

Date: September 05, 2026

To
The Board of Directors
Abha Power and Steel Limited
Silpahri Industrial State
Bilaspur – 495001, Chhattisgarh

Subject: Resignation as Statutory Auditors of Abha Power and Steel Limited

Dear Sir/Madam,

We, M/s N B T & Co., Chartered Accountants (Firm Registration No. 140489W), were appointed as the Statutory Auditors of Abha Power and Steel Limited (“the Company”) pursuant to the provisions of Section 139 of the Companies Act, 2013, to hold office from the conclusion of the Annual General Meeting held on 30 September 2024 until the conclusion of the Annual General Meeting to be held in the year 2029.

We hereby tender our resignation as the Statutory Auditors of the Company with effect from September 05, 2026, due to pre-occupation with other professional commitments and other professional considerations, which would make it difficult for us to continue to devote the requisite professional time and resources to the audit assignment.

We confirm that there are no other material reasons other than those stated above for our resignation.

We request the Board of Directors to kindly take note of our resignation and complete the necessary formalities in this regard, including filing of the requisite forms and intimations with the Registrar of Companies, National Stock Exchange of India Limited and other applicable authorities, as may be required under the Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable laws and regulations.

We further confirm that, to the best of our knowledge and based on the information available with us, there are no matters which need to be brought to the attention of the shareholders, the Board of Directors or the regulatory authorities in connection with our resignation, other than as stated herein.

We thank the Board of Directors and the management of the Company for the cooperation and support extended to us during our tenure as Statutory Auditors.

We request you to kindly acknowledge receipt of this resignation letter.

For **N B T & Co.**
Chartered Accountants
Firm Registration No.: 140489W

CA. Neha Nuwal
Partner
Membership No.: 157137
Place: Mumbai