

# 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	01-04-2024	
Date of end of financial year	31-03-2025	
Date of board meeting when results were approved	27-05-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-05-2025	
Description of presentation currency	INR	
Level of rounding	Millions	
Reporting Type	Quarterly	
Reporting Quarter	Fourth quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Single segment	
Description of single segment	Wholesale distribution of pharmaceutical products	
Start date of board meeting	27-05-2025	
Start time of board meeting	16:00:00	
End date of board meeting	27-05-2025	
End time of board meeting	18:40:00	
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	
Whether the company has any related party?	true	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	false	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	true	
Latest Date on which RPT policy is updated	21-03-2025	
Indicate Company website link for updated RPT policy of the Company	www.enterohealthcare.com	
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?	true	
No. of times funds raised during the quarter	1	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	Textual Information(1)

**Text Block**

Textual Information(1)	There is no Default on Loans or Debt Securities
---------------------------	---

## 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	01-01-2025	01-04-2024
Date of end of reporting period	31-03-2025	31-03-2025
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b> 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.		
<b>1 Income</b>		
Revenue from operations	723.02	4,086.70
Other income	258.74	1,143.69
<b>Total income</b>	981.76	5,230.39
<b>2 Expenses</b>		
(a) Cost of materials consumed	0.00	0.00
(b) Purchases of stock-in-trade	671.76	4,233.88
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3.75)	(611.70)
(d) Employee benefit expense	108.68	473.51
(e) Finance costs	3.45	15.16
(f) Depreciation, depletion and amortisation expense	21.60	86.46
<b>(g) Other Expenses</b>		
1 Distribution cost	11.89	65.53
2 Legal and professional charges	15.40	60.87
3 Business promotion expenses	11.36	39.67
4 Travelling expenses	9.25	37.72
5 Subscription Expenses	1.85	6.35
6 IT expenses	3.39	13.97
7 Power and fuel	1.09	8.93
8 Insurance	4.06	10.38
9 Other expenses	0.02	51.05
<b>Total other expenses</b>	58.31	294.47
<b>Total expenses</b>	860.05	4,491.78
<b>3 Total profit before exceptional items and tax</b>	121.71	738.61
4 Exceptional items	(470.81)	(470.81)
<b>Total profit before tax</b>	(349.10)	267.80
<b>6 Tax expense</b>		
7 Current tax	(64.16)	0.00
8 Deferred tax	(14.29)	75.99
<b>Total tax expenses</b>	(78.45)	75.99
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
<b>Net Profit Loss for the period from continuing operations</b>	(270.65)	191.81
12 Profit (loss) from discontinued operations before tax	0.00	0.00
13 Tax expense of discontinued operations	0.00	0.00
<b>Net profit (loss) from discontinued operation after tax</b>	0.00	0.00
15 Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
<b>Total profit (loss) for period</b>	(270.65)	191.81
17 Other comprehensive income net of taxes	1.83	1.16
<b>Total Comprehensive Income for the period</b>	(268.82)	192.97
<b>19 Total profit or loss, attributable to</b>		
Profit or loss, attributable to owners of parent		
Total profit or loss, attributable to non-controlling interests		

20	<b>Total Comprehensive income for the period attributable to</b>		
	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	<b>Details of equity share capital</b>		
	Paid-up equity share capital	435.08	435.08
	Face value of equity share capital	10.00	10.00
22	Reserves excluding revaluation reserve		16,068.72
23	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	(6.39)	4.41
	Diluted earnings (loss) per share from continuing operations	(6.39)	4.40
ii	<b>Earnings per equity share for discontinued operations</b>		
	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	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	(6.39)	4.41
	Diluted earnings (loss) per share from continuing and discontinued operations	(6.39)	4.40
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	01-01-2025	01-04-2024
Date of end of reporting period	31-03-2025	31-03-2025
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
<b>Other comprehensive income [Abstract]</b>		
<b>1 Amount of items that will not be reclassified to profit and loss</b>		
1 Remeasurement gain / (loss) on defined benefit plan	2.45	1.55
Total Amount of items that will not be reclassified to profit and loss	2.45	1.55
2 Income tax relating to items that will not be reclassified to profit or loss	0.62	0.39
<b>3 Amount of items that will be reclassified to profit and loss</b>		
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		

## Statement of Asset and Liabilities

Amount in (Millions)

Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	<b>Assets</b>	
1	<b>Non-current assets</b>	
	Property, plant and equipment	253.39
	Capital work-in-progress	0.00
	Investment property	0.00
	Goodwill	0.00
	Other intangible assets	29.47
	Intangible assets under development	2.62
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
	<b>Non-current financial assets</b>	
	Non-current investments	2,516.24
	Trade receivables, non-current	0.00
	Loans, non-current	6,715.70
	Other non-current financial assets	116.21
	<b>Total non-current financial assets</b>	9,348.15
	Deferred tax assets (net)	64.02
	Other non-current assets	243.05
	<b>Total non-current assets</b>	9,940.70
2	<b>Current assets</b>	
	Inventories	1,089.76
	<b>Current financial asset</b>	
	Current investments	257.58
	Trade receivables, current	998.62
	Cash and cash equivalents	1,511.80
	Bank balance other than cash and cash equivalents	188.80
	Loans, current	1,846.17
	Other current financial assets	2,011.82
	<b>Total current financial assets</b>	6,814.79
	Current tax assets (net)	0.00
	Other current assets	190.07
	<b>Total current assets</b>	8,094.62
3	Non-current assets classified as held for sale	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	<b>Total assets</b>	18,035.32
	<b>Equity and liabilities</b>	
1	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	435.08
	Other equity	16,068.72
	<b>Total equity attributable to owners of parent</b>	16,503.80
	Non controlling interest	
	<b>Total equity</b>	16,503.80
2	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	

	Borrowings, non-current	0.00
	<b>Trade payables, non-current</b>	
	(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
	<b>Total Trade payable</b>	0.00
	Other non-current financial liabilities	199.94
	<b>Total non-current financial liabilities</b>	199.94
	Provisions, non-current	32.30
	Deferred tax liabilities (net)	0.00
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	0.00
	<b>Total non-current liabilities</b>	232.24
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	0.00
	<b>Trade payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	9.93
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	850.57
	<b>Total Trade payable</b>	860.50
	Other current financial liabilities	396.17
	<b>Total current financial liabilities</b>	1,256.67
	Other current liabilities	33.90
	Provisions, current	8.71
	Current tax liabilities (Net)	0.00
	Deferred government grants, Current	0.00
	<b>Total current liabilities</b>	1,299.28
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	<b>Total liabilities</b>	1,531.52
	<b>Total equity and liabilities</b>	18,035.32
	Disclosure of notes on assets and liabilities	

## Cash flow statement indirect

Amount in (Millions)

Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
<b>Part I Blue color marked fields are non-mandatory.</b>		
<b>1</b>	<b>Statement of cash flows</b>	
	<b>Cash flows from used in operating activities</b>	
	Profit before tax	267.80
<b>2</b>	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	15.16
	Adjustments for decrease (increase) in inventories	(611.70)
	Adjustments for decrease (increase) in trade receivables, current	122.05
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	60.41
	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	(617.26)
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	211.48
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	(25.34)
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	86.46
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	11.20
	Adjustments for provisions, current	12.13
	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	105.11
	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	1,024.55
	Adjustments for share-based payments	0.00
	Adjustments for fair value losses (gains)	(1.17)
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	464.60
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	<b>Total adjustments for reconcile profit (loss)</b>	(1,191.42)
	<b>Net cash flows from (used in) operations</b>	(923.62)
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	166.54
	Other inflows (outflows) of cash	0.00
	<b>Net cash flows from (used in) operating activities</b>	(1,090.16)
<b>3</b>	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	1,916.07
	Other cash receipts from sales of equity or debt instruments of other entities	0.00



	Other cash payments to acquire equity or debt instruments of other entities	0.00
	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	1.14
	Purchase of property, plant and equipment	19.79
	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	(3,034.86)
	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	944.09
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	6,102.94
	<b>Net cash flows from (used in) investing activities</b>	<b>2,077.45</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	11.21
	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	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	0.00
	Repayments of borrowings	0.00
	Payments of lease liabilities	47.63
	Dividends paid	0.00
	Interest paid	15.16
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(357.31)
	<b>Net cash flows from (used in) financing activities</b>	<b>(408.89)</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>578.40</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>578.40</b>
	<b>Cash and cash equivalents cash flow statement at beginning of period</b>	<b>933.39</b>
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>1,511.79</b>

### Details of Impact of Audit Qualification

Whether results are audited or unaudited			Audited
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 Standalone 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	MSKA & Associates	true	31-07-2027



[illegible]

[illegible]





[illegible]







[illegible]

119	Chhabra Healthcare Solutions Private Limited	Atreja Healthcare Solutions Pvt Ltd	Fellow Subsidiary	Sale of goods or services		0.12	Audit Committee approval as applicable			0.12	0.00	0.10								
120	Chhabra Healthcare Solutions Private Limited	City Pharma Distributor Pvt Ltd	Fellow Subsidiary	Sale of goods or services		0.00	Audit Committee approval as applicable			0.00	0.00	0.02								
121	Chhabra Healthcare Solutions Private Limited	Swami Medisolutions Private Limited	Fellow Subsidiary	Sale of goods or services		3.28	Audit Committee approval as applicable			3.28	0.00	0.24								
122	Galaxystar Pharma Distributors Private Limited	Entero Healthcare Solutions Limited	Holding Company	Sale of goods or services		327.05	Audit Committee approval as applicable			327.05	0.00	138.47								
123	Galaxystar Pharma Distributors Private Limited	Novacare Healthcare Solutions Private Limited	Fellow Subsidiary	Sale of goods or services		0.00	Audit Committee approval as applicable			0.00	0.00	0.10								
124	Galaxystar Pharma Distributors Private Limited	G.S.Pharmaceutical Distributors Private Limited	Fellow Subsidiary	Sale of goods or services		50.19	Audit Committee approval as applicable			50.19	0.00	2.93								
125	Galaxystar Pharma Distributors Private Limited	R S M Pharma Private Limited	Fellow Subsidiary	Sale of goods or services		5.52	Audit Committee approval as applicable			5.52	0.00	0.05								
126	Galaxystar Pharma Distributors Private Limited	Sundarlal Pharma Distributors Private Limited	Fellow Subsidiary	Sale of goods or services		0.14	Audit Committee approval as applicable			0.14	0.00	0.02								
127	Galaxystar Pharma Distributors Private Limited	Chhabra Healthcare Solutions Private Limited	Fellow Subsidiary	Sale of goods or services		0.00	Audit Committee approval as applicable			0.00	0.00	0.00								
128	Galaxystar Pharma Distributors Private Limited	Chirag Medicare Solutions Pvt Ltd	Fellow Subsidiary	Sale of goods or services		0.58	Audit Committee approval as applicable			0.58	0.00	0.00								
129	Galaxystar Pharma Distributors Private Limited	Jaggi Enterprises Private Limited	Fellow Subsidiary	Sale of goods or services		0.17	Audit Committee approval as applicable			0.17	0.00	3.91								
130	Galaxystar Pharma Distributors Private Limited	SVMED Solutions Private Limited	Fellow Subsidiary	Sale of goods or services		(0.07)	Audit Committee approval as applicable			(0.07)	0.00	0.07								
131	Galaxystar Pharma Distributors Private Limited	Chethana Pharma Private Limited	Fellow Subsidiary	Sale of goods or services		0.71	Audit Committee approval as applicable			0.71	0.00	0.00								
132	Galaxystar Pharma Distributors Private Limited	Millennium Medisolutions Private Limited	Fellow Subsidiary	Sale of goods or services		(0.01)	Audit Committee approval			(0.01)	0.00	0.01								

[illegible]

[illegible]



[illegible]



[illegible]

201	Svmed Solutions Private Limited	Rada Medisolutions Pvt. Ltd.	Fellow Subsidiary	Sale of goods or services		0.00	Audit Committee approval as applicable			0.00	0.00	0.03								
202	Svmed Solutions Private Limited	Sesha Balajee Medisolutions Private Limited	Fellow Subsidiary	Sale of goods or services		0.18	Audit Committee approval as applicable			0.18	0.00	0.22								
203	Svmed Solutions Private Limited	Sree Venkateshwara Medisolutions Private Limited	Fellow Subsidiary	Sale of goods or services		1.66	Audit Committee approval as applicable			1.66	0.00	0.36								
204	Svmed Solutions Private Limited	Sai pharma distributors Private Limited	Fellow Subsidiary	Sale of goods or services		1.53	Audit Committee approval as applicable			1.53	0.00	0.00								
205	Svmed Solutions Private Limited	Srinivasa Lifecare Private Limited	Fellow Subsidiary	Sale of goods or services		2.17	Audit Committee approval as applicable			2.17	0.00	0.04								
206	Chethana Pharma Private Limited	Chirag Medicare Solutions Pvt Ltd	Fellow Subsidiary	Sale of goods or services		65.98	Audit Committee approval as applicable			65.98	0.00	0.00								
207	Chethana Pharma Private Limited	Chethana Healthcare Solutions Private Limited	Fellow Subsidiary	Sale of goods or services		8.64	Audit Committee approval as applicable			8.64	0.00	0.00								
208	Chethana Pharma Private Limited	Rada Medisolutions Pvt. Ltd.	Fellow Subsidiary	Sale of goods or services		0.07	Audit Committee approval as applicable			0.07	0.00	0.00								
209	Chethana Pharma Private Limited	Chethana Pharma Distributors Pvt Ltd	Fellow Subsidiary	Sale of goods or services		(0.07)	Audit Committee approval as applicable			(0.07)	0.00	6.43								
210	Chethana Pharma Private Limited	Sree Venkateshwara Medisolutions Private Limited	Fellow Subsidiary	Sale of goods or services		0.07	Audit Committee approval as applicable			0.07	0.00	0.00								
211	Chethana Pharma Private Limited	City Pharma Distributor Pvt Ltd	Fellow Subsidiary	Sale of goods or services		(0.12)	Audit Committee approval as applicable			(0.12)	0.00	0.00								
212	Chethana Pharma Private Limited	New RRPD Private Limited	Fellow Subsidiary	Sale of goods or services		0.02	Audit Committee approval as applicable			0.02	0.00	0.00								
213	Millennium Medisolutions Private Limited	Entero Healthcare Solutions Limited	Holding Company	Sale of goods or services		2.58	Audit Committee approval as applicable			2.58	0.00	0.00								
214	Millennium Medisolutions Private Limited	Novacare Healthcare Solutions Private Limited	Fellow Subsidiary	Sale of goods or services		2.26	Audit Committee approval			2.26	0.00	1.11								

[illegible]







[illegible]







[illegible]

324	Sri Parshva Pharma Distributors Private Limited	Vasavi Medicare Solutions Private Limited	Fellow Subsidiary	Sale of goods or services		4.76	Audit Committee approval as applicable			4.76	0.00	0.04								
325	Sri Parshva Pharma Distributors Private Limited	SVMED Solutions Private Limited	Fellow Subsidiary	Sale of goods or services		1.76	Audit Committee approval as applicable			1.76	0.00	0.17								
326	Sri Parshva Pharma Distributors Private Limited	Sree Venkateshwara Medisolutions Private Limited	Fellow Subsidiary	Sale of goods or services		4.25	Audit Committee approval as applicable			4.25	0.00	2.35								
327	Sri Parshva Pharma Distributors Private Limited	Western Healthcare Solutions Pvt Ltd	Fellow Subsidiary	Sale of goods or services		1.90	Audit Committee approval as applicable			1.90	0.00	0.00								
328	Sri Parshva Pharma Distributors Private Limited	S S Pharma Traders Private Limited	Fellow Subsidiary	Sale of goods or services		0.86	Audit Committee approval as applicable			0.86	0.00	0.00								
329	Sri Parshva Pharma Distributors Private Limited	Entero R.S.Enterprises Private Limited	Fellow Subsidiary	Sale of goods or services		2.16	Audit Committee approval as applicable			2.16	0.00	2.32								
330	Sri Parshva Pharma Distributors Private Limited	Dhanvanthari Super Speciality Private Limited	Fellow Subsidiary	Sale of goods or services		0.09	Audit Committee approval as applicable			0.09	0.00	0.01								
331	Saurashtra Medisolutions Private Limited	Novacare Healthcare Solutions Private Limited	Fellow Subsidiary	Sale of goods or services		1.27	Audit Committee approval as applicable			1.27	0.00	0.09								
332	Saurashtra Medisolutions Private Limited	G.S.Pharmaceutical Distributors Private Limited	Fellow Subsidiary	Sale of goods or services		0.00	Audit Committee approval as applicable			0.00	0.00	0.00								
333	Saurashtra Medisolutions Private Limited	Rada Medisolutions Pvt. Ltd.	Fellow Subsidiary	Sale of goods or services		0.00	Audit Committee approval as applicable			0.00	0.00	0.01								
334	Saurashtra Medisolutions Private Limited	Barros Enterprises Private Limited	Fellow Subsidiary	Sale of goods or services		0.18	Audit Committee approval as applicable			0.18	0.00	0.00								
335	Saurashtra Medisolutions Private Limited	Sri Parshva Pharma Distributors Private Limited	Fellow Subsidiary	Sale of goods or services		0.15	Audit Committee approval as applicable			0.15	0.00	0.00								
336	Saurashtra Medisolutions Private Limited	S S Pharma Traders Private Limited	Fellow Subsidiary	Sale of goods or services		1.23	Audit Committee approval as applicable			1.23	0.00	0.00								
337	Svs Lifesciences Private Limited	Entero Healthcare Solutions Limited	Holding Company	Sale of goods or services		(0.44)	Audit Committee approval			(0.44)	0.00	0.03								

[illegible]

[illegible]

365	Peerless Biotech Private Limited	Devi Pharma Wellness Pvt Ltd	Fellow Subsidiary	Sale of goods or services		0.46	Audit Committee approval as applicable			0.46	0.00	0.07								
366	Peerless Biotech Private Limited	Dhanvanthari Super Speciality Private Limited	Fellow Subsidiary	Sale of goods or services		0.07	Audit Committee approval as applicable			0.07	0.00	0.01								
367	Peerless Biotech Private Limited	Entero Healthcare Solutions Limited	Holding Company	Sale of goods or services		0.54	Audit Committee approval as applicable			0.54	0.00	0.34								
368	Peerless Biotech Private Limited	Entero R.S.Enterprises Private Limited	Fellow Subsidiary	Sale of goods or services		1.87	Audit Committee approval as applicable			1.87	0.00	0.23								
369	Peerless Biotech Private Limited	G.S.Pharmaceutical Distributors Private Limited	Fellow Subsidiary	Sale of goods or services		0.24	Audit Committee approval as applicable			0.24	0.00	0.21								
370	Peerless Biotech Private Limited	Galaxystar Pharma Distributors Private Limited	Fellow Subsidiary	Sale of goods or services		1.79	Audit Committee approval as applicable			1.79	0.00	0.63								
371	Peerless Biotech Private Limited	Getwell Medicare Solution Private Limited	Fellow Subsidiary	Sale of goods or services		1.23	Audit Committee approval as applicable			1.23	0.00	0.38								
372	Peerless Biotech Private Limited	Gourav Medical Agencies Private Limited	Fellow Subsidiary	Sale of goods or services		0.15	Audit Committee approval as applicable			0.15	0.00	0.00								
373	Peerless Biotech Private Limited	Jaggi Enterprises Private Limited	Fellow Subsidiary	Sale of goods or services		0.83	Audit Committee approval as applicable			0.83	0.00	0.58								
374	Peerless Biotech Private Limited	Millennium Medisolutions Private Limited	Fellow Subsidiary	Sale of goods or services		1.07	Audit Committee approval as applicable			1.07	0.00	0.28								
375	Peerless Biotech Private Limited	Novacare Healthcare Solutions Private Limited	Fellow Subsidiary	Sale of goods or services		1.14	Audit Committee approval as applicable			1.14	0.00	0.09								
376	Peerless Biotech Private Limited	R S M Pharma Private Limited	Fellow Subsidiary	Sale of goods or services		0.48	Audit Committee approval as applicable			0.48	0.00	0.00								
377	Peerless Biotech Private Limited	Rada Medisolutions Pvt. Ltd.	Fellow Subsidiary	Sale of goods or services		0.11	Audit Committee approval as applicable			0.11	0.00	0.02								
378	Peerless Biotech Private Limited	S S Pharma Traders Private Limited	Fellow Subsidiary	Sale of goods or services		0.16	Audit Committee approval			0.16	0.00	0.00								



[illegible]







[illegible]



[illegible]

[illegible]







[illegible]





[illegible]



							as applicable																
584	Entero Healthcare Sol Ltd	Suprabhat Pharmaceuticals Private Limited	Wholly Owned Subsidiary	Interest received			3.63	Audit Committee approval as applicable			3.63	0.00	3.26										
585	Entero Healthcare Sol Ltd	SVMED Solutions Private Limited	Wholly Owned Subsidiary	Interest received			13.26	Audit Committee approval as applicable			13.26	19.04	30.97										
586	Entero Healthcare Sol Ltd	SVS Lifesciences Private Limited	Wholly Owned Subsidiary	Interest received			11.56	Audit Committee approval as applicable			11.56	9.02	19.43										
587	Entero Healthcare Sol Ltd	Swami Medisolutions Private Limited	Wholly Owned Subsidiary	Interest received			8.52	Audit Committee approval as applicable			8.52	17.13	24.80										
588	Entero Healthcare Sol Ltd	Ujjain Maheshwari Pharma Distributors Pvt Ltd	Wholly Owned Subsidiary	Interest received			0.82	Audit Committee approval as applicable			0.82	0.00	0.74										
589	Entero Healthcare Sol Ltd	Vasavi Medicare Solutions Private Limited	Wholly Owned Subsidiary	Interest received			14.90	Audit Committee approval as applicable			14.90	17.19	30.60										
590	Entero Healthcare Sol Ltd	Western Healthcare Solutions Pvt Ltd	Wholly Owned Subsidiary	Interest received			17.25	Audit Committee approval as applicable			17.25	17.26	32.79										
591	Entero Healthcare Sol Ltd	Atreja Healthcare Solutions Pvt Ltd	Wholly Owned Subsidiary	Inter-corporate deposit			2.50	Audit Committee approval as applicable			2.50	50.60	53.10				Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose		
592	Entero Healthcare Sol Ltd	Avenir Lifecare Pharma Private Limited	Partially-Owned Subsidiary	Inter-corporate deposit			294.98	Audit Committee approval as applicable			294.98	0.00	249.06				Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose		
593	Entero Healthcare Sol Ltd	Avenues Pharma Distributors Private Limited	Wholly Owned Subsidiary	Inter-corporate deposit			220.00	Audit Committee approval as applicable			220.00	532.10	507.10				Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose		
594	Entero Healthcare Sol Ltd	Barros Enterprises Private Limited	Wholly Owned Subsidiary	Inter-corporate deposit			20.00	Audit Committee approval as applicable			20.00	68.65	78.65				Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose		
595	Entero Healthcare Sol Ltd	Calcutta Medisolutions Pvt Ltd	Wholly Owned Subsidiary	Inter-corporate deposit			12.00	Audit Committee approval as applicable			12.00	52.90	64.90				Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose		
596	Entero Healthcare Sol Ltd	Chethana Healthcare Solutions Private Limited	Wholly Owned Subsidiary	Inter-corporate deposit			20.00	Audit Committee approval as applicable			20.00	51.80	51.80				Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose		
597	Entero Healthcare Sol	Chethana Pharma Distributors Pvt Ltd	Wholly Owned	Inter-corporate			0.20	Audit Committee			0.20	15.50	15.70				Inter-corporate deposit	13.00	Ongoing, Renewed	Unsecured	Working Capital and		

	Ltd		Subsidiary	deposit			approval as applicable											from time to time		General Corporate Purpose	
598	Entero Healthcare Sol Ltd	Chethana Pharma Private Limited	Wholly Owned Subsidiary	Inter-corporate deposit		120.00	Audit Committee approval as applicable			120.00	100.00	20.00				Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	
599	Entero Healthcare Sol Ltd	Chhabra Healthcare Solutions Private Limited	Wholly Owned Subsidiary	Inter-corporate deposit		67.50	Audit Committee approval as applicable			67.50	134.70	182.20				Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	
600	Entero Healthcare Sol Ltd	Chirag Medicare Solutions Pvt Ltd	Wholly Owned Subsidiary	Inter-corporate deposit		90.00	Audit Committee approval as applicable			90.00	100.00	25.00				Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	
601	Entero Healthcare Sol Ltd	City Pharma Distributor Pvt Ltd	Wholly Owned Subsidiary	Inter-corporate deposit		6.50	Audit Committee approval as applicable			6.50	46.70	49.70				Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	
602	Entero Healthcare Sol Ltd	CPD Pharma Private Limited	Wholly Owned Subsidiary	Inter-corporate deposit		0.00	Audit Committee approval as applicable			0.00	28.23	28.23				Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	
603	Entero Healthcare Sol Ltd	Curever Pharma Private Limited	Wholly Owned Subsidiary	Any other transaction	ICD Interest Written Off	95.82	Audit Committee approval as applicable			95.82	0.00	0.00				Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	
604	Entero Healthcare Sol Ltd	Curever Pharma Private Limited	Wholly Owned Subsidiary	Inter-corporate deposit		7.14	Audit Committee approval as applicable			7.14	357.55	0.00				Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	
605	Entero Healthcare Sol Ltd	Devi Pharma Wellness Pvt Ltd	Wholly Owned Subsidiary	Inter-corporate deposit		834.05	Audit Committee approval as applicable			834.05	0.00	804.05				Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	
606	Entero Healthcare Sol Ltd	Dhanvanthari Super Speciality Private Limited	Partially-Owned Subsidiary	Inter-corporate deposit		530.39	Audit Committee approval as applicable			530.39	57.73	484.59				Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	
607	Entero Healthcare Sol Ltd	Entero R.S.Enterprises Private Limited	Wholly Owned Subsidiary	Inter-corporate deposit		238.30	Audit Committee approval as applicable			238.30	0.00	139.61				Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	
608	Entero Healthcare Sol Ltd	Galaxystar Pharma Distributors Private Limited	Wholly Owned Subsidiary	Inter-corporate deposit		170.00	Audit Committee approval as applicable			170.00	228.54	268.54				Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	
609	Entero Healthcare Sol Ltd	Getwell Medicare Solution Private Limited	Wholly Owned Subsidiary	Inter-corporate deposit		145.00	Audit Committee approval as applicable			145.00	150.00	90.00				Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	
610	Entero Healthcare Sol Ltd	Gourav Medical Agencies Private Limited	Partially-Owned Subsidiary	Inter-corporate deposit		142.20	Audit Committee approval as applicable			142.20	0.00	142.20				Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	

611	Entero Healthcare Sol Ltd	G.S.Pharmaceutical Distributors Private Limited	Wholly Owned Subsidiary	Inter-corporate deposit			15.00	Audit Committee approval as applicable			15.00	212.50	152.50					Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	
612	Entero Healthcare Sol Ltd	Jaggi Enterprises Private Limited	Wholly Owned Subsidiary	Inter-corporate deposit			236.00	Audit Committee approval as applicable			236.00	162.07	289.07					Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	
613	Entero Healthcare Sol Ltd	Millennium Medisolutions Private Limited	Wholly Owned Subsidiary	Inter-corporate deposit			182.50	Audit Committee approval as applicable			182.50	331.75	469.22					Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	
614	Entero Healthcare Sol Ltd	New RRPD Private Limited	Wholly Owned Subsidiary	Inter-corporate deposit			4.75	Audit Committee approval as applicable			4.75	88.47	93.22					Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	
615	Entero Healthcare Sol Ltd	New Siva Agencies Pvt Ltd	Wholly Owned Subsidiary	Inter-corporate deposit			2.00	Audit Committee approval as applicable			2.00	86.97	86.62					Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	
616	Entero Healthcare Sol Ltd	Novacare Healthcare Solutions Private Limited	Wholly Owned Subsidiary	Inter-corporate deposit			430.00	Audit Committee approval as applicable			430.00	441.44	783.44					Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	
617	Entero Healthcare Sol Ltd	Rada Medisolutions Pvt. Ltd.	Wholly Owned Subsidiary	Inter-corporate deposit			91.40	Audit Committee approval as applicable			91.40	87.87	179.27					Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	
618	Entero Healthcare Sol Ltd	R S M Pharma Private Limited	Wholly Owned Subsidiary	Inter-corporate deposit			203.00	Audit Committee approval as applicable			203.00	101.67	240.67					Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	
619	Entero Healthcare Sol Ltd	Saurashtra Medisolutions Pvt Ltd	Wholly Owned Subsidiary	Inter-corporate deposit			80.00	Audit Committee approval as applicable			80.00	117.55	180.05					Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	
620	Entero Healthcare Sol Ltd	Sesha Balajee Medisolutions Private Limited	Wholly Owned Subsidiary	Inter-corporate deposit			6.00	Audit Committee approval as applicable			6.00	107.72	107.72					Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	
621	Entero Healthcare Sol Ltd	Sree Venkateshwara Medisolutions Private Limited	Wholly Owned Subsidiary	Inter-corporate deposit			15.00	Audit Committee approval as applicable			15.00	69.55	84.55					Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	
622	Entero Healthcare Sol Ltd	Srinivasa Lifecare Private Limited	Partially-Owned Subsidiary	Inter-corporate deposit			161.70	Audit Committee approval as applicable			161.70	0.00	118.70					Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	
623	Entero Healthcare Sol Ltd	Sri Parshva Pharma Distributors Private Limited	Wholly Owned Subsidiary	Inter-corporate deposit			160.00	Audit Committee approval as applicable			160.00	481.65	456.48					Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General Corporate Purpose	
624	Entero Healthcare Sol Ltd	Sri Rama Pharmaceutical Distributors Private Limited	Wholly Owned Subsidiary	Inter-corporate deposit			113.00	Audit Committee approval			113.00	682.39	708.38					Inter-corporate deposit	13.00	Ongoing, Renewed from time to time	Unsecured	Working Capital and General	





	Ltd	Ltd	Subsidiary		Received		approval as applicable														
639	Entero Healthcare Sol Ltd	Chethana Healthcare Solutions Private Limited	Wholly Owned Subsidiary	Any other transaction	ICD Repayment Received	20.00	Audit Committee approval as applicable			20.00	0.00	51.80									
640	Entero Healthcare Sol Ltd	Chethana Pharma Distributors Pvt Ltd	Wholly Owned Subsidiary	Any other transaction	ICD Repayment Received	0.00	Audit Committee approval as applicable			0.00	0.00	15.70									
641	Entero Healthcare Sol Ltd	Chethana Pharma Private Limited	Wholly Owned Subsidiary	Any other transaction	ICD Repayment Received	200.00	Audit Committee approval as applicable			200.00	0.00	20.00									
642	Entero Healthcare Sol Ltd	Chhabra Healthcare Solutions Private Limited	Wholly Owned Subsidiary	Any other transaction	ICD Repayment Received	20.00	Audit Committee approval as applicable			20.00	0.00	182.20									
643	Entero Healthcare Sol Ltd	Chirag Medicare Solutions Pvt Ltd	Wholly Owned Subsidiary	Any other transaction	ICD Repayment Received	165.00	Audit Committee approval as applicable			165.00	0.00	25.00									
644	Entero Healthcare Sol Ltd	City Pharma Distributor Pvt Ltd	Wholly Owned Subsidiary	Any other transaction	ICD Repayment Received	3.50	Audit Committee approval as applicable			3.50	0.00	49.70									
645	Entero Healthcare Sol Ltd	CPD Pharma Private Limited	Wholly Owned Subsidiary	Any other transaction	ICD Repayment Received	0.00	Audit Committee approval as applicable			0.00	0.00	28.23									
646	Entero Healthcare Sol Ltd	Curever Pharma Private Limited	Wholly Owned Subsidiary	Any other transaction	ICD Written Off	364.69	Audit Committee approval as applicable			364.69	0.00	0.00									
647	Entero Healthcare Sol Ltd	Curever Pharma Private Limited	Wholly Owned Subsidiary	Any other transaction	ICD Repayment Received	0.00	Audit Committee approval as applicable			0.00	0.00	364.69									
648	Entero Healthcare Sol Ltd	Devi Pharma Wellness Pvt Ltd	Wholly Owned Subsidiary	Any other transaction	ICD Repayment Received	30.00	Audit Committee approval as applicable			30.00	0.00	804.05									
649	Entero Healthcare Sol Ltd	Dhanvanthari Super Speciality Private Limited	Partially- Owned Subsidiary	Any other transaction	ICD Repayment Received	103.53	Audit Committee approval as applicable			103.53	0.00	484.59									
650	Entero Healthcare Sol Ltd	Entero R.S.Enterprises Private Limited	Wholly Owned Subsidiary	Any other transaction	ICD Repayment Received	98.69	Audit Committee approval as applicable			98.69	0.00	139.61									
651	Entero Healthcare Sol Ltd	Galaxystar Pharma Distributors Private Limited	Wholly Owned Subsidiary	Any other transaction	ICD Repayment Received	130.00	Audit Committee approval as applicable			130.00	0.00	268.54									











[illegible]







[illegible]



							as applicable														
789	CPD Pharma Private Limited	S. Karthikeyan	Director	Remuneration		0.25	Audit Committee approval as applicable			0.25	0.00	0.00									
790	Ujjain Maheshwari Pharma Distributors Pvt Ltd	Ghanshyam Bhandari	Director	Any other transaction	Rent Expenses	0.38	Audit Committee approval as applicable			0.38	0.00	0.00									
791	Ujjain Maheshwari Pharma Distributors Pvt Ltd	Mohan Bhandari	Relative of director	Any other transaction	Rent Expenses	0.38	Audit Committee approval as applicable			0.38	0.00	0.00									
792	Ujjain Maheshwari Pharma Distributors Pvt Ltd	Subodh bhandari	Director	Remuneration		0.50	Audit Committee approval as applicable			0.50	0.00	0.00									
793	Ujjain Maheshwari Pharma Distributors Pvt Ltd	Ghanshyam Bhandari	Director	Remuneration		0.50	Audit Committee approval as applicable			0.50	0.00	0.00									
794	Getwell Medicare Solution Private Limited	Kushal Ashok Shah	Director	Any other transaction	Reimbursement of Expenses	0.03	Audit Committee approval as applicable			0.03	0.00	0.00									
795	Getwell Medicare Solution Private Limited	Kishore Gujale	Independent Director	Any other transaction	Reimbursement of Expenses	0.01	Audit Committee approval as applicable			0.01	0.00	0.00									
796	Getwell Medicare Solution Private Limited	Nikesh Kesarimal Oswal	Director	Any other transaction	Reimbursement of Expenses	0.04	Audit Committee approval as applicable			0.04	0.00	0.00									
797	Getwell Medicare Solution Private Limited	Kushal Ashok Shah	Director	Any other transaction	Sitting Fees	0.06	Audit Committee approval as applicable			0.06	0.00	0.01									
798	Getwell Medicare Solution Private Limited	Kishore Gujale	Independent Director	Any other transaction	Sitting Fees	0.06	Audit Committee approval as applicable			0.06	0.00	0.00									
799	Getwell Medicare Solution Private Limited	Nikesh Kesarimal Oswal	Director	Any other transaction	Sitting Fees	0.16	Audit Committee approval as applicable			0.16	0.00	0.01									
800	Dhanvanthari Super Speciality Private Limited	Dhanvanthri Speciality Pharma Private Limited	Entity under common control	Sale of goods or services		115.32	Audit Committee approval as applicable			115.32	13.99	192.46									
801	Dhanvanthari Super Speciality Private Limited	Dhanvanthri Speciality Pharma Private Limited	Entity under common control	Purchase of goods or services		250.15	Audit Committee approval as applicable			250.15	0.00	179.12									
802	Dhanvanthari Super Speciality	Dhanvanthri Speciality Pharma	Entity under common	Any other transaction	Other Receivables	0.00	Audit Committee			0.00	0.00	47.81									

	Private Limited	Private Limited	control				approval as applicable														
803	Sri Parshva Pharma Distributors Private Limited	Champa Bai Bhandari	Relative of director	Any other transaction	Rent Expenses	2.56	Audit Committee approval as applicable			2.56	0.00	0.00									
804	Sri Parshva Pharma Distributors Private Limited	Leela Bai	Relative of director	Any other transaction	Rent Expenses	2.56	Audit Committee approval as applicable			2.56	0.00	0.00									
805	Sri Parshva Pharma Distributors Private Limited	Kamala Bai	Relative of director	Any other transaction	Rent Expenses	2.56	Audit Committee approval as applicable			2.56	0.00	0.00									
806	Sri Parshva Pharma Distributors Private Limited	Omprakash Bhandari	Director	Interest paid		0.12	Audit Committee approval as applicable			0.12	0.00	0.00									
807	Sri Parshva Pharma Distributors Private Limited	Omprakash Bhandari	Director	Any other transaction	Loan Repaid	10.06	Audit Committee approval as applicable			10.06	0.00	0.00									
808	Sri Parshva Pharma Distributors Private Limited	Sri Parshva Drug House	Entity under common control	Any other transaction	Trade Payable	0.00	Audit Committee approval as applicable			0.00	0.00	2.37									
809	Chhabra Healthcare Solutions Private Limited	Entero Healthcare Solutions Limited	Holding Company	Any other transaction	Reimbursement of Expenses	0.00	Audit Committee approval as applicable			0.00	0.00	0.00									
810	CPD Pharma Private Limited	Sivakumar N	Director	Any other transaction	Rent Expenses	0.00	Audit Committee approval as applicable			0.00	0.00	0.00									
811	Sai Pharma Distributors Private Limited	Krishna Murthy Gudala	Director	Any other transaction	Loan Taken	0.00	Audit Committee approval as applicable			54.00	0.00	54.00									
812	Sai Pharma Distributors Private Limited	Sampath Kumar Gudala	Relative of director	Any other transaction	Loan Taken	0.00	Audit Committee approval as applicable			46.00	0.00	46.00									
813	Sai Pharma Distributors Private Limited	Krishna Murthy Gudala	Director	Interest paid		0.00	Audit Committee approval as applicable			5.68	0.00	5.68									
814	Sai Pharma Distributors Private Limited	Sampath Kumar Gudala	Relative of director	Interest paid		0.00	Audit Committee approval as applicable			4.54	0.00	4.54									
815	Gourav Medical Agencies Private Limited	Sanjay Kumar Goyal	Director	Any other transaction	Loan taken	0.00	Audit Committee approval as applicable			10.00	0.00	10.00									



**Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)**

Amount in (Millions)

Mode of Fund Raising	Public Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	13-02-2024
Amount Raised	951.33
Report filed for Quarter ended	31-03-2025
Monitoring Agency	true
Monitoring Agency Name, if applicable	ICRA Limited
Is there a Deviation / Variation in use of funds raised	false
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	NIL
Comments of the Audit Committee after review	NIL
Comments of the auditors, if any	NIL



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
1	Repayment/prepayment, in full or part, of certain borrowings availed of by Company	NA	142.50	0.00	142.50	0.00	
2	Funding of long-term working capital requirements of the Company and its Subsidiaries during Fiscals 2025 and 2026	NA	480.00	0.00	399.95	0.00	
3	Pursuing inorganic growth initiatives through acquisitions	NA	237.00	0.00	193.00	0.00	
4	General corporate purposes	NA	91.83	0.00	57.43	0.00	

### Signatory Details

Name of signatory	Balakrishnan Natesan Kaushik
Designation of person	Chief Financial Officer
Place	Mumbai
Date	27-05-2025