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	01-04-2026	
Date of end of financial year	31-03-2027	
Date of board meeting when results were approved	07-08-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	28-07-2026	
Description of presentation currency	INR	
Level of rounding	Millions	
Reporting Type	Quarterly	
Reporting Quarter	First quarter	
Nature of report standalone or consolidated	Standalone	
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		
Segment Reporting	Single segment	
Description of single segment	Distribution of Pharmaceuticals, Surgicals and other healthcare and allied products	
Start date of board meeting	07-08-2026	
Start time of board meeting	13:30:00	
End date of board meeting	07-08-2026	
End time of board meeting	15:45:00	
Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	Textual Information(1)

Text Block

Textual Information(1)	Not Applicable

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		01-04-2026	01-04-2026
Date of end of reporting period		30-06-2026	30-06-2026
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
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	832.66	832.66
	Other income	231.45	231.45
	Total income	1,064.11	1,064.11
2	**Expenses**		
(a)	Cost of materials consumed	0.00	0.00
(b)	Purchases of stock-in-trade	568.13	568.13
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	161.05	161.05
(d)	Employee benefit expense	122.94	122.94
(e)	Finance costs	57.42	57.42
(f)	Depreciation, depletion and amortisation expense	31.07	31.07
(g)	**Other Expenses**		
1	Other Expenses	77.45	77.45
	Total other expenses	77.45	77.45
	Total expenses	1,018.06	1,018.06
	Total profit before exceptional items and tax	46.05	46.05
4	Exceptional items	0.00	0.00
5	**Total profit before tax**	46.05	46.05
6	**Tax expense**		
7	Current tax	2.20	2.20
8	Deferred tax	9.28	9.28
9	**Total tax expenses**	11.48	11.48
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**	34.57	34.57
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**	34.57	34.57
17	Other comprehensive income net of taxes	(0.70)	(0.70)
18	**Total Comprehensive Income for the period**	33.87	33.87
19	**Total profit or loss, attributable to**		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	**Total Comprehensive income for the period attributable to**		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	**Details of equity share capital**		
	Paid-up equity share capital	435.23	435.23
	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	0.79	0.79
	Diluted earnings (loss) per share from continuing operations	0.79	0.79
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	0.79	0.79
	Diluted earnings (loss) per share from continuing and discontinued operations	0.79	0.79
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		01-04-2026	01-04-2026
Date of end of reporting period		30-06-2026	30-06-2026
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
	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	(0.94)	(0.94)
	Total Amount of items that will not be reclassified to profit and loss	(0.94)	(0.94)
2	Income tax relating to items that will not be reclassified to profit or loss	(0.24)	(0.24)
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	(0.70)	(0.70)

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							

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
No records available							