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WHISTLE BLOWER POLICY

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Whistle-Blower Policy

This Whistle-Blower policy version supersedes and replaces the previous Whistle-Blower policy issued by OneSource Speciality Pharma Limited. With effect from the date of adoption of this Policy i.e. May 13, 2026 all earlier versions shall stand rescinded, nullified, and have no force or effect whatsoever.

1. Preamble, Purpose and Objective

OneSource Speciality Pharma Limited ("OSPL" or "Company") is committed to the highest standards of ethics, integrity, transparency, regulatory compliance, and good corporate governance. In alignment with:

- Companies Act, 2013,
- SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR)
- SEBI (Prohibition of Insider Trading) Regulations, 2015 (SEBI PIT Regulations)
- The Company also operates in a regulated pharmaceutical environment and therefore considers applicable requirements and expectations issued by sectoral regulators including CDSCO, USFDA, EMA, MHRA and other relevant regulatory authorities.

The Company establishes this Whistleblower Policy ("Policy") to provide a secure, confidential, independent mechanism for reporting concerns involving:

- unethical conduct,
- breach of law,
- regulatory non-compliance,
- fraud or corruption,
- data integrity lapses,
- GxP (Good Manufacturing/ Laboratory/ Clinical/ Distribution) violations,
- leakage or misuse of Unpublished Price Sensitive Information ("UPSI"), and
- any conduct detrimental to OSPL, its stakeholders.

This Policy ensures protection from retaliation, independent investigation, and oversight by the Audit Committee ("AC").

2. Scope and applicability

This Policy applies to all OSPL current and former stakeholders, including but not limited to the following:

- Permanent, contract, probationary, trainee, deputed employees
- Employees, in respect of concerns arising from or relating to their period of employment with OSPL
- Directors & Key Managerial Personnel
- Contract workforce, retainers, consultants, distributors
- Vendors, suppliers, service providers, distributors, agents, intermediaries, and contractors, including former vendors, in respect of matters arising during the tenure of their engagement with OSPL
- Customers, business partners, clinical/research partners

3. Terms & Definitions

- **"Anti-Corruption and Anti-Money Laundering"** means OSPL's Anti-Corruption and Anti-Money Laundering Compliance policy
- **"Audit Committee" (AC)** means the committee constituted by OSPL Board of Directors in accordance with Section 177 of the Companies Act 2013, read with Regulation 18 of SEBI LODR, responsible for WB oversight, investigation governance.
- **"Board"** means OSPL Board of Directors, constituted in accordance with the provisions of the Companies Act, 2013, and includes any committee of the Board duly authorized to exercise powers or discharge responsibilities under this Policy.
- "**Business Days**" means any day on which the offices of the Company are open for normal business operations, excluding Saturdays, Sundays, and public holidays recognized at the Company's registered office or principal place of business.
- **"Code of Conduct"** means the Company's Code of Conduct and Ethics for Board of Directors, Code of Conduct and Ethics for Senior Management Personnel, Code of Conduct for PIT, Code of Practices policy and Suppliers Code of Conduct.
- **"Company" or "OSPL"** means OneSource Speciality Pharma Limited, including its registered office, corporate office, business units, subsidiaries (where applicable), divisions/ units, and all operations under its control or management.
- **"Confidential Information"** means any information received, generated, recorded or processed in connection with a Protected Disclosure, including the identity of the Whistleblower, identity of Witnesses or Respondents, details of the complaint, statements, records, documents, system logs, evidence, investigation reports, findings, and all related materials that must be maintained confidentially under this Policy, applicable laws, and the Company's confidentiality standards.
- **"DPDP Act"** means the Digital Personal Data Protection Act, 2023, including all rules, notifications, and guidelines issued thereunder governing the lawful processing, protection, storage, retention, and disposal of personal data.
- **"Ethicsline"** means the external WhistleBlower helpline and case-management platform operated by the independent agency (Integrity Matters) engaged by OSPL which receives, records, and facilitates the processing of Protected Disclosures.
- **"Good Faith"** means a genuine, reasonable belief that the information disclosed is true, based on facts or circumstances available to the Whistleblower at the time of reporting. Good Faith does not require the Whistleblower to possess complete evidence.
- **"Investigation Team"** means the internal or external personnel appointed by the Whistleblower Committee ("WBC") to conduct investigations.
- **"Policy"** means this Whistleblower Policy of OSPL, as approved by the Board, and as may be amended, revised, or updated from time to time in accordance with applicable laws and governance requirements.
- "**Protected Disclosure**" or "**Complaint**" means any communication made in Good Faith through the reporting channels specified in this Policy, disclosing information that evidences or tends to evidence a Reportable Matter.

  Protected Disclosure submitted without revealing Whistleblower's identity, i.e., an anonymous disclosure, shall be accepted and assessed based on the nature, credibility,

and supporting information provided. The extent of investigation may depend upon the sufficiency of information available

- **"Reportable Matter"** means any actual or suspected misconduct, unethical behaviour, illegal act, violation of law or regulation, breach of Company policy or Code of Conduct, or any matter prejudicial to OSPL's interests.

  (Illustrative, non-exhaustive examples are provided under Section 4 of this Policy)

- **"Reporting Period"** means the permissible time period for making a Protected Disclosure. Whistleblowers are encouraged to report concerns as soon as reasonably practicable after becoming aware of the matter. The Company may, at its discretion, review complaints relating to historical events (ordinarily within 5 years), however, the scope and effectiveness of any investigation may be affected by the availability of records, witnesses, and evidence.

- **"Respondent"** means the individual or group of individuals against whom a Protected Disclosure is made or who are implicated during the investigation under this Policy.

- **"Senior Executive"** means employees occupying positions of significant managerial responsibility or decision-making authority, including members of senior management, functional or departmental heads, Key Managerial Personnel, and any officer empowered to influence operational, financial, regulatory, or strategic decisions of the Company.

- **"Stakeholder"** means any employee (including regular, deputed, contract, or temporary), director, consultant, vendor, supplier, customer, partner, or any individual/entity forming part of the Company's value chain or community who is eligible to raise a Protected Disclosure under this Policy.

- **"UPSI"** means Unpublished Price Sensitive Information as defined under the SEBI (Prohibition of Insider Trading) Regulations, 2015, including any information that is not generally available and which, upon becoming generally available, is likely to materially affect the price of the Company's securities.

- **"WBC"** or "**Whistleblower Committee**" means the committee constituted by the AC to receive, triage, examine, investigate, and recommend actions on Protected Disclosures in accordance with this Policy.

- **"Whistle-Blower (WB)"** means any Stakeholder who makes a Protected Disclosure in Good Faith under this Policy.

4. Reportable matters (illustrative list)

- Financial & accounting fraud: Falsification/manipulation of books, inflated sales, misstated expenses, vendor/customer collusion, unauthorized write-offs, diversion of funds, fraudulent reimbursement claims.

- Bribery, corruption: Kickbacks, facilitation payments.

- Legal & policy violations: Abuse of authority, conflict of interest, breach of Company policies, Code of Conduct, theft & misappropriation of Company assets.

- UPSI Leakage: Unlawful sharing of UPSI, browsing, downloading, or transferring UPSI to unsecure devices, informal or causal conversations regarding inspection results, regulatory findings, litigation, financial results.

  Trading in securities of the Company or advising, facilitating, or inducing any other person to trade in securities while in possession of UPSI.

- Pharma & GxP Violations: Data integrity violations (backdating, overwriting, deleting raw data), falsification of quality testing, or batch manufacturing records, Out of Standard (OOS)/ Out of Trend (OOT) not investigated or intentionally suppressed, non-compliance with Schedule M, cGMP, USFDA, EMA, MHRA expectations, suppression of quality complaints, fabrication in microbiology, analytical labs, improper influence on regulators/inspector, not reporting field alerts, deviations, or batch failures etc.
- Any conduct that may adversely impact patient safety, product quality, product efficacy, data reliability, or regulatory submissions.
- Environment Health and Safety non-compliance: Concealment of safety incident, falsified EHS logs, hazardous waste misreporting, environmental violations.
- IT security & data privacy: Unauthorised access or misuse of systems, breach of DPDP Act obligations, unauthorized transfer of personal data.

The following matters shall not be covered under this policy:

- Concerns of Sexual Harassment shall be dealt by OSPL's POSH policy.
- Concerns pertaining to salary and performance evaluation or any other HR related matters shall be dealt by OSPL's HR function.

5. Protection against retaliation

- OSPL strictly prohibits any form of retaliation against a WB who, in good faith, reports a concern, raises a complaint and provides information.
- Retaliation includes, but is not limited to:
  i. Harassment, humiliation, or hostile treatment
  ii. Intimidation or coercion
  iii. Unfair or adverse performance evaluations
  iv. Salary reduction, withholding of bonuses, or loss of benefits
  v. Demotion, transfer to a less desirable role, or change in duties
  vi. Termination or threats of termination
  vii. Social or professional ostracism in the workplace
  viii. Any indirect pressure or attempts to dissuade the WB from reporting further
- Any retaliatory action, whether direct or indirect, taken against a WB or any individual assisting in an investigation will be treated as a serious violation. Such actions will result in disciplinary measures, up to and including termination of employment.
- Protection applies irrespective of the investigation outcome. Even if the reported concern is later found unsubstantiated, a WB who raised it in good faith will remain fully protected.
- If a WB believes they are facing or are at risk of retaliation, they may immediately report the issue to the HR, or the Whistle Officer, who will ensure timely support, and corrective action.
- Protection shall extend to witnesses, investigators and individuals assisting in the investigation.

6. Confidentiality of WB

- OSPL is committed to maintaining the complete confidentiality of the Whistleblower's identity, the information provided, and any documents or evidence submitted. The identity of the WB shall be disclosed only on a strict need-to-know basis and only where legally required or essential for conducting a fair investigation.

- All individuals involved in the handling, assessment, or investigation of a WB complaint, are bound by strict confidentiality obligations. Unauthorized disclosure of a WB's identity is prohibited.
- Any breach of confidentiality, intentional or negligent, including attempts to uncover or reveal the identity of the WB, will be treated as a serious misconduct and may result in disciplinary action up to and including termination.

7. **Misuse of Policy**

- A complaint shall not be considered malicious merely because it is not substantiated during investigation. Disciplinary action may be initiated only where it is established that the complaint was knowingly false, intentionally misleading, frivolous, vexatious, or made with malicious intent.
- Good-faith complaints shall always be protected.

OSPL Investigation Protocol

The Investigation Protocol establishes OSPL's framework for handling WB complaints. It is intended to ensure that complaints are assessed and investigated consistently, independently, and fairly. The protocol defines governance responsibilities, safeguards confidentiality, promotes accountability, supports regulatory compliance, and ensures appropriate oversight by the D Committee.

8. Governance Structure & Key Roles

i. **Audit Committee**

The Audit Committee ("AC") serves as the apex oversight body for the Whistleblower ("WB") mechanism under Section 177 of the Companies Act, 2013 and Regulation 22 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Key responsibilities:

- Provide strategic oversight over the vigil mechanism, ensuring independence, fairness, and regulatory compliance.
- Receive periodic reports regarding all Protected Disclosures and exercise direct oversight over material, sensitive or regulatory-reportable matters.
- Approve disciplinary actions in material or regulatory-reportable cases.
- Approve the WB Policy, ensuring alignment with regulatory changes and industry best practices.

ii. **Whistle Officer**

The Whistle Officer ("WO") acts as the primary custodian and first-level authority for WB complaint and preliminary triage.

The OSPL Audit Committee shall appoint the WO from time to time, and such Whistle Officer may be:

- the Compliance Officer of the Company, or
- the Head of Human Resources, or
- any other senior officer, as may be deemed appropriate by the Audit Committee.

Key responsibilities:

- To serve as the designated officer for receiving all WB complaints through authorized reporting channels.
- Conduct preliminary review within defined timelines to determine whether the WB complaint warrants further investigation.
- Categorise complaints based on severity (fraud, misconduct, harassment, ethical breach, compliance issues etc.).
- Ensure all complaints are logged, acknowledged, and assigned to Case Officer for review, within the defined timelines.
- Intimate the Audit Committee within seven (7) working days of receipt of:
  - ✓ allegations involving Directors, KMPs, Senior Executives;
  - ✓ suspected fraud, bribery, corruption;
  - ✓ matters involving financial reporting;
  - ✓ matters requiring regulatory notification.

  All other complaints shall be included in the quarterly dashboard reporting submitted to the Audit Committee.
- Provide written acknowledgment to the WB within 7 days of receipt (in cases wherein the WB can be contacted).
- Attempt to contact the whistleblower (where WB contact details exist) to collect additional information required for assessment.
- Coordinate with the CO and Investigation Team to ensure timely progress.
- Submit a comprehensive investigation report to the Chairperson, Audit Committee within 90 days of receipt of WB complaint.
- Where no malpractice is established, document rationale and communicate closure to the WB, ensuring compliance with non-retaliation principles.
- Ensure compliance with the regulatory reporting requirements.
- Where contact details are available and subject to confidentiality requirements, status updates may be provided to the Whistleblower regarding the progress of the complaint.

iii. **Case Officer**

The Case Officer ("CO") shall act as the operational anchor for the triage, workflow management, and documentation. The CO shall be a suitably qualified individual appointed by the Company or an authorised service provider and shall possess relevant experience in compliance, forensic reviews, risk management, etc.

Key responsibilities:

- Upon formal assignment of the case by WO, the CO shall conduct a case review to understand the nature, risk level of the complaint.
- In case the information provided in the complaint(s) are inadequate, the CO shall update the remarks in OSPL's Case Management System (CMS) and seek additional information by WO.
- Conduct discussion with the WB Committee and submit the recommendation note for the next steps basis the preliminary review of the complaint, within the defined timelines.
- Document the next steps in the CMS. Ensure updates are recorded in the CMS.

iv. **WB Committee**

The WB Committee ("WBC") shall be responsible for ensuring transparent, confidential, and fair handling of Whistle-blower complaints, to strengthen ethics, compliance, and organisational integrity.

The OSPL Audit Committee shall constitute and oversee the WBC, and may determine its composition, roles, and functioning from time to time

Key responsibilities:

- Ensure the organisation maintains a transparent, confidential, and retaliation-free whistle-blowing framework.
- Review and approve the assessment of the allegation by WO.
- Appoint internal or external investigators, as required.
- Review and approve the recommended next steps by the CO, investigation plan/ scope, timelines, analysis procedures etc. as prepared by the Investigation Team, within 7 working days of the receipt of CO's recommendation note (if WBC cannot reach a decision, the matter may be escalated to AC for next steps).
- The WBC shall approve closure of all whistleblower matters. Cases involving material financial impact, regulatory consequences, or allegations against Directors, KMPs, or Senior Executives shall additionally be reviewed by the Audit Committee prior to closure.
- Oversee fair, independent, and impartial investigations, monitor timelines.
- Present quarterly and case-specific reports to the Audit Committee.
- Intervene if any retaliatory behaviour is observed or alleged.
- Recommend corrective actions, disciplinary measures, and control enhancements.
- Conduct an annual assessment of the whistle-blower system.

Composition

- WB Committee: Compliance Officer + HR Head + equivalent-level senior personnel as determined by AC

  Every member of the WB Committee shall sign a confidentiality and independence form (for each investigation).

- If a complaint is filed against any member of the WBC, or if any member is perceived to have a personal or functional conflict of interest, such member shall recuse themselves from the investigation. In all such cases, the AC shall appoint an equivalent-level replacement member to ensure independence and fairness in the investigation process.

Roles & Responsibility Matrix (RACI)

R - Responsible (performs the activity)
A - Accountable (final decision-making authority)
C - Consulted
I - Informed

#	Activity	WO	CO	WBC	AC
1	Complaint receipt, logging & acknowledgement	R/A	I	I	I
2	Preliminary triage & severity assessment	R	C	A	I
3	Case management	C	R/A	I	I
4	Investigation scope approval	I	C	R/A	I
5	Investigation oversight & monitoring	C	I	R/A	I
6	Review of investigation findings	C	I	R/A	I
7	Closure of complaint	C	I	R/A	I/A

v. **Investigation Team**

The Investigation Team shall conduct the fact-finding procedures in accordance with investigation procedures as approved by the WB Committee.

Investigations under this Policy shall be assessed on a "balance of probabilities" standard based on the available evidence. Findings shall not require proof beyond reasonable doubt.

Key responsibilities:

- Prepare a structured investigation plan, detailing scope, timelines, analysis procedures etc. and execute the investigation procedures.
- The investigation(s) shall be executed by/with External forensic consultants or the internal investigation team, as decided and approved by the WBC.
- Maintain strict confidentiality throughout the process.
- Anyone with personal/functional conflict recuses from investigation.
- Prepare a fact-based investigation report, outlining the procedures performed, observations noted, investigation outcome/ remarks (“Substantiated”- sufficient evidence supports the allegation/ “Unsubstantiated”- insufficient evidence to support the allegation/ “Partially substantiated- evidence supports part, but not all, of the allegation/ “Not applicable”), and submit the same to the WB Committee.
- Upon initiation of an investigation, reasonable measures shall be taken to preserve relevant records, electronic data, and other potentially relevant evidence.

Composition of internal OSPL Investigation Team

HR/ Legal/ Other OSPL Functional Head personnel lead by the Compliance Officer, as approved by the WBC.

Every member of the Investigation Team shall sign a confidentiality and independence form (for each case matter).

vi. **Legal Function**

The OSPL Legal team shall act as the regulatory and compliance advisor for the entire WB process.

Key responsibilities:

- Ensure compliance with applicable Indian laws including Companies Act, SEBI LODR, SEBI PIT, and internal code of conduct.
- Advise on regulatory reporting obligations such as fraud reporting/ mandatory disclosures under Companies Act, SEBI Act, Companies (Auditor’s Report) Order

(CARO), SEBI LODR etc. However, the required regulatory reporting obligations needs to be ensured by Compliance Officer.

vii. **Human Resources**

Human Resources ("HR") ensures proper implementation of disciplinary and preventive actions while upholding confidentiality and protection standards.

Key responsibilities:

- Implement disciplinary actions approved by the AC.
- Conduct documented retaliation assessments at periodic intervals for a minimum period of 12 months following closure of the case and shall immediately escalate any concerns regarding retaliation to the WO and WBC.
- Maintain strict confidentiality and ensure HR records do not reveal WB identity unless legally mandated.
- Support investigators with background information, personnel data, and case logistics as required.

viii. **Whistle Blower ("WB")**

The Whistleblower forms the foundation of the vigil mechanism and is expected to act responsibly and ethically.

Key responsibilities:

- Submit complaints/disclosures in good faith, based on genuine concerns and factual information.
- Maintain confidentiality during the investigation process.
- Cooperate with investigators when additional information is reasonably required.

9. Reporting Channels

#	Reporting Channels	Details
1	**Company Email ID**	**whistleblower@onesourcecdmo.com**
2	**Ethicsline**	
	By email	**report@integritymatters.in**
	By Web portal	https://onesource.integritymatters.in
	By Telephone	**1800-102-6969** (Toll Free Number) ***9:00 am to 11:00 pm IST, Business Days***
	By letter (marked "Private & Confidential" submitted by hand-delivery, courier or by post)	OneSource Speciality Pharma Limited C/o Integrity Matters, Unit 1211, CENTRUM, Plot No C-3, S.G. Barve Road, Wagle Estate, Thane West, 400604, Maharashtra, India
3	**Audit Committee** *Allegations involving a Director, Key Managerial Personnel, Senior Executive(s), Audit Committee member, Whistle Officer, or member of the WBC shall be reported directly to the Chairperson of the Audit Committee*	
	By email	**DL-Auditcommitteechairperson@onesourcecdmo.com**

#	Reporting Channels	Details
	By letter (marked "Private & Confidential" submitted by hand-delivery, courier or by post)	**The Chairperson, Audit Committee** OneSource Speciality Pharma Limited Star 1, Third Floor Bannerghatta Road Bangalore 560076, India

10. Timelines

#	Stage	Timeline
1	**Mandatory intimation by WO to AC**	Within 7 working days from receipt of the WB complaint, for key matters. Quarterly dashboard reporting for other matters.
2	**Acknowledgment to WB**	Within 7 working days from the date of receipt of complaint (*in cases wherein WB can be contacted*)
3	**Preliminary review of WB complaint by WO**	Within 7-10 working days from the date of receipt of WB complaint
4	**Review of WB complaint by CO**	Within seven (7) working days from assignment by the WO *(Any extension shall require approval from the WBC)*
5	**Recommendation of next steps by CO to WBC**	Within 5 working days post discussion with WBC
6	**Investigation completion**	Within 90 days from receipt of WB complaint *(For complex investigations involving multiple jurisdictions, extensive forensic procedures, regulatory engagement, litigation risk, or significant data review, such timeline may be extended by WBC with documented approval from the Audit Committee)*
7	**Reporting to Audit Committee**	Final investigation report for each case to be submitted by WO to AC, within 15 days after completion of the investigation. Quarterly dashboard reporting by WBC to AC

11. Reporting & documentation requirements

- Quarterly dashboard reporting to AC, covering number of WB cases received, category of case (ethics violation, UPSI leakage, misconduct, financial/ procurement fraud etc.), status of each case (open/ closed/ under investigation), key actions/ remediation.
- All case files, investigation reports, evidence logs, interview notes, and related documentation shall be retained for a minimum of 8 years, in line with requirements under the Companies Act and SEBI LODR.
- Cases involving material fraud, financial irregularities, regulatory breaches, or matters requiring disclosure under applicable law shall be reported by the Compliance Officer to the Statutory Auditors and the regulators. Reporting shall be done only after consultation with OSPL's Legal function.

  Regulatory escalation matrix:

Event	Escalation / reporting consideration
Material fraud or financial irregularity	Audit Committee and Statutory Auditors
Insider trading / UPSI leakage	Compliance Officer and assessment of obligations under applicable SEBI regulations

Significant data breach or personal data incident	Compliance Officer and assessment under applicable DPDP Act requirements
Product quality, data Integrity or patient safety	Quality, Legal and assessment of applicable regulatory notification requirements
Allegations involving Directors, KMPs or Senior Executives	Direct Audit Committee oversight
Bribery, corruption or regulatory Misconduct	Audit Committee and assessment of applicable statutory/regulatory reporting obligations

- All Whistleblower disclosures, investigation details, investigator notes, and identity-related data shall be treated as strictly confidential. The identity of the WB, witnesses, Subject(s), and all persons involved shall not be disclosed to any party except the Investigation Team, WB Committee, AC, and the regulators/ authorities when legally required.
- Anonymous disclosures shall be permitted under this Policy. Whistleblowers may choose not to reveal their identity while submitting a Protected Disclosure through any aforementioned approved reporting channel.
- Notwithstanding anything contained elsewhere in this Policy, any Protected Disclosure involving a Director, Key Managerial Personnel (KMP), member of Senior Management, or any matter presenting a potential conflict of interest for the Whistle Officer shall be reported directly to the Chairperson of the Audit Committee. In such cases, the Audit Committee shall exercise direct oversight of the review and investigation process, and may bypass the Whistle Office, appoint an independent investigator, external advisor, or case officer, as deemed appropriate.
- No investigation material, including evidence, reports, drafts, recordings, emails, memos, interview notes, or system logs, shall be shared externally or internally with any person without prior approval of the Audit Committee.

  External data sharing (e.g., with forensic consultants) must be covered under a confidentiality/ non-disclosure undertaking, data protection clause.
- Access to investigation data, documents, shall be restricted strictly to investigators assigned to the case, Compliance Officer, Legal function (where needed), AC members.
- The Company shall conduct periodic awareness and training programmes regarding Whistleblower reporting, anti-corruption compliance, insider trading restrictions, ethics requirements. Such programmes may include e-learning modules, workshops, communications, awareness campaigns, and periodic reminders.
- **DPDP Act Compliance:** Personal data shall be processed solely for investigation, compliance and statutory requirements. Only essential personal data to be collected; irrelevant data prohibited. Data to be accessible only to Investigators, WBC, Legal and AC. Investigation related data/ documents to be retained for 8 years.
- The conflict-of-interest requirements under this Policy shall apply equally to the Audit Committee, Whistle Officer, Case Officer, Investigation Team, Legal Function, HR Function, and any other personnel associated with the matter. No person shall participate in the assessment, investigation, decision-making or closure of a matter in which they have actual, potential or perceived involvement.

- Where necessary to protect evidence, safeguard employees, ensure regulatory compliance, or prevent ongoing misconduct, the Company may implement interim measures pending conclusion of the investigation.
- Any data breach to be escalated immediately to OSPL Compliance Officer.
- Regulatory escalation matrix:

12. Whistleblower Process Flow