivables, current	9,986.27
	Cash and cash equivalents	757.04
	Bank balance other than cash and cash equivalents	203.84
	Loans, current	0.00
	Other current financial assets	1,863.98

	Total current financial assets	13,476.23
	Current tax assets (net)	0.00
	Other current assets	795.46
	Total current assets	21,273.01
3	Non-current assets classified as held for sale	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	Total assets	28,513.44
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	435.09
	Other equity	17,228.00
	Total equity attributable to owners of parent	17,663.09
	Non controlling interest	303.47
	Total equity	17,966.56
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	76.62
	Trade payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	Total Trade payable	0.00
	Other non-current financial liabilities	877.70
	Total non-current financial liabilities	954.32
	Provisions, non-current	114.58
	Deferred tax liabilities (net)	9.39
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	0.00
	Total non-current liabilities	1,078.29
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	3,257.22
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	189.83
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	4,397.79
	Total Trade payable	4,587.62
	Other current financial liabilities	1,234.77
	Total current financial liabilities	9,079.61
	Other current liabilities	142.40

	Provisions, current	38.12
	Current tax liabilities (Net)	208.46
	Deferred government grants, Current	
	Total current liabilities	9,468.59
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	10,546.88
	Total equity and liabilities	28,513.44
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Millions)

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	809.88
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	230.62
	Adjustments for decrease (increase) in inventories	(254.51)
	Adjustments for decrease (increase) in trade receivables, current	(1,150.69)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	50.24
	Adjustments for decrease (increase) in other non-current assets	0.00
	Adjustments for other financial assets, non-current	0.00
	Adjustments for other financial assets, current	(93.07)
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	151.05
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	(11.10)
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	187.03
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	31.08
	Adjustments for provisions, current	20.94
	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	(201.80)
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	0.00
	Adjustments for dividend income	0.00
	Adjustments for interest income	80.62
	Adjustments for share-based payments	18.56

	Adjustments for fair value losses (gains)	(9.44)
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	(8.05)
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	(4.23)
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	(1,123.99)
	Net cash flows from (used in) operations	(314.11)
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	258.62
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	(572.73)
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	795.11
	Other cash receipts from sales of equity or debt instruments of other entities	1,163.17
	Other cash payments to acquire equity or debt instruments of other entities	1,235.22
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	1.52
	Purchase of property, plant and equipment	106.23
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00

	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	73.62
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	349.17
	Net cash flows from (used in) investing activities	(549.08)
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	2.59
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	0.00
	Repayments of borrowings	45.86
	Payments of lease liabilities	173.55
	Dividends paid	0.00
	Interest paid	176.30
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	(393.12)
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(1,514.93)
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	(1,514.93)
	Cash and cash equivalents cash flow statement at beginning of period	2,271.97
	Cash and cash equivalents cash flow statement at end of period	757.04

Details of Impact of Audit Qualification

Whether results are audited or unaudited			Unaudited
Declaration of unmodified opinion or statement on impact of audit qualification			Declaration of unmodified opinion
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Consolidated results			true
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M S K A & Associates	true	31-07-2027

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							