onesource

ONESOURCE SUSTAINABILITY POLICY

Introduction

OneSource Specialty Pharma Limited ("OneSource" or "The Company" or "We") is a pure-play specialty pharmaceutical CDMO with integrated capabilities across biologics, drug-device combinations, sterile injectables, and oral technologies. With over three decades of experience in specialised drug development and manufacturing, we support our partners from early-stage development through commercialisation, delivering high-quality, innovative, and reliable healthcare solutions.

As a responsible corporate citizen, we recognise the importance of conducting business in a sustainable, ethical, and accountable manner. We are committed to integrating environmental, social, and governance (ESG) considerations into our business operations and decision-making processes, creating long-term value for stakeholders while contributing positively to society and the environment.

Scope

This Policy applies to all employees (including permanent, temporary, contract staff), members of the Board of Directors, contractors, suppliers, service providers, customers, subsidiaries, and other key stakeholders engaged in our operations, as well as any individual working under the Company's supervision or control, across all locations and functions.

Commitment

Sustainability is deeply embedded in our core values of **Integrity, Competency, and Efficiency (ICE)**. These values guide our everyday conduct across all facets of the business and form the foundation of our long-term sustainability commitments. By broadening our sustainability approach to include environmental, social, governance, and economic dimensions, we aim to build a stronger organisation that contributes meaningfully to improving lives now and in the future.

Our commitment drives us to continually enhance our sustainability performance through:

- Working towards developing solutions that address environmental and social challenges for stakeholders and community at large;
- Ensuring product safety, superior quality, and value throughout their lifecycle;
- Managing health and safety issues that may affect customers and the wider public;
- Continuing to maintain and develop a safe and healthy workplace;
- Supporting the physical and mental wellbeing of employees;
- Reporting publicly and promoting our sustainability practices and performance;
- Assuring transparency in conducting business;
- Responsible management of environmental footprint;
- Continuous effort towards protection of human rights.

Key Principles

This Policy is guided by the principles of environmental stewardship, social responsibility, and responsible governance.

- **Environmental Stewardship:** Recognising that our products' development, manufacture, and distribution use natural resources, consume energy, and generate waste, we must continually work to minimise these impacts. Our key focus areas shall include:
    - Advancing climate change and energy management;
    - Strengthening water stewardship and waste management;
    - Improving air quality.
- **Social Responsibility:** Social responsibility is an integral part of our culture and sustainability commitments. Our community initiatives focus on improving quality of life and fostering inclusive growth, including promoting hygiene, effective solid waste management, improving access to safe drinking water, and strengthening health and primary care services, among others. Our key focus areas shall include:
    - Developing robust human capital management systems and practices;
    - Ensuring occupational health and safety;
    - Supporting community development initiatives;
    - Ensuring patient and customer centricity;
    - Upholding fair labour practices and human rights.
- **Governance Accountability:** For us, conducting business with honesty, integrity, and in compliance with all applicable legal and regulatory requirements is vital to long-term success. Our key focus areas shall include:
    - Ethical and effective governance;
    - Responsible supply chain;
    - Operational and technological excellence;
    - Product safety and quality.

Governance Mechanism

The Environmental, Social, and Governance (ESG) Committee ("Committee"), operating under the oversight of the Board of Directors, is entrusted with guiding our overall sustainability agenda and reporting. The Committee's responsibilities include ensuring adherence to this Policy, overseeing the execution of strategies, and managing the rollout of sustainability initiatives. In addition, the Committee plays a key role in promoting continuous improvements in sustainability practices across employees, partners, and other stakeholders.

Sustainability Reporting and Regulatory Requirements

We are committed to transparency and accountability in all ESG matters, ensuring that our employees, customers, suppliers, investors, communities, and other stakeholders remain informed of our progress. We are committed to preparing our ESG disclosures in line with the Global Reporting Initiative (GRI) Standards and regularly communicate updates through the UN Global Compact.

We also publish an Annual Business Responsibility and Sustainability Report (BRSR) to disclose our performance against the principles of the National Guidelines on Responsible Business Conduct (NGRBC) issued by the Ministry of Corporate Affairs, Government of India, and in accordance with the requirements of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We will continue to comply with all applicable local, regional, and national laws and regulations relating to sustainability, including the mandatory publication of the annual BRSR under SEBI requirements. Where appropriate, we will aim to establish standards and practices that go beyond regulatory requirements, reflecting our commitment to leadership in sustainability practices.

Communication and Periodic Review of Policy

This policy has been approved by the Board of Directors. The Policy shall be subject to review every two years and as may be deemed necessary and in accordance with regulatory amendments, if any. We ensure that we inform major changes to the Policy promptly, by an update on the Company's website, or any other appropriate way of contacting relevant parties.

Version Control Sheet

Version Number	Date of Board Meeting	Remarks
V1	Approved and adopted in the Board Meeting held on July 24, 2026	Adopted in line with requirements of ESG parameters