Deloitte
Haskins & Sells

Chartered Accountants
Prestige Trade Tower, Level 19
46, Palace Road, High Grounds
Bengaluru – 560 001
Karnataka, India

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

TO THE BOARD OF DIRECTORS OF ONESOURCE SPECIALTY PHARMA LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **OneSource Specialty Pharma Limited** ("the Company"), for the quarter ended June 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the LODR Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company'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 LODR 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 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 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.

4. Based on our review conducted as stated in paragraph 3 above, 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 LODR Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Sandeep Ramesh Kukreja
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Date: 2026.07.24 18:13:41 +05'30'

Sandeep Kukreja
Partner
(Membership No. 220411)
(UDIN: 26220411SZYIJG9432)

Place: Bengaluru
Date: July 24, 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 Unaudited Standalone Financial Results for the quarter ended June 30, 2026

Rs. in Million, except per share data

Sl No	Particulars	Quarter ended			Year ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Unaudited)	(Refer Note 5)	(Unaudited)	(Audited)
	Income				
1	Revenue from operations	4,464.71	4,189.62	3,210.12	14,053.81
2	Other income	37.87	20.93	52.55	150.08
3	**Total income (1+2)**	**4,502.58**	**4,210.55**	**3,262.67**	**14,203.89**
4	**Expenses**				
	(a) Cost of materials consumed	422.97	875.61	508.48	2,525.42
	(b) Changes in inventories of finished goods and work-in-progress	11.33	17.55	49.37	32.74
	(c) Consumables	988.88	578.71	367.02	1,887.19
	(d) Employee benefits expense	683.93	616.49	581.52	2,404.47
	(e) Finance costs	305.17	222.52	270.31	1,205.76
	(f) Depreciation and amortisation expense	361.77	347.38	332.84	1,367.95
	(g) Other expenses	1,216.28	1,354.20	904.98	4,514.06
	Total expenses (4)	**3,990.33**	**4,012.46**	**3,014.52**	**13,937.59**
5	**Profit before exceptional items and tax (3-4)**	**512.25**	**198.09**	**248.15**	**266.30**
6	Exceptional items - gain / (loss) (net) (refer note 4)	-	16.70	-	(54.20)
7	**Profit before tax (5+6)**	**512.25**	**214.79**	**248.15**	**212.10**
8	**Income tax expense**				
	Current tax	-	-	-	-
	Deferred tax	-	-	-	-
	Total tax expense	-	-	-	-
9	**Profit after tax (7-8)**	**512.25**	**214.79**	**248.15**	**212.10**
10	**Other Comprehensive Income**				
	Items that will not be reclassified to statement of profit and loss				
	- Remeasurements of post employment benefit obligations- gain	-	0.06	-	4.57
	Total other comprehensive income	-	**0.06**	-	**4.57**
11	**Total comprehensive income for the period/year (9+10)**	**512.25**	**214.85**	**248.15**	**216.67**
12	**Paid-up equity share capital (of Rs. 1/- each)**	114.64	114.62	114.46	114.62
13	**Reserves (Other Equity)**				59,387.60
14	**Earnings per share (of Rs. 1/- each) :**	**(not annualised)**	**(not annualised)**	**(not annualised)**	**(annualised)**
	- Basic	4.47	1.87	2.17	1.85
	- Diluted	4.47	1.87	2.16	1.85
	See accompanying notes to the Statement of Unaudited Standalone Financial Results for the quarter ended June 30, 2026				

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CIN: L74140MH2007PLC432497, Website : https://www.onesourcecdmo.com, Mail: info@onesourcecdmo.com

Notes to the Statement of Unaudited Standalone Financial Results for the quarter ended June 30, 2026

1 In terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, ("Listing Requirements"), as amended, the Statement of Unaudited Standalone Financial Results for the quarter ended June 30, 2026 ("Statement") of OneSource Specialty Pharma Limited ('the Company') has been reviewed by the Audit committee at their meeting held on July 23, 2026 and approved by the Board of Directors at their meeting held on July 24, 2026. The aforesaid results for the quarter ended June 30, 2026 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 ended June 30, 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 The Company's operations relate to only one reportable segment viz Contract Development and Manufacturing Organization (CDMO) : Development and manufacture of pharmaceutical products and associated services. Accordingly, no separate disclosure of segment information is required.

4 **Exceptional items - gain / (loss) (net)**

Rs. in Million

Particulars	**Quarter ended**			**Year ended**
	June 30, 2026	**March 31, 2026**	**June 30, 2025**	**March 31, 2026**
Employees' one-time mutual separation settlement	-	-	-	(41.47)
Gratuity and Compensated absences impact under new Labour Codes[1]	-	16.70	-	(12.73)
Total	**-**	**16.70**	**-**	**(54.20)**

[1]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. 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 in the quarter ended March 31, 2026.

5 The figures for the quarter ended March 31, 2026 are the balancing figures between audited figures in respect to financial year ended March 31, 2026 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.

6 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

Neeraj Sharma

Digitally signed by Neeraj Sharma
Date: 2026.07.24 17:55:56 +05'30'

Neeraj Sharma
Managing Director
DIN : 09402652

Place : Bengaluru
Date : July 24, 2026