

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF ONESOURCE SPECIALTY PHARMA LIMITED

Opinion and Conclusion

We have (a) audited the Standalone Financial Results for the year ended March 31, 2026 and (b) reviewed the Standalone Financial Results for the quarter ended March 31, 2026 (refer 'Other Matter' section below), which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the Quarter and Year Ended March 31, 2026" of **OneSource Specialty Pharma Limited** (the "Company"), (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

(a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended March 31, 2026:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended March 31, 2026

With respect to the Standalone Financial Results for the quarter ended March 31, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

Deloitte Haskins & Sells

Basis for Opinion on the Audited Standalone Financial Results for the year ended March 31, 2026

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's and Board of Directors' Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended March 31, 2026, has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities

(a) Audit of the Standalone Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Deloitte Haskins & Sells

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Standalone Financial Results for the quarter ended March 31, 2026

We conducted our review of the Standalone Financial Results for the quarter ended March 31, 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company'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 SAs specified under Section 143(10) of the Act 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.

Other Matter

The Statement includes the results for the Quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For **Deloitte Haskins & Sells**
Chartered Accountants
(Firm's Registration No. 008072S)

Sandeep
Ramesh
Kukreja

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Sandeep Ramesh
Kukreja
Date: 2026.05.13
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Sandeep Kukreja
Partner
(Membership No. 220411)
(UDIN: 26220411WGXXIF2757)

Place: Bengaluru
Date: May 13, 2026

OneSource Specialty Pharma 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 Standalone Financial Results for the quarter and year ended March 31, 2026

Rs. in Million, except per share data

SI No	Particulars	Quarter ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Refer Note 8	Unaudited	Refer Note 8	Audited	Audited
A. Continuing Operations						
Income						
1 Revenue from operations	4,189.62	2,902.20	4,774.14	14,053.81	12,995.89	
2 Other income	20.93	46.24	39.09	150.08	176.82	
3 Total income (1+2)	4,210.55	2,948.44	4,813.23	14,203.89	13,172.71	
4 Expenses						
(a) Cost of materials consumed	875.61	489.16	945.96	2,525.42	3,301.74	
(b) Changes in inventories of finished goods and work-in-progress	17.55	66.41	(89.05)	32.74	26.11	
(c) Consumables	578.71	383.22	265.92	1,887.19	753.98	
(d) Employee benefits expenses	616.49	616.00	509.44	2,404.47	2,148.00	
(e) Finance costs (refer note 6)	222.52	379.85	323.94	1,205.76	1,616.50	
(f) Depreciation and amortisation expenses	347.38	345.66	335.94	1,367.95	1,345.12	
(g) Other expenses	1,354.20	1,219.09	772.31	4,514.06	3,073.31	
Total expenses (4)	4,012.46	3,499.39	3,064.46	13,937.59	12,264.76	
5 Profit/(Loss) before exceptional items and tax (3-4)	198.09	(550.95)	1,748.77	266.30	907.95	
6 Exceptional items - gain / (loss) (net) (refer note 5)	16.70	(70.90)	-	(54.20)	(1,122.50)	
7 Profit/(Loss) before tax (5+6)	214.79	(621.85)	1,748.77	212.10	(214.55)	
8 Income tax expense						
Current tax	-	-	-	-	-	
Deferred tax	-	-	-	-	(414.55)	
Total tax expense	-	-	-	-	(414.55)	
9 Profit/(Loss) after tax (7-8)	214.79	(621.85)	1,748.77	212.10	200.00	
B. Discontinued Operations						
(i) Loss from Discontinued Operations (refer note 3)	-	-	(6.90)	-	(6.90)	
10 Profit/(Loss) after tax from discontinued operations	-	-	(6.90)	-	(6.90)	
11 Profit/(Loss) for the period/year (9+10)	214.79	(621.85)	1,741.87	212.10	193.10	
12 Other Comprehensive Income						
Items that will not be reclassified to statement of profit and loss						
- Remeasurements of post employment benefit obligations- gain/(loss)	0.06	4.51	0.79	4.57	(29.65)	
Total other comprehensive income/(loss)	0.06	4.51	0.79	4.57	(29.65)	
13 Total comprehensive income/(loss) for the period/year (10+11)	214.85	(617.34)	1,742.66	216.67	163.45	
14 Paid-up equity share capital (of Rs. 1/- each)	114.62	114.58	114.43	114.62	114.43	
15 Reserves (Other Equity)				59,387.60	59,086.58	
16 Earnings/ (Loss) per share (of Rs. 1/- each) (for continuing operations):	(not annualised)	(not annualised)	(not annualised)	(annualised)	(annualised)	
- Basic	1.87	(5.43)	15.28	1.85	1.81	
- Diluted	1.87	(5.43)	15.25	1.85	1.81	
Earnings/ (Loss) per share (of Rs. 1/- each) (for discontinued operations):						
- Basic	-	-	(0.06)	-	(0.06)	
- Diluted	-	-	(0.06)	-	(0.06)	
Earnings/ (Loss) per share (of Rs. 1/- each) (for total operations):						
- Basic	1.87	(5.43)	15.22	1.85	1.75	
- Diluted	1.87	(5.43)	15.19	1.85	1.75	

See accompanying notes to the Statement of Standalone Financial Results for the quarter and year ended March 31, 2026

OneSource Specialty Pharma Limited

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Statement of Standalone Financial Results for the quarter and year ended March 31, 2026

Standalone Balance Sheet as at March 31, 2026

Particulars	Rs. in Million	
	As at March 31, 2026	As at March 31, 2025
	(Audited)	(Audited)
ASSETS		
I Non-current assets		
(a) Property, plant and equipment	7,273.99	7,241.58
(b) Right of use assets	1,984.58	1,731.95
(c) Capital work in progress	3,138.96	603.72
(d) Goodwill	19,761.42	19,761.42
(e) Other intangible assets	2,955.84	3,267.96
(f) Intangible assets under development	1,546.78	1,455.21
(g) Financial assets		
(i) Investments	29,257.15	28,391.73
(ii) Trade receivables	-	562.39
(iii) Security deposits	170.89	178.97
(h) Other non-current assets	2,100.69	470.89
Total non-current assets	68,190.30	63,665.82
II Current assets		
(a) Inventories	4,389.58	1,534.35
(b) Financial assets		
(i) Investments	54.59	88.83
(ii) Trade receivables	7,352.45	4,419.72
(iii) Cash and cash equivalents	280.59	832.03
(iv) Bank balances other than (iii) above	618.92	1,444.19
(v) Security deposits	-	1.18
(vi) Other financial assets	164.59	271.71
(c) Other current assets	1,709.57	1,646.79
Total current assets	14,570.29	10,238.80
Total assets (I+II)	82,760.59	73,904.62
B. EQUITY AND LIABILITIES		
I Equity		
(a) Equity share capital	114.62	114.43
(b) Other equity	59,387.60	59,086.58
Total Equity	59,502.22	59,201.01
II Liabilities		
1 Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,637.03	2,193.31
(ii) Lease liabilities	2,187.93	1,631.94
(iii) Other financial liabilities	1.32	13.76
(b) Provisions	182.52	157.92
(c) Other non-current liabilities	10.26	11.86
Total Non-current liabilities	8,019.06	4,008.79
2 Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	7,125.93	5,522.56
(ii) Lease liabilities	88.50	76.56
(iii) Trade payables		
(A) total outstanding dues of micro and small enterprises	219.66	113.60
(B) total outstanding dues of creditors other than micro and small enterprises	3,799.73	1,487.03
(iv) Other financial liabilities	1,232.17	911.02
(b) Other current liabilities	2,645.64	2,462.10
(c) Provisions	127.68	121.95
Total Current liabilities	15,239.31	10,694.82
Total liabilities (1+2)	23,258.37	14,703.61
Total Equity and liabilities (I+II)	82,760.59	73,904.62

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Statement of Standalone Financial Results for the quarter and year ended March 31, 2026

Standalone Statement of Cash Flows for the year ended March 31, 2026

Particulars	Rs. in Million	
	Year ended	
	March 31, 2026 (Audited)	March 31, 2025 (Audited)
A. Cash flow from operating activities		
Profit / (loss) before tax from:		
Continuing Operations	212.10	(214.55)
Discontinued Operations	-	(6.90)
	212.10	(221.45)
<u>Adjustments for:</u>		
Depreciation and amortisation expenses	1,367.95	1,345.12
Finance costs	1,205.76	1,616.50
Interest income	(116.80)	(160.18)
Share based payment expenses	27.10	43.14
Gain/ (loss) on termination of lease	-	(1.06)
Loss on sale of property, plant and equipment	2.04	2.25
Provision/(reversal of provision) for bad and doubtful debts attributable of discontinued operations	-	6.90
Unrealised exchange (gain)/loss (net)	(169.68)	(20.12)
Profit on sale of investments	(3.27)	-
Loss allowance on trade receivables	79.01	-
<u>Exceptional Items :</u>		
Provision for impairment towards investment in Biolexis Private Limited	-	4.50
Provision/(reversal of provision) for bad and doubtful debts in Biolexis PTE. Limited.	-	(95.20)
Provision/(reversal of provision) for bad and doubtful debts in Biolexis Private Limited	-	(4.50)
Provision towards investment in Stelis PTE. Limited	-	109.25
	2,392.11	2,846.60
Operating profit / (loss) before working capital changes	2,604.21	2,625.15
<u>Changes in working capital:</u>		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
Trade receivables	(2,132.80)	(2,519.06)
Other assets (financial & non-financial)	95.43	(677.34)
Decrease / (increase) in inventories	(2,855.23)	165.09
<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
Trade payables	2,381.50	(509.11)
Other liabilities (financial & non-financial)	425.27	511.42
	(2,085.83)	(3,029.00)
Cash generated from operations	518.38	(403.85)
Income taxes (paid)/refund	33.37	(68.98)
Net cash flow generated from operating activities (A)	551.75	(472.83)
B. Cash flow from investing activities		
Purchases of property, plant and equipment (including CWIP and Capital Advances)	(4,759.74)	(863.13)
Proceeds from sale of property, plant and equipment	0.10	0.93
Investments in others	(31.07)	-
Investments in Subsidiaries	(854.32)	(1,409.99)
Proceeds from sale of multimodal facility	-	43.10
Proceeds from redemption / (contribution to) of margin money deposits	869.06	(890.87)
Investment in fixed deposit	-	(14.76)
Interest received	(0.03)	134.35
Net cash used in investing activities (B)	(4,776.00)	(3,000.37)

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CIN: L74140MH2007PLC432497, Website : <https://www.onesourcecdmo.com>, Mail: info@onesourcecdmo.com**Statement of Standalone Financial Results for the quarter and year ended March 31, 2026****Standalone Statement of Cash Flows for the year ended March 31, 2026**

Particulars	Rs. in Million	
	Year ended March 31, 2026	March 31, 2025
C. Cash flow from financing activities		
Proceeds from calls on partly paid-up shares	-	802.84
Proceeds from issue of fresh equity shares	57.44	7,952.39
Proceeds from issue of non-convertible debentures	-	2,000.00
Redemption of non-convertible debentures	(1,000.00)	(4,400.50)
Repayment of related party loan	(459.17)	(625.83)
Proceeds/(repayment) of short term borrowings (net)	1,398.85	950.53
Proceeds of long-term borrowings	5,639.22	500.00
Repayment of long-term borrowings	(614.76)	(1,279.23)
Lease Payments	(236.06)	(209.85)
Interest paid	(1,174.92)	(1,518.19)
Net cash flow from financing activities (C)	3,610.59	4,172.16
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(613.66)	698.96
Cash and cash equivalents at the beginning of the year	920.86	221.90
Cash and cash equivalents at the end of the year	307.20	920.86
Reconciliation of cash and cash equivalents with the Standalone Balance Sheet:		
Cash and cash equivalents as per Balance Sheet	280.59	832.03
Liquid Mutual Funds	26.61	88.83
Cash and cash equivalents at the end of the year *	307.20	920.86
* Cash and cash equivalents comprises:		
Cash on hand	0.84	0.66
Balances with banks		
- in current accounts	279.75	831.37
Liquid Mutual Funds	26.61	88.83
Total	307.20	920.86

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CIN: L74140MH2007PLC432497, Website : <https://www.onesourcecdmo.com>, Mail: info@onesourcecdmo.com**Notes to the Statement of Standalone Financial Results for the quarter and year ended March 31, 2026**

1 In terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, ("Listing Requirements"), as amended, the Statement of Standalone Financial Results for the quarter and year ended March 31, 2026 ("Statement") of OneSource Specialty Pharma Limited (formerly known as Stelis Biopharma Limited) (the Company) has been reviewed by the Audit committee and approved by the Board of Directors at their meeting held on May 13, 2026. The results for the year ended March 31, 2026 has been audited and the quarter ended March 31, 2026 has been reviewed by Deloitte Haskins & Sells, the statutory auditors of the Company, who have issued an unmodified opinion on the financial results for the year ended March 31, 2026 and have issued an unmodified conclusion in respect of the limited review for the quarter ended March 31, 2026

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 During the year ended March 31 2024, the Company entered into a Business Transfer Agreement [BTA] with Syngene International Limited (Syngene) for sale of Unit-3 (multimodal facility) on a slump sale basis. The Company had classified this transaction as discontinued operations in line with the requirements of Ind AS 105 - Non-current assets held for sale and discontinued operations. As at March 31, 2024, the Company had a receivable of Rs. 50 million (net of provision of Rs. 50 million) from Syngene towards the said slump sale.

During the year ended March 31, 2025, the Company received Rs. 43.10 million out of the aforesaid amount and has accounted for an additional provision of Rs. 6.90 million and disclosed under discontinued operations.

4 During the year, 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 has received in-principle approval for the proposed scheme of arrangement relating to acquisition of the facilities of Steriscience SG and BSL. The Board of Directors has decided to undertake a further review before proceeding with the filing of the scheme application with the National Company Law Tribunal (NCLT).

5 Exceptional items - gain / (loss) (net)

Particulars	Rs. in Million				
	Quarter ended			Year ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
Provision/(reversal) towards investment/trade receivables in subsidiaries/step-down subsidiary (net)	-	-	-	-	(14.05)
Business combination, listing and post-merger integration related expenses ¹	-	-	-	-	(1,108.45)
Employees' one-time mutual separation settlement	-	(41.47)	-	(41.47)	-
Gratuity and Compensated absences impact under new Labour Codes ²	16.70	(29.43)	-	(12.73)	-
Total	16.70	(70.90)	-	(54.20)	(1,122.50)

¹ 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.

² The Company recognised a provision of Rs. 29.43 million during quarter ended December 31, 2025 towards gratuity and compensated absences based on the estimated impact of the new Labour Codes. During the current quarter, following the finalisation of the revised pay structure and based on an updated actuarial valuation, the Company has reversed the excess provision amounting to Rs. 16.70 million.

6 During the quarter ended March 31, 2026, the Company has capitalised borrowing costs attributable to qualifying assets recognised under Capital Work-in-Progress, in accordance with Ind AS 23 – Borrowing Costs.

The determination of borrowing costs eligible for capitalisation was completed based on detailed project-level assessments, including evaluation of activities necessary to prepare the assets for their intended use, as concluded during the year-end closing process. This is due to the nature of long-gestation projects, where the assessment of activities necessary to prepare facilities for their intended use is completed only after technical and operational evaluations at year-end.

Accordingly, borrowing costs amounting to Rs 186.09 million have been capitalised for the year ended March 31, 2026 (Rs. 103.40 millions relates to the previous quarters) resulting in a corresponding reduction in finance costs for the year and an increase in Capital Work-in-Progress.

7 The Company publishes these Standalone Financial Results along with Consolidated Financial Results. In accordance with Ind AS 108, 'Operating Segments', the Company has disclosed the segment information in the Consolidated Financial Results.

8 The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect to full financial year and the published unaudited year to date figures upto the end of the third quarter of the relevant financial year, which are subjected to limited review.

9 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

Digitally signed
by NEERAJ
SHARMA
Date: 2026.05.13
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Neeraj Sharma
Managing Director
DIN : 09402652

Place : Bengaluru
Date : May 13, 2026