

POLICY ON PRESERVATION OF DOCUMENTS

INTRODUCTION

Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (Listing Regulations) requires the companies listed on Stock Exchanges to have a policy for preservation of documents, approved by its board of directors, classifying them in at least two categories as follows-

- (a) documents whose preservation shall be permanent in nature;
- (b) documents with preservation period of not less than eight years after completion of the relevant transaction

In compliance to the aforesaid regulations, the Board of Directors (the “Board”) of OneSource Specialty Pharma Limited (the “Company”), has adopted this Policy on Preservation of Documents at its meeting held on December 10, 2024 and the policy is effective from the date of listing of the equity shares of the Company with NSE and BSE.

DEFINITIONS:

‘**Act**’ means the Companies Act, 2013 including any amendment or modification thereof.

‘**Applicable Law**’ means any law, rules, circulars, guidelines or standards issued by Securities Exchange Board of India, the Ministry of Corporate Affairs and the Institute of Company Secretaries of India under which the preservation of documents has been prescribed.

‘**Authorized Person**’ means any person duly authorized by the Board.

‘**Archive**’ is an accumulation of historical records or the physical place/electronic mode where they are located. Archives contain primary source of documents that have accumulated over the course of an organization’s lifetime, and are kept to show the function of that organization.

‘**Board of Directors**’ or ‘**Board**’ means the Board of Directors of OneSource Specialty Pharma Limited

‘**Company**’ means OneSource Specialty Pharma Limited

‘**Current Documents**’ means any document that still has an ongoing relevance with reference to an ongoing litigation, proceedings, compliant, dispute, contract or any like matter.

‘**Committee**’ means the Committee of the Board of Directors or any other committee so constituted.

‘**Compliance Officer**’ means Company Secretary of the Company or the Officer appointed by the Board of Directors of the Company for the purpose of this policy and regulation.

‘Documents’ means papers, notes, agreements, notices, advertisements, requisitions, orders, declarations, forms, correspondence, minutes, indices, registers and or any other record required under or in order to comply with the requirements of any applicable laws whether issued, sent, received or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained on paper or in Electronic Form and does not include multiple or identical copies.

‘Evidence’ means information that tends to prove a fact.

‘Electronic Records’ means the electronic records as defined under Section 2(1)(t) of the Information Technology Act, 2000.

‘Electronic Form’ means any contemporaneous electronic device such as computer, laptop, compact disc, floppy disc, space on electronic cloud or any other form of storage and retrieval device, considered feasible, whether the same is in possession or control of the Company or otherwise the Company has control over access to it.

‘Financial Year’ shall have the same meaning as assigned under Section 2(41) of the Companies Act 2013.

‘Listed Entity’ means an entity which has listed, on a recognized Stock Exchange(s), the designated securities issued by it or designated securities issued under scheme managed by it, in accordance with the listing agreement entered into between the entity and the recognized Stock Exchange(s).

‘Maintenance’ means keeping documents and records, either in physical or electronic form.

‘Preservation’ means maintenance of documents, files and documents in usable form.

All other words and expressions not defined herein, but defined in the Companies Act 2013, Securities Contracts (Regulation) Act 1956, the Depositories Act 1996 and/or rules and regulations made thereunder, shall have the same meaning as respectively assigned to them in such Acts or rules or regulations or any statutory modification or re-enactment thereto, as the case may be.

OBJECTIVE

The policy is framed for the purpose of systematic identification, categorization, maintenance, review, retention and destruction of documents received or created in the course of business.

This policy intends to guide the Company and its Officers on maintenance of any documents and preservation and disposal.

SCOPE

This policy is applicable to all departments of the Company. It ensures that the Company maintains both electronic and physical records as per various statutory requirements and is subject to same degree of confidentiality and care.

CLASSIFICATION OF DOCUMENTS

- a. Documents shall be classified into the following categories:
 - a. Mandatory under Governing Laws.
 - b. Non – Mandatory
- b. Documents which are required to be mandatorily preserved for stipulated minimum period of time under governing laws shall be preserved accordingly. Documents in respect of which no minimum maintenance timeline is stipulated under any of the laws shall be preserved in accordance with the policy.
- c. All records and documents as provided herein shall be preserved for such time and period as may be provided herein.
- d. Any change in the governing laws affecting the change in period of preservation of documents shall prevail over this policy.

MANNER OF PRESERVATION OF DOCUMENTS

- **Methodology of Preservation:**

The Company shall primarily utilize any one or combination of the following methods for preserving the records:

- i. Department or Function-wise.
- ii. Subject or Topic-wise.
- iii. Chronologically.
- iv. Such other method as the departmental heads may consider appropriate, so as to fulfill the following objectives:
 - a. To meet the legal standards for protection, storage and retrieval.
 - b. To optimize the use of space and minimize the cost of record retention.

- **Storage and Security Conditions:**

The records should be in conditions that are secure and clean with low risk of damages. Records of non-paper format shall require special storage conditions and handling process, after taking into account their specific character. Similarly, records of continuing value and requiring longer preservation shall require a higher quality of storage.

- **Duration of Preservation:**

The minimum retention requirement of the different categories of the Company records is provided in the **Retention Schedule** as detailed in **Annexure I** to this policy.

- **Custody of the Documents:**

Subject to the applicable laws, the custody of the documents shall be with the authorized person. Where the authorized person tender's resignation or is transferred from one location of the Company to another, such person shall hand over all the relevant documents, lock and key, access control or password or Company Disc, Other Storage Devices or such other documents and devices in his possession under the policy. The Board may authorize such other person as it may deem fit as the authorized person.

- **Accessibility and Confidentiality:**

Records shall be made accessible to all the concerned employees of the Company and other external users not belonging to the Company, with the permission of the Departmental heads. However, the Board of Directors of the Company, Chief Financial Officer and the Company Secretary shall have access to all the records maintained by the Company. Any record containing confidential data will be made accessible only after the permission of the Board of Directors of the Company, Chief Financial Officer or the Company Secretary.

MANNER OF PUBLIC DISCLOSURE OF RECORDS PUBLISHED ON THE WEBSITE OF THE COMPANY

The documents required to be published on the website of the Company shall be hosted under 'Investors Section'—of the website till the stipulated duration of time as provided under the various laws in force or for such longer time as the Board of Directors of the Company, Chief Financial Officer or the Company Secretary so decide.

DESTRUCTION OF RECORDS

Records which no longer serve a useful purpose should be destroyed. Records destruction can also improve operational efficiency by reducing the quality of records to be searched in order to locate the needed information. All confidential records shall be destroyed only after the approval of the Board of Directors of the Company or the Chief Financial Officer or Company Secretary.

The modes of destruction of records may include the following:

1	Confidential Papers	Confidential Papers shall be destroyed by making them unreadable.
2	Non-Confidential Papers	Non-Confidential Papers shall be sold to waste paper dealer or recycled.
3	Electronically Stored Records	Electronically stores records shall be erased or destroyed with the help of Information Technology Department.
4	Destruction external digital records such as pen drives	Destruction of external digital records such as pen drives shall be destroyed by reformatting the same at least once.
5	Destruction of optical media records such as rewritable disks	Destruction of optical media records such as rewritable disks shall be destroyed by cutting, crushing or other physical means.

ROLES AND RESPONSIBILITY OF VARIOUS DEPARTMENTAL HEADS

The departmental heads must be familiar with this policy and educate their department in this regard. They must restrict access to confidential records and information. They must coordinate in the destruction of the records as and when required.

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.

The Board may also establish further rules and procedures, from time to time, to give effect to this policy and to ensure governance.

DOCUMENT RETENTION SCHEDULE

Sr. No	Record/ Document Category	Record/Document Type	Minimum Retention Requirement
1	Records related to Board/Committee Meeting	Agenda Papers, Internal Audit Report, Minutes of Meeting, Policies, Code of Conduct, Attendance Register, Disclosure of Directors Interest, Other Miscellaneous reports/records.	Permanent
2	Records related to General Meeting	Register/Index of Members, Minutes, Attendance Register	Permanent
3	Other Secretarial Records	Incorporation Certificate, Conversion /Commencement of Business Certificate, Memorandum of Association, Articles of Association, Annual Reports, Statutory Registers pursuant to the Companies Act 1956/2013, Register for Transfer/Transmission of Shares maintained with Registrar and Share Transfer Agent, Correspondence with regulatory authorities, Correspondence with Shareholders, Copies of all Annual Returns.	Permanent
4	Records related to SEBI and Stock Exchange	Correspondence with Statutory bodies, Quarterly/Annually/Non-Quarterly /Other Compliances submitted from time to time, Newspaper publication, listing disclosure.	Permanent
5	Records related to Insurance	Insurance Policy Execution, Renewal Certificate, Insurance Claims under various policies.	Eight Years from lapse of the policy/settlement of claim.
6	Contracts/Agreements/Purchase Orders	Fresh/Modification/Renewal/ Termination of Contract/Agreement/Purchase Order	Eight Years from termination of Contract/ Agreement/ Purchase Order
7	Records related to Property	Agreements, Contracts, Documents related to acquisition/sale of Property	Permanent
8	Legal	All confidential agreements of non-disclosure in nature, Correspondence with Statutory bodies, Courts regarding any petition/case/suit etc.	Permanent
9	Records related to Labour Laws	Registration/Renewal Certificate under various Acts relating to Labour Laws. Maintenance of various Registers under various Acts	Permanent

		in force read with the Rules made thereunder, relating to Labour Laws.	
10	Finance	Audited Financial Statements Auditors Reports	Permanent
		Books of Accounts and Vouchers	Eight Years following the relevant Financial Year.
11	Taxation	Registration/Amendment Certificate under various laws in force	Permanent
		Preservation of specific books of accounts	8 Financial Years following the relevant Financial Year.
		Records pertaining to various other laws in force	Records maintained under various other laws in force from time to time would be acceptable.
12	RBI Records	<ul style="list-style-type: none"> • License Certificate/Renewal Certificate. • Statutory Returns/Reports submitted to Banks from time to time. 	Permanent
		<ul style="list-style-type: none"> • Concurrent Audit Report. • Correspondence with Statutory Bodies. • Auditors Report 	Eight Years following the relevant Financial Year
		<ul style="list-style-type: none"> • Client Records and Transactions pursuant to 'Know Your Customer'(KYC) Guidelines – Anti Money Laundering Standards (AML) – 'Preservation of Money Laundering Act,2002 • Records pertaining to the identification of the customers and their address (e.g. Copies of Documents like passport, identity card, driving license, PAN Card, Utility Bills etc) obtained while opening the account and during the course of business relationship. 	Eight Years after completion of the relevant transaction.
13	License obtained from Statutory Authorities	Statutory Registration Certificates	Permanent

LIST OF DOCUMENTS AVAILABLE ON THE WEBSITE OF THE COMPANY

1. Basic information about the Company including the details of its businesses;
2. All information and/or documents required to be posted on website as specified in the Companies Act, 2013 and/or Regulation 46(2) and 62 /Regulation 30 and 51 of the Listing Regulations
3. All documents required to be filed with Stock Exchanges under aforesaid Regulations.
4. Any changes in the content of the website shall be updated within 2 working days.
5. Schedule of Analyst or Institutional Investor meet and presentations made by the Company to them.
6. The information/documents provided on the website shall be for current financial year & for preceding five financial years.
