onesource

Corporate Office:
Star 1, Opp IIM Bangalore, Bilekahalli,
Bannerghatta Road, Bengaluru –
560076, India
T: +91 80 6784 0738

Registered Office:
Cyber One, Unit No. 902, Sector 30A,
Plot No - 4 & 6, Vashi,
Navi Mumbai - 400703, India
T: +91 22 2789 2924

Date: May 28, 2026

BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai- 400001 **Scrip Code: 544292**	**National Stock Exchange of India Ltd** Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai – 400 051 **Symbol: ONESOURCE**

Dear Sir/ Madam,

Subject: **Intimation of Annual Secretarial Compliance report for the year ended March 31, 2026**

Pursuant to the provisions of Regulation 24A of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, please find enclosed copy of Annual Secretarial Compliance Report dated May 28, 2026, for the year ended March 31, 2026, issued by CS Vivek Kumar (Practicing Company Secretary; M No: F9353; COP: 11036).

For and on behalf of
OneSource Specialty Pharma Limited

Trisha A Digitally signed by Trisha A Date: 2026.05.28 18:51:54 +05'30'

Trisha A
Company Secretary and Compliance Officer
Membership Number: A47635

CS Vivek Kumar M.Com, LL.B, FCS, ICSI (DARB)
DV & Associates
Company Secretaries
CS Dhanya Paul M.Com, FCS, ICSI (DARB)

Head Office :
2nd Floor | Tharayath | LM Paily Road Jn. | Vyttila | Ernakulam | Kerala | India | PIN: 682019
Email: csvivekkumartg@gmail.com Mob: +91 98477 25152 Office: +91 77362 71201

Branch Office :
TalkUs Building | Airport Avenue Road | Paliekara | Angamaly | Kerala | PIN: 683572|
Email: talkuscs@gmail.com Mobile: +91 98465 05914 Office: +91 9846505993

Secretarial Compliance Report of OnesSource Specialty Pharma Limited for the financial year ended 31st March, 2026 pursuant to Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

OneSource Specialty Pharma Limited
CIN: L74140MH2007PLC432497
Registered Office Address: Unit No. 902, Cyber One, Plot No - 4 & 6, Sector 30A, Vashi, Navi Mumbai, Sanpada, Thane, Thane, Maharashtra, India, 400703
Corporate Office Address: Star 1 Opp IIM Bangalore, Bilekahalli, Bannerghatta Road, Bangalore, Bangalore South, Karnataka, India, 560076

We have examined:

a. All the documents and records made available to us and explanation provided by OneSource Specialty Pharma Limited ("the listed entity"),
b. The filings/submissions made by the listed entity to the Stock Exchanges,
c. Website of the listed entity,
d. Any other document/filing, as may be relevant, which has been relied upon to make this Report.

For the financial year ended 31st March 2026, in respect of compliance with the provisions of:

a) The Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the regulations, circulars, guidelines issued thereunder; and
b) The Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the regulations, circulars, guidelines issued thereunder by the SEBI;

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

DV & ASSOCIATES P2020KE083600 COMPANY SECRETARIES

a. Securities and Exchange Board of India (LODR) Regulations, 2015;
b. Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
c. Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
d. Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
e. Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; and
f. other regulations as applicable and circulars/ guidelines issued thereunder.

and based on the above examination, we hereby report that, during the period under review:

a. The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder except in respect of matters specified below

SI No	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation / Circular No.	Deviat-ions	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary (PCS)	Management Response	Remark
Annexed as Annexure 1 to the Report.										

b. The listed entity has taken the following actions to comply with the observations made in previous reports:

SI No	Observations/ Remarks of the Practicing Company Secretary in the previous reports (PCS)	Observations made in the secretarial compliance report for the year ended 2026 (the years are to be mentioned)	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation/ Deviations and actions taken / penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
Annexed as Annexure 2 to the Report.						

DV & ASSOCIATES COMPANY SECRETARIES P2020KE083600

I hereby report that, during the review period the compliance status of the listed entity with the following requirements:

SI No	Particulars	Compliance Status (Yes/ No/NA)	Observations/ Remarks by PCS*
1.	**Secretarial Standards:** The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	Yes	Nil
2.	**Adoption and timely updation of the Policies:** • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities. • All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/ circulars/guidelines issued by SEBI.	Yes	Nil
3.	**Maintenance and disclosures on Website:** • The listed entity is maintaining a functional website. • Timely dissemination of the documents/ information under a separate section on the website. • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/section of the website.	Yes	Nil
4.	**Disqualification of Director(s):** None of the director(s) of the listed entity is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	Nil
5.	**Details related to subsidiaries of listed entities have been examined w.r.t.:** (a) Identification of material subsidiary companies. (b) Disclosure requirement of material as well as other subsidiaries.	NA	The company does not have any material subsidiary companies.
6.	**Preservation of Documents:** The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per policy of preservation of documents and archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	Nil

DV & ASSOCIATES P2020KE083600 COMPANY SECRETARIES

7.	**Performance Evaluation:** The listed entity has conducted performance evaluation of the board, independent directors and the committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	Yes	Nil
8.	**Related Party Transactions:** (a) The listed entity has obtained prior approval of audit committee for all related party transactions; (b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the audit committee.	Yes	Nil
9.	**Disclosure of events or information:** The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	Nil
10.	**Prohibition of Insider Trading:** The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	Nil
11.	**Actions taken by SEBI or Stock Exchange(s), if any:** No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder (or) The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.	Yes	Nil
12.	**Resignation of statutory auditors from the listed entity or its material subsidiaries:** In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	NA	There was no resignation of Statutory Auditors from listed entity and the Company does not

DV & ASSOCIATES P2020KE083600 COMPANY SECRETARIES

			have any material subsidiary.
13.	**Additional Non-compliances, if any:** No additional non-compliances observed for any SEBI regulation/circular/guidance note etc. except as reported above.	NA	No Additional Non-compliances.

We further, report that the listed entity is in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations.

Assumptions & limitation of scope and review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

For DV & Associates
Company Secretaries

CS Vivek Kumar
Partner
M. No. F9353, CoP: 11038
Peer Review Certificate No. 6353/2025

DV & ASSOCIATES P2020KE083600 COMPANY SECRETARIES

UDIN: F009353H000524538

Place: Ernakulam
Date: 28th May, 2026

Annexure 1

SI No	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation / Circular No.	Deviations	Action Taken	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary (PCS)	Management Response	Remark
1	Regulation 19(1)/ 19(2)	Non-compliance with the constitution of nomination and remuneration committee	Not Constituted nomination and remuneration committee in compliance of Regulation 19(1)/ 19(2) for the quarter ended March 2025 and June 2025.	Constituted nomination and remuneration committee as per Regulation 19	Complied	Non-compliance with the constitution of nomination and remuneration committee	Rs. 77,880.00 and Rs. 89,680.00	Complied with the Regulations. The Company has paid fine of Rs. 77,880.00 and Rs. 89,680.00 and constituted nomination and remuneration committee.	The Company has duly constituted nomination and remuneration committee as per Regulation 19	Nil

DV & ASSOCIATES
P2020KE083600
COMPANY SECRETARIES

Sr No.	Observations/ Remarks of the Practicing Company Secretary in the previous reports (PCS)	Observations made in the secretarial compliance report for the year ended 2026	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation/ Deviations and actions taken / penalty imposed, if any, on the listed Entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
1	Company has defaulted in submission of information related to payment obligation under Regulation 57(1)	Complied.	**Regulation 57(1)** Non-submission of information related to payment obligation.	In-relation to the payment of interest for the month of May, 2024 for the listed NCDs; the interest payment was made without delay. However, the intimation to BSE was delayed.	The Company has paid fine of Rs. 60,480.00.	**<u>Current update:</u>** The Company has complied with the Regulations/ circulars/ guidelines including specific clause. Precaution has to be taken for timely compliance and payments in accordance with the Regulations.

DV & ASSOCIATES
P2020KE083600
COMPANY SECRETARIES

2	As per the records available the Company had qualified company secretary as the compliance officer. However the Company has failed to designate the Company Secretary as Compliance Officer.	Complied.	**Regulation 6(1)** Non-compliance with requirement to appoint qualified company secretary as the compliance officer for the quarter ended September, 2024.	As per the records available the Company had qualified company secretary as the compliance officer. However the Company has failed to designate the Company Secretary as Compliance Office.	The Company has paid fine of Rs. 63,720.00. The Company has applied for waiver of the fine under Standard Operating Procedure (SOP) which has been denied and the Company has paid fine of Rs. 29,500.00 on 03rd March, 2026.	**Current update:** The Company has complied with the Regulations/ circulars/ guidelines including specific clause. Company had taken appropriate steps to appoint a qualified Company Secretary as part of its Key Managerial Personnel (KMP) and subsequently appointed a qualified Company Secretary as the designated Company Secretary of the Company, with effect from March 14, 2023. Further, upon the listing of its debt securities on the BSE platform, the Company had appointed its Chief Financial Officer (CFO) as the Compliance Officer, considering his long-standing association of over 25 years with the Company and his in-depth understanding of its compliance framework and operations. Following the resignation of the CFO, effective June 17, 2024, the Company promptly appointed the Company Secretary as the Compliance Officer with effect from July 26, 2024, in compliance with the provisions of Regulation 6(1) of the SEBI (Listing

DV & ASSOCIATES
P2020KE083600
COMPANY SECRETARIES

						Obligations and Disclosure Requirements) Regulations, 2015. In furtherance to the non-compliance referred in point 2; the fine amount of Rs 29,500.00 pertains to the balance period of non-compliance under Regulation 6(1) of the SEBI (LODR) Regulations, 2015, i.e., from July 01, 2024 to July 26, 2024.

DV & ASSOCIATES
P2020KE083600
COMPANY SECRETARIES