

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: Intimation of resignation of Statutory Auditor of the Company

Pursuant to Regulation 30 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that M/s N B T & Co., Chartered Accountants, Mumbai (MH), having FRN- 140489W, Statutory Auditors of the Company have tendered their resignation vide their letter dated 5th September, 2026 for the reasons mentioned in the letter.

The Copy of resignation letter along with the annexure in accordance with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 as received from M/s N B T & Co., Chartered Accountants, Mumbai (MH), having FRN- 140489W is attached herewith.

Further, 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	Resignation of existing Statutory Auditor
1	Name	M/s N B T & Co., Chartered Accountants, Mumbai (MH), having FRN- 140489W
2	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Resignation from the post of Statutory Auditor
3	Date of appointment/re-appointment/ cessation (as applicable) & term of appointment/re-appointment;	5 th September, 2026
4	Brief profile (in case of appointment)	Not Applicable

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5	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable
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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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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 28 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 Directors)	Not Applicable
	In case the information requested by the auditor was not provided, then following shall be disclosed:	Not Applicable
	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	

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	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