Deloitte Haskins & Sells

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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF ONESOURCE SPECIALTY PHARMA LIMITED (FORMERLY KNOWN AS STELIS BIOPHARMA LIMITED)

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **OneSource Specialty Pharma Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and six months ended September 30, 2025 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

   Parent Company
   OneSource Specialty Pharma Limited

   Subsidiary Companies (including step-down subsidiary companies)
   a. Biolexis Private Limited
   b. Biolexis Pte Ltd
   c. Stelis Pte Limited
   d. OneSource Specialty PTE. Limited (formerly known as Steriscience Specialities PTE. Limited)
   e. OneSource Softgels PTE. Limited (formerly known as Strides Softgels PTE. Limited)
   f. Strides Pharma Services Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Statement includes the results for the quarter ended September 30, 2024 which have been prepared by the Management from the books of account, which is neither audited nor reviewed by us. Our Conclusion on the Statement is not modified in respect of this matter.

7. We did not review the interim financial information of three subsidiaries (including step-down subsidiaries) included in the Unaudited Consolidated Financial Results, whose interim financial information reflect total assets of Rs. 5,853.93 million as at September 30, 2025 and, total revenues of Rs. 293.01 million and Rs. 679.82 million for the quarter and six months ended September 30, 2025 respectively, total net loss after tax of Rs. 18.27 million and Rs. 16.56 million for the quarter and six months ended September 30, 2025 respectively and total comprehensive loss of Rs. 18.27 million and Rs. 16.56 million for the quarter and six months ended September 30, 2025 respectively and net cash inflows of Rs. 53.17 million for the six months ended September 30, 2025, as considered in the Statement. This interim financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion on the Statement is not modified in respect of these matters.

8. The Unaudited Consolidated Financial Results includes the financial information of three subsidiaries which have not been reviewed/audited by their auditors, whose interim financial information reflect total assets of Rs. 9.72 million as at September 30, 2025 and, total revenue of Rs. Nil for the quarter and six months ended September 30, 2025, total profit after tax of Rs. 0.29 million and Rs. 0.90 million for the quarter and six months ended September 30, 2025 respectively and total comprehensive income of Rs. 0.29 million and Rs. 0.90 million for the quarter and six months ended September 30, 2025 respectively and net cash inflows of Rs. 8.87 million for the six months ended September 30, 2025, as considered in the Statement.

   According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

   Our Conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

For **DELOITTE HASKINS & SELLS**
Chartered Accountants
(Firm's Registration No. 008072S)

Sandeep Ramesh Kukreja
Digitally signed by Sandeep Ramesh Kukreja
Date: 2025.11.11 16:51:16 +05'30'

Sandeep Kukreja
Partner
(Membership No. 220411)
(UDIN: 25220411BMOQGQ2516)

Place: Bengaluru
Date: November 11, 2025

OneSource Specialty Pharma Limited (formerly known as Stelis Biopharma Limited)
Registered Office : Unit no. 902, "Cyber One" situated at Plot no.-4 & 6, Sector 30A, Vashi, Navi Mumbai-400703
Corporate Office : Star 1, Opp IIM Bangalore, Bilekahalli, Bannerghatta Road, Bangalore - 560076, India
CIN: L74140MH2007PLC432497, Website : https://www.onesourcecdmo.com, Mail: info@onesourcecdmo.com

Statement of Unaudited Consolidated Financial Results for the quarter and six months ended September 30, 2025

Rs. in Million, except per share data

Sl No	Particulars	Quarter ended			Six months ended		Year ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Refer note 3)	(Unaudited)	(Audited)	(Audited)
A.	**Continuing Operations**						
	Income						
1	Revenue from operations	3,757.63	3,272.70	3,340.48	7,030.33	6,263.37	14,448.53
2	Other income	30.36	52.68	38.76	83.04	78.67	174.74
3	**Total income (1+2)**	**3,787.99**	**3,325.38**	**3,379.24**	**7,113.37**	**6,342.04**	**14,623.27**
4	**Expenses**						
	(a) Cost of materials consumed	677.25	508.48	901.33	1,185.73	1,556.27	3,282.41
	(b) Changes in inventories of finished goods and work-in-progress	(100.59)	95.57	199.30	(5.02)	293.82	301.02
	(c) Consumables	558.24	325.14	138.38	883.38	375.84	766.91
	(d) Employee benefits expenses	628.21	584.38	539.80	1,212.59	1,068.49	2,152.59
	(e) Finance costs	339.63	274.78	450.46	614.41	870.91	1,663.24
	(f) Depreciation and amortisation expenses	698.27	678.03	682.81	1,376.30	1,366.28	2,738.84
	(g) Other expenses	929.57	874.29	783.44	1,803.86	1,547.87	3,280.47
	Total expenses (4)	**3,730.58**	**3,340.67**	**3,695.52**	**7,071.25**	**7,079.48**	**14,185.48**
5	**Profit/(loss) before exceptional items and tax (3-4)**	**57.41**	**(15.29)**	**(316.28)**	**42.12**	**(737.44)**	**437.79**
6	Exceptional items - loss (Refer note 7)	-	(28.70)	(58.22)	(28.70)	(103.22)	(1,108.45)
7	**Profit/(Loss) before tax (5+6)**	**57.41**	**(43.99)**	**(374.50)**	**13.42**	**(840.66)**	**(670.66)**
8	**Income tax expense**						
	Current tax	8.69	2.01	116.87	10.70	165.59	118.33
	Deferred tax	(56.13)	(44.14)	(70.60)	(100.27)	(530.01)	(616.18)
	Total tax expense	**(47.44)**	**(42.13)**	**46.27**	**(89.57)**	**(364.42)**	**(497.85)**
9	**Profit/(Loss) after tax (7-8)**	**104.85**	**(1.86)**	**(420.77)**	**102.99**	**(476.24)**	**(172.81)**
B.	**Discontinued Operations**						
	(i) Loss from discontinued operations (Refer note 4)	-	-	-	-	-	(6.90)
10	**Profit/(Loss) after tax from discontinued operations**	**-**	**-**		**-**	**-**	**(6.90)**
11	**Profit/(Loss) for the period/year (9+10)**	**104.85**	**(1.86)**	**(420.77)**	**102.99**	**(476.24)**	**(179.71)**
12	**Other Comprehensive Income**						
	Items that will not be reclassified to statement of profit and loss						
	- Remeasurements of post employment benefit obligations- gain/(loss)	-	-	(15.22)	-	(30.44)	(29.65)
	Items that may be reclassified to statement of profit and loss						
	- Exchange differences in translating the financial statements of foreign operations	58.18	30.13	(2.25)	88.31	(4.50)	(2.10)
	Total other comprehensive income/ (loss)	**58.18**	**30.13**	**(17.47)**	**88.31**	**(34.94)**	**(31.75)**
13	**Total comprehensive income/(loss) for the period/year (11+12)**	**163.03**	**28.27**	**(438.24)**	**191.30**	**(511.18)**	**(211.46)**
14	**Paid-up equity share capital (of Rs. 1/- each)**	114.52	114.46	41.55	114.52	41.55	114.43
15	**Reserves (Other Equity)**						58,691.36
16	**Earnings/ (Loss) per share (of Rs. 1/- each) (for continuing operations):**	**(not annualised)**	**(not annualised)**	**(not annualised)**	**(not annualised)**	**(not annualised)**	**(annualised)**
	- Basic	0.92	(0.02)	(3.89)	0.90	(4.40)	(1.57)
	- Diluted	0.91	(0.02)	(3.89)	0.90	(4.40)	(1.57)
	Earnings/ (Loss) per share (of Rs. 1/- each) (for discontinued operations):						
	- Basic	-	-	-	-	-	(0.06)
	- Diluted	-	-	-	-	-	(0.06)
	Earnings/ (Loss) per share (of Rs. 1/- each) (for total operations):						
	- Basic	0.92	(0.02)	(3.89)	0.90	(4.40)	(1.63)
	- Diluted	0.91	(0.02)	(3.89)	0.90	(4.40)	(1.63)
	See accompanying notes to the Statement of Unaudited Consolidated Financial Results for the quarter and six months ended September 30, 2025						

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Statement of Unaudited Consolidated Financial Results for the quarter and six months ended September 30, 2025

Consolidated Balance Sheet as at September 30, 2025

Rs. in Million

Particulars	As at September 30, 2025	As at March 31, 2025
	(Unaudited)	(Audited)
A. ASSETS		
I Non-current assets		
(a) Property, plant and equipment	7,120.58	7,241.58
(b) Right of use assets	2,093.25	1,731.95
(c) Capital work in progress	1,725.67	603.72
(d) Goodwill	38,275.31	38,275.31
(e) Other intangible assets	13,398.97	13,926.40
(f) Intangible assets under development	1,968.37	1,580.34
(g) Financial assets		
(i) Investments	160.16	69.06
(ii) Security deposits	166.89	178.97
(iii) Trade receivables	-	562.39
(h) Other non-current assets	1,677.22	470.89
Total non-current assets	**66,586.42**	**64,640.61**
II Current assets		
1 (a) Inventories	3,253.29	1,580.62
(b) Financial assets		
(i) Investments	41.09	88.83
(ii) Trade receivables	6,643.33	4,165.97
(iii) Cash and cash equivalents	1,035.45	1,564.76
(iv) Bank balances other than (iii) above	591.94	1,444.19
(v) Security deposits	-	1.18
(vi) Other financial assets	127.55	312.15
(c) Other current assets	1,853.92	1,704.11
Total current assets	**13,546.57**	**10,861.81**
Total assets (I+II)	**80,132.99**	**75,502.42**
B. EQUITY AND LIABILITIES		
I Equity		
(a) Equity share capital	114.52	114.43
(b) Other equity	58,930.20	58,691.36
Total Equity	**59,044.72**	**58,805.79**
II Liabilities		
1 Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	3,930.17	2,193.31
(ii) Lease liabilities	2,213.74	1,631.94
(iii) Other financial liabilities	1.24	13.76
(b) Provisions	179.96	157.92
(c) Deferred tax liabilities (net)	1,451.94	1,552.21
(d) Other non-current liabilities	1.60	11.86
Total Non-current liabilities	**7,778.65**	**5,561.00**
2 Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	6,730.24	5,522.56
(ii) Lease liabilities	73.18	76.56
(iii) Trade payables		
(A) total outstanding dues of micro and small enterprises	145.46	115.31
(B) total outstanding dues of creditors other than micro and small enterprises	2,694.07	1,639.79
(iv) Other financial liabilities	691.53	1,016.01
(b) Provisions	119.97	122.26
(c) Current tax liabilities	7.64	117.24
(d) Other current liabilities	2,847.53	2,525.90
Total Current liabilities	**13,309.62**	**11,135.63**
Total Equity and liabilities (I+II)	**80,132.99**	**75,502.42**

See accompanying notes to the Statement of Unaudited Consolidated Financial Results for the quarter and six months ended September 30, 2025

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Statement of Unaudited Consolidated Financial Results for the six months ended September 30, 2025

Consolidated Statement of Cash Flows for the six months ended September 30, 2025

Rs. in Million

Particulars	Six months ended	
	As at September 30, 2025	As at September 30, 2024
	(Unaudited)	(Audited)
A Cash flow from operating activities		
Profit/(Loss) before tax for the period ended	13.42	(840.66)
Adjustments for:		
Depreciation and amortisation expenses	1,376.30	1,366.28
Finance costs	614.41	870.91
Interest income	(67.88)	(68.39)
Share based payment expenses	17.29	12.74
Gain on termination of lease	-	(1.06)
Loss on sale of asset	1.69	3.38
Allowance for doubtful advances	11.32	-
Unrealised exchange (gain)/loss (net)	(208.48)	-
Profit on sale of investments	(0.50)	(5.27)
	1,744.15	**2,178.59**
Operating loss before working capital changes	**1,757.57**	**1,337.93**
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Trade receivables	(1,636.53)	(1,937.22)
Other assets (financial & non-financial)	4.25	(931.51)
Decrease / (increase) in inventories	(1,672.67)	615.71
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	1,145.95	(558.91)
Other liabilities (financial & non-financial)	55.13	242.90
	(2,103.87)	**(2,569.03)**
Net cash used for operating activities	**(346.30)**	**(1,231.10)**
Income taxes (paid)/refund	(52.91)	(13.44)
Net cash used in operating activities (A)	**(399.21)**	**(1,244.54)**
B. Cash flow from investing activities		
Capital expenditure on property, plant and equipment including capital advances	(3,287.08)	(472.78)
Proceeds from sale of asset	0.04	1.31
Investments in others	(103.57)	
Proceeds from termination / (contribution to) of margin money deposits	852.25	(1,173.67)
Investment in fixed deposit	-	(169.66)
Other dividends	-	5.27
Interest received	32.52	56.21
Net cash used in investing activities (B)	**(2,505.84)**	**(1,753.32)**

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Statement of Unaudited Consolidated Financial Results for the six months ended September 30, 2025

Consolidated Statement of Cash Flows for the six months ended September 30, 2025

Rs. in Million

Particulars	**Six months ended**	
	As at September 30, 2025	**As at September 30, 2024**
	(Unaudited)	**(Audited)**
C. Cash flow from financing activities		
Proceeds from issue of fresh equity shares	30.35	802.84
Proceeds from issue of non-convertible debentures	-	1,930.00
Redemption of non-convertible debentures	-	(1,345.20)
Repayment of related party loan	(32.50)	(114.22)
Proceeds/(repayment) of short term borrowings (net)	517.20	1,112.35
Proceeds of long-term borrowings	2,741.25	491.75
Repayment of long-term borrowings	(352.88)	-
Lease Payments	(110.88)	(104.83)
Interest paid	(479.77)	(821.93)
Net cash from financing activities (C)	**2,312.76**	**1,950.76**
Net increase / (decrease) in cash and cash equivalents (A+B+C)	**(592.29)**	**(1,047.10)**
Cash and cash equivalents at the beginning of the period ended	1,653.59	222.64
Adjustment: Addition of cash and cash equivalents on account business combination	-	(299.67)
Cash and cash equivalents at the period ended	**1,061.30**	**(1,124.13)**
Reconciliation of cash and cash equivalents with the Consolidated Balance Sheet:		
Cash and cash equivalents as per Balance Sheet	1,035.45	97.27
Liquid Mutual Funds	25.85	71.58
Bank overdraft	-	(1,292.98)
Cash and cash equivalents at the period ended*	**1,061.30**	**(1,124.13)**
* Cash and cash equivalents comprises:		
Cash on hand	0.84	0.28
Balances with banks		
- in current accounts	1,034.61	96.99
Liquid Mutual Funds	25.85	71.58
Bank overdraft	-	(1,292.98)
Total	**1,061.30**	**(1,124.13)**

See accompanying notes to the Statement of Unaudited Consolidated Financial Results for the six months ended September 30, 2025

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Notes to the Statement of Unaudited Consilidated Financial Results for the quarter and six months ended September 30, 2025

1 In terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, ("Listing Requirements"), as amended, the Statement of Consolidated Financial Results for the quarter and six months ended September 30, 2025 ("Statement") of OneSource Specialty Pharma Limited (formerly known as Stelis Biopharma Limited) ('the Parent' or 'the Company') and its subsidiaries (together referred to as 'the Group') has been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 11, 2025. The aforesaid results for the quarter and six months ended September 30, 2025 has been reviewed by Deloitte Haskins & Sells, the statutory auditors of the Company, who have issued an unmodified conclusion in respect of the limited review for the quarter and six months ended September 30, 2025.

2 The above Statement has been prepared in accordance with the Indian Accounting Standards notified under Section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Listing Requirements, as amended.

3 The Consolidated Financial Information for the quarter ended September 30, 2024 included in the financial results have not been subject to an audit or review by our statutory auditors. However, the Management has exercised necessary due diligence to ensure that the Financial Information for the said period provide a true and fair view of the Group's affairs.

4 During the year ended March 31 2024, the Company entered into a Business Transfer Agreement with Syngene International Limited for sale of Unit-3 (multimodal facility) on a slump sale basis. During the quarter ended December 31, 2023, parties as per the BTA have completed the transaction related to divestment of Unit-3.

The Company has classified the Unit-3 multimodal facility related operations which is transferred by the Company to Syngene as discontinued operations in line with the requirements of Ind AS 105 - Non-current assets held for sale and discontinued operations.

Syngene withheld Rs. 100 million which is to be paid post completion of certain closing conditions. During the year ended March 31, 2024, the Management accounted for a provision of Rs. 50 million which was the Management’s best estimate of the recoverability of the pending amount. During the previous year, the Company has received Rs. 43.10 million out of the retained amount and has accounted for an additional provision of Rs. 6.90 million and accordingly have disclosed under discontinued operations.

5 During the current quarter, the Company has entered into Composite Scheme of Arrangement and Amalgamation (Merger by Absorption) amongst Steriscience Specialties Private Limited (‘Transferor Company 1’) and Brooks Steriscience Limited (‘BSL’ / ‘Transferee Company 1’ / ‘Transferor Company 2’) and Steriscience Pte Limited (‘Steriscience SG’ / ‘Transferor Company 3’) and Strides Pharma Services Private Limited (‘SPSPL’ / ‘Transferor Company 4’) and OneSource Specialty Pharma Limited (the ‘Company’/‘OneSource’/’Transferee Company 2) (“Composite Scheme”), wherein Brooks Steriscience Limited, Steriscience Pte Limited and Strides Pharma Services Private Limited, will be amalgamated with the Company and financial restructuring to set-off the negative balance in the Retained Earnings Account, against the balance lying in the Securities Premium Account

Composite Scheme is approved by the Board of Directors in its meeting held on September 26, 2025. The Company is in the process of obtaining relevant regulatory approvals.

6 Based on the Management approach as defined in Ind AS 108, the Chief Operating Decision Maker (“CODM”) evaluates the Company’s performance based on an analysis of various performance indicators. The accounting principles used in the preparation of these financial results are consistently applied to record revenue in individual segments.

The Company’s reportable segment are as follows; “CDMO (Contract Development and Manufacturing Organization (CDMO) : Development and manufacture of pharmaceutical products and associated services) and "Unit-3 : Multimodal Facility and CDMO-2”).

(i) Segment revenue from operations **(Rs. in millions)**

Particulars	Quarter ended			Six months ended		Year ended
	September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
CDMO	3,757.63	3,272.70	3,340.48	7,030.33	6,263.37	14,448.53
Unit 3 : Multimodal facility and CDMO - 2	-	-	-	-	-	-
Total	**3,757.63**	**3,272.70**	**3,340.48**	**7,030.33**	**6,263.37**	**14,448.53**

(ii) Segment Profit/ (loss) before tax **(Rs. in millions)**

Particulars	Quarter ended			Six months ended		Year ended
	September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
CDMO	57.41	(43.99)	(374.50)	13.42	(840.66)	(670.66)
Unit 3 : Multimodal facility and CDMO - 2	-	-	-	-	-	(6.90)
Total	**57.41**	**(43.99)**	**(374.50)**	**13.42**	**(840.66)**	**(677.56)**

(iii) Segment assets* **(Rs. in millions)**

Particulars	Quarter ended			Six months ended		Year ended
	September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
CDMO	66,259.37	64,977.84	65,565.30	66,259.37	65,565.30	63,830.19
Unit 3 : Multimodal facility and CDMO - 2	-	-	-	-	-	-
Total	**66,259.37**	**64,977.84**	**65,565.30**	**66,259.37**	**65,565.30**	**63,830.19**

*Non-current assets do not include financial assets under financial instruments.

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Notes to the Statement of Unaudited Consilidated Financial Results for the quarter and six months ended September 30, 2025

7 **Exceptional item:**

(Rs. in millions)

Particulars	**Quarter ended**			**Six months ended**		**Year ended**
	September 30, 2025	**June 30, 2025**	**September 30, 2024**	**September 30, 2025**	**September 30, 2024**	**March 31, 2025**
Legal charges related to legacy litigation of subsidary [1]	-	28.70	-	28.70	-	-
Business combination, listing and post-merger integration related expenses [2]	-	-	58.22	-	103.22	1,108.45
Total	**-**	**28.70**	**58.22**	**28.70**	**103.22**	**1,108.45**

[1] Expenses relate to legal fees and other associated costs arising from the Prestige litigation regarding the Sputnik vaccine (Refer note 9).

[2] Pertains to expenses incurred towards the Scheme of arrangement and consequent listing of the Company. Expenses majorly includes legal and professional fees, provisional stamp duty expenses, one-time incentive and awards to employees and interest on prepayment of debt pursuant to the Scheme of arrangement.

8 Information on Standalone Financial Results from continuing operations:

(Rs. in millions)

Particulars	**Quarter ended**			**Year ended**		
	September 30, 2025	**June 30, 2025**	**September 30, 2024**	**September 30, 2025**	**September 30, 2024**	**March 31, 2025**
Total Income	3,782.23	3,262.67	2,489.01	7,044.90	4,932.93	13,172.71
Profit/(loss) before tax	371.01	248.15	(578.88)	619.16	(1,233.08)	(214.55)
Profit/(loss) after tax	371.01	248.15	(578.88)	619.16	(818.53)	193.10

9 **Claims not acknowledged as debts by the Group**

Biolexis Pte Limited, ('Biolexis') subsidiary of the Company has received a claim from Prestige Biopharma Limited ('Prestige'/ 'manufacturing partner') of USD 136.32 million (Rs. 12,114.89) million towards reimbursement of expenditure claiming that it suffered loss and damage due to the Contract Manufacturing Agreement to manufacture Sputnik Light Vaccine being terminated by Biolexis. The same has not been acknowledged as debt in the books of Group.

Further Biolexis has counter claimed for failure to supply and breaches under the collaboration agreement towards procuring equipment and consumables, which are unusable. Biolexis has already taken legal recourse through its external legal counsel to refute the claims that are false, baseless, and misconceived and has sought a 100% refund of the Capacity fee of USD 13.62 million (Rs.1,210.42 million) which was paid to Prestige guaranteeing the prompt refund of the Capacity fee paid to Prestige in case no manufacturing occurs within the agreed timelines.

Currently, this matter is pending before Singapore International Arbitration Centre (SIAC). The Group firmly believes that the claim from Prestige has no legal merit and that claims are frivolous.

10 Figures for the previous periods, wherever necessary have been regrouped/reclassified to confirm to the current period's presentation.

For and on behalf of Board of Directors of OneSource Specialty Pharma Limited (formerly known as Stelis Biopharma Limited)

NEERAJ SHARMA
Digitally signed by NEERAJ SHARMA
Date: 2025.11.11 16:33:23 +05'30'

Neeraj Sharma
Managing Director
DIN : 09402652

Place : Kochi
Date : November 11, 2025