

ONESOURCE CODE OF CONDUCT AND ETHICS

1. Introduction

It is vital to the business success of OneSource Specialty Pharma Limited (“OneSource” or “the Company” or “We”) that we conduct our business with honesty and integrity and in compliance with all applicable legal and regulatory requirements. This Code of Conduct (“Code”) sets out the fundamental standards to be followed by everyone acting on behalf of OneSource in their everyday actions.

For the purposes of this Code, references to “OneSource” or the “Company” include OneSource Specialty Pharma Limited and its subsidiaries and other entities controlled by it, as applicable.

This Code is a guide to the ethical practices we share as we work for OneSource, within the legal and regulatory framework applicable from time to time. The standards in the Code pave the way for the actions to be taken. This Code is not exhaustive of every situation that may be encountered, and it is not a substitute for an individual’s exercise of sound judgement.

OneSource has a long-standing commitment to compliance with applicable laws and regulations in the jurisdictions in which we operate, and we conduct our business in accordance with the highest standards of integrity and ethical conduct. In many instances, our guidelines and standards go beyond the requirements of applicable law.

We honour this Code and conduct our business with high levels of integrity. We are judged by our actions, and every person associated with OneSource is expected to be aware of, and to demonstrate, our commitment to these values and ethical standards.

1.1 Who is Responsible for This Code

All members of OneSource, including directors, employees, and contractual workers, in the course of performing their duties or otherwise acting on behalf of the Company, regardless of role, location, or working hours, are required to adhere to the guidelines in this code. Those in charge of managing vendors, consultants, or temporary workers must ensure these individuals also act in accordance with the Code’s principles. Additionally, vendors and other relevant third parties are subject to applicable contractual requirements and the Company’s [Vendor Code of Conduct](#), as applicable. Violations of this Code may result in disciplinary actions, up to and including termination, depending on the violation’s nature, severity, and frequency, as well as applicable laws.

1.2 How to Use This Code

- Read and become familiar with this Code and its purpose.
- Understand your duties and responsibilities under it.
- Practice the highest standards of integrity and ethics in your daily work.
- Raise concerns if you become aware of conduct that compromises these standards.

Employees can contact their Manager, HR Business Partner (HRBP), or the Compliance function for guidance on accessing the OneSource policies and procedures referenced in this Code.

An employee should follow this Code because doing so demonstrates that OneSource conducts its business with honesty, integrity and professionalism, protects OneSource’s reputation, and upholds the values that matter to all of us who work here.

2. Business Ethics and Practices

2.1 Protecting Company Assets and Resources

OneSource requires that all employees protect its assets and resources and ensure they are used efficiently. Any form of theft, pilferage or wastage of OneSource's assets and resources constitutes a breach of this Code and may constitute an offence under applicable law. OneSource's assets are valuable and are to be used only for legitimate business purposes.

Every employee is personally responsible for the OneSource funds and resources over which they exercise control and must take reasonable steps to ensure OneSource receives proper service and fair value for funds spent, maintaining accurate and timely records of expenses. Assets must not be misused, misappropriated, loaned, sold, donated or mortgaged without appropriate authorisation. Employees responsible for the handling, storage, movement, dispatch or custody of Company assets or inventory must ensure that such assets are appropriately authorised, documented and accounted for in accordance with applicable Company procedures. Unauthorised removal, transfer or disposal of Company assets or inventory is prohibited and may result in disciplinary action, up to and including termination of employment.

Upon termination of employment, every employee is required to return all OneSource assets in their control or possession.

2.2 Use of Communication Systems and Technology

OneSource makes communication systems available for legitimate business purposes, and employees must use them appropriately and responsibly, in line with the Information Technology Policy. These systems must not be used for unlawful or unethical activity, for personal gain or profit, to compromise security controls, to forward confidential information without authorisation, or to download or redistribute copyrighted material.

OneSource reserves the right to access and monitor its systems, as necessary and appropriate and in accordance with applicable law, to protect the Company, its employees and its information. Employees must use only licensed and approved software, maintain back-ups of important data where required, and promptly report any inappropriate, offensive, or unlawful content they encounter to their manager or Human Resources.

Employees are responsible for following applicable information security and cybersecurity requirements, including protecting passwords and access credentials, safeguarding Company devices and information, and promptly reporting suspected cybersecurity incidents, phishing attempts or security vulnerabilities through established channels.

Employees must use artificial intelligence and AI-enabled tools responsibly and in accordance with the Company's [Responsible Artificial Intelligence Policy](#).

2.3 Conflicts of Interest

A conflict of interest occurs when there is a prospect of direct or indirect personal gain that may influence an employee's actions while conducting OneSource business. Employees must avoid actual, potential, and perceived conflicts of interest and must not advance personal interests at the expense of OneSource.

A conflict of interest may arise where an employee, or a member of their family, has an ownership, profit or employment interest in a competing organisation; where an employee or their family member acts as a broker or intermediary on behalf of a third party in dealings with OneSource; or where an employee is the final decision-maker on a contract or arrangement involving an organisation where a relative or close associate is employed in a key position. Employees must promptly disclose any actual, potential or perceived conflict of interest to their manager and the Compliance function and, where appropriate, recuse themselves from related decision-making.

Personal Financial Dealings: Employees must not enter into personal borrowing, lending, investment or other financial arrangements with other employees or with OneSource vendors, customers, contractors or other business associates where such arrangements may create an actual, potential or perceived conflict of interest. Any such relationship or transaction must be promptly disclosed to the employee's manager and the Compliance function.

External Business Activities: Employees must disclose any external employment, business activity, consultancy, brokerage, commission-based activity, directorship, partnership or other income-generating arrangement outside their employment with OneSource. Such activities may only be undertaken with appropriate approval in accordance with Company policy and where they do not interfere with the employee's responsibilities to OneSource or create an actual, potential or perceived conflict of interest.

2.4 Gifts and Hospitality

Employees must not accept gifts, cash, or special privileges from a business associate, that could influence, or appear to influence, their business judgment, and must not accept offers of entertainment except where there is a legitimate business purpose and appropriate approval has been obtained. Modest gifts of nominal value, for example around festive occasions or exchanged as part of maintaining a genuine business relationship, may be acceptable, but must never be in cash, and must never be given or accepted where they could influence, or appear to influence, a business decision.

Employees should refer to OneSource's internal Gifts and Hospitality guidance for applicable value thresholds and approval requirements and should raise any doubt with their manager or the Compliance function before accepting or offering a gift.

2.5 Anti-Bribery and Improper Payments

It is OneSource's policy not to make any contribution of Company funds, property or services to a political party, religious organisation, or holder of public office, in order to advance its business interests or influence governmental decisions. OneSource is committed to complying with all applicable anti-bribery and anti-corruption laws governing its operations in India and globally.

Employees must not, directly or indirectly, make unauthorised payments to government officials or third parties and are prohibited from soliciting, receiving, offering, promising, authorising, directing, or making any improper payment, kickback, or anything of value to improperly obtain business or any other advantage for OneSource or for themselves. Improper payments can take many forms, including direct cash payments, kickbacks, unreasonable rebates or discounts, invoices for disguised expenses, or excessive goods and services provided for personal use.

Where an employee is aware that a close relative is directly or indirectly involved with a supplier or customer of OneSource, they should promptly disclose the relationship to their manager and the

Compliance function and recuse themselves from any related decision-making process, where appropriate.

Anti-Money Laundering

OneSource is also committed to supporting global efforts to prevent money laundering and the financing of illegal activities. Employees should conduct business only with reputable counterparties using funds from legitimate sources and should promptly report any transaction that appears unusual or suspicious. Examples include requests to pay an unrelated third-party account, an unexplained overpayment, or an insistence on cash where electronic payment would be normal.

For further details on applicable anti-bribery, anti-corruption and anti-money laundering requirements, refer to OneSource's [Anti-Corruption and Anti-Money Laundering Compliance Policy](#).

2.6 Political Contributions and Personal Political Activity

Any political contribution made by OneSource must be lawful and must be approved by the Board in accordance with the Companies Act, 2013 and other applicable law before it is made.

Employees may participate personally in civic and political activities in their individual capacity, subject to applicable laws and company policies. However, employees must make any political contribution using their own funds and never on behalf of, or in the name of, OneSource; conduct personal political activity in their own time and in accordance with applicable law; not use OneSource facilities, property or brand in connection with personal political activity; and not pressure colleagues to participate in political activity. OneSource will not reimburse employees for personal political contributions.

2.7 Community Engagement and Corporate Social Responsibility

We are committed to being a responsible corporate citizen in the communities where we operate. Charitable and community contributions made on behalf of OneSource are made through the Company's CSR programme in accordance with the Company's approval process; employees are not reimbursed for contributions made outside that process.

Employees who wish to volunteer their time for a charitable or community cause are encouraged to do so and may take reasonable time away from work for this purpose with their manager's prior approval.

3. Our Workplace

3.1 Equal Employment Opportunity and Non-Discrimination

OneSource respects the rights and dignity of all employees and is committed to a workplace where every employee is treated with respect, and where self-esteem and dignity are maintained at all times. OneSource provides equal employment opportunity regardless of race, colour, religion, sex or gender (including pregnancy), age, marital status, national origin, disability or any other characteristic protected under applicable law, and administers recruitment, compensation, promotion, training and all other terms of employment based on merit.

Workplace discrimination — whether direct (unfair treatment because of a protected attribute) or indirect (a rule or policy that applies broadly but disproportionately disadvantages a group), is not permitted. OneSource complies with applicable non-discrimination laws and regulations and bases employment decisions solely on qualifications, performance, experience, and business needs.

3.2 Anti-Harassment, including Prevention of Sexual Harassment

OneSource maintains a workplace free of harassment. Harassment is behaviour likely to offend, humiliate or intimidate, and includes derogatory language, insults, intimidating conduct, offensive physical contact, and offensive material displayed or circulated in any medium, including electronically.

OneSource has zero tolerance for sexual harassment in any form. An Internal Committee has been constituted in accordance with applicable law to receive, investigate, and address complaints of sexual harassment. An employee who experiences or witnesses conduct of this nature may submit a complaint to a member of the Committee or raise it through any of the channels described in Section 6 of this Code. Employees are encouraged to report concerns promptly. Complaints will be handled confidentially, investigated fairly, and appropriate action will be taken where misconduct is established. Where a complaint is determined, following due investigation, to have been knowingly false or malicious, appropriate action may be taken against the complainant.

3.3 Health, Safety and Environmental Responsibility

OneSource is committed to providing a safe, healthy, and secure working environment, and to conducting its operations in a manner that complies with applicable health, safety and environmental laws, regulations, and public policies. OneSource does this by providing information, instruction, training and supervision to employees; identifying hazards and assessing and controlling risks; and regularly reviewing its risk control measures.

OneSource is also conscious of its environmental impact and is committed to the long-term goal of developing a sustainable business. This includes working towards the efficient use of resources, reduction of waste and emissions, and responsible management of our environmental footprint, alongside compliance with applicable environmental laws and regulatory reporting requirements.

3.4 Human Rights and Labour Standards

OneSource is committed to upholding human rights across its operations. We do not permit child labour, forced or compulsory labour, or any form of modern slavery or human trafficking, and we comply with applicable wage, hour and minimum-age laws in every location where we operate. We expect our suppliers and business partners to uphold comparable standards.

3.5 A Substance-Free Workplace

Employees must not be in possession of, or under the influence of, alcohol or illegal drugs while working at OneSource, as this can impair the ability to work safely and effectively. Employees should not report to work impaired by alcohol or drugs, and those seeking support related to substance use are encouraged to contact Human Resources in confidence.

4. Legal and Regulatory Compliance

4.1 Securities Law and Regulatory Disclosure

As a listed company, it is OneSource's policy to make full, fair, timely, and understandable disclosures in compliance with all applicable laws and regulations in every report and document filed with, or submitted to, regulators, and in all other public communications. All employees must comply with Company policies and procedures designed to support this commitment.

4.2 Intellectual Property

Intellectual property, including copyrights, patents, trademarks and trade secrets, is an important OneSource asset. Every employee is responsible for protecting OneSource's intellectual property and maintaining the confidentiality of its trade secrets and proprietary information, and for treating third-party intellectual property with the same care and diligence.

4.3 Insider Trading

Employees must use information received in the course of their work only for its intended purpose and never for personal gain or the gain of a third party. Employees must not deal in OneSource securities, on their own account or on behalf of an immediate family member, while in possession of unpublished price-sensitive information, and must not communicate such information, directly or indirectly, to anyone who may trade on it.

Information should be considered price-sensitive if a reasonable investor would consider it important to an investment decision and it has not yet been made available to the public. Examples include undisclosed financial results, a potential merger, acquisition or restructuring, a significant change in operations or a lawsuit or regulatory investigation. All forms of insider trading are prohibited by OneSource and may constitute a punishable offence under applicable law.

4.4 Confidential Information and Data Privacy

Employees may have access to non-public information relating to OneSource, its customers, suppliers, or business partners. This information must be treated as confidential and must not be disclosed to anyone, inside or outside OneSource, unless authorised and required for legitimate business purposes. Employees must continue to protect confidential information after their employment with OneSource ends and should take particular care while discussing or handling confidential information in public settings.

OneSource is also committed to protecting the personal data it holds about employees, customers and business partners, in accordance with applicable data protection and privacy laws. Personal data should be collected only for legitimate business purposes, used only for the purpose for which it was collected, kept secure, and retained only for as long as necessary.

4.5 Fair Dealing and Competition

OneSource competes fairly and complies with all applicable competition and antitrust laws in the places where it conducts business. Employees must not enter into arrangements with competitors that may restrict competition, including sharing pricing or other competitively sensitive information, and must obtain competitor information only through legitimate and lawful means.

5. Media, Public and Governmental Communications

OneSource has designated professionals who are authorised to release information to the public, as the timing and manner of disclosure can have significant implications for OneSource's ability to compete and, as a listed company, its share price. If an employee receives a request for information from the media, an analyst, a shareholder, or a government authority, even if the request appears routine, the employee should refer the request to the appropriate department rather than respond directly. The employee should not provide any comment, even where the information in question has already been made public.

Before publishing any content, speaking publicly, or participating in an interview in a capacity connected to their role at OneSource, the employee should obtain prior approval from the appropriate function. (Corporate Communications, Investor Relations, or the Secretarial team, as applicable)

5.1 Social Media

Employees may identify their association with OneSource on personal social media but must not disclose confidential, proprietary, non-public or commercially sensitive information relating to the Company or its stakeholders including but not limited to customers, suppliers, and business partners. Employees must make clear that views expressed are personal unless authorised to communicate on behalf of the Company and should exercise sound judgement and maintain professional and respectful conduct when using social media.

Employees should refrain from making disparaging or unsupported claims or comparisons concerning competitors or their products and services. Any potential product quality or safety concerns relating to the Company identified through social media should be promptly reported through the appropriate Company channels, in line with applicable Company policies and procedures.

6. Reporting Concerns and Non-Compliance

Raising concerns and reporting potential violations helps protect OneSource and its stakeholders. OneSource encourages employees to speak up and does not tolerate retaliation against anyone who reports a genuine concern in good faith.

6.1 How to Raise a Concern

If there is uncertainty about a situation, guidance should be sought. Any conduct that may violate this Code, the applicable law, or OneSource policies should be promptly reported through any of the following channels:

- Speak with Manager or HRBP;
- Ethics helpline (toll-free): 1800-102-6969;
- Report online at: <https://onesource.integritymatters.in>;
- Whistleblower email: whistleblower@onesourcecdmo.com;
- Ethics line email: report@integritymatters.in;
- For concerns relating to sexual harassment, contact a member of the Internal Committee, or HRBP.

The Ethics Helpline and online reporting channel are operated by an independent third party and support anonymous and confidential reporting. Individuals are encouraged to identify themselves where comfortable, as this can support an effective investigation; however, concerns may be reported anonymously, and confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an appropriate review. Concerns should be reported in good faith, even where all facts or supporting evidence may not be available.

For further details on the reporting and handling of whistleblower complaints, including investigation, oversight and closure procedures, please refer to the [Whistleblower Policy](#).

6.2 Non-Retaliation

OneSource will not discharge, demote, suspend, harass, or otherwise retaliate against any employee for providing information, or for assisting in an investigation, regarding conduct they reasonably believe is unethical or constitutes a violation of law, this Code, or other OneSource policy. Good faith does not require that a concern turns out to be correct, only that it was raised honestly and based on a reasonable belief. OneSource reserves the right to take action against anyone who knowingly makes a false accusation or knowingly provides false information. Anyone who believes they have been retaliated against should notify their manager, their Human Resources Business Partner, or use any of the channels above immediately.

6.3 How Reports Are Handled

Every report or complaint will be taken seriously, reviewed promptly, investigated as appropriate, and referred to the relevant function for follow-up, with confidentiality maintained to the fullest extent possible. Employees are expected to cooperate fully and honestly with any investigation; failing to do so, including providing false or misleading information, or withholding relevant information, may itself result in disciplinary action.

A person who is the subject of a report will be treated fairly and impartially throughout the review and investigation process.

6.4 Disciplinary Action

OneSource takes any violation of this Code seriously. Disciplinary action will be determined based on the nature and severity of the violation and may extend to termination of employment and, where warranted, legal proceedings. Anyone who aids, abets, overlooks, or knowingly fails to report a violation of which they are aware may also be subject to disciplinary action.

7. Governance of This Code

This Code is overseen by Senior Management, which is responsible for its implementation, periodic review and updates. Human Resources, Legal and the Compliance function support the administration of this Code and are responsible for ensuring that it is communicated to, and understood by, all persons to whom it applies. Employees and Directors are required to provide an annual confirmation of compliance with this Code.

This Code will be reviewed periodically and updated, as appropriate, to reflect changes in the Company's business and the applicable legal and regulatory environment. Any material amendments will be subject to approval in accordance with the Company's governance framework.

Declaration and Acknowledgement

It is vital to the business success of OneSource that we conduct our business with honesty and integrity, and in compliance with all applicable legal and regulatory requirements. This Code of Conduct sets out the fundamental standards to be followed by everyone acting on behalf of OneSource.

I confirm that:

- I have received, read and understood the OneSource Code of Conduct.
- I understand that I am required to comply with the standards described in this Code, and with the OneSource policies referred to in it.
- I understand that failure to comply may result in disciplinary action, up to and including termination of my employment or engagement, in accordance with applicable law and Company policy.
- I understand that if I become aware of an actual or potential violation of this Code, I am expected to report my concern through the channels described in Section 6, and that I will not be subject to retaliation for reporting a concern in good faith.

☐ **I acknowledge that I have read, understood, and agree to comply with the OneSource Code of Conduct.**

By selecting the acknowledgement box and submitting this form, I confirm my acceptance of and commitment to comply with the OneSource Code of Conduct. My electronic acknowledgement will be treated as equivalent to my signature.