

Business Responsibility and Sustainability Reporting

Business Responsibility and Sustainability Reporting (BRSR) is a mandatory reporting requirement established by the Securities & Exchange Board of India (SEBI) for the top 1000 listed companies by market capitalization in India. The BRSR principles, which are based on the National Guidelines on Responsible Business Conduct (NGRBC—introduced by India's Ministry of Corporate Affairs on 15th March, 2019, to promote responsible business practices), encourage listed companies to adopt Sustainable Business Practices and disclose information about their Environmental, Social, and Governance (ESG) performance.

The Company aims to advance in its ESG journey to achieve its goals of becoming a sustainable and responsible corporate entity and hereby presents its BRSR for the financial year 2023-24, in accordance with Regulation 34(2)(f) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Entero Healthcare Solutions Limited, established in 2018, is responsible for Distribution and Marketing of Pharmaceuticals, Surgical and other Healthcare & Allied products. Previously known as 'Entero Healthcare Solutions Private Limited', with effect from 25th August 2023, the Company converted into Public Limited Company and with effect from 16th February 2024, got listed on NSE and BSE.

As one of India's largest and rapidly expanding healthcare and pharmaceutical product distributors, the Company has earned recognition among the top three distributors in terms of revenue in FY 2021-22. With a widespread operational footprint spanning 540 districts and physical warehouses in 39 cities across India, the Company boasts the largest customer network among pharmaceutical distributors and a prominent presence among retail pharmacies. Notably, the Company achieved unprecedented operational growth from FY 2018-19 to FY 2021-22. Now listed, the Company is poised to disclose its BRSR for FY 2023-24 in a consolidated manner, encompassing its subsidiaries.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

In this report, the words – ‘The Company’, ‘Enter’, ‘We’, ‘Our’ are used interchangeably to denote Enter Healthcare Solutions Limited and its subsidiaries

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

1. **Corporate Identity Number (CIN) of the Listed Entity**
2. **Name of the Listed Entity**
3. **Year of incorporation**
4. **Registered office address**
5. **Corporate address**
6. **E-mail**
7. **Telephone**
8. **Website**
9. **Financial year for which reporting is being done**
10. **Name of the Stock Exchange(s) where shares are listed:**

Name of the Exchange	Stock Code
BSE Ltd.	544122
National Stock Exchange of India Ltd.	ENTERO

11. **Paid-up Capital**
12. **Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report**

Address:

605/606, 6th Floor, Trade Centre, Bandra Kurla Complex, Bandra (East), Mumbai, 400051

13. **Reporting boundary**

Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).

– This report is prepared on a consolidated basis for Enter Healthcare Solutions Limited (“Enter”/“Company”/“We”), encompassing its 39 subsidiaries.

14. **Name of assurance provider**

– Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 date- 12th July, 2023.

15. **Type of assurance obtained**

– Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 date- 12th July, 2023.

II. Products/services**16. Details of business activities (accounting for 90% of the turnover):**

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	The Company and its subsidiaries are engaged in the Business of Distribution and Marketing of Pharmaceuticals, Surgical and other Healthcare and Allied products.	Distribution and Marketing of Pharmaceuticals, Surgical and other Healthcare and Allied products.	100.00

17. Products/ Services sold by the entity (accounting for 90% of the entity's Turnover):

S. No.	Product/ Service	NIC Code	% of Turnover contributed
1.	Distribution and Marketing of Pharmaceutical, Surgical and other Healthcare and Allied products.	46497	100.00

III. Operations**18. Number of locations where plants and/or operations/offices of the entity are situated:**

Location	Number of plants	Number of offices/ Warehouses	Total
National	Nil	105	105
International	Nil	Nil	Nil

19. Markets served by the entity:**a. Number of locations**

Locations	Number
National (No. of States & UTs)	19 States
International (No. of Countries)	Nil

b. What is the contribution of exports as a percentage of the total turnover of the entity?

Not Applicable as per the operations.

c. A brief on types of customers: The Company operates in B2B segment. The customer base of Entero Healthcare Solutions Limited and its subsidiaries, consists of various segments within the Healthcare industry. This segment includes Retail Pharmacies, Hospitals, and Institutions such as Clinics.**IV. Employees****20. Details as at the end of Financial Year:****a. Employees and workers (including differently abled):**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent(D)	3,240	2,388	73.70	852	26.30
2.	Other than Permanent(E)	144	118	81.94	26	18.06
3.	Total employees(D + E)	3,384	2,506	74.05	878	25.95
WORKERS						
4.	Permanent(F)					
5.	Other than Permanent(G)				The Company does not have any workers.	
6.	Total workers(F + G)					

Note: Owing to the Nature of Business, we have unskilled employees working for a short duration and all resources are employed as Employees, as the Company and its subsidiaries are registered under Shops and Establishments Act of respective states.

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
		No. (B)	% (B / A)	No. (C)	% (C / A)	
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)					
2.	Other than Permanent (E)			The Company does not have any Differently abled Employees.		
3.	Total differently abled employees (D + E)					
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)					
5.	Other than permanent (G)			The Company does not have any Differently abled workers.		
6.	Total differently abled workers (F + G)					

Note: The Company is in the process to assess the feasibility of recruiting resources with reduced mobility in the coming financial year.

21. Participation/Inclusion/ Representation of women:

	Total (A)	No. and percentage of Females	
	No. (B)	% (B / A)	
Board of Directors	8	2	25.00
Key Management Personnel*	2	0	0.00

The table represents Enteroh's BoD & KMPs

**Note: KMPs include: Group Chief Financial Officer and General Counsel/ Company Secretary/ Compliance Officer of Enteroh.*

22. Turnover rate for permanent employees and workers (in percent):

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	37.84	36.40	37.45	46.22	47.31	46.52	42.79	47.12	44.02
Permanent Workers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23. (a) Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/Subsidiary/ Associate/ Joint Venture	% of shares held by the entity indicated at column A, participate in listed initiatives of the listed entity	Does the entity indicated at column A, participate in listed initiatives of the listed entity? (Yes/No)
1.	R S M Pharma Private Limited	Subsidiary	100.00	Yes
2.	Jaggi Enterprises Private Limited	Subsidiary	100.00	Yes
3.	G.S.Pharmaceutical Distributors Private Limited	Subsidiary	100.00	Yes
4.	Novacare Healthcare Solutions Private Limited	Subsidiary	100.00	Yes
5.	Chhabra Healthcare Solutions Private Limited	Subsidiary	100.00	Yes
6.	Galaxystar Pharma Distributors Private Limited	Subsidiary	100.00	Yes
7.	Sundarlal Pharma Distributors Private Limited	Subsidiary	100.00	Yes
8.	Millennium Medisolutions Private Limited	Subsidiary	100.00	Yes
9.	Getwell Medicare Solution Private Limited	Subsidiary	85.00	Yes
10.	Vasavi Medicare Solutions Private Limited	Subsidiary	100.00	Yes

S.No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/Subsidiary/ Associate/ Joint Venture	% of shares held by listed	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
11.	Avenues Pharma Distributors Private Limited	Subsidiary	100.00	Yes
12.	Chirag Medicare Solutions Private Limited	Subsidiary	100.00	Yes
13.	Chethana Healthcare Solutions Private Limited	Subsidiary	100.00	Yes
14.	Rada Medisolutions Private Limited	Subsidiary	100.00	Yes
15.	Chethana Pharma Private Limited	Subsidiary	100.00	Yes
16.	SVMED Solutions Private Limited	Subsidiary	100.00	Yes
17.	CPD Pharma Private Limited	Subsidiary	100.00	Yes
18.	Sesha Balajee Medisolutions Private Limited	Subsidiary	100.00	Yes
19.	Barros Enterprises Private Limited	Subsidiary	100.00	Yes
20.	Calcutta Medisolutions Private Limited	Subsidiary	100.00	Yes
21.	Ouromed Lifesciences Private Limited	Subsidiary	100.00	Yes
22.	Rimedio Pharma Private Limited	Subsidiary	100.00	Yes
23.	Sree Venkateshwara Medisolutions Private Limited	Subsidiary	100.00	Yes
24.	Chethana Pharma Distributors Private Limited	Subsidiary	100.00	Yes
25.	Curever Pharma Private Limited	Subsidiary	100.00	Yes
26.	Atreja Healthcare Solutions Private Limited	Subsidiary	100.00	Yes
27.	City Pharma Distributors Private Limited	Subsidiary	100.00	Yes
28.	Western Healthcare Solutions Private Limited	Subsidiary	100.00	Yes
29.	Swami Medisolutions Private Limited	Subsidiary	100.00	Yes
30.	New RRPD Private Limited	Subsidiary	100.00	Yes
31.	New Siva Agencies Private Limited	Subsidiary	100.00	Yes
32.	Zennx Software Solutions Private Limited	Subsidiary	100.00	Yes
33.	Sri Rama Pharmaceutical Distributors Private Limited	Subsidiary	100.00	Yes
34.	Sri Parshva Pharma Distributors Private Limited	Subsidiary	100.00	Yes
35.	Saurashtra Medisolutions Private Limited	Subsidiary	100.00	Yes
36.	SVS Lifesciences Private Limited	Subsidiary	100.00	Yes
37.	S.S. Pharma Traders Private Limited	Subsidiary	100.00	Yes
38.	Enterro R.S. Enterprises Private Limited	Subsidiary	100.00	Yes
39.	Dhanvanthri Super Speciality Private Limited	Subsidiary	80.00	Yes

*The Company is actively working with all its subsidiaries to advance its business responsibility and ESG initiatives.

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013:

CSR is not applicable to Enterro Healthcare Solutions Limited. However, it is applicable to its subsidiaries Chethana Pharma Pvt Ltd, Chirag Medicare Solutions Pvt. Ltd and RSM Pharma Pvt. Ltd.

(ii) Turnover – 3181.61 Million

(iii) Net worth – 16264.13 Million

* The turnover & net worth details pertain to Chethana Pharma Pvt Ltd, Chirag Medicare Solutions Pvt. Ltd and RSM Pharma Pvt. Ltd.

VII. Transparency and Disclosures Compliances
25. Complaints/ Grievance on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If Yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	Nil	Nil	Not Applicable	Nil	Nil	-
Investors (other than shareholders)	Yes, the Company has a Grievance Redressal Mechanism in place for its investors. We prioritize addressing and resolving Investor concerns promptly and effectively. To facilitate this, we have established a dedicated email ID: investor.grievance@ehspl.com where investors can submit their grievances.	37	0	All complaints received were addressed within specified timeframes.	Nil	Nil	-
Shareholders	Yes- Stakeholder's Relationship Committee addresses the grievances. Further, the Complaints can be addressed at SEBI SCORES portal: https://www.scores.gov.in and Whistleblower policy (https://www.enterohealthcare.com/investor/documents/Corporate_Governance/Policies/Vigil-Mechanism-&-Whistle-Blower-Policy.pdf)	Nil	Nil	-	Nil	Nil	-

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If Yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Employees and workers	Yes- Employee's Code of Conduct policy (Available on Intranet) addresses the grievances.	1	1	Compensation related issue which was amicably resolved	Nil	Nil	Not Applicable
Customers	Yes, The Company has established a Grievance Redressal Mechanism in place. Customers can reach out for support and resolution of their grievances by emailing us: info@enterohealthcare.com ; entero.drugsafety@ehspl.com ; customercare@enterohealthcare.com	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Value Chain Partners	Yes, the Company has a Supplier Code of Conduct policy in place. This policy ensures that all partners within the value chain adhere to the highest standards of ethical conduct, environmental stewardship, and social responsibility.	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable

26. Overview of the entity's material responsible business conduct issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications¹

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Employee Welfare	Opportunity	By investing in supportive workplace environments, we attract and retain top talent and enhance overall workforce morale. This focus on employee welfare not only fosters a loyal and motivated team but also positions the Company as a leader in the industry. Moreover, employee well-being contributes positively to the Company's reputation, driving higher customer satisfaction and, ultimately, greater business success.	Not Applicable	Positive
2	GHG (Green House Gas) Emission	Risk	Greenhouse gas (GHG) emissions pose a significant risk to a Distributor of healthcare products by potentially disrupting the transitioning to renewable Supply chain and increasing energy sources and enhancing operational costs. As Regulatory bodies worldwide impose stricter environmental regulations, Companies with high GHG emissions may face penalties, increased compliance costs and restrictions on their operations. Additionally, Climate Change driven by GHG emissions can lead to extreme weather events, such as hurricanes and floods, which can damage infrastructure, delayed deliveries and disrupt the distribution network.	To mitigate these risks, we aim to implement strategies such as improving Energy efficiency, negative financial impact in the reporting year 2023-24. There was no supply chain resilience through diversification and robust contingency planning.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Business Ethics	Opportunity	The Company has a significant opportunity to differentiate itself in a competitive market by adopting strong Business Ethics. By committing to Ethical practices, such as Transparent pricing, Fair labor conditions and Responsible sourcing of medical supplies, the Distributor can build a strong reputation for integrity and trustworthiness. Ensuring compliance with relevant regulations would avoid litigations and strengthen the corporate governance of the Company.	Not Applicable	Positive
4	Managing fleet fuel	Risk	Managing Fleet fuel presents a risk due to various factors such as Fluctuating fuel prices, inefficient fuel consumption and the potential for environmental impact. These risks can result in increased operational costs, revenue losses, regulatory non-compliance and reputational damage.	To mitigate these risks, we aim to implement robust fuel management strategies, including monitoring Fuel usage, adopting Fuel-efficient technologies and conducting Regular audits. Additionally, conducting Regular maintenance on Fleet vehicles, and promoting a culture of Fuel efficiency can help mitigate risks associated with Fleet fuel management.	Negative * There was no negative financial impact in the reporting year 2023-24.
5	Customer Welfare	Opportunity	By prioritizing Customer welfare, we focus on providing high-quality products and services that meet the unique needs of healthcare facilities and patients, ultimately leading to improved patient outcomes and satisfaction. This fosters trust and loyalty among the customers, resulting in increased retention and referral business. Additionally, by actively engaging with our dealers & customers to understand market needs and preferences, we try to identify opportunities for innovation and continuous improvement, further enhancing the value we provide to our customers.	Not Applicable	Positive

¹Material issues identified are referred from the Sustainability Accounting Standards Board (SASB) 2023-2024 version. SASB Standards are maintained and enhanced by the International Sustainability Standards Board (ISSB). This follows the SASB's merger with the International Integrated Reporting Council (IIRC) into the Value Reporting Foundation (VRF) and subsequent consolidation into the IFRS Foundation in 2022.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	Please refer to the table below for the list of policies.								

S. No.	Name of policy	Link to Policy	Principle-Policy alignment
1	Policy for Determination of Materiality of any event/information	https://www.enterohealthcare.com/investor/documents/Corporate_Governance/Policies/Policy-on-Materialit-of-Events.pdf	P1
2	Dividend Distribution Policy	https://www.enterohealthcare.com/investor/documents/Corporate_Governance/Policies/Dividend-Distribution-Policy.pdf	P1
3	Vigil Mechanism and Whistle Blower Policy	https://www.enterohealthcare.com/investor/documents/Corporate_Governance/Policies/Vigil-Mechanism-&-Whistle-Blower-Policy.pdf	P1
4	Policy on Materiality of Related Party Transactions	https://www.enterohealthcare.com/investor/documents/Corporate_Governance/Policies/Policy-On-Materiality-of-RPT.pdf	P1, P4, P7
5	Corporate Social Responsibility Policy	https://www.enterohealthcare.com/investor/documents/Corporate_Governance/Policies/Corporate-Social-Responsibility-Policy.pdf	P8
6	Policy on Prevention of Sexual Harassment	https://www.enterohealthcare.com/investor/documents/Corporate_Governance/Policies/Policy-on-Prevention-of-Sexual-Harassment.pdf	P5
7	Code of Prohibition of Insider Trading and Fair Disclosure of UPSI	https://www.enterohealthcare.com/investor/documents/Corporate_Governance/Policies/Code-for-Prohibition-of-Insider-Trading-and-Fair-disclosure-of-UPSI.pdf	P1
8	Archival Policy	https://www.enterohealthcare.com/investor/documents/Corporate_Governance/Policies/Archival-Policy.pdf	P1
9	Code of Conduct for Independent Directors	https://www.enterohealthcare.com/investor/documents/Corporate_Governance/Policies/Code-of-Conduct-for-Independent-Directors.pdf	P1
10	Code of Conduct for the Board of Directors and the Senior Management	https://www.enterohealthcare.com/investor/documents/Corporate_Governance/Policies/Code-of-Conduct-for-the-Board-of-Directors-and-the-Senior-Management.pdf	P1
11	Nomination and Remuneration Policy	https://www.enterohealthcare.com/investor/documents/Corporate_Governance/Policies/Nomination-and-Remuneration-Policy.pdf	P1, P5
12	Policy of Determining Material Subsidiaries	https://www.enterohealthcare.com/investor/documents/Corporate_Governance/Policies/Policy-for-determining-Material-Subsidiaries.pdf	P1
13	Risk Management Policy	https://www.enterohealthcare.com/investor/documents/Corporate_Governance/Policies/Risk-Management-Policy.pdf	P1, P2
14	Policy for Evaluation of Performance of Board of Directors	Internal	P1

S. No.	Name of policy	Link to Policy	Principle-Policy alignment
15	Policy on Succession Planning for the Board and Senior Management	Internal	P1
16	Code of Conduct Policy	Internal	P1
17	Attendance Policy for HO	Internal	P3
18	Mediclaim Policy and GTA	Internal	P3
19	Local Conveyance	Internal	P3
20	Domestic Travel Policy	Internal	P3, P6
21	Conflict of Interest	Internal	P1
22	Speak Up Policy	Internal	P3, P4, P5, P9
23	POSH Policy	Internal	P5
24	Grievance Redressal Policy	Internal	P3, P5

2. Whether the entity has translated the policy into procedures. (Yes / No)

Yes, policies are translated into procedures, and the company has formulated Standing Operating Procedures (SOPs) to implement these policies effectively.

3. Do the enlisted policies extend to your value chain partners? (Yes/No)

No, as of now the policies do not extend to the Company's Value Chain Partners.

4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, and Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.

The Company and its subsidiaries are in the process of reviewing the impact of different standards on the operations post the listing process (Dated- 16th February, 2024). The Company would take decisive steps on the same in the financial year 2024-25.

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.

The Company and its subsidiaries are committed to ESG initiatives, endeavouring to define both immediate and long term goals for Sustainability-related KPIs. These objectives span various realms including Climate change mitigation, Energy efficiency, Water conservation, Waste management, Air emission reduction and GHG mitigation. Moreover, the Company prioritizes the well-being of its employees and workers through rigorous Health and safety practices. It upholds the values of Ethics and Transparency in its workforce, followed by a robust governance framework.

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

As the Company along with its subsidiaries is still evolving in terms of its ESG journey - we endeavour to set targets in coming years.

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements

I am pleased to present our Company's Inaugural Business Responsibility and Sustainability Report (BRSR) since our listing in February 2024. As we embark on our journey into the realm of Environment, Social and Governance (ESG) considerations, particularly within the Distributions and Marketing of Pharmaceuticals, Surgical and other Healthcare and Allied products, we recognize the importance of integrating sustainable practices into our operations. This marks our first step toward embracing ESG principles and initiatives, reflecting our commitment to responsible business practices. With a focus on B2B business, we understand the significance of aligning our strategies with societal and environmental needs. We have established ambitious targets to reduce our environmental impact, enhance workplace diversity and safety, and improve governance transparency and accountability. While we acknowledge that this marks merely the beginning of our ESG journey, we are dedicated to continuous improvement and meaningful engagement with stakeholders as we strive for sustainable growth and value creation.

Mr. Prabhat Agrawal
Managing Director & CEO

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).

Mr. Prabhat Agrawal

Managing Director & CEO

9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.

No

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was under taken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against Above policies and follow up action	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes									
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances										The Company strictly adheres to all legal and statutory standards and requirements, ensuring full compliance in all aspects.								Annually

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

P1	P2	P3	P4	P5	P6	P7	P8	P9
Dhir & Dhir Associates, a prominent legal firm, evaluated the implementation and effectiveness of policies, emphasizing their efficacy. Different Departments and Business leaders regularly assess and revise policies, with ultimate approval granted by Management or the Board. Internal auditors and Regulatory authorities scrutinize the processes and compliance measures, if necessary.								

12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									Not Applicable as the Company policies are compliant with all the principles.
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE.

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total Number of training and awareness programmes held	Topics/ principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	1	<ol style="list-style-type: none"> 1. Overview of Corporate Governance Framework applicable to a Listed Company. 2. Key Compliance obligations under LODR. 3. Compliance obligations in relation to Related Party Transactions. 4. Compliance obligations in respect of reporting of Material Events and Information under Regulation 30 of LODR. 5. Compliance obligations in respect of Insider Trading under SEBI PIT Regulations. 6. Disclosure obligations on the promoters under SEBI takeover code. 7. Compliance of Secretarial Standards. 8. Business related Induction programmes. 	100.00
Key Managerial Personnel	1	<ol style="list-style-type: none"> 1. Overview of Corporate Governance Framework applicable to a Listed Company. 2. Key Compliance obligations under LODR. 3. Compliance obligations in relation to Related Party Transactions. 4. Compliance obligations in respect of reporting of Material Events and Information under Regulation 30 of LODR. 5. Compliance obligations in respect of Insider Trading under SEBI PIT Regulations. 6. Disclosure obligations on the promoters under SEBI takeover code. 7. Compliance of Secretarial Standards. 	100.00
Employees other than BoD and KMPs	4	Training on Conflict of interest; Anti Bribery; POSH and periodic Fire Mock Drill.	100.00
Workers		Not Applicable as the Company does not have any workers	

- 2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year (basis the materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website)**

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (in ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine			Nil		
Settlement					
Compounding Fee*	Principle 1	Reserve Bank of India (RBI)	47,39,235	Delay in Downstream Investments (DI under FEMA) rules	No
Non-Monetary					
Imprisonment					
Punishment				No instances of imprisonment or punishment were applicable.	

*Note: The Compounding fee was imposed on Enter Healthcare Solutions Limited.

- 3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.**

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
	No Appeal or Revision were preferred, hence not applicable.

- 4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.**

The Company does not have a specific Anti-Bribery and Anti-Corruption (ABAC) policy in place. However, within our comprehensive Code of Conduct (present in our Intranet), we have a dedicated clause addressing Bribery, outlining our firm stance against any form of Corruption. This clause serves as a guiding principle for all employees, emphasizing the importance of Ethical conduct in our business dealings. We maintain strict adherence to this Anti-bribery provision, ensuring that our operations are conducted with Integrity and Transparency.

- 5. Number of Directors/ KMPs/ employees/ workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:**

	FY 2023-24	FY 2022-23
Directors		
KMPs		
Employees		Nil
Workers		

- 6. Details of complaints with regard to conflict of interest:**

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors				In both reporting years, the Company and its subsidiaries have not received any complaints related to Conflicts of Interest.
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

7. Provide details of any corrective action taken or underway on issues related to fines / penalties/ action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

During the reporting year, the Company and its subsidiaries did not encounter any incidents related to Conflicts of Interest, Corruption, Fines, Penalties, or Actions taken by Regulators, Law enforcement agencies or Judicial institutions. As a result, there were no instances that required corrective action or investigation in this regard.

8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:

	FY 2023-24	FY 2022-23
Number of days of accounts payables	21	23

9. Open-ness of Business

Provide details of concentration of purchases and sales with trading houses, dealers and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from Trading houses as % of total purchases		
	b. Number of trading houses where purchases are made from		
	c. Purchases from top 10 trading houses as % of total purchases from trading houses		Not Applicable as per the business operations.
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	100.00	100.00
	b. Number of dealers/distributors to whom sales are made	89,800+ Customer Count*	84,800+ Customer Count*
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	6.83	4.94
Share of RPTs in	a. Purchases(Purchases with related parties/Total Purchases)	8.62	4.57
	b. Sales(Sales to related parties/Total Sales)	8.15	4.25
	c. Loans & advances(Loans & advances given to related parties/ Total loans & advances)	100.00	100.00
	d. Investments(Investments in related parties/ Total Investments made)	100.00	100.00

*Customer Count means- Retail pharmacy, hospitals, and healthcare practitioners

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

Total number of awareness programmes held	Topic/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) that were assessed
No Awareness programs have been conducted for the Value Chain Partners of the entity and its subsidiaries to date.		

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No). If yes, provide details of the same.

Yes, The Company maintains a Conflict of Interest Policy and is available on its Intranet. This policy provides detailed guidelines for identifying, disclosing and handling conflicts of interest among the Board members. It emphasizes Transparency, Fairness and Ethical decision-making, ensuring that the Board's actions uphold the interests of all stakeholders.

PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

Essential Indicators

1. **Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

	2023-24	2022-23	Details of Improvements in environmental and social impacts
R&D			
Capex			The Company and its subsidiaries aspire to improve its Environmental and Social impact on their business processes by various activities and is an integral part of their operations. Therefore, the investments are not separable for any specific technology.

2. a. **Does the entity have procedures in place for sustainable sourcing? (Yes/No)**

The Entity's approach of directly sourcing products from Pharmaceutical Manufacturers or Registered dealers or the CFA (Carrying and Forwarding Agents) ensures a high level of legitimacy and quality control in the procurement process. Even though there isn't any specific Sustainable sourcing policy in place, our aim is to implement one in the future.

- b. **If yes, what percentage of inputs were sourced sustainably?**

Not Applicable. As there is no formal procedure for Sustainable sourcing.

3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

Our Company and its subsidiaries place a strong emphasis on responsible Waste Management, although we currently lack specific procedures for reclaiming Plastics, including packaging, for Reuse, Recycling or Disposal. While we do not handle E-waste or Hazardous waste, we responsibly manage other waste types through Municipal collection services. Our commitment lies in minimizing waste generation and adopting environmentally sustainable practices. Continuously striving for improvement, we dedicate ourselves to aligning our waste management processes with Industry Best Practices and Regulatory standards.

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

No, Extended Producer Responsibility (EPR) is not applicable to the Company and its subsidiaries business operations.

Leadership Indicators

1. **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

NIC Code	Name of Product/Service	% of total Turnover Contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
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The Company and its subsidiaries operate as wholesale distributors of pharmaceuticals, surgical and other healthcare and allied products. The Company and its subsidiaries are not liable for any manufacturing/processing so LCA is not applicable to the Company.

2. **If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

Name of Product/ Service	Description of the risk/ concern	Action Taken
	Not Applicable as the Company and its subsidiaries are not involved in manufacturing/processing of any goods.	

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Recycled or re-used input material to total material	
	FY 2023-24	FY 2022-23

The percentage of recycled or reused input materials to total materials used in production is not applicable to the Company and its subsidiaries operations, as it functions as a wholesale distributor of healthcare, pharmaceuticals, surgical and other allied products and do not engage in any manufacturing/processing activities.

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

	FY 2023-24			FY 2022-23		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)						
E-waste				Not applicable to the Company and its subsidiaries considering their nature of operations.		
Hazardous Waste						
Other waste						

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category

Indicate product category	Reclaimed products and their packaging materials (as percentage of products sold) for each product category		
	Not Applicable		

PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

Essential Indicators

1. a. *Details of measures for the well-being of employees:*

	Total (A)	% of employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
	Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)	
Permanent Employees											
Male	2,388	447	18.71	447	18.71	0	0.00	447	18.71	0	0.00
Female	852	49	5.75	49	5.75	49	5.75	0	0	0	0.00
Total*	3,240	496	15.30	496	15.30	49	1.51	447	13.79	0	0.00
Other than Permanent Employees											
Male	118	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	26	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	144	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

Note- The variance in the numerical exists because other individuals are covered by ESIC. This occurs because the operations entail tasks that do not necessitate skilled labour.

1. b. *Details of measures for the well-being of workers:*

	Total (A)	% of workers covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
	Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)	
Permanent Workers											
Male	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Other than Permanent Workers											
Male	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

1. c. *Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:*

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the company	0.02	0.03

2. Details of retirement benefits, for Current FY and Previous Financial Year.

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.00	0.00	Y	100.00	0.00	Y
Gratuity	100.00	0.00	NA	100.00	0.00	NA
ESI	100.00	0.00	NA	100.00	0.00	NA

*All resources are employed as Employees, as the Company and its subsidiaries are registered under Shops and Establishments Act of respective states.

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

The Company and its subsidiaries are actively working to create a more inclusive and accessible workspace for all employees. Some of the warehouses and offices are equipped with ramps designed to ensure easy access for individuals with disabilities.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

While the entity does not have a specific Equal Opportunity Policy aligned with the Rights of Persons with Disabilities Act, 2016, our existing Code of Conduct Policy serves to foster principles of fairness and non-discrimination. This comprehensive policy promotes a workplace culture where all individuals are treated equitably and respectfully. We strive to create an inclusive environment where everyone has the opportunity to thrive and contribute to their fullest potential.

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent Employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	-	-		
Female	-	-		-
Total	-	-		

*The Company is preparing record keeping process on the above for FY 2024-25 being listed on 16th February 2024, The Company is rationalizing data requirements for BRSR.

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

Yes/No (If Yes, then give details of the mechanism in brief)	
Permanent Workers	Not Applicable
Other than Permanent Workers	Not Applicable
Permanent Employees	The Company's POSH (Prevention of Sexual Harassment) and The Employee Handbook are designed to provide robust mechanisms for employees to report grievances safely and confidentially. These policies ensure a respectful and secure work environment by addressing issues like Harassment, Discrimination and Unethical practices. Employees can report grievances through multiple channels, including direct emails to the Human Resources team, or by contacting their Reporting Manager.
Other than Permanent Employees	

7. Membership of employees and worker in association(s) or Unions recognized by the listed entity:

Category	FY 2023-24			FY 2022-23		
	Total employees / workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees						
Male						
Female		Currently, none of the Company's or its subsidiaries employees/ workers are affiliated with any associations or unions.				
Total Permanent Worker						
Male						
Female						

8. Details of training given to employees and workers:

	FY 2023-24				FY 2022-23					
	Total (A)	On Health and Safety measures		On Skill upgradation		Total (D)	On Health and Safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	2,506	0	0.00	0	0.00	2,324	0	0.00	0	0.00
Female	878	0	0.00	0	0.00	864	0	0.00	0	0.00
Total	3,384	0	0.00	0	0.00	3,188	0	0.00	0	0.00
Workers										
Male	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Total	0	0	0.00	0	0.00	0	0	0.00	0	0.00

*As the Company and its subsidiaries are not into manufacturing or processing activities, the current operations do not entail the requirement of the above trainings. However, the Company would keep monitoring on the above requirements.

9. Details of performance and career development reviews of employees and worker:

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	2,506	2,506	100.00	2,324	2,324	100.00
Female	878	878	100.00	864	864	100.00
Total	3,384	3,384	100.00	3,188	3,188	100.00
Workers						
Male	0	0	0.00	0	0	0.00
Female	0	0	0.00	0	0	0.00
Total	0	0	0.00	0	0	0.00

10. Health and safety management system:

- a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?**

The Company and its subsidiaries currently do not have an Occupational Health and Safety Management System in place. However, as this is the first time we are reporting under the BRSR framework, we acknowledge the importance of such a system. Moving forward, the Company and its subsidiaries are committed to exploring the implementation of a comprehensive occupational health and safety management system. We aim to develop and establish appropriate procedures and protocols to ensure the safety and well-being of our employees. This initiative will be a priority for us as we strive to align with best practices and enhance our overall sustainability efforts.

- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?**

Currently, the Company and its subsidiaries do not have established procedures for identifying work-related hazards and assessing risks on either a routine or non-routine basis. However, recognizing the importance of such processes for ensuring workplace safety and compliance, the Company and its subsidiaries are committed to developing and implementing comprehensive Hazard Identification and Risk Assessment (HIRA) protocols in the near future. As this is the first time we are reporting under the BRSR framework, we acknowledge the need for structured procedures and are actively working towards formulating and integrating these safety measures into our operational practices soon.

- c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)**

The Company and its subsidiaries do not have a formal procedure in place for workers to report work-related hazards and remove themselves from such risks. However, we are committed to developing and implementing such a procedure in the near future. We aim to establish a robust process that ensures the safety and well-being of our employees.

- d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)**

The Employees of the Company and its subsidiaries do not have access to Non-occupational Medical and Healthcare services. However, the Company and its subsidiaries have demonstrated its commitment to employee's well-being by organizing Health Camps, Dental Camps and Cardiovascular Sessions. These initiatives highlight our dedication to promoting the health and wellness of our employees, even in the absence of a formal procedure for Non-occupational Medical services.

11. Details of safety related incidents, in the following format:

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees Workers		
Total recordable work-related injuries	Employees Workers	No such incidents occurred in both the reporting years.	
No. of fatalities	Employees Workers		
High consequence work-related injury or ill-health (excluding fatalities)	Employees Workers		

12. Describe the measures taken by the entity to ensure a safe and healthy work place.

The Company and its subsidiaries have ensured all equipment and processes for activities in the warehouses to be carried out in a safe and healthy manner. The Company and its subsidiaries are not involved in any manufacturing/processing activities.

13. Number of Complaints on the following made by employees and workers:

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions						
Health & Safety						

There were no complaints regarding working conditions for health and safety during either of the reporting years.

14. Assessments for the year:

% of your plants and offices that were assessed (by entity or statutory authorities or third parties)	
Health and safety practices	No assessments were conducted during the reporting year.
Working Conditions	

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

Not Applicable, as no such incidents occurred during the reporting year.

Leadership Indicators

**1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N)
(B) Workers (Y/N)**

Yes, as a part of our commitment to provide financial support to the families and dependents of our workforce during difficult times, the Company along with its subsidiaries extends Life Insurance coverage and Compensatory packages in the event of the death of an employee.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

The Company and its subsidiaries ensure that statutory dues are deducted and deposited by its value chain partners through a verification process. This involves checking the statutory payment deposit statements or receipts provided by these partners. By meticulously reviewing them, we verify that all necessary deductions have been accurately calculated and remitted to the appropriate authorities. This proactive approach helps us to mitigate the risk of non-compliance and ensures that statutory obligations are met in a timely and accurate manner throughout the value chain, ensuring sustainability.

3. Provide the number of employees / workers having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

*As the Company and its subsidiaries are not involved in manufacturing/processing of any goods.

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

The Company and its subsidiaries, at present, do not provide any transition assistance to its employees. While we acknowledge the importance of supporting individuals during career transitions, we have not yet implemented formal programs for this purpose. However, we are open to exploring options to better assist employees in navigating such transitions in the future.

5. Details on assessment of value chain partners:

% of value chain partners (by value of business done with such partners) that were assessed	
Health and safety practices	As the Company got listed on 16 th Feb 2024. The Company was not able to institutionalise the interactions with Value Chain Partners as per BRSR, howsoever, The Company from the time of its inception has been working on process enhancement initiatives with its value chain partners. The Company has robust complaint redressal mechanism for its value chain partners.
Working Conditions	

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

Not Applicable as no such incidents occurred during the reporting year.

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

Identifying key Stakeholder groups of the Entity and its subsidiaries involves a structured process that considers various factors such as their level of influence, interest and impact on the entity. Firstly, stakeholders are categorized based on their relationship with the organization, including Employees, Customers, Suppliers and Investors. For Employees, methods such as personal interactions, mobile communication, emails, meetings and trainings are utilized to maintain regular communication and address their needs and concerns, thereby fostering a positive work environment and ensuring their engagement and satisfaction. Customers are identified through personal interactions, virtual communication and emails, focusing on providing timely updates on service offerings and addressing any critical incidents promptly to maintain customer satisfaction and loyalty. Suppliers are identified based on personal interactions and virtual communication, with information flow being managed annually, quarterly or as per specific needs, particularly related to business continuity. Finally, Investors are identified through media releases, investor meets and annual meetings, with data flow managed annually, quarterly, or as per specific requirements, focusing on information impacting share prices and investor interests.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Personal Interaction, Mobile, E-mail, Meetings, Trainings	Regularly, Need basis	Regular updates on business, periodic interactions for relationship building
Customers	No	Personal Interaction, Mobile, E-mail	Need basis	Service offering updates, critical incident reporting
Suppliers	No	Personal Interaction, Mobile	Annually, Quarterly, Need basis	Business continuity related information flow
Investors/ Shareholders	No	Media releases, Investor meets, Annual General Meeting	Annually, Quarterly, Need basis	Data flow impacting Shares prices and Investors interests
Regulators	Yes	Website, stock exchange dissemination, and submission of document on web portal	Ongoing as on Need basis	Compliance requirement
Community	Yes	Website, conference	Ongoing	Product awareness, interaction for relationship building

Leadership Indicators

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

While currently, there are no formal processes in place for consultation between stakeholders and the Board on ESG topics, it is worth noting that the Company is in the early stages of its ESG journey. As this marks the Company's first year of publishing BRSR, there is a recognition of the importance of establishing such processes in the future. Feedback from stakeholder consultations, once initiated, will be carefully documented and provided to the Board for consideration. Moving forward, the Company and its subsidiaries are committed to developing robust processes for stakeholder engagement, ensuring that their perspectives and concerns are effectively integrated into decision-making processes related to Economic, Environmental and Social matters.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Currently, the Company and its subsidiaries do not have formal consultation processes between stakeholders and the Board on the mentioned topics, as it is in the early stages of its ESG journey. Acknowledging the significance, our plans include the identification and management of environmental and social topics for Board consideration. The commitment moving forward involves developing robust stakeholder engagement processes to integrate their perspectives into decision-making on Economic, Environmental and Social matters.

3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.

While there have been no instances of engagement with or actions taken to address the concerns of vulnerable/ marginalized stakeholder groups so far, we recognize the importance of such engagement. We are committed to proactively seeking opportunities to address their concerns and prioritize their well-being in our decision-making processes. Moving forward, we aim to take concrete actions to support these stakeholder groups, ensuring their voices are heard and their needs are addressed effectively.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS
Essentials Indicators

1. *Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:*

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees/ workers covered(B)	% (B/A)	Total (C)	No. of employees/ workers covered(D)	% (D/C)
Employees						
Permanent	3,240	3,240	100.00	3,041	3,041	100.00
Other than permanent	144	144	100.00	147	147	100.00
Total Employees	3,384	3,384	100.00	3,188	3,188	100.00
Workers						
Permanent	0	0	0.00	0	0	0.00
Other than permanent	0	0	0.00	0	0	0.00
Total Workers	0	0	0.00	0	0	0.00

2. *Details of minimum wages paid to employees and workers, in the following format:*

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No.(E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	3,240	342	10.56	2,898	89.44	3,041	340	11.18	2,701	88.82
Male	2,388	148	6.20	2,240	93.80	2,195	136	6.20	2,059	93.80
Female	852	194	22.77	658	77.23	846	204	24.11	642	75.89
Other than Permanent	144	144	100.00	0	0.00	147	147	100.00	0	0.00
Male	118	118	100.00	0	0.00	129	129	100.00	0	0.00
Female	26	26	100.00	0	0.00	18	18	100.00	0	0.00
Workers										
Permanent	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Male	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Other than Permanent	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Male	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00

3. Details of remuneration/salary/wages, in the following format:

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category (in ₹/year)	Number	Median remuneration/ Salary/ Wages of respective category (in ₹/year)
Board of Directors (BoD)	2	3,14,95,801		Refer to the note given below
Key Managerial Personnel*	2	1,10,97,500		Nil, as there are no female KMPs
Employees other than BoD and KMP	443	4,82,796	49	5,77,172
Workers				Nil

*Note: KMPs includes—Group Chief Financial Officer and General Counsel/Company Secretary/Compliance Officer;

Further, BOD includes MD, CEO & Co-Founder, and Whole time director, COO & Co-founder also three of our board members receive sitting fees.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	16.55	17.33

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

The Company and its subsidiaries acknowledge the significance of Human Rights violations. The Company has a POSH, Grievances Redressal and a Whistle Blower Policy (available on Intranet) in place to ensure a positive and safe work environment.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues

The Company's POSH (Prevention of Sexual Harassment) and Whistleblower Policies are designed to provide robust mechanisms for employees to report grievances safely and confidentially. These policies ensure a respectful and secure work environment by addressing issues like Harassment, Discrimination and Unethical practices. Employees can report grievances through multiple channels, including direct emails to the Human Resources team, or by contacting their Reporting Manager. This multi-faceted approach ensures that employees feel supported, fostering a culture of transparency and trust within the Company.

6. Number of Complaints on the following made by employees and workers:

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment						
Discrimination at workplace						
Child Labour						
Forced Labour/ Involuntary Labour						
Wages						
Other Human Rights related issues						
				Not Applicable, as no such incidents occurred in both reporting years.		

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)		Not Applicable, as no such incidents occurred in both reporting years.
Complaints on POSH as a % of female employees / workers		
Complaints on POSH upheld		

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases

According to the Grievance Redressal Policy (available on Intranet), any information regarding employees reporting violations or potential breaches of this policy shall be kept confidential. The Company's culture strictly prohibits any form of retaliation against the complainant, ensuring a safe and supportive environment for those who come forward.

9. Do human rights requirements form part of your business agreements and contracts?

Yes, Human rights requirements are integral to the Company's Code of Conduct and are explicitly included in all Business Agreements and Contracts. This commitment ensures that all parties involved uphold the highest standards of Human Rights practices. Continuous monitoring is being done internally to ensure adherence to these commitments, reinforcing the Company's and its subsidiaries' dedication to Human Rights.

10. Assessments for the year:

% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)	
Child Labour	
Forced/involuntary labour	
Sexual Harassment	The Company and its subsidiaries did not conduct such assessments during the reporting year. However, there is a commitment to conduct these assessments in the near future.
Discrimination at workplace	
Wages	

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.

Not applicable since the Company and its subsidiaries did not conduct such assessments during the reporting year.

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints

Currently, there are no set procedures for addressing human rights grievance. However, we are committed to considering the implementation of such procedures in the future.

2. Details of the scope and coverage of any Human rights due-diligence conducted.

During the reporting period, no Human Rights Due Diligence was conducted. However, the Company and its subsidiaries intend to conduct such due diligence in the future. This process will involve comprehensively assessing the scope and coverage to ensure a thorough examination of human rights aspects across the Company and its subsidiaries.

3. Is the premise/ office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

The Company and its subsidiaries are actively working to create a more inclusive and accessible workspace for all employees. Our warehouses and offices are equipped with Ramps designed to ensure easy access for individuals with disabilities.

4. Details on assessment of value chain partners:

% of value chain partners (by value of business done with such partners) that were assessed	
Sexual Harassment	
Discrimination at workplace	The Company and its subsidiaries have not conducted an assessment of value chain partners. However, as this is the first time we are reporting under the BCSR, we are committed to considering the implementation of procedures for assessing value chain partners in the future.
Child Labour	
Forced Labour / Involuntary Labour	
Wages	

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

Not applicable since no assessment of value chain partners has been conducted by the Company and its subsidiaries.

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

Essential Indicators

1. *Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:*

Parameter	FY 2023-24 (In Megajoules)	FY 2022-23 (In Megajoules)
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total Energy consumption from renewable sources (A+B+C)	0	0
From non-renewable sources		
Total electricity consumption (D)	1,69,76,656.80	1,45,08,478.80
Total fuel consumption (E)	7,86,057.41	15,76,642.36
Energy consumption through other sources (F)	0	0
Total Energy consumption from non-renewable sources (D+E+F)	1,77,62,714.21	1,60,85,121.16
Total energy consumed (A+B+C+D+E+F)	1,77,62,714.21	1,60,85,121.16
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from Operations)-Megajoules/₹	0.00045	0.00049
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)-Megajoules/₹	0.0101	0.0108
Energy intensity in terms of physical output**	-	-
Energy intensity (optional) - the relevant metric may be selected by the entity**	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

*** Since the Company is engaged in wholesale distribution and marketing of pharmaceuticals, surgical items, and other healthcare and allied products rather than manufacturing, these parameters are not applicable and cannot be assessed.*

2. *Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.*

Our facilities at the Company along with its subsidiaries are not included in the Perform, Achieve and Trade (PAT) Scheme initiated by the Government of India. Consequently, our sites are not subject to the regulations and requirements of the PAT Scheme. This provides us with operational flexibility while ensuring that we still comply with relevant energy efficiency and conservation standards.

3. Provide details of the following disclosures related to water, in the following format:

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	40,608.00	38,256.00
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	40,608.00	38,256.00
Total volume of water consumption (in kilolitres)	4,060.80	3,825.60
Water intensity per rupee of turnover (Water consumed / Revenue from operations)-Kilolitres/₹	0.00000010	0.00000012
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.0000023	0.0000026
Water intensity in terms of physical output**	-	-
Water intensity (optional) - the relevant metric may be selected by the entity**	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

*** Since the Company is engaged in wholesale distribution and marketing of pharmaceuticals, surgical items, and other healthcare and allied products rather than manufacturing, these parameters are not applicable and cannot be assessed.*

4. Provide the following details related to water discharged

Parameter	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
- No treatment	36,547.20	34,430.40
- With treatment – please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	36,547.20	34,430.40

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No external review or analysis has been conducted to assess various aspects of our operations, performance, or compliance with standards and regulations.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

The Company and its subsidiaries have made commendable strides in environmental stewardship, particularly through the implementation of rainwater harvesting initiatives. Although we have prioritized sustainable water management practices, it should be noted that a Zero Liquid Discharge (ZLD) system has not been installed, as many of our offices/warehouses are rented. However, the focus on rainwater harvesting highlights our dedication to conserving water resources and reducing its environmental impact. This strategic approach is in line with our commitment to responsible corporate citizenship, reflecting a proactive stance on sustainability. The Company and its subsidiaries remain open to exploring additional eco-friendly solutions to further enhance its environmental performance and positively impact the communities we serve.

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx			
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

*The Company and its subsidiaries do not have any manufacturing and processing units.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No independent assessment, evaluation, or assurance has not been carried out by an external agency.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available) [Includes only Refrigerant and Fire extinguishers]	Metric tonnes of CO ₂ equivalent	1,183.48	1,214.67
Total Scope 2 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available)	Metric tonnes of CO ₂ equivalent	3,866.91	3,304.71
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent/ Rupees	0.00000013	0.00000014
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO ₂ equivalent/ Rupees	0.00000029	0.00000030
Total Scope 1 and Scope 2 emissions intensity in terms of physical output**		-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity**		-	-

*For the Calculation of Scope 1, Company Owned Vehicles were not considered for both the financial years.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

There has not been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

** Since the Company is engaged in wholesale distribution and marketing of pharmaceuticals, surgical items, and other healthcare and allied products rather than manufacturing, these parameters are not applicable and cannot be assessed.

8. Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.

While the Company and its subsidiaries have not undertaken any specific projects solely dedicated to reducing Greenhouse Gas (GHG) emissions, several initiatives have been implemented that contribute to environmental sustainability. The Company has transitioned to LED bulbs and tube lights across all warehouses, significantly lowering energy consumption and GHG emissions. Additionally, the Company has increased DG exhaust piping to reduce pollution, gifted Borosil stainless steel bottles to all employees to reduce plastic waste, and implemented timers for warehouse peripheral street lights to enhance energy efficiency. These measures, while not part of a dedicated GHG reduction project, collectively contribute to the Company's and its subsidiaries efforts to minimize its environmental impact.

9. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	73.20	68.40
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	25.00	30.00
Battery waste (E)	0	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please Specify, if any. (G)	0	0
Other Non-hazardous waste generated (H). Please specify, if any.	292.80	273.60
(Break-up by composition i.e. by materials relevant to the sector)-Cartons and Food Waste		
Total (A+B + C + D + E + F + G + H)	391.00	372.00
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.000000010	0.000000011
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.000000022	0.000000025
Waste intensity in terms of physical output**	0	0
Waste intensity (optional)-the relevant metric may be selected by the entity**	0	0
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled (Oil and Plastic)	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste - Oil & Plastic		
(i) Incineration	0	0
(ii) Landfilling	391.00	372.00
(iii) Other disposal operations	0	0
Total	391.00	372.00

*80% of the plastic waste is considered as Non-Hazardous Waste (Cartons, etc.) and rest (20%) for plastic wastes.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No external review or analysis has been conducted to evaluate our operations, performance, or compliance with standards and regulations.

*** Since the Company is engaged in wholesale distribution and marketing of pharmaceuticals, surgical items, and other healthcare and allied products rather than manufacturing, these parameters are not applicable and cannot be assessed.*

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

The Company and its subsidiaries waste management practices are guided by a commitment to sustainability and environmental responsibility. However, it is important to note that the Company does not have any manufacturing or processing plants at the group level. Therefore, the specific strategies and practices related to the reduction of hazardous and toxic chemicals in products and processes, as well as the management of such wastes, are not applicable to the Company's operations. Despite this, the Company and its subsidiaries remain dedicated to implementing and promoting eco-friendly initiatives within its scope of activities.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

S. No.	Location of operations/offices	Types of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N)	If no, the reasons thereof and corrective action taken, if any.
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The Company and its subsidiaries avoid operating in environmentally fragile or ecologically sensitive areas. This strategic choice highlights their commitment to responsible business practices and environmental stewardship, preventing potential harm to fragile ecosystems. By selecting locations that are not ecologically sensitive, the Company and its subsidiaries aim to minimize their environmental impact and contribute to the preservation of biodiversity and natural habitats.

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
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Not applicable. Following the guidelines of the Ministry of Environment, Forest & Climate Change (MoEF), our operations are exempted from the obligation to provide environmental clearance or undergo an Environmental Impact Assessment (EIA).

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective taken, if any action
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The Company and its subsidiaries have been compliant with all the laws as stated, hence the following categories would not be applicable to us.

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

For each facility / plant located in areas of water stress, provide the following information:

(i) Name of the area: Not Applicable in our case.

(ii) Nature of operations: Not Applicable in our case.

(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water		
(ii) Groundwater		The Company, along with its subsidiaries and warehouses, are located in regions where water stress is not a concern.
(iii) Third party water		This intentional choice of locations reflects our dedication to responsible resource management, ensuring that our operations have minimal impact on water-stressed areas. Consequently, there is no water withdrawal.
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment		The Company, along with its subsidiaries and warehouses, are located in regions where water stress is not a concern.
- With treatment – please specify level of treatment		This intentional choice of locations reflects our dedication to responsible resource management, ensuring that our operations have minimal impact on water-stressed areas. Consequently, there is no water withdrawal.
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

(Y/N) If yes, name of the external agency.

No external review or analysis has been conducted to evaluate our operations, performance, or compliance with standards and regulations.

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available)	Metric tonnes of CO ₂ equivalent	63,673.16	59,497.87
Total Scope 3 emissions per rupee of turnover**	Metric tonnes of CO ₂ equivalent/Rupees	0.0000016	0.0000018
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity**	-	-	-

*For the Calculation of Scope 3 Emissions - Only Waste generation has been taken into consideration, i.e. plastic waste, average of carton and food waste, and construction and demolition waste.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No external review or analysis has been conducted to evaluate our operations, performance, or compliance with standards and regulations.

** Since the Company is engaged in wholesale distribution and marketing of pharmaceuticals, surgical items, and other healthcare and allied products rather than manufacturing, these parameters are not applicable and cannot be assessed.

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

The Company and subsidiaries consciously avoid conducting operations in environmentally fragile or ecologically sensitive regions. This strategic decision underscores its dedication to responsible business practices and environmental stewardship, aiming to prevent potential harm to delicate ecosystems. By deliberately selecting locations that are not ecologically sensitive, the Company and subsidiaries seek to minimize its environmental footprint and support the preservation of biodiversity and natural habitats.

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Installation of LED Bulbs and tube lights in our all warehouses.	These efforts are internal to the Company, so no web link is available for reference.	This Initiative marks a significant step towards enhancing our energy efficiency and sustainability efforts. By transitioning to LED lighting, we are not only reducing our Energy consumption and Carbon footprint but also ensuring brighter and safer working environments for our employees.
2	Misc. initiatives: <ul style="list-style-type: none"> • Increased DG exhaust piping to reduce pollution. • We have gifted Borosil stainless steel bottles to our all employees to reduce plastic waste. • We also implemented Timer for our warehouse peripheral street lights. 	These efforts are internal to the Company, so no web link is available for reference.	By increasing DG Exhaust Piping, we have effectively reduced pollution levels, contributing to a cleaner environment. Providing Borosil stainless steel bottles to all employees has significantly decreased plastic waste, promoting sustainable practices within our organization. Additionally, implementing timers for our Warehouse peripheral street lights has enhanced Energy efficiency, leading to reduced energy consumption and lower operational costs. Together, these efforts underscore our commitment to environmental sustainability and responsible resource management.

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

The Company has not formulated a Business Continuity and Disaster Management Plan, including its subsidiaries, but intends to consider implementing one in the future. As it marks the first instance of reporting under BRSR for the Company, it aims to work towards establishing such a plan soon.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?

The Company and its subsidiaries have not identified any significant adverse impact on the environment stemming from its value chain. However, looking ahead, the Company and its subsidiaries remain committed to proactively assessing potential environmental risks and implementing appropriate mitigation or adaptation measures as necessary. We aim to continually enhance sustainability practices throughout our operations, ensuring minimal environmental impact across the entire value chain.

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

The percentage of value chain partners assessed for environmental impacts is not applicable, as the Company and its subsidiaries have not detected any significant adverse environmental impacts within their value chain. However, the Company and its subsidiaries are dedicated to proactively evaluating potential environmental risks and implementing suitable mitigation or adaptation measures in the future.

PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

Essential Indicators

1. a) **Number of affiliations with trade and industry chambers/ associations.**

The Company and its subsidiaries are affiliated with one key trade and industry association: the All India Organization of Chemists & Druggists (AIOCD). In many of the States, we are also the members of the State Level Chemist and Druggist Association.

b) **List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.**

S. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	AIOCD (All India Organization of Chemists & Druggists)	National

*In many of the States, we are members of the State Level Chemist and Druggist Association.

2. **Provide details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities**

Name of authority	Brief of the case	Corrective active taken
No issues related to anti-competitive conduct have occurred, and therefore, no corrective actions were required. The Company and its subsidiaries maintain a strict adherence to regulatory compliance and fair business practices, ensuring a competitive and ethical operating environment.		

Leadership Indicators

1. **Details of public policy positions advocated by the entity:**

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, If available
			Nil		

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT**Essential Indicators**

1. *Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.*

Name and Brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web Link
			Not Applicable		

2. *Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:*

S. No	Name of Project for which R&R is ongoing	State	District	No. pf Project Affected Families (PAFs)	5 of PAFs covered by R&R	Amounts paid to PAFs in the FY (in ₹)
				Not Applicable		

3. *Describe the mechanisms to receive and redress grievances of the community.*

The Company and its subsidiaries have a Grievance Redressal Mechanism in place for its investors. To facilitate this, we have a dedicated email ID - investor.grievance@ehspl.com -where investors can submit their grievances available on the website and for general contact we have a dedicated email ID - info@enterohealthcare.com.

4. *Percentage of input material (inputs to total inputs by value) sourced from suppliers:*

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	7.29	9.16
Sourced directly from within India**		

**The percentages provided above pertain to the Company and its subsidiaries. Additionally, this figure reflects the data for input materials sourced from MSMEs and directly from within India.

5. *Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost*

Location	FY 2023-24	FY 2022-23
Rural	0.00	0.00
Semi-Urban	1.38	1.48
Urban	12.40	12.13
Metropolitan	86.22	86.39

Leadership Indicators

1. *Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):*

Details of negative social impact identified	Corrective action taken
Not Applicable, as the Company and its subsidiaries have not conducted any Social Impact Assessments (SIAs).	

2. *Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:*

S. No	State	Aspirational District	Amount spent (In ₹)
1	-	-	₹ 12,90,000 (CSR by Chirag Medicare Solutions Private Limited)
2	-	-	₹ 14,20,000 (CSR by Chethana Pharma Private Limited)
3	-	-	₹ 7,20,000 (CSR by R S M Pharma Private Limited)

*CSR is not applicable to Entero and its subsidiaries except for the following: Chethana Pharma Pvt Ltd, Chirag Medicare Solutions Pvt. Ltd and R S M Pharma Pvt. Ltd. However, they contribute funds to the Prime Minister's National Relief Fund. Consequently, we do not have specific information on the allocation of these funds, the causes they support, or the number of beneficiaries covered under it.

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)

There is no Preferential Procurement Policy in place to prioritize suppliers from marginalized or vulnerable groups. Our procurement strategy focuses on fair and equitable practices. We are committed to fostering an inclusive supply chain by ensuring all suppliers have equal opportunities to compete. This approach promotes diversity, innovation, and allows us to build strong partnerships based on merit and quality.

(b) From which marginalized /vulnerable groups do you procure?

Although there is no Preferential Procurement Policy for a particular marginalized /vulnerable groups. Our procurement strategy focuses on fair and equitable practices.

(c) What percentage of total procurement (by value) does it constitute?

Not Applicable

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

S No	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not Applicable				

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of authority	Brief of the case	Corrective Action taken
Not Applicable		

6. Details of beneficiaries of CSR Projects:

S. No	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
CSR is not applicable to the Company and its subsidiaries except for the following: Chethana Pharma Pvt Ltd, Chirag Medicare Solutions Pvt. Ltd and R S M Pharma Pvt. Ltd. However, we contribute funds to the Prime Minister's National Relief Fund. Consequently, the Company and its subsidiaries do not have specific information on the allocation of these funds, the causes they support, or the number of beneficiaries covered.			

PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

Complaints can be raised by complainant via various methods such as telephone calls received on the Company's phone no., emails at mailbox (info@enterohealthcare.com) or any postal mails received at the Company offices etc. For Product Medical Information, For Adverse event (AE) or product complaints related to Entero marketed products, complainant can contact us on landline number provided on our website.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Nil, considering the entity and their subsidiaries business operations are not involved in manufacturing/ processing of any goods.
Safe and responsible usage	
Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the following:

	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the Year	Pending resolution at end of year		Received during the Year	Pending resolution at end of year	
Data Privacy						
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices			No such complaints received for both the reporting years.			
Unfair Trade Practices						
Other						
Total						

4. Details of instances of product recalls on account of safety issues:

	Number	Reasons for recall
Voluntary recalls		
Forced recalls		Not Applicable

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

Yes, the Company has established a comprehensive framework and policy addressing cyber security and data privacy risks. This policy outlines protocols and measures to safeguard sensitive information and mitigate cyber threats effectively. It emphasizes the importance of data protection, compliance with regulations and the adoption of best practices to ensure the integrity and confidentiality of data assets. The Policy is present on the Company's Intranet.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

Not Applicable, as no such incidents occurred

7. Provide the following information relating to data breaches:**a. Number of instances of data breaches**

There have been no instances of data breaches reported during the specified period.

b. Percentage of data breaches involving personally identifiable information of customers

There is no percentage of data breaches involving personally identifiable information of customers.

c. Impact, if any, of the data breaches

No impact has been observed as a result of data breaches, affirming the effectiveness of the Company's and its subsidiaries' data security measures in safeguarding sensitive information and maintaining the trust of its customers.

Leadership Indicators**1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**

Information on products and services offered by the entity can be accessed through its official website: <https://www.enterohealthcare.com/>. This platform serves as a comprehensive source where customers and stakeholders can explore details about the Company's range of healthcare, pharmaceuticals, surgical and other allied products and services.

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

As the Company and its subsidiaries operate in the B2B sector, there is no requirement for specific measures to inform and educate consumers about safe and responsible product usage or mechanisms to address risks of service disruption. Further information can be accessed through its official website: <https://www.enterohealthcare.com/>

This platform serves as a comprehensive source where customers and stakeholders can explore details about the Company's range of healthcare, pharmaceuticals, surgical and other allied products and services.

3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

As the Company and its subsidiaries operate in the B2B sector, there is no requirement for mechanisms to inform consumers of any risk of disruption or discontinuation of essential services.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

The Company and its subsidiaries operate as a wholesale distributor of healthcare, pharmaceuticals, surgical and other allied products in the B2B sector, doesn't typically display product information directly to consumers. Further, we have few private label surgical products where we display the information as mandated under the local laws. Furthermore, no surveys have been conducted regarding consumer satisfaction.