

ABHA POWER AND STEEL LIMITED

(FORMERLY KNOWN AS ABHA POWER AND STEEL PRIVATE LIMITED)

REG. OFFICE: SILPAHRI INDUSTRIAL STATE, BILASPUR - 495001 (C.G.)

CIN: L27102CT2004PLC016654, PHONE NO.: +91 9302221587

EMAIL ID: abhapower@gmail.com, WEBSITE: www.abhacast.com

5th September, 2026

Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
BandraKurla Complex,
Mumbai-400051

SYMBOL: ABHAPOWER

Dear Sir / Madam,

Sub: Outcome of Board Meeting held on 05-09-2026.

Pursuant to Regulation 30 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e., Saturday, 5th September, 2026, inter-alia, considered and approved:

1. Draft Board report for the financial year 2025-26.
2. The Book Closure dates i.e. the Register of members and Share Transfer Books of the Company shall remain closed from 23rd September, 2026 to 29th September, 2026 (both days inclusive) for the purpose of Annual General Meeting and the Cut- off date for E-Voting shall be 22nd September, 2026.
3. The Date, Time, Venue and Mode for conducting the Annual General Meeting of the Company and to approve the draft notice of convening such Annual General Meeting. The 22nd Annual General Meeting will be held on Tuesday, 29th September, 2026 at 1.30 p.m. (IST) via Video Conference ("VC") / Other Audio Visual Means ("OAVM").

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4. Appointment of Mr. Kamlesh Ojha, Practicing Company Secretary, as Scrutinizer for the purpose of e-voting in the Annual General Meeting of the Company.
5. Appointment of M/s Sushil & Surendra, (FRN 0003929C) Chartered Accountants as an Internal Auditor of the Company for the Financial Year 2026-27.
6. Noting of resignation of M/s N B T & Co., Chartered Accountants, Mumbai (MH), having FRN- 140489W as the Statutory Auditor of the Company.
7. Appointment of M/s V.K. Patawari & Co., Chartered Accountants (Firm Registration No. 324476E) as Statutory Auditor of the Company to fill the casual vacancy subject to approval of shareholders in the ensuing Annual General Meeting.
8. Appointment of M/s V.K. Patawari & Co., Chartered Accountants (Firm Registration No. 324476E) as Statutory Auditor of the Company for a term of five consecutive years from the conclusion of 22nd Annual General Meeting till the conclusion of 27th Annual General Meeting to be held in the year 2031 subject to approval of shareholders in the ensuing Annual General Meeting.
9. Recommendation for re-appointment of Mr. Atish Agrawal (DIN: 03540841) as Managing Director of the Company for a Term of 3 (Three) Consecutive Years.
10. Recommendation for re-Appointment of Mr. Satish Kumar Shah, (DIN:02324456) as Whole-time Director of the Company for a Term of 3 (Three) Consecutive Years
11. Other Agenda

The meeting of the Board of Directors commenced at 08:00 P.M. and concluded at 09:15 P.M.

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The requisite details as required under SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026, are enclosed as **Annexure-I**.

Kindly take the above information on records and disseminate.

Thanking You

Yours Faithfully

FOR ABHA POWER AND STEEL LIMITED

ATISH AGRAWAL
MANAGING DIRECTOR
(DIN - 03540841)

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Annexure-I

Disclosure as per SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 is as under:

Sl No	Particulars	Re-appointment of Internal Auditor	Resignation of existing Statutory Auditor	Appointment of new Statutory Auditor to fill the casual vacancy	Appointment of new Statutory Auditor for a 5-year term	Re-appointment of Mr. Atish Agrawal as Managing Director of the Company	Re-appointment of Mr. Satish Kumar Shah as Whole-time Director of the Company
1	Name	M/s Sushil & Surendra, Chartered Accountants	M/s N B T & Co., Chartered Accountants, Mumbai (MH), having FRN-140489W	M/s V.K. Patawari & Co., Chartered Accountants (Firm Registration No. 324476E)	M/s V.K. Patawari & Co., Chartered Accountants (Firm Registration No. 324476E)	Mr. Atish Agrawal	Mr. Satish Kumar Shah
2	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment as an Internal Auditor of the Company.	Resignation from the post of Statutory Auditor	Appointment as Statutory Auditor of the Company to fill the casual	Appointment as Statutory Auditor of the Company, subject to the	Re-appointment as Managing Director of the Company for a	Re-appointment as Whole-time Director of the Company for a

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				vacancy, subject to the approval of Shareholders.	approval of Shareholders.	Term of 3 (Three) Consecutive Years.	Term of 3 (Three) Consecutive Years.
3	Date of appointment/re- appointment/cessation (as applicable) & term of appointment/re- appointment;	5 th September, 2026 Appointed as the Internal Auditor of the Company for the Financial Year 2026-27.	5 th September, 2026	5 th September, 2026 To hold office until the conclusion of the 22nd Annual General Meeting of the Company subject to the approval of shareholders.	Appointed as the Statutory Auditors of the Company, subject to shareholder's approval, to hold office for a term of five consecutive years from the conclusion of 22nd Annual General Meeting till the conclusion of 27th Annual General Meeting to be held in the year	5 th September, 2026 Re- appointment for a period of 3 years with effect from 1st April, 2027 up to 31st March, 2030 subject to the approval of shareholders.	5 th September, 2026 Re- appointment for a period of 3 years with effect from 1st April, 2027 up to 31st March, 2030 subject to the approval of shareholders.

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					2031.		
4	Brief profile (in case of appointment)	M/s Sushil & Surendra, is a partnership firm of Chartered Accountants, with a reputed track record of almost 37 years, with the team of dedicated members having exclusive expertise in the field of Accounting, Statutory/Internal/Audits, Taxation, International	Not Applicable	M/s V.K. Patawari & Co., Chartered Accountants (Firm Registration No. 324476E) is a partnership firm established in the year 2000 and is one of the premier Chartered Accountants firms having head office in Kolkata and branch offices at Mumbai. They provide services in the field of Finance	M/s V.K. Patawari & Co., Chartered Accountants (Firm Registration No. 324476E) is a partnership firm established in the year 2000 and is one of the premier Chartered Accountants firms having head office in Kolkata and branch offices at Mumbai. They provide services in the field of Finance	Mr. Atish Agrawal, aged 40 years, is presently designated as Managing Director and is also one of the Promoters of our Company. He has completed his B. Tech from IIT Varanasi, BHU. He has worked as a Management Trainee in Tata Steel from July, 2008 till August, 2009. He has been associated with	Mr. Satish Kumar Shah, aged 63 years, is presently designated as Whole-time Director and is also one of the Promoters of our Company. He holds a Bachelor's degree in Science and Master in Botany from Ranchi University. He was previously involved in Dolomite Mining. He is associated with

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	Taxation, Company Law Matter and Management Consultancy services. We have delivered remarkable results and have put our name on the top of the peer group firms. The firm is backed by an experienced team of professionals who are specialized in matters relating to Audits, Company Law, Industrial &		and Taxation in addition to the core areas of accounting and auditing practices to diversified groups including manufacturing infrastructure, real estates, hotels, hospitality, entertainment, hire purchase, finance, investment, banks, stock brokers, etc. The firm also renders comprehensive professional services in the	and Taxation in addition to the core areas of accounting and auditing practices to diversified groups including manufacturing infrastructure, real estates, hotels, hospitality, entertainment, hire purchase, finance, investment, banks, stock brokers, etc. The firm also renders comprehensive professional services in the	our company from 2009. He is having more than 17 years of experience in manufacturing of steel and alloys. He is presently responsible for manufacturing operation and overall management of the Company. He has played a key role in growth and development of the Company.	our Company since 2004. He is looking after the project planning, research and development of new products, plant maintenance and general administration.
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		Financial Consultancy, Income Tax, and other direct and indirect taxes, besides, the firm retains the service of an expert from time to time so as to cater to the specific needs of the clients.		field of corporate laws, tax planning, statutory audit, internal audit, tax audit, management audit, vat audit, concurrent audit, corporate management consultancy, project finance, system and procedure study and other allied activities.	field of corporate laws, tax planning, statutory audit, internal audit, tax audit, management audit, vat audit, concurrent audit, corporate management consultancy, project finance, system and procedure study and other allied activities.		
5	Disclosure of relationships between directors (in case of appointment of a	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Son of Mr. Subhash Chand Agrawal, non-executive Director of the	Father of Mr. Naleen Shah, CFO of the Company.

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	director).					Company.	
						Except above not related to any Directors, Manager and other Key Managerial Personnel of the Company	Except above not related to any Directors, Manager and other Key Managerial Personnel of the Company

Thanking You

Yours Faithfully

FOR ABHA POWER AND STEEL LIMITED

ATISH AGRAWAL
MANAGING DIRECTOR
(DIN – 03540841)

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Information obtained from the statutory auditor upon resignation as per SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 is as under:

1	Name of Listed entity/ material subsidiary	Abha Power and Steel Limited
2	Details of the statutory auditor:	
	a. Name:	M/s N B T & Co., Chartered Accountants, Mumbai (MH), having FRN- 140489W
	b. Address:	201, 2 nd Floor, Mahindra M-Space, Off Aarey Road, Next to Meenatai Thackeray Blood Bank, Goregaon (West), Mumbai- 400104 (Maharashtra)
	c. Phone number:	+91 8976600300
	d. Email:	info@nbtco.in
3	Details of association with the listed entity/ material subsidiary :	
	a. Date on which the statutory auditor was appointed:	In AGM held on 30-09-2024, appointed for a term of five years
	b. Date on which the term of the statutory auditor was scheduled to expire:	Conclusion of the AGM to be held in 2029
	c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission.	We have Completed our Statutory Audit for the financial year ended 31 st march, 2026 and issued our report on 29 th May, 2026
	Detailed reasons for resignation:	Please refer the resignation letter
	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	Not Applicable

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	Directors)	
	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 (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.	
	Any other facts relevant to the resignation:	None

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