

To
The Board of Directors
Oneworld Logistics Private Limited
7th Floor, T Square,
Sakinaka, Andheri East,
Mumbai- 400072

Subject: Resignation from the post of Statutory Auditor of the Company

Respected Sirs,

We currently serve as Statutory Auditors of Oneworld Logistics Private Limited (“the Company”).

We have completed the Limited Review for the quarter ended June 30, 2026 and handed over our report on August 01, 2026.

Our firm is in the process of restructuring the practice. As a part of the process, the assurance service for listed entities will no longer be handled in this firm. These assignments will henceforth be undertaken by ‘VRSD & Co.’, Chartered Accountants, our peer-reviewed sister firm.

We therefore do not wish to seek reappointment as the Statutory Auditor of the Company w.e.f. July 01, 2026. Please treat this letter as our formal resignation as the Statutory Auditor of the Company. However please note that we are resigning purely on account of restructuring in our firm and not due to any issues, professional or otherwise with your company or management.

We shall forward a copy of Form ADT 3 as prescribed under the Companies Act, 2013 filed with the Registrar of Companies for your records.

Please find attached in Annexure A the information to be obtained from the resigning auditors as required by SEBI circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019.

Thanking you for giving us the opportunity.

For **V R Sabnis And Associates**,
Chartered Accountants
Firm Registration No. 131055W

Vikram Sabnis
Proprietor
Membership No. 135589
Place: Mumbai

Date: August 06, 2026

ANNEXURE A

FORMAT OF INFORMATION TO BE OBTAINED FROM STATUTORY AUDITOR UPON RESIGNATION

1. Name of the listed entity/material subsidiary:	Oneworld Logistics Private Limited
2. Details of the statutory auditor:	
a. Name:	V R Sabnis And Associates
b. Address:	806, Ecstasy Business Park, Beside City of Joy, JSD Road, Mulund West, Mumbai - 400080
c. Phone number:	022 25674106
d. Email:	vikram.sabnis@vrsabnis.com
3. Details of association with the listed entity/material subsidiary:	
a. Date on which the statutory auditor was appointed:	30th September 2023
b. Date on which the term of the statutory auditor was scheduled to expire:	Conclusion of the company's AGM to be held in the year 2028
c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission:	Limited Review report for the quarter ended June 30, 2026 dated August 01, 2026
4. Detailed reasons for resignation:	Our firm is in the process of restructuring the practice. As a part of the process, the assurance service for listed entities will no longer be handled in this firm. These assignments will henceforth be undertaken by our peer reviewed sister concern 'VRSKD & Co.'
5. In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors)	Not Applicable
6. In case the information requested by the auditor was not provided, then following shall be disclosed: a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management. b. Whether the lack of information would have significant impact on the financial statements/results. c. Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705	Not Applicable

Address: 806, Ecstasy Business Park, Beside City of Joy, JSD Road, Mulund West, Mumbai - 400080

Email Address: team@vrsabnis.com

(Revised) d. Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued	
7. Any other facts relevant to the resignation:	None

Declaration:

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. We hereby confirm that there is no other material reason other than those provided above for resignation of my firm

For **V R Sabnis And Associates**,
Chartered Accountants
Firm Registration No. 131055W

Vikram Sabnis
Proprietor
Membership No. 135589
Place: Mumbai

Date: August 06, 2026