

**POLICY FOR FAIR DISCLOSURE OF UNPUBLISHED
PRICE SENSITIVE INFORMATION**

1. INTRODUCTION

Regulation 8 (1) of SEBI (Prohibition of Insider Trading) Regulations, 2015 (SEBI PIT Regulations) requires that the board of directors of every company, whose securities are listed on a stock exchange, shall formulate and publish on its official website, a code of practices and procedures for fair disclosure of unpublished price sensitive information (UPSI) that it would follow in order to adhere to each of the principles set out in Schedule A to SEBI PIT Regulations, without diluting the provisions of SEBI PIT Regulations in any manner.

Further, in terms of Regulation 3 (2A) of SEBI PIT Regulations, the board of directors of the Company is required to make a policy for determination of “legitimate purposes” as a part of “Codes of Fair Disclosure and Conduct” formulated under regulation 8 of SEBI PIT Regulations.

In compliance to the aforesaid regulations, the Board of Directors (the “Board”) of OneSource Specialty Pharma Limited (the “Company”), has adopted this Code of practices and procedures for fair disclosure of UPSI at its meeting held on December 10, 2024 and the policy is effective from the date of listing of equity shares of the Company on BSE and NSE.

2. DEFINITIONS

For the purpose of this code, following terms shall have meanings assigned to them hereunder:

- a. “Act” means the Securities and Exchange Board of India Act, 1992;
- b. “Board” means the Board of Directors of the Company.
- c. “Code” shall mean OneSource Policy for Fair Disclosure of Unpublished Price Sensitive Information;
- d. “Company” means ‘OneSource Specialty Pharma Limited’
- e. “Compliance Officer” means Company Secretary of the Company.
- f. “SEBI PIT Regulations” means the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended from time to time;
- g. “Legitimate Purpose” shall include sharing of UPSI in ordinary course of business on a need to-know basis for performing their duties or discharge of legal obligations by an Insider with directors, promoters, partners, collaborators, lenders, customers, suppliers, merchant bankers, legal advisors, auditors, insolvency professionals, credit rating agencies, bankers, other advisors or consultants and such other person as may be decided by the Compliance Officer from time to time;
- h. “SEBI Listing Regulations”. means SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended from time to time.
- i. “Unpublished Price Sensitive Information” or “UPSI” means any information relating to the Company or its securities, directly or indirectly, that is not generally available, which upon becoming generally available, is likely to materially affect the price of the securities as stipulated in SEBI PIT Regulations

Other terms not specifically defined here shall have the same meaning as assigned under SEBI PIT Regulations.

3. PRINCIPLES OF FAIR DISCLOSURE

Company shall ensure:

- a) Prompt public disclosure of UPSI that would impact price discovery no sooner than credible and concrete information comes into being in order to make such information generally available.
- b) Uniform and universal dissemination of UPSI to avoid selective disclosure.
- c) Prompt dissemination of UPSI that gets disclosed selectively, inadvertently or otherwise to make such information generally available.
- d) Appropriate and fair response to queries on news reports and requests for verification of market rumours by regulatory authorities.
- e) Information shared with analysts, investors and research personnel is not UPSI.
- f) Developing best practices to make transcripts or records of proceedings of meetings with analysts and other investor relations conferences on the official website of the Company to in compliance with the provisions of SEBI Listing Regulations.
- g) Handling of all UPSI on a need-to-know basis.

4. OVERSEEING AND CO-ORDINATING DISCLOSURE

The Board of Directors of the Company have designated the Chief Financial Officer (CFO) of the Company as Chief Investor Relations Officer (CIRO). CIRO shall be responsible to ensure timely, adequate, uniform, and universal dissemination and disclosure of UPSI pursuant to this Code as required under PIT Regulations, so as to avoid selective disclosure.

The CIRO would be responsible to ensure timely, adequate, uniform and universal dissemination and disclosure of UPSI pursuant to this Code as required under the Insider Trading Regulations, so as to avoid selective disclosure.

Disclosure/ dissemination of UPSI may normally be approved in advance by the CIRO.

In case of doubt, the CIRO shall consult and seek approval of the Managing Director/ Executive Director(s) of the Company before dissemination of such information.

If UPSI is accidentally disclosed without prior approval of CIRO, the person responsible shall inform the CIRO immediately. The CIRO will then promptly disseminate the information, so as to make such information generally available.

5. RESPONDING TO MARKET RUMOURS

The CIRO shall be responsible for deciding whether a public announcement is necessary for verifying or denying rumours and then making the disclosure, if required.

The CIRO may consult the Managing Director/ Executive Director(s) of the Company in this regard and thereafter make appropriate disclosures.

The Company shall respond appropriately and fairly to queries on news reports and requests for verification

of market rumours by regulatory authorities. The Company will endeavor to respond promptly to such requests.

6. DISCLOSURE/ DISSEMINATION OF PRICE SENSITIVE INFORMATION WITH SPECIAL REFERENCE TO ANALYSTS, RESEARCH PERSONNEL, INVESTORS

All Directors and Employees of the Company shall follow the guidelines given hereunder while dealing with analysts, research personnel and institutional investors:

a) Only Public information to be provided

The Company shall provide only public information to the analyst/ research personnel/ institutional investors. The CIRO shall ensure that information shared with them is not UPSI. The information given to the analyst/ research personnel/ institutional investors should be made public at the earliest.

b) Meeting with Analysts and other investor relations conferences

When the Company organises meetings with analysts and other investor relations conferences, the CIRO will ensure that the transcripts or records of proceedings of meetings with analysts and other investor relations conferences are posted on the official website of the Company in compliance to the disclosure requirements under the SEBI Listing Regulations.

c) Handling of unanticipated questions

The Company should be careful when dealing with Analysts / Investors questions that raise issues outside the intended scope of discussion. Unanticipated questions may be noted, and a considered response given later.

7. MEDIUM OF DISCLOSURE/ DISSEMINATION

- i) The Company shall ensure that disclosure to Stock Exchanges where Company's Securities are listed is made within the time-frame specified in the SEBI Listing Regulations
- ii) Disclosure/ dissemination of information may be done through various media, so as to achieve maximum reach and quick dissemination.
- iii) The Company shall disclose requisite information on its official website in compliance with the provision of the SEBI Listing Regulations.

8. POLICY FOR DETERMINATION OF "LEGITIMATE PURPOSE"

The Policy for determination of "Legitimate Purposes" is annexed and forms part of this Code.

The Company shall also promptly intimate any amendment to this Code to the Stock Exchanges, as required under the Insider Trading Regulations.

AMENDMENTS AND MODIFICATION IN THE POLICY:

The Board may, subject to applicable laws, amend any provision(s) or substitute any of the provision(s) with the new provision(s) or replace the policy entirely with a new policy as it may deem necessary.

In the event of any conflict between the provisions of this Policy and of the SEBI Listing Regulations or any other applicable legal requirement ("Applicable Law"), the provisions of Applicable Law shall prevail over this Policy. Any subsequent amendment / modification to the Applicable Law shall automatically apply to this Policy.

Policy for determination of ‘Legitimate Purposes’

1. PREAMBLE

Policy for determination of ‘Legitimate Purposes’ (Policy) forms part and shall be read along with this Code and shall be strictly adhered to by every Insider of the Company.

2. COMMUNICATION OF UPSI PURSUANT TO LEGITIMATE PURPOSE

‘Legitimate Purpose’ shall include sharing of UPSI in ordinary course of business, on a need to-know basis, by an Insider with:

- i. Directors
- ii. Promoters
- iii. Partners
- iv. Collaborators
- v. Lenders / Bankers
- vi. Customers
- vii. Suppliers
- viii. Merchant bankers
- ix. Legal advisors
- x. Auditors
- xi. Insolvency professionals
- xii. Credit rating agencies
- xiii. Bankers
- xiv. Other advisors or consultants
- xv. Such other person as may be decided by the Compliance Officer from time to time;

Provided that such sharing has not been carried out to evade or circumvent the PIT Regulations.

3. CONDITIONS FOR SHARING OF UPSI

Any person in receipt of UPSI pursuant to a ‘Legitimate Purpose’ shall be considered an ‘Insider’ under PIT Regulations for purposes of this Code and due notice shall be given to such persons which would inter alia include the following:

- i) Information shared is in nature of UPSI.
- ii) To maintain confidentiality of and not disclose such UPSI except in compliance with PIT Regulations.
- iii) Not to trade in securities of the Company while in possession of UPSI.
- iv) Recipient shall obtain Company’s prior written consent in case the information provided to such recipient is to be used by such recipient for a purpose other than the Legitimate Purpose for which the Company had provided the UPSI, and such other purpose is also a Legitimate Purpose.

4. TRADING WHEN IN POSSESSION OF UPSI IS PROHIBITED

Insiders shall not trade or counsel any person to trade in Strides' securities while in possession of UPSI. In case an Insider trades in Strides' securities while in possession of UPSI, such trades shall be presumed to have been motivated by the knowledge and awareness of such UPSI in his/ her possession.

5. MAINTENANCE OF DIGITAL DATABASE

Company shall maintain a Structured Digital Database (SDD) of persons with whom UPSI is shared, as required under PIT Regulations. Database shall inter alia contain names of the persons or entities with whom the information is shared under PIT Regulations along with Permanent Account Number (PAN) or any other identifier authorized by law, where PAN is not available.

6. POLICY ADHERENCE RESPONSIBILITY

Responsibility of adherence to this Policy vests entirely with the person who is sharing the UPSI as well as the recipient of such UPSI.
