



Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity:	L74140MH2007PLC432497
2.	Name of the Listed Entity:	OneSource Specialty Pharma Limited
3.	Year of incorporation:	2007
4.	Registered office address:	Unit No. 902, Cyber One Plot No - 4 & 6, Sector 30A, Vashi, Navi Mumbai-400703
5.	Corporate address:	Star 1, Opp IIM Bengaluru Bilekahalli, Bannerghatta Road, Bengaluru South, Karnataka, India-560076
6.	E-mail:	info@onesourcecdmo.com
7.	Telephone:	+91 80 6784 0738
8.	Website:	https://www.onesourcecdmo.com/
9.	Financial year for which reporting is being done:	FY26 (April 01, 2025 to March 31, 2026)
10.	Name of the Stock Exchange(s) where shares are listed:	i) The National Stock Exchange of India Limited (NSE) ii) BSE Limited (BSE)
11.	Paid-up Capital:	₹ 11,46,21,201
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:	Name: Trisha A Designation: Company Secretary & Compliance Officer Email: CS@onesourcecdmo.com Address: Star 1, Opp IIM Bengaluru, Bilekahalli, Bannerghatta Road, Bengaluru – 560076, India
13.	Reporting boundary:	All disclosures in this BRSR are on Standalone basis, unless otherwise mentioned
14.	Name of assessment or assurance provider:	SGS India Private Limited
15.	Type of assessment or assurance obtained:	Reasonable

II. Products/services

16. Details of business activities (accounting for 90% of the turnover):

S. No.	Description of Main Activity	Description of Business Activity	% of turnover of the entity
1.	Manufacturing	Manufacture of Pharmaceutical products	100%

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

S. No.	Product/Service	NIC Code	% of Turnover of the entity
1.	Manufacture of Pharmaceutical products	21001	100%

III. Operations

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	5 in Bengaluru (4 owned by OneSource and 1 under loan license agreement)	3	7
International	None	3	3

19. Markets served by the entity:

a. Number of locations



*We do not market products in India directly

b. What is the contribution of exports as a percentage of the total turnover of the entity?

70.80% on a standalone basis ("Total turnover" considered for the calculation includes Other Income)

c. A brief on types of customers: Our customer base includes small and large pharmaceutical companies and group purchasing organisations

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent Employees (D)	1,200	1,021	85%	179	15%
2.	Other than Permanent Employees (E)	-	-	-	-	-
3.	Total employees (D + E)	1,200	1,021	85%	179	15%
WORKERS						
4.	Permanent Workers (F)	474	426	90%	48	10%
5.	Other than Permanent Workers (G)	615	569	93%	46	7%
6.	Total workers (F + G)	1,089	995	91%	94	9%

Employees and workers have been categorised as follows:

"Permanent Employees" includes all permanent employees on rolls of the Company

"Permanent Workers" includes all operators on the rolls of the Company

"Other than Permanent Workers" includes all individuals hired through third party vendors such as administration, security, housekeeping, etc.

Note: Contractual personnel have been reclassified from "Other than Permanent Employees" to "Other than Permanent Workers" in the current reporting period in alignment with the Industrial Relations Code, 2020. This change is solely a disclosure reclassification and has no impact on the Company's workforce composition or employee base.

b. Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent Employees (D)	Nil				
2.	Other than Permanent Employees (E)	Nil				
3.	Total differently abled employees (D + E)	Nil				
DIFFERENTLY ABLED WORKERS						
4.	Permanent Workers (F)	Nil				
5.	Other than Permanent Workers (G)	Nil				
6.	Total differently abled workers (F + G)	Nil				



21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	8	1	13
Key Management Personnel (KMP)	3	1	33

Note: Neeraj Sharma, Managing Director, is also a KMP and is included in both categories.

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY26			FY25			FY24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	24%	16%	23%	27%	25%	27%	21%	23%	36%
Permanent Workers	1%	0%	1%	1%	0%	1%	NA	NA	NA

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23. (a) Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
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The details of the holding/subsidiary/associate/joint venture companies are provided in Form No AOC-1, which is an annexure to the Board's Report. Refer page 152 of the annual report.

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: No

(ii) Turnover (in ₹): ₹14,204 million (Standalone basis and includes Other Income)

(iii) Net worth (in ₹): ₹59,430.95 million (Standalone basis)

VII. Transparency and Disclosures Compliances

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY26			FY25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes. The Company's CSR team engages proactively with relevant stakeholders, including Panchayat members to initiate appropriate actions as needed	Nil	Nil	-	Nil	Nil	-
Investors (other than shareholders)	Yes. For any grievance, investors can write to us at: investor-relations@onesourcecdmo.com	Nil	Nil	-	Nil	Nil	-

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY26			FY25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Shareholders*	Yes. The Board of Directors has constituted the Stakeholders Relationship Committee to redress the complaints/ grievances of the shareholders. The shareholders can also write to Company Secretary and Registrar and Transfer Agent (RTA) in case of any grievances Shareholders can also register complaint through SEBI scores portal: https://scores.sebi.gov.in/scores-home/	Nil	Nil	-	3	0	Resolved
Employees and workers	Yes https://www.onesourcecdmo.com/wp-content/uploads/2025/07/Whistle-Blower-Policy.pdf	Nil	Nil	-	Nil	Nil	-
Customers	Yes https://www.onesourcecdmo.com/wp-content/uploads/2025/07/Whistle-Blower-Policy.pdf https://www.onesourcecdmo.com/contact-us/	98	0	Resolved during the year	Nil	Nil	-
Value Chain Partners	Yes	Nil	Nil	-	Nil	Nil	-
Other (please specify)	Nil	Nil	Nil	-	Nil	Nil	-

*Note: 144 Shareholder queries were addressed and duly resolved.



26. Overview of the entity's material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format:

S. No. identified	Material issue	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Product Quality Assurance	Risk and Opportunity	Risk: Product quality is critical to regulatory compliance, patient safety, supply continuity, and customer trust. Maintaining robust quality systems is essential to supporting operations across regulated markets. Opportunity: Differentiation through a strong quality culture, inspection readiness, digital quality systems, and operational excellence can strengthen our reputation as a trusted CDMO partner and support business growth in global markets.	We manage product quality risks through a Quality Management System aligned with US FDA cGMP and EU GMP requirements, supported by uniform quality standards across manufacturing sites, site-level quality reviews, corporate oversight and risk-based quality management practices. We continuously monitor critical quality performance indicators through Quality Intelligence systems and implement timely CAPAs to address emerging risks.	Positive: Strong quality systems support operational reliability, regulatory compliance and customer confidence, contributing to sustained growth and competitiveness. Negative: Quality failures, or non-compliance may result in regulatory actions, product recalls, supply disruptions, and loss of customer trust.
2	Corporate Governance and Compliance	Risk and Opportunity	Risk: As a global CDMO operating in highly regulated markets, effective governance and ethical business conduct are essential for regulatory compliance, risk management, stakeholder confidence, and long-term value creation. Opportunity: A robust governance framework promotes transparent decision-making, strengthens stakeholder confidence, supports effective risk management, and reinforces accountability across the organisation.	We mitigate governance and compliance risks through a Board-led governance structure, separation of the Chairperson and CEO roles, and defined Board Committees with clearly established responsibilities. We have established a multi-tiered ESG governance framework supported by policies such as the Code of Conduct, Anti-Corruption Policy and Anti-Money Laundering Policy, and Whistleblower Mechanism. We further strengthen oversight through an Enterprise Risk Management framework, a Risk Management Committee, and a three-lines-of-defence model for risk identification, mitigation, monitoring, and assurance.	Positive: Strong governance framework and ethical business practices support sustainable growth, stakeholder confidence, and long-term value creation. Negative: Governance or compliance failures may result in legal, regulatory, financial, and reputational consequences.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Customer Advocacy and Partnerships	Opportunity	Opportunity: The CDMO business model is relationship-driven, requiring deep customer engagement, technical collaboration, and reliable execution across multiple stages of product development and manufacturing. Strong customer partnerships are therefore critical to business growth and long-term value creation.	-	Positive: Strong customer relationships support customer retention, new business opportunities, commercial launches, and long-term revenue growth. This is further strengthened through strategic collaborations and tailored customer solutions.
4	Sustainable Procurement and Supply Chain Management	Risk and Opportunity	Risk: Reliable access to raw materials, critical inputs, and specialised suppliers is essential for manufacturing continuity, product quality, and on-time delivery to customers. Supply chains may be affected by supplier constraints, geopolitical developments, logistics constraints, regulatory changes, and other external disruptions. Opportunity: Integration of sustainability considerations into procurement and supplier management can improve supply chain resilience, strengthen supplier performance, and support responsible business growth.	We manage supply chain risks through responsible sourcing practices, supplier due diligence, and risk-based supplier management. We enhance resilience through supplier diversification, alternate sourcing strategies, strategic inventory planning, regular supplier audits, and business continuity measures, while building long-term partnerships with key suppliers.	Positive: Responsible sourcing and sustainable supply chain practices strengthen resilience, improve supplier performance, and support business continuity. Negative: Supply chain disruptions, including those arising from supplier dependency, geopolitical uncertainty, and logistics constraints, may affect manufacturing operations, increase procurement costs and impact timely delivery to customers.



S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Occupational Health and Safety	Risk and Opportunity	Risk: Employees and contractors may be exposed to occupational hazards associated with pharmaceutical production, laboratory operations, equipment handling, and routine operational activities. Effective management of health and safety risks is essential for maintaining a safe workplace and ensuring uninterrupted operations. Opportunity: Embedding safety considerations into day-to-day operations, employee training, and workplace practices support a strong safety culture and enhance organisational resilience.	We manage occupational health and safety risks through a comprehensive EHS framework supported by Board-level oversight and clearly defined responsibilities across leadership teams, site management, and employees. We maintain ISO 45001-certified management systems, undertake Hazard Identification and Risk Assessment (HIRA) processes, conduct regular audits and safety reviews, and promote worker participation in safety management. We also provide periodic safety training, appropriate personal protective equipment, occupational health services, and emergency preparedness programmes.	Positive: Strong health and safety practices support workforce wellbeing, operational reliability, and business continuity. Negative: Safety incidents may result in injuries, operational disruption, regulatory exposure, compensation costs, and reputational impacts.
6	Cybersecurity and Intellectual Property Protection	Risk	Risk: We are entrusted with proprietary customer assets, including formulations, cell lines, analytical methods, regulatory dossiers and development data. Cybersecurity incidents or data breaches may affect intellectual property, operations, customer trust, and business continuity. Opportunity: Strong cybersecurity and intellectual property protection strengthen customer confidence, safeguard proprietary information, and support long-term customer relationships.	We protect intellectual property and sensitive information through a comprehensive cybersecurity and data governance framework. We deploy secure information systems, role-based access controls, encryption technologies, and continuous security monitoring to safeguard critical assets. Our framework is supported by ISO 27001 and ISO 27701-certified systems, periodic vulnerability assessments, penetration testing, and cybersecurity awareness programmes.	Positive: Effective cybersecurity safeguards customer trust, protects intellectual property, and supports long-term business relationships. Negative: Cybersecurity breaches may result in data loss, operational disruption, regulatory exposure, reputational damage and loss of customer confidence.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	Environment Stewardship	Risk and Opportunity	Risk: Environmental challenges, including resource availability constraints, climate-related events and evolving environmental regulations, may impact operational resilience, increase compliance requirements and affect operating costs. Opportunity: Environmental stewardship supports resource efficiency, operational resilience, regulatory compliance and alignment with stakeholder expectations.	We manage environmental risks through a robust environmental governance framework supported by Board-level ESG oversight, ISO 14001-certified management systems, defined operating procedures and regular environmental risk assessments. We continuously monitor environmental performance and invest in renewable energy, water conservation, wastewater recycling, resource-efficiency initiatives, waste reduction programmes, biodiversity projects and climate resilience measures to strengthen long-term sustainability.	Positive: Effective environmental stewardship can improve resource efficiency, strengthen business resilience, support compliance with evolving environmental requirements, and enhance stakeholder confidence. Negative: Failure to effectively manage environmental impacts may result in increased regulatory obligations, higher operating costs, resource availability constraints, business disruptions related to climate and environmental risks, and reputational impacts.



SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	YES	YES	YES	YES	YES	YES	NA	YES	YES
b. Has the policy been approved by the Board? (Yes/No)	Yes. The policies/procedures are approved by the functional heads, and few of them have been approved/ratified/adopted by the Board/ Board Committees, as required								
c. Web Link of the Policies, if available	Few of the policies are available on the website of the Company: https://www.onesourcecdmo.com								
2. Whether the entity has translated the policy into procedures. (Yes / No)	YES	YES	YES	YES	YES	YES	NA	YES	YES
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes, we have a Vendor code of conduct which vendors are expected to adhere to: https://www.onesourcecdmo.com/wp-content/uploads/2024/10/Suppliers-Code-of-Conduct.pdf								
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	• United Nations Global Compact (UNGC) Signatory • ICH Series guidelines • GxP standards (the global standard for documentation-ALCOA+) • EU Good Manufacturing Practices • India Good Manufacturing Practices (as per Schedule – M of Drugs and Cosmetics Act) • Certification by the National GLP Compliance Monitoring Authority, Government of India • ISO IEC 17025:2017, National Accreditation Board for Testing and Calibration Laboratories (NABL) • ISO Certificate for Occupational Health and safety management System (ISO 45001:2018) • ISO Certificate for Environment Management System (ISO 14001:2015) • ISO Certificate for Information security management System (ISO/ IEC 27001:2013) Obtained by our service provider								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	We have embedded ESG initiatives into our operations. Specific commitments, goals and targets will be rolled out in due course.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not Applicable								

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements: Please refer to "Managing Director's Statement" in page number 30 of the annual report.									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Name: Neeraj Sharma Designation: Chief Executive Officer and Managing Director Email: investor-relations@onesourcecdmo.com								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, we have dedicated Environmental, Social, Governance (ESG) Committee, which is responsible for decision making on sustainability related issues. In addition, the Risk Management Committee also assesses risks pertaining to specific principles of business responsibility as identified by the Committee.								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)
	P1 P2 P3 P4 P5 P6 P7 P8 P9	P1 P2 P3 P4 P5 P6 P7 P8 P9
Performance against above policies and follow up action	Policies and procedures are periodically reviewed by the Board/Board Committees/ Heads, as and when applicable.	Annually Periodically
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Compliance with statutory requirements is reviewed by the Executive Director of the Company on periodic basis.	Quarterly Annually Periodically

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1 P2 P3 P4 P5 P6 P7 P8 P9
	SGS India Private Limited has been engaged to provide independent assurance over the Integrated Report and BRSR.

12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:

Questions	P1 P2 P3 P4 P5 P6 P7 P8 P9
The entity does not consider the Principles material to its business (Yes/No)	
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA
It is planned to be done in the next financial year (Yes/No)	
Any other reason (please specify)	



SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorised as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.



Principle 1

Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by awareness programmes
Board of Directors Key Managerial Personnel	2	Familiarisation and training programmes for members of the Board and KMPs are conducted periodically, covering ethics and compliance, corporate governance, fiduciary duties of directors, the Companies Act, 2013, SEBI LODR and PIT Regulations, related party transactions, whistle blower mechanism, sustainability and business	100%
Employees other than BoD and KMPs Workers	11	Periodic awareness programmes were organised covering Compliance and Code of conduct, Business ethics (Anti-Bribery and Anti-Corruption, Conflict of Interest, Gifts), Prevention of Sexual Harassment (POSH), Health and Safety, Hygiene practices	100%

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary				
NGRBC Principle	Name of the regulatory/enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine		Nil		
Settlement		Nil		
Compounding fee		Nil		
Non-Monetary				
NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment		Nil		
Punishment		Nil		

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Nil

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes, policy is available and accessible at below link:

<https://www.onesourcecdmo.com/wp-content/uploads/2026/08/Anti-Corruption-and-Anti-Money-Laundering-Compliance-Policy.pdf>

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

	FY26	FY25
Directors	Nil	
KMPs		
Employees		
Workers		

6. Details of complaints with regard to conflict of interest:

	FY26		FY25	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil			
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Not Applicable

8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:

Particulars	FY26	FY25
Number of days of accounts payables	163.75	81.65

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along with loans and advances & investments, with related parties, in the following format:

Parameters	Metrics	FY26	FY25
a. Concentration of Purchases	a. Purchases from trading houses as % of total purchases	2.89%	—
	b. Number of trading houses where purchases are made from	84	—
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	62.93%	—
b. Concentration of Sales	a. Sales to dealers / distributors as % of total sales	—	—
	b. Number of dealers / distributors to whom sales are made	—	—
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	—	—
c. Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	2.38%	1.62%
	b. Sales (Sales to related parties / Total Sales)	29.12%	54.14%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.00%	5.99%
	d. Investments (Investments in related parties / Total Investments made)	99.54%	99.45%



Leadership Indicators

- 1. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No). If Yes, provide details of the same.**

Yes, our code of conduct (CoC), which covers conflict-of-interest requirements, applies to Board Members as detailed on our website:

<https://www.onesourcecdmo.com/wp-content/uploads/2025/07/Code-of-Conduct-for-Board-of-Directors.pdf>



Principle 2

Businesses should provide goods and services in a manner that is sustainable and safe

Essential Indicators

- 1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

	FY26	FY25	Details of improvements in environmental and social impacts
R&D	100%	100%	Spent is focused on improving the environmental and/ or social impacts of products and processes.
Capex	1.10%	3.14%	Installation of screw chiller and mobile service lift which gave improvements on environmental impacts.

- 2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)**

Yes

- b. If yes, what percentage of inputs were sourced sustainably?**

100% of our API, Excipients and primary packing materials are sourced sustainably. Our Vendor Code of Conduct reflects our commitment to sustainable sourcing. The policy, which all suppliers and business partners are required to adhere to, details our expectations from suppliers with respect to issues like Human Rights, Environmental Sustainability and Health and Safety. We follow a structured vendor qualification process that includes source identification, selection, evaluation, and approval. This process involves both a paper-based audit assessment and an on-site audit.

- 3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

We are dedicated to responsible and sustainable manufacturing practices, aiming to create a positive environmental impact. Plastic waste, electronic waste, and hazardous materials are systematically collected, segregated, and disposed of through authorised recyclers or incineration agencies approved by the Karnataka State Pollution Control Board (KSPCB). As we operate under the CDMO (Contract Development and Manufacturing Organisation) model and do not directly market any products, this requirement is not applicable to us.

- 4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

Yes, we fall under the category of Importer under Producers, Importers and Brand Owners (PIBO) and we have obtained the registration from Karnataka State Pollution Control Board. Plastic waste generated in our operations is handed over to authorised plastic recycling partners and the waste collection plan is in line with the EPR plan submitted to Pollution Control Board. We are submitting annual returns to central pollution control board every year as part of EPR compliance.

Leadership Indicators

- 1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

Yes. We have conducted Life Cycle Assessments (LCAs) for select products manufactured at our facilities, in accordance with ISO 14040 and ISO 14044 standards, following a cradle-to-gate system boundary. As a Contract Development and Manufacturing Organisation (CDMO), we manufacture products on behalf of our customers under confidentiality obligations. Accordingly, product names, NIC codes and other client-identifiable details are not disclosed.

- 2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

No significant social or environmental concerns or risks have been identified from the production of the products through the LCA conducted or through other means. Hotspots identified in the LCAs are being addressed through our ongoing sustainability initiatives, including supplier engagement, energy efficiency, expansion of renewable energy and wastewater management.

- 3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).**

Indicate input material	Recycled or re-used input material to total material	
	FY26	FY25
	0%	0%

- 4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:**

Not Applicable, as we operate under a CDMO business model and are a B2B company.

- 5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.**

Not Applicable



Principle 3

Businesses should respect and promote the well-being of all employees, including those in their value chains

Essential Indicators

1. a. Details of measures for the well-being of employees:

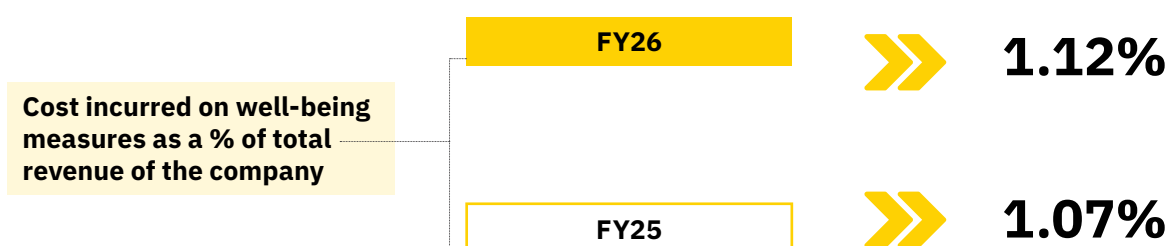
Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	1,021	1,021	100%	1,021	100%	NA	NA	1,021	100%	1,021	100%
Female	179	179	100%	179	100%	179	100%	NA	NA	179	100%
Total	1,200	1,200	100%	1,200	100%	179	15%	1,021	85%	1,200	100%
Other than Permanent employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

b. Details of measures for the well-being of workers:

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	426	426	100%	426	100%	NA	NA	99	23%	426	100%
Female	48	48	100%	48	100%	48	100%	NA	NA	48	100%
Total	474	474	100%	474	100%	48	10%	99	21%	474	100%
Other than Permanent workers											
Male	569	569	100%	569	100%	NA	NA	129	23%	569	100%
Female	46	46	100%	46	100%	46	100%	NA	NA	46	100%
Total	615	615	100%	615	100%	46	7%	129	21%	615	100%

Note: Contractual personnel have been reclassified from “Other than Permanent Employees” to “Other than Permanent Workers” in the current reporting period in alignment with the Industrial Relations Code, 2020. This change is solely a disclosure reclassification and has no impact on the Company’s workforce composition or employee base.

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format –



2. Details of retirement benefits, for Current FY and Previous FY.

Benefits	FY26			FY25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	Vendors and contractors are required to adhere to statutory compliances as per the respective rules of the state.					
Others – please specify	NA	NA	NA	NA	NA	NA

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes, the premises are equipped with ramps for wheelchair access. This dedication to fostering an inclusive environment ensures that everyone can move through the workspace with comfort and respect.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

In accordance with our Code of Conduct & Ethics and Recruitment Policy, we are committed to maintaining a workplace free from unlawful harassment and to ensuring equal employment opportunities for all individuals, regardless of race, colour, religion, sex, gender, age, marital status, nationality, or disability

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	71%	100%	100%
Female	67%	100%	100%	100%
Total	98%	74%	100%	100%

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

Yes/No	(If Yes, then give details of the mechanism in brief)
Permanent Workers	We have a well-established mechanism in place to ensure that employee concerns and grievances are handled promptly and fairly. All the employees including workers have access to HR representatives at all the sites and offices to discuss concerns and grievances. Multiple avenues are available for employees for grievance redressal:
Other than Permanent Workers	- Access to the SEEK app is provided for airing grievances and concerns, all of which are kept confidential - Periodic Town halls, one-to-one meetings, Skip level meetings are organised, thereby providing an opportunity to employees to express any concerns/issues - PoSH committee is in place to handle incidents of workplace sexual harassment. - Formulated a Whistle Blower Policy for redressing grievances related to unethical behavior, actual or suspected fraud or a violation of Company's Code of Conduct.
Permanent Employees	Designated HR Point of Contact (POC) at all the sites and offices to discuss concerns and grievances. Depending on the seriousness of the issue, the HR POC may escalate the matter to the HR Business Partner for resolution. Additionally, violations of the Company's Code of Conduct can be reported directly to a dedicated Ombudsman, whose contact details are published in the Code of Conduct and Business Ethics.
Other than Permanent Employees	


7. Membership of employees and worker in association(s) or Unions recognised by the listed entity:

Category	FY26			FY25		
	Total employees / workers in respective category (A)	No. of employees / workers in Respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	1,200	0	NA	943	0	NA
Male	1,021	0	NA	808	0	NA
Female	179	0	NA	135	0	NA
Total Permanent Workers	474	474	100%	469	469	100%
Male	426	426	100%	418	418	100%
Female	48	48	100%	51	51	100%

8. Details of training given to employees and workers:

Category	FY26					FY25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1,021	1,021	100%	1,021	100%	808	808	100%	808	100%
Female	179	179	100%	179	100%	135	135	100%	135	100%
Total	1,200	1,200	100%	1,200	100%	943	943	100%	943	100%
Workers										
Male	426	426	100%	426	100%	418	418	100%	418	100%
Female	48	48	100%	48	100%	51	51	100%	51	100%
Total	474	474	100%	474	100%	469	469	100%	469	100%

Note: Only permanent employees and workers have been considered in Total (A) column i.e., headcount.

9. Details of performance and career development reviews of employees and worker:

Category	FY26			FY25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1,021	869	85%	808	668	83%
Female	179	152	85%	135	115	85%
Total	1,200	1,021	85%	943	783	83%
Workers						
Male	426	426	100%	418	418	100%
Female	48	48	100%	51	51	100%
Total	474	474	100%	469	469	100%

Note:

- As per the Annual Performance Review eligibility criteria, employees who joined on or before December 31 were included in the review process.
- Employees designated as Trainee Executives or Management Trainees are not covered under the Annual Performance Review process.
- Workmen are not covered under the Annual Performance Review process, as their compensation and performance-related matters are governed through separate union-negotiated processes and agreements.

10. Health and safety management system:

a) Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

- Yes. We have a comprehensive occupational health and safety management system in place across all manufacturing facilities. The Environment, Health, Safety, and Sustainability (EHSS) Policy is applicable to all operations. Our facilities are certified under ISO 14001:2015 for Environmental Management Systems (EMS) and ISO 45001:2018 for Occupational Health and Safety (OH&S). Additionally, we have a robust risk management and prevention framework based on Aspect Impact Management (AIM) and Hazard Identification and Risk Assessment (HIRA). Regular internal and external audits are conducted to ensure compliance with occupational health and safety standards across all operational areas, including manufacturing, quality control, facilities and engineering, administration, and warehousing

b) What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

- We have a well-defined process for identifying work-related hazards associated with both routine and non-routine activities. Hazard identification is carried out through various methods such as EHS walkthrough checklists, GEMBA walks, Hazard Identification and Risk Assessment (HIRA), and Hazardous Area Classification (HAC) studies. All employees receive training on the Group EHS Standard Operating Procedures (SOPs). For non-routine tasks involving external contract workers, a Permit to Work (PTW) system is implemented. The PTW system includes various types of permits such as general, hot work, confined space, work at height, electrical, and high-risk activities.

c) Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/ No).

- Yes. We have a well-established and effective reporting system for incidents, unsafe conditions, unsafe behaviors, and work-related hazards. This system is supported by a structured incident management procedure that enables employees to report concerns efficiently. Regular Safety Committee meetings provide a collaborative forum where management, employees, and contract workers come together to identify and address health and safety issues. With active worker representation, the committee reviews all reported hazards and ensures they are thoroughly tracked and resolved to logical closure, reinforcing our commitment to maintaining a safe and transparent workplace.

d) Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)

- Yes. We provide non-occupational healthcare services to employees and workers, including access to medical consultations at the on-site Occupational Health Centre and annual health check-ups through external hospitals. Employees and their dependents are covered under medical and personal accident insurance. The HR and EHS teams actively promote initiatives to support employee health and well-being.

11. Details of safety related incidents, in the following format:

Safety Incident/Number	Category*	FY 26	FY25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Worker	0	0
Total recordable work-related injuries	Employees	0	0
	Worker	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Worker	0	0

*Including the contract workforce



12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

We have established measures to ensure a safe and healthy workplace by proactively identifying, evaluating, and mitigating or preventing any hazard/releases that could occur.

Safety systems at work include:

- Permit to Work
- Job Hazard Analysis
- Process Safety Information
- Management of Change
- Process Hazard Analysis
- Process Risk Assessment
- Pre-Start up Safety Review
- Incident Management
- Contractor Management
- Emergency Management
- Hazard identification and risk assessment
- Aspect and impact identification

The emergency management system includes frequent mock drills for each site. Considering the significant on-site workforce, a safe and efficient building evacuation protocol is a priority.

13. Number of Complaints on the following made by employees and workers:

Category	FY26			FY25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil		Nil	Nil	
Health and safety practices	Nil	Nil		Nil	Nil	

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

No corrective actions were necessitated during the reporting period.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

Yes, we extend term insurance policy for both permanent employees and permanent workers. In case of accidental death, Group Personal Accident (GPA) policy is also provided.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

We have robust systems in place to ensure that all applicable statutory dues related to transactions with value chain partners are accurately deducted and deposited in compliance with relevant regulations, and are regularly reviewed through audit processes. Additionally, the raw materials are procured from approved national and international vendors.

3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY26	FY25	FY26	FY25
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

4. Does the entity provide transition assistance programmes to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

We are aligned with the broader organisational standards followed by our Group Company. While these guidelines are not yet formalised internally, we are evolving as an organisation and plan to incorporate them into our policies soon.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	As part of our sustainability initiatives, we have developed a robust Supplier ESG assessment framework to gauge the sustainability preparedness of our suppliers and to monitor their ESG performance periodically. The exercise is intended to take stock of our collective ESG impact, identify risks or areas for improvement, and shape our capacity building efforts. During the year, we carried out the supplier assessments for our critical suppliers accounting for more than 90% of our direct procurement spend value.
Working Conditions	

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

No corrective actions were necessitated during the reporting period.



Principle 4

Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

We are dedicated to successfully meeting stakeholder expectations and actively work with stakeholders, carefully identifying significant material challenges. In line with our aspiration to conduct business in a responsible manner, we are committed to cultivating robust, meaningful relationships with all its stakeholders. Stakeholders and their relative importance to us are determined by the impact of the stakeholder group on the business and the impact of the business on the stakeholder group. Other considerations while determining stakeholder importance include factors like impact, influence, legitimacy, and diversity of perspectives. Our stakeholder engagement strategy prioritises reciprocal communication, enabling the organisation to gather diverse perspectives and incorporate them into its business practices.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
 Employees	No	Direct & other communication mechanisms including emails, employee committees, employee engagement initiatives, grievance mechanism and townhalls	Regular and on continuous basis	Engagement with employees focusing on offering relevant training and development opportunities to support career progression, fostering alignment with organisational values and the code of conduct, addressing employee grievances through structured channels, and promoting health and safety practices throughout the organisation



Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
 Shareholders/ Investors	No	Press releases, social media, website, annual general meetings, intimation to stock exchanges, annual/ quarterly results, calls/ in person meetings (one on one/group)	Quarterly/ Annually, Event based and need based	Engagement with investors and shareholders to discuss about business performance and long-term strategy, to stay abreast of developments in the corporation and understanding their expectations.
 Customers	Yes, based on materiality	Customer meets, emails, telephone calls	Frequent and need based	Engagement with customers to understand the industry, business challenges, and address any issues that they may have.
 Vendors	No	Vendor Meets; Virtual modes such as e-mail, telephonically	Ongoing	Responsible supply chain practices are essential for ensuring sustainable business continuity. Engaging with vendors enables the Company to identify key material issues impacting the supply chain.
 Communities	Yes	In-person meetings, Engagement through NGO partners	Ongoing	Our CSR-led community development programmes are designed to foster sustainable socio-economic development and generate positive outcomes for communities. These programmes primarily focus on healthcare, education, sanitation, and infrastructure development.

Leadership Indicators

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

Consultation with relevant stakeholders on the economic, environmental, and social topics is done by the respective functional heads and the feedback is shared with the Management Committee/Board, as required.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes, stakeholder engagement is used to support the identification of environmental, social and governance topics. We have dedicated communication channels to regularly communicate with different stakeholder groups.

3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalised stakeholder groups.

Our CSR initiatives are designed to support vulnerable and marginalised stakeholder groups. Through stakeholder engagement, specific needs are identified and addressed with targeted efforts. Strategic interventions focus on a range of areas, including, community health, and education, contributing to social development.



Principle 5

Businesses should respect and promote human rights

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY26			FY25		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	1,200	1,200	100%	943	943	100%
Other than permanent	-	-	-	361	361	100%
Total Employees	1,200	1,200	100%	1,304	1,304	100%
Workers						
Permanent	474	474	100%	469	469	100%
Other than permanent	615	615	100%	-	-	-
Total Workers	1,089	1,089	100%	469	469	100%

Note: Contractual personnel have been reclassified from “Other than Permanent Employees” to “Other than Permanent Workers” in the current reporting period in alignment with the Industrial Relations Code, 2020. This change pertains solely to disclosure classification and has no impact on the Company’s workforce composition.

2. Details of minimum wages paid to employees and workers, in the following format:

Category	FY26					FY25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/ A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	1,021	-	-	1,021	100%	808	-	-	808	100%
Female	179	-	-	179	100%	135	-	-	135	100%
Other than Permanent										
Male	-	-	-	-	-	315	38	12%	277	88%
Female	-	-	-	-	-	46	10	22%	36	78%
Workers										
Permanent										
Male	426	-	-	426	100%	418	-	-	418	100%
Female	48	-	-	48	100%	51	-	-	51	100%
Other than Permanent										
Male	569	-	-	569	100%	-	-	-	-	-
Female	46	-	-	46	100%	-	-	-	-	-



3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹)	Number	Median remuneration/ salary/ wages of respective category (₹)
Board of Directors (BoD)*				
Executive Directors (ED)	1	6,24,50,000	0	0
Non-Executive Directors (NED)	5	10,00,000	1	17,00,000
Key Managerial Personnel#	1	2,21,94,657	1	27,47,904
Employees other than BoD and KMP	1021	6,05,660	179	4,56,276
Workers	426	6,96,420	48	7,90,908

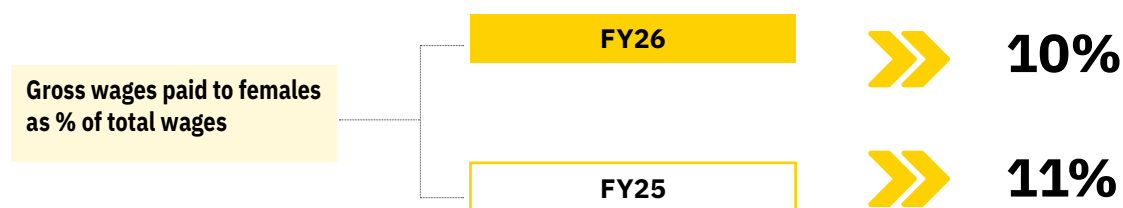
*ED & NED are considered as two separate categories

Excluding Executive Directors

Notes:

- 1) Sitting fees paid to NEDs is considered in the above calculation in proportion to the meeting attended by the Director
- 2) For the purpose of the above calculations, Neeraj Sharma is considered as ED
- 3) Remuneration to Anurag Bhagania (CFO) and Trisha A (Company Secretary) considered under KMP category
- 4) Remuneration paid to all the ED and KMP have been in line with their terms of the appointment

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:



4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

We have established a Code of Conduct policy through which employees' concerns are addressed by the Human Resources team, ensuring fair and timely resolution. Multiple communication channels are available for reporting potential human rights impacts on stakeholders, including email or direct reporting to senior management or the Board of Directors. For complaints related to the Prevention of Sexual Harassment (PoSH), a dedicated policy outlines the process for resolution through the Internal Complaints Committee (ICC). Additionally, a Whistle Blower Policy enables employees to report unethical behavior, suspected fraud, or violations of the Code of Ethics and Business Conduct directly to the Chairperson of the Audit Committee.

6. Number of Complaints on the following made by employees and workers:

	FY26			FY25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual harassment	0	0	0	0	0	0
Discrimination at workplace	0	0	0	0	0	0
Child labour	0	0	0	0	0	0
Forced Labour/ Involuntary Labour	0	0	0	0	0	0
Wages	0	0	0	0	0	0
Other human rights related issues	0	0	0	0	0	0

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	FY26	FY25
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013(POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

We are dedicated to fostering a workplace culture rooted in fairness, respect, and equality. To support this commitment, it leverages SEEK—a third-party Business Intelligence platform that enables employees to confidentially report grievances. The platform ensures complete anonymity, with employee identity protected by agreement with the vendor. This confidentiality empowers employees to voice concerns without fear of retaliation, reinforcing a safe, transparent, and compliant organisational environment. This approach is also applied to complaints under the PoSH and Whistle Blower policies, with full compliance to applicable laws and internal safeguards to prevent identity disclosure.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Yes

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	
Forced Labour/Involuntary Labour	
Sexual harassment	100%
Discrimination at workplace	
Wages	
Other human rights related issues	NA

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.

No corrective actions were necessitated during the reporting period.

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.

No human rights-related grievances or complaints were reported during the financial year. Our commitment to human rights is embedded across the organisation through our Human Rights Policy, which covers equal opportunity, non-discrimination, health and safety, freely chosen employment, fair wages and benefits.

2. Details of the scope and coverage of any Human rights due-diligence conducted.

During the year, we conducted human rights due diligence across our operations, covering our employees, workers and workplace practices. For further details, please refer to our Integrated Annual Report.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes

4. Details on assessment of value chain partners:

Category	% of your value chain partners (by value of business done with such partners) were assessed
Sexual harassment	As part of our sustainability initiatives, we have developed a robust Supplier ESG assessment framework to gauge the sustainability preparedness of our suppliers and to monitor their ESG performance periodically. The exercise is intended to take stock of our collective ESG impact, identify risks or areas for improvement, and shape our capacity building efforts. During the year, we carried out the supplier assessments for our critical suppliers accounting for more than 90% of our direct procurement spend value.
Discrimination at workplace	
Child labour	
Forced Labour/Involuntary Labour	
Wages	
Other human rights related issues	

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

No corrective actions were necessitated during the reporting period.



Principle 6

Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	FY26	FY25
From renewable sources		
Total electricity consumption (A) (in GJ)	1,13,219.09	1,10,514
Total fuel consumption (B) (in GJ)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C) (GJ)	1,13,219.09	1,10,514
From non-renewable sources		
Total electricity consumption (D) (in GJ)	24,041.45	24,887
Total fuel consumption (E) (in GJ)	2,802.30	20,279
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F) (in GJ)	26,843.74	45,166
Total energy consumed (A+B+C+D+E+F) (in GJ)	1,40,062.83	1,55,680
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	9.97	11.98
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	202.71	247.49
Energy intensity in terms of physical Output	NA	NA
Energy intensity (optional) – the relevant metric may be selected by the entity	NA	NA

All PPP – IMF conversion factors for FY26: 20.34 (Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>)

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, SGS India Private Limited

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Not Applicable

3. Provide details of the following disclosures related to water, in the following format:

Parameter	FY26	FY25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	1,310.21	10,067.6
(iii) Third party water	1,98,423.50	2,02,599.5
(iv) Seawater/desalinated water	0	0
(v) Others	56,000	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2,55,733.71	2,12,667.1
Total volume of water consumption (in kilolitres)	2,55,733.71	2,12,667.1

Parameter	FY26	FY25
Water intensity per rupee of turnover (Total water consumption/ Revenue from operations)	18.20	16.36
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	370.12	338.08
Water intensity in terms of physical output	NA	NA
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA

All PPP – IMF conversion factors for FY26: 20.34 (Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>)

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, SGS India Private Limited

4. Provide the following details related to water discharged:

Parameter	FY26	FY25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(ii) To Groundwater	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(iii) To Seawater	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(iv) Sent to third-parties	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(v) Others	We have installed Zero Liquid Discharge facility in our manufacturing units hence no water discharge outside of the premises.	We have installed Zero Liquid Discharge facility in our manufacturing units hence no water discharge outside of the premises.
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
Total water discharged (in kilolitres)	Nil	Nil

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, SGS India Private Limited

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Yes, we have implemented Zero liquid discharge facility for all our manufacturing units as part of water conservation through reduce, reuse, recharge, and recycle approach.



6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Unit	FY26	FY25
NOx	Kg	6,119.15	2,84,970
SOx	Kg	2,375.72	6,306.6
Particulate matter (PM)	Kg	8,913.39	12,575.0
Persistent organic pollutants (POP)		NA	NA
Volatile organic compounds (VOC)		NA	NA
Hazardous air pollutants (HAP)		NA	NA
Others – please specify		NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, SGS India Private Limited

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY26	FY25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	10,063.96	7,653.6
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	4,772.50	5,019.1
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		1.06	0.975
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		21.47	20.15
Total Scope 1 and Scope 2 emission intensity in terms of physical output		NA	NA
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA

All PPP – IMF conversion factors for FY26: 20.34 (Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>)

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, SGS India Private Limited

8. Does the entity have any project related to reducing Greenhouse Gas emission? If Yes, then provide details.

Yes, we have implemented some of the initiatives as below:

Aranya Dhama, and Nisarga Dhama project were undertaken to enhance biodiversity through the plantation of over 3,000 tree saplings. During the year, we undertook tree plantation initiatives as part of broader environmental efforts. Employee-led drives resulted in the planting of approximately 1,300 saplings, contributing to ecosystem restoration, biodiversity enhancement, and indirect greenhouse gas sequestration. These initiatives reflect the entity's commitment to supporting sustainable development and positive environmental impact.

9. Provide details related to waste management by the entity, in the following format:

Parameter	FY26	FY25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	6.561	170
E-waste (B)	10.745	2
Bio-medical waste (C)	31.543	25.4
Construction and demolition waste (D)	0	0
Battery waste (E)	10.628	3
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	269.695	254.3
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	508.942	283.5
Total (A+B + C + D + E + F + G + H)	838.114	738.0
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.060	0.057
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	1.21	1.17
Waste intensity in terms of physical output	NA	NA
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	541.69	481.64
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	541.69	481.64
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	260.04	212.89
(ii) Landfilling	36.38	42.46
(iii) Other disposal operations	0	1.02
Total	296.42	256.37

All PPP – IMF conversion factors for FY26: 20.34 (Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>)

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, SGS India Private Limited

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

The standard operating procedure (SOP) for waste management is in accordance with the applicable rules and determines the approach to proper waste management in all sites. It outlines the process of segregation, according to compatibility of each category of generated waste. The waste is packed in leak-proof containers (using biodegradable bags or puncture proof containers), labelled, and transferred using trolleys to the waste storage yard.

- The waste is stored in the waste yard and disposed of by Karnataka State Pollution Control Board (KSPCB) authorised waste handlers on a regular basis in accordance with the applicable rules.
- All waste yards are equipped with different types of fire extinguishers, fire hydrant system, for handling any fire/emergency. Casual employees are provided with appropriate PPE's to avoid any contact.

We practice green concepts of 3R (reduce, reuse and recycle) in our operations.



- 11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:**

No, we do not have any manufacturing facilities in ecologically sensitive areas.

- 12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:**

Not Applicable

- 13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:**

Yes. All manufacturing facilities and R&D site are compliant with the applicable environmental laws, regulations, legislations, and guidelines as per the central and state level mandates/requirements.

Leadership Indicators

- 1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):**
For each facility / plant located in areas of water stress, provide the following information:

(i) Name of the area :

Jigani Industrial area, Anekal Taluk

(ii) Nature of operations :

Research and Development of Pharmaceutical Products

(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY26	FY25
Water withdrawal by source (in kilolitres)		
(i) Surface water	Nil	Nil
(ii) Groundwater	1,310.21	135.6
(iii) Third party water	1,884.5	3,824.4
(iv) Seawater/desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kilolitres)	3,194.71	3,960.0
Total volume of water consumption (in kilolitres)	3,194.71	3,960.0
Water intensity per rupee of turnover (Water consumed/ turnover)	0.23	0.30
Water intensity (optional) – the relevant metric may be selected by the entity	Nil	Nil
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(ii) Into Groundwater	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(iii) Into Seawater	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil

Parameter	FY26	FY25
(iv) Sent to third-parties	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(v) Others	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	We have dedicated inhouse CETP plant for treating the effluent and it is utilised for internal usage. No water discharged outside of the premises.	We have dedicated inhouse CETP plant for treating the effluent and it is utilised for internal usage. No water discharged outside of the premises.
Total water discharged (in kilolitres)	Nil	Nil

Note: As per license obtained from Karnataka Ground Water Authorisation (KGWA), facilities situated at Anekal Taluk, Bengaluru falls under water stress location.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, SGS India Private Limited

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY26	FY25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	74,414.37	62,952.9
Total Scope 3 emissions per rupee of turnover		5.29	4.84
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA

All PPP – IMF conversion factors for FY26: 20.34 (Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>)

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, SGS India Private Limited

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not Applicable

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	MBR system (Membrane BioReaction) installed in place of conventional STP (Sewage Treatment Plant)	Existing sewage treatment plant is revamped with installation of new MBR system in existing system. We have installed this system in existing STP area without disturbing existing civil structures. This system was installed to get very good quality treated water beyond required regulatory norms	With this new technology installation, we can treat 2.5 times the quantity sewage water in same treatment system



Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
2	Installed High Efficiency Oxy-rich diffuser system in wastewater Treatment plants	Installed High Efficiency oxy-rich diffuser system in place of conventional diffuser system for aeration treatment plant to treat effluent for better quality treated water.	Getting more quality and high recovery in Effluent Recycling plant
3	Softener installation to get low Hardness water and utilise in Boiler operations	Installed High efficiency Softener plant in Zero Liquid Discharge plant to get low Total Hardness for recovered permeate water from Effluent Recycling Plant. The recovered water is being used for Boiler feed water and Cooling tower top-up water.	With this we are saving 2% fresh water intake.
4	Chiller energy conservation	Previously, the makeup water pump (0.85 kW) operated continuously due to inadequate water flow caused by blockages in the existing GI pipeline, resulting in excessive pressure losses. The GI pipeline has now been replaced with a CPVC pipeline, which has improved flow conditions and maintained the required system pressure. Consequently, the makeup water pump now operates under normal automatic control, cycling ON and OFF based on system demand instead of running continuously.	15.84 kWh/day savings

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

The pharma industry is a regulated industry with heightened regulatory oversight at all points of time. We have 5 units across India and have initiated Business continuity plan in one of the facilities. As part of Enterprise risk management policy, we are reviewing all identified risks periodically. One of the manufacturing unit is certified with ISO 22301 Business Continuity Management System

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

No adverse impact to the environment caused, from any activities or measures pertaining to value chain partners.

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

Nil

8. How many Green Credits have been generated or procured:

Nil



Principle 7

Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.

OneSource is affiliated with 7 trade and industry chambers/associations.

b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	The Confederation of Indian Industry (CII)	National
2	Indian Drug Manufacturers' Association	National
3	Quality Council of India	National
4	Indian Association of Secretaries	National
5	State Environment Impact Assessment Authority	State
6	Karnataka Drugs and Pharmaceutical Manufacturers Association	State
7	United Nations Global Compact Network	International (affiliated to India unit)

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

Nil

Leadership Indicators

1. Details of public policy positions advocated by the entity:

Not Applicable



Principle 8

Businesses should promote inclusive growth and equitable development

Essential Indicators

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.**

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable*					

*During FY26, the Company undertook a formal structured Social Impact Assessment (SIA) of its key CSR initiatives through an external agency, Social Audit Network (SAN), India. The assessment covered major community interventions implemented in and around Bashettihalli, including:



The study was conducted using stakeholder consultations, field visits, and data analysis, and evaluated the initiatives using the REEIS framework which measures the performance of a programme on four parameters – Relevance, Effectiveness, Efficiency, Impact, and Sustainability

Overall, the assessment indicated positive community impact, with improvements in sanitation, access to safe water, school safety and infrastructure, and public healthcare utilisation. The initiatives received an overall REEIS score of 8.0/ 10, reflecting strong performance and measurable benefits.

2. **Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:**

Not Applicable

3. **Describe the mechanisms to receive and redress grievances of the community**

Our CSR teams actively engage with key stakeholders, including Panchayat members, to initiate appropriate actions where needed. Feedback and requests from these stakeholders are evaluated and addressed based on merit and relevance. This collaborative approach fosters trust and strengthens the Company's credibility within the community.

4. **Percentage of input material (inputs to total inputs by value) sourced from suppliers:**

	FY26	FY25
Directly sourced from MSMEs/small producers		
a. Raw material	1.1%	1%
b. Packaging material	1.9%	15%
Sourced directly from within the district and neighbouring districts		
a. Raw material	0.4%	0%
b. Packaging material	0.9%	14%

5. **Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost:**

	FY26	FY25
Rural	0%	29%
Semi-urban	0%	0%
Urban	42%	71%
Metropolitan	58%	0%

Note: There is a change in the classification vs prior year. This change is attributable to an updated approach in reporting methodology and does not represent any change in our workforce composition.

Leadership Indicators

1. **Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):**

Not Applicable

2. **Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:**

We have not taken up any CSR activities in the aspirational districts as listed by the government. However, we have undertaken CSR activities in other districts

S. No.	State	District	Amount Spent (in ₹)	Remarks
1	Karnataka	Bengaluru (Doddaballapur)	15,06,667	Construction of Anganwadi @ Bashettihalli
2	Karnataka	Bengaluru (Doddaballapur)	15,80,298	Life skills programme & other facilities - Govt High School @ Bashettihalli
3	Karnataka	Bengaluru (Doddaballapur)	20,01,685	Namma Clinic @ Bashettihalli
4	Karnataka	Bengaluru (Kumbaranahalli)	88,70,580	Aranya Dhama @ Kumbaranahalli
5	Karnataka	Bengaluru (Doddaballapur)	59,30,000	Nisarga Dhama @ Kumbaranahalli
6	Karnataka	Bengaluru (Doddaballapur)	16,90,064	Tractor with trailer & Tata Ace Gold with tipper to Bashettihalli Panchayat
Total			2,15,79,294	

3. (a) **Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised /vulnerable groups? (Yes/No)**

We source materials from MSMEs on a case-to-case basis, which may include marginalised or vulnerable groups, considering that company has got 5 manufacturing facilities. Suppliers around the manufacturing areas are also evaluated as part of the framework

- (b) **From which marginalised /vulnerable groups do you procure?**

Not Applicable

- (c) **What percentage of total procurement (by value) does it constitute?**

Not Applicable

4. **Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:**

Not Applicable

5. **Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.**

Not Applicable



6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Health & Hygiene - Construction of Anganwadi Obadenahalli, Bashettihalli Panchayat As part of our commitment to community health and early childhood development, we have initiated the construction of an Anganwadi centre at Obadenahalli, Bashettihalli Panchayat. This initiative is aimed at supporting approximately 30 children, along with pre- and post-natal mothers, by providing access to a safe and nurturing environment for early education, nutrition, and healthcare services. The project is designed to strengthen grassroots community infrastructure and enhance maternal and child well-being, contributing to improved health outcomes and holistic development at the community level. By investing in early childhood care and maternal health, we aim to create a sustainable impact on the overall quality of life in the region. The project is currently under construction and is expected to be completed during Sept 2026. This initiative supports   	30	100%
2	Education – Infrastructure Support and Life Skills Development at Govt High School, Bashettihalli As part of our ongoing commitment to enhancing educational outcomes, we have continued our support to the Government High School at Bashettihalli through both infrastructure improvement and student development initiatives. During the year, essential facilities were strengthened by providing over 500 stainless steel plates for the mid-day meal programme, along with fans for the dining hall, and chairs and cupboards to support the school library. In addition, we continued to implement a structured Life Skills Programme aimed at holistic student development. The programme focuses on enhancing students' cognitive abilities, emotional well-being, communication skills, decision-making, and self-awareness. Through interactive sessions and practical learning approaches, students are equipped with essential skills that support academic performance as well as personal growth and resilience. By combining infrastructure support with life skills education, the initiative contributes to creating a more conducive learning environment and empowers students to build a strong foundation for their future. This initiative aligns with  	530	100%

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
3	Health – Strengthening Primary Healthcare through Namma Clinics As part of our commitment to improving access to primary healthcare in and around Doddaballapur, we continued to strengthen and expand the impact of Namma Clinics during the year. Building on our earlier infrastructure support, we enhanced healthcare delivery by providing essential medical equipment to multiple clinics, enabling them to offer improved diagnostic and treatment services. These clinics collectively serve approximately 1 lakh individuals across Paalanjogihalli, Khasbagh, Vidyanagara, Rojipura, and Dargajogihalli, significantly improving access to timely and quality primary healthcare for the surrounding communities. In addition, we have initiated efforts to further strengthen healthcare infrastructure at the Urban Primary Health Centre (UPHC) in Doddaballapur. Through these initiatives, we aim to create sustainable healthcare systems at the grassroots level, ensuring better health outcomes and increased accessibility for underserved populations. This initiative aligns with 	1,00,000	100%
4	Environment - Aranya Dhama – forest conservation and development of bio-diversity park initiative As part of our continued commitment to environmental sustainability, we have been working in close collaboration with the Forest Department to conserve and enhance approximately 100 acres of forest land in the Kumbaranahalli State Reserve Forest under the Aranyadhama initiative. Building on our ongoing efforts, we have successfully sustained the “Zero Fire” objective this year as well, through preventive measures and the use of essential fire-fighting equipment such as blowers, brush cutters, and fire beaters. As part of a long-term vision for ecological preservation and community engagement, we have initiated the development of key infrastructure within the forest area. This includes the construction of a rest room block, a forester’s hut, jeepable access tracks, and nature trails. These interventions are aimed at strengthening forest management capabilities, enabling effective monitoring, and promoting responsible eco-awareness and accessibility. In addition, continued efforts to secure and protect the forest ecosystem have contributed to safeguarding the region’s biodiversity, preventing encroachments, and supporting the conservation of native flora and fauna. Through Aranyadhama, we remain committed to creating a sustainable and resilient ecosystem that supports long-term environmental and biodiversity conservation. This initiative aligns with  	28,000	100%



S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
5.	Environment - Nisarga Dhama – Lake Rejuvenation and green belt development As part of our sustainability journey, we have undertaken the Nisarga Dhama initiative focusing on lake rejuvenation and green belt development to restore and enhance the local ecosystem. This initiative involves the rejuvenation of a 6-acre lake and green belt, with a water holding capacity of approximately 10 crore litres, contributing significantly to water conservation and groundwater recharge in the region. In addition, we have carried out the plantation of over 2,000 saplings across 32 native species, aimed at strengthening the green cover and promoting biodiversity. The use of native species ensures better adaptability, ecological balance, and long-term sustainability of the plantation efforts. The initiative plays a vital role in restoring ecological balance, enhancing local biodiversity, and creating a sustainable natural habitat for future generations. It has also received strong appreciation from Panchayat representatives and the local community, reflecting its positive impact at the grassroots level. This initiative aligns with   	18,500	100%
6.	Environment – Strengthening Waste Management Infrastructure As part of our commitment to environmental sustainability and community cleanliness, we have extended support to waste management efforts in the Bashettihalli Panchayat by providing essential transportation infrastructure. This includes the deployment of a tractor with trailer and a Tata Ace Gold with tipper to support ongoing Swachh initiatives. Bashettihalli Panchayat generates approximately 2.5 tons of waste per day, comprising around 1 ton of dry waste and 1.5 tons of wet waste. The vehicles provided through this initiative are contributing to the efficient collection and transportation of nearly 1.8 tons of waste on a daily basis, significantly improving waste handling and disposal processes in the region. By strengthening local waste management systems, the initiative supports improved sanitation, promotes cleaner surroundings, and enhances the overall quality of life for the community. This initiative aligns with  	12,500	100%



Principle 9

Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

Not Applicable. We offer contract research, development, and manufacturing services to other businesses and do not provide services directly to consumers.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

	As percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable. We offer contract research, development, and manufacturing services to other businesses and do not provide services directly to consumers.
Safe and responsible usage	
Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the following:

	FY26			FY25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Data Privacy						
Advertising						
Cybersecurity	Not Applicable. We offer contract research, development, and manufacturing services to other businesses and do not provide services directly to consumers.					
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

4. Details of instances of product recalls on account of safety issues:

	Number	Reasons for recall
Voluntary recalls	Nil	Nil
Forced recalls	Nil	Nil

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

Risk Management Policy:

<https://www.onesourcecdmo.com/wp-content/uploads/2026/02/Risk-Management-Policy.pdf>

Privacy Policy:

We have an Information Security Policy and a framework to manage cybersecurity and data privacy risks. The policy outlines procedures for safeguarding and managing the Company's information assets, including measures for access control, data protection, risk management, monitoring, and incident response.

<https://www.onesourcecdmo.com/wp-content/uploads/2026/08/Privacy-Policy.pdf>



- 6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.**

No penalties/regulatory action has been levied or taken with respect to the above listed matters.

- 7. Provide the following information relating to data breaches:**

- a. Number of instances of data breaches:**

Nil

- b. Percentage of data breaches involving personally identifiable information of customers:**

Nil

- c. Impact, if any, of the data breaches**

Leadership Indicators

- 1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**

The information on products and services can be accessed from website at: <https://www.onesourcecdmo.com/>

- 2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**

Not Applicable. We offer contract research, development, and manufacturing services to other businesses and do not provide services directly to consumers.

- 3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**

Not Applicable. We offer contract research, development, and manufacturing services to other businesses and do not provide services directly to consumers.

- 4. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

Not Applicable. We offer contract research, development, and manufacturing services to other businesses and do not provide services directly to consumers.

For and on behalf of the Board of Directors

Date: May 13, 2026
Place: Bengaluru

Arun Kumar
Non-Executive Chairperson
DIN: 00084845



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INDEPENDENT REASONABLE ASSURANCE STATEMENT

Independent Assurance Statement to Onesource Specialty Pharma Ltd. on its BRSR Core Report for FY 2025-26

The Board of Directors,

Onesource Specialty Pharma Ltd.,

Star 1, Bannerghatta Rd,
Opp. Indian Institute of Management Bangalore,
Krishnaraju Layout, Amalodbhavi Nagar,
Bilekahalli, Bengaluru, Karnataka 560076

Nature of the Assurance

SGS India Private Limited (hereinafter referred to as 'SGS India') was engaged by Onesource Specialty Pharma Ltd. (the 'Company') to conduct an independent assurance of the Company's Business Responsibility and Sustainability Reporting (BRSR) (the 'Core Report') for the reporting period of April 1, 2025, to March 31, 2026. SGS India has conducted a Reasonable level of Assurance for the BRSR core indicators. This assurance engagement was conducted in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) and ISAE 3410.

Reporting Framework

The Report has been prepared following

1. Master Circular for compliance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities (Circular No. HO/49/14/14(7)2025-CFD-POD2/II/3762/2026), dated 30 January 2026 circular.
2. Greenhouse Gas Protocol standard

Intended Users of this Assurance Statement

This Assurance Statement is provided with the intention of informing all Onesource Specialty Pharma Ltd. internal and external Stakeholders.

Responsibilities

The information in the report and its presentation is the responsibility of the management of the Company. SGS India has not been involved in the preparation of any of the material included in the report.

Our responsibility is to express an opinion on the text, data, and statements within the defined scope of assurance, aiming to inform the management of the Company, and in alignment with the agreed terms of reference. We do not accept or assume any responsibility beyond this specific scope. The Statement shall not be used for interpreting the overall performance of the Company, except for the aspects explicitly mentioned within the scope.

Assurance Standard

SGS has conducted a Reasonable level of Assurance for BRSR core parameters under 9 ESG Attributes as specified under BRSR standards and amendments made as on date. This engagement was performed in accordance with the International Standard on Assurance Engagement (ISAE) 3000 (revised) and ISAE 3410 (Assurance Engagements other than Audits or Reviews of Historical Financial Information).



SGS India Private Limited
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Our evidence-gathering procedures were designed to obtain a 'Reasonable' level of assurance, which is a high level of assurance in accordance with ISAE 3000 (revised) standard, but is not absolute certainty. It involves obtaining sufficient appropriate evidence to support the conclusion that the information presented in the report is fairly stated and is free from material misstatements.

Statement of Independence and Competence

The SGS Group of companies is the world leader in inspection, testing, and assurance, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social, and ethical auditing and training; and environmental, social, and sustainability report assurance. SGS India affirms our independence from Onesource Specialty Pharma Ltd., being free from bias and conflicts of interest with the organization, its subsidiaries, and stakeholders.

The assurance team was assembled based on their knowledge, experience, and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 20121, ISO 50001, SA8000, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification, and GHG Validation Lead Auditors, and experience on the SRA Assurance.

Scope of Assurance

The assurance process involved assessing the quality, accuracy, and reliability of BRSR Indicators, including all KPI's within the report for the period April 1, 2025 to March 31, 2026.

The scope of verification covers the following aspects:

The reporting boundary includes 5 plants and the corporate office, and this is aligned with the GHG inventory consolidation approach.

Assurance Methodology

The assurance comprised a combination of desktop review, interaction with the key personnel engaged in the process of developing the report, on-site visits, and remote verification of data. Specifically, SGS India undertook the following activities:

- Assessment of the suitability of the applicable criteria in terms of their comprehensiveness, reliability, and accuracy.
- Interaction with key personnel responsible for collecting, consolidating, and calculating the BRSR core and assessing the internal control mechanisms in place to ensure data quality.
- Application of analytical procedures and verification of documents on a sample basis for the compilation and reporting of the KPIs.
- Assessing the aggregation process of data at the Head Office level.
- Critical review of the report regarding the plausibility and consistency of qualitative and quantitative information related to the KPIs.

Limitations

SGS India did not come across any limitation to the agreed scope of the assurance engagement. SGS India verified data on a sample basis; the responsibility for the authenticity of the data entirely lies with the Company. The assurance scope excluded forward-looking statements, product- or service-related information, external information sources, and expert opinions. SGS India has not been involved in the evaluation or assessment of any financial data/performance of the company. Our opinion on financial indicators is based on the third-party financial reports audited by the Company. SGS India does not take any responsibility for the financial data reported in the audited financial reports of the Company.

The assurance scope excludes:

- Disclosures other than those mentioned in the assurance scope.
- Data reviews outside the operational sites as mentioned in the reporting boundary.
- Validation of any data and information other than those presented in "Findings and Conclusions."
- The assurance engagement considers an uncertainty of $\pm 5\%$ based on the materiality threshold for Assumption/estimation/measurement errors and omissions.



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- The Company's statements that describe the expression of opinion, belief, aspiration, expectation, aim to future intention provided by the Company, and assertions related to Intellectual Property Rights and other competitive issues.
- Mapping of the Report with reporting frameworks other than those mentioned in the Reporting Criteria above.

Findings and Conclusions

Based on the procedures we have performed and the evidence we have obtained, we are satisfied that the information presented by the Company in its report (as per the table below) is complete, accurate, reliable, fairly stated in all material respects, and is prepared in line with the BRSR requirements.

The list of BRSR Core Indicators that were verified within this assurance engagement is given below:

S.No.	BRSR Core Attribute	BRSR Core Indicator
1	Greenhouse gas (GHG) footprint	≈ Total scope 1 emissions ≈ Total scope 2 emissions ≈ GHG emission intensity (scope 1 +2)
2	Water footprint	≈ Total water consumption ≈ Water consumption intensity ≈ Water discharge by destination and levels of treatment
3	Energy footprint	≈ Total energy consumed ≈ % of energy consumed from renewable sources ≈ Energy intensity
4	Embracing circularity	≈ Plastic waste ≈ E-waste ≈ Bio medical waste ≈ Construction and demolition waste ≈ Battery waste ≈ Other hazardous waste ≈ Other non-hazardous waste ≈ Total waste generated ≈ Waste intensity ≈ Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations. ≈ For each category of waste generated, the total waste disposed of by the nature of the disposal method
5	Employee well-being and safety	≈ Spending on measures towards the well-being of employees as a % of the total revenue of the Company ≈ Details of safety-related incidents for employees
6	Enabling gender diversity in business	≈ Gross wages paid to females as % of wages paid. ≈ Complaints on POSH
7	Enabling inclusive development	≈ Input material sourced from MSMES/ small producers as % of total purchases. ≈ Job creation in smaller towns: Wages paid to people employed in smaller towns as % of total wage cost
8	Fairness in engaging with customers and suppliers	≈ Instances involving loss/breach of data of customers as a percentage of total data breaches or cybersecurity events. ≈ Number of days of accounts payable
9	Openness of business	≈ Concentration of purchases & sales done with trading houses, dealers, and related parties ≈ Loans and advances & investments with related parties



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For and on behalf of SGS India Private Limited



Kalpesh Thombare

Technical Reviewer and National Manager – ESG &
Sustainability Services, SGS India.

12th August, 2026.

Anisha Udaykumar

Lead Verifier – ESG & Sustainability Services, SGS India

12th august, 2026.