

ONESOURCE HUMAN RIGHTS POLICY

1. Introduction

At OneSource Specialty Pharma Limited (“OneSource” or “We”), we recognise, respect, uphold, and promote human rights across our operations and value chain. We are committed to respecting and aligning our approach to human rights with internationally recognised principles and best practices. Our approach is guided by the Universal Declaration of Human Rights (UDHR), the ILO Declaration on Fundamental Principles and Rights at Work, the UN Global Compact, UN Guiding Principles on Business and Human Rights (UNGPs), the National Guidelines on Responsible Business Conduct (NGRBC), and ISO 26000 – Guidance on Social Responsibility.

OneSource is also a signatory to the UN Global Compact. We are committed to respecting human rights in our interactions with our workforce, business partners, suppliers and the communities in which we operate.

2. Objective

OneSource is committed to respecting and promoting human rights and to identifying, assessing, preventing and mitigating potential adverse human rights impacts associated with our operations and value chain. We seek to achieve this through appropriate human rights due diligence, ongoing monitoring and effective mechanisms for stakeholders to raise concerns and grievances.

3. Scope and Applicability

This Policy applies to OneSource Specialty Pharma Limited and its subsidiaries (together referred to as “OneSource” or “We”) and to all employees, contractual staff and workers across our operations. We also expect our suppliers, contractors, business partners and other relevant third parties to respect the human rights principles set out in this Policy and applicable OneSource policies and codes, including the [Supplier/Service Vendors Code of Conduct](#).

4. Regulatory Compliance

We shall ensure compliance with all local regulatory requirements and laws relating to human rights and labour practices across the jurisdictions in which we operate. Should there be any conflict between local laws (in any jurisdiction) and the directives of international standards for human rights, we will comply with local laws while seeking ways to ensure alignment with the international standards and global guidelines. We shall ensure that relevant employees and workers are sensitised to human rights principles and the requirements of this Policy through appropriate communication and training.

5. Human Rights Due Diligence and Assessment

OneSource intends to undertake periodic human rights due diligence and impact assessments involving employees, workers, contractual workforce and potentially vulnerable groups and communities (including women and children). Our due diligence processes include identifying and assessing actual and potential human rights risks and impacts across our operations, value chain and related business activities.

We shall periodically review our human rights risk assessments and risk-mapping processes to identify emerging risks and evaluate the effectiveness of mitigation measures, considering evolving regulatory, operational, and stakeholder expectations.

6. Our Commitment

We expect our workforce, suppliers, contractors and other relevant stakeholders to respect and uphold the human rights principles set out in this Policy, including:

- i. **Equality, Inclusivity and Right to Non-Discrimination:** We recognise that all individuals are entitled to dignity, equality, and freedom from discrimination. We are committed to providing equal opportunities and fostering an inclusive workplace, without discrimination on the basis of gender, sexual orientation, race, religion, caste, creed, ethnicity, age, nationality, disability, social status, HIV status, political opinion or any other status protected under applicable law. We have a zero-tolerance approach to unlawful discrimination or harassment of any kind. We aim to build a diverse talent pool and foster an inclusive work culture that brings unique perspectives, backgrounds, and experiences. We follow transparent and merit-based processes for recruitment, hiring, compensation, development and other employment-related decisions, based on relevant qualifications, skills, experience and performance. We do not tolerate unlawful discrimination or harassment in any form.
- ii. **Right to Dignity and Self-Respect of the Individual:** We are committed to treating our employees, workers, contractors and others associated with our operations with dignity and respect, and to maintaining a work environment free from inhumane or degrading treatment, abuse and other conduct that undermines an individual's dignity.
- iii. **Right to Work-Life Balance, Family Life, Social Security, and Well-being:** We recognise the importance of work-life balance and respect the right of our employees to family life, social security and well-being. We establish clear limits on daily and weekly working hours in compliance with applicable labour laws. Overtime is carefully monitored to prevent excessive working hours and is compensated in accordance with legal requirements. We provide applicable paid leave and other leave entitlements in accordance with applicable laws and Company policies and support practices that enable employees to balance their professional and personal responsibilities.
- iv. **Prohibition of Forced Labour & Human Trafficking:** We prohibit all forms of forced, compulsory, bonded, indentured or involuntary labour, slavery and human trafficking across our operations. Employment shall be freely chosen, and workers shall be free to leave employment in accordance with applicable law and the terms of their employment. We expect our suppliers and contractors to uphold the same principles.
- v. **Child Labour:** We prohibit the employment of child labour across our operations and shall comply with applicable minimum working age requirements. We shall not employ any person below the legal minimum age for employment and expect our suppliers and contractors to uphold the same principles.
- vi. **Freedom of Association and Collective Bargaining:** We respect the right of our employees and workers to freedom of association and collective bargaining in accordance with applicable laws. Employees and workers are free to form, join or refrain from joining legally recognised associations or employee collectives, without fear of discrimination, retaliation or harassment. We respect the right of workers to engage in collective bargaining through their recognised representatives, where applicable.
- vii. **Wages, Equal Remuneration, and Benefits:** We provide fair remuneration to all our employees, as per merit, experience, and qualification, without any discrimination. We closely monitor and support the development of any wage-related frameworks by governmental authority(ies) and are committed to equal remuneration for men and women for work of equal value. We are also committed to establishing maximum working hours, applicable wages, overtime, and social security benefits without any discrimination and in accordance with ILO

conventions and applicable local laws. We are also committed to providing living wages to our employees, in line with applicable standards.

- viii. Safety and Healthy Working Environment:** We are committed to providing a safe, healthy, and secure working environment for all employees, contractual staff, and on-site workers across our operations. We shall comply with applicable occupational health and safety laws and requirements and maintain appropriate systems and processes to identify, assess and manage workplace health and safety risks. We shall promote a culture of safety through appropriate training, awareness and preventive measures and seek to continually improve our health and safety performance.
- ix. Prevention of Harassment / Inhumane Treatment:** We are committed to maintaining a workplace that is free from violence, harassment, discrimination, intimidation or any other unsafe or disruptive conditions due to internal and external threats. We prohibit all forms of harassment, including but not limited to sexual harassment, non-sexual harassment, including bullying, intimidation, verbal abuse, or any conduct that creates a hostile or unsafe work environment. In compliance with applicable laws in India, we have institutionalised the Prevention of Sexual Harassment (POSH) Policy and established an Internal Complaints Committee (ICC) to address and resolve complaints in a timely, fair, and confidential manner. To prevent and address such conduct, we have implemented the following preventive and corrective measures:
- Mandatory workplace awareness programmes and POSH-related training for employees and relevant stakeholders.
 - Clearly defined and accessible reporting and escalation mechanisms.
 - Confidential, impartial, and timely investigation of complaints, with due process.
 - Appropriate corrective and disciplinary action where violations are established, in accordance with Company policy and applicable laws.
- x. Drug Safety and Pharmacovigilance:** We recognise the importance of patient safety and product quality and are committed to complying with applicable regulatory requirements relating to the safety and quality of our products. We maintain appropriate systems and processes to identify, assess and report product quality and drug safety-related information, including adverse events, in accordance with applicable regulatory requirements and Company procedures. We shall continue to promote awareness among relevant employees and ensure that product quality and safety-related concerns are promptly reported through the appropriate Company channels for assessment and action.
- xi. Data Privacy:** We respect the privacy of all individuals (employees, workers, suppliers, customers, and other relevant stakeholders) in accordance with applicable data protection and privacy laws and Company policies. We shall take appropriate measures to safeguard personal data against unauthorised access, use, disclosure, alteration or loss and process such information only for legitimate purposes.

7. Community Engagement

We are committed to identifying, preventing and mitigating potential adverse impacts of our operations on local communities in the regions where we operate. We seek to engage with and support local communities in a manner that respects their rights, interests and dignity.

8. Human Rights Governance - Reporting a Concern and Grievance Redressal

We encourage our employees, workers and other stakeholders to raise concerns regarding actual or suspected human rights violations or adverse human rights impacts associated with our operations or value chain. We have a well-established grievance mechanism in place to ensure

that employee concerns and grievances are handled promptly and fairly. Concerns may be reported through the Company's established ethics and grievance mechanisms, including the Ethics Helpline, online reporting channel and Whistleblower email.

All employees and workers have access to HR representatives at all the sites and offices to discuss concerns and raise grievances. Depending on the nature of the concern, matters may also be raised through applicable reporting mechanism, including but not limited to:

- Access to the SEEK app is provided for raising grievances and concerns, which are handled confidentially.
- A POSH committee is in place to address incidents of workplace sexual harassment.
- A Whistle Blower Policy is in place for reporting concerns related to unethical behaviour, actual or suspected fraud or a violation of Company's Code of Conduct. In line with the expectations set forth in the UN Guiding Principles on the Business and Human Rights, any violations, risks, or concerns can be reported through the whistleblower channel at whistleblower@onesourcecdmo.com.

All concerns shall be reviewed and where appropriate, investigated in a fair, confidential, and timely manner. Concerns shall be assessed based on their nature, severity and potential impact and escalated to the appropriate level, including senior management or the Board of Directors, where warranted. Appropriate corrective or remedial actions shall be taken based on the outcome, and the resolution of concerns shall be appropriately monitored.

Grievance Redressal: All grievances received pursuant to this Policy will be acknowledged within a reasonable timeframe, subjected to a preliminary assessment, and investigated in a timely manner. As a guiding framework, grievances shall be acknowledged within seven (7) working days, and a preliminary assessment shall be completed within fifteen (15) working days. Following the assessment and investigation, an action plan outlining the proposed remedial measures and next steps shall ordinarily be communicated within thirty (30) working days. The implementation of such measures and final resolution or closure of the grievance may require additional time depending on the nature, severity, and complexity of the matter.

9. Non-Retaliation

OneSource does not tolerate retaliation against any individual who, in good faith, raises a concern, reports a suspected violation or participates in an investigation. Any act of retaliation shall be treated seriously and addressed in accordance with applicable Company policies and procedures. We are committed to protecting the confidentiality of individuals who raise concerns, to the extent reasonably possible and subject to applicable legal and investigative requirements.

10. Amendment to the Policy

The Head of HR and/ or CEO's office are authorised to propose amendments to this Policy. This Policy is reviewed periodically to ensure its continued relevance, effectiveness, and alignment with applicable laws, regulations, international standards, and the Company's evolving business needs. As a standard practice, this Policy is reviewed at least once every two years, or earlier where circumstances so require. Any amendments to this Policy shall be subject to review and approval by the Board of Directors in accordance with the Company's governance framework.

Policy links:

- [Code of Conduct and Ethics;](#)
- [Supplier/Service vendors Code of Conduct;](#)
- [Whistle blower policy](#)

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