IMPERA WORLDWIDE LIMITED

(FORMERLY KNOWN AS RISHAB SPECIAL YARNS LIMITED)

CIN: L46900MH1987PLC451094

Registered Office: 303, Tower A, Peninsula Business Park, G.K. Marg, Lower Parel, Delisle Road, Mumbai - 400013, Maharashtra, India

Email: compliance.impera@gmail.com | **Website:** www.imperaltd.com | **Tel:** +91 022-44505596

Date: 07th September, 2026

To,
The General Manager
Listing Department
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001

BSE Code: 511563

Sub: Notice of 38th Annual General Meeting (AGM) and Annual Report for FY 2025-2026

Dear Sir/Madam,

Pursuant to the Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclosed herewith the following documents relating to the 38th Annual General Meeting of the Company scheduled to be held on Tuesday, 29th September, 2026 at 09:00 A.M. through Video Conferencing/other Audio-Visual Means (e-AGM):

1. Notice of the 38th Annual General Meeting and
2. 38th Annual Report 2025-2026

The aforesaid documents are also available on the website of the Company i.e. https://imperaltd.com/investors

This is for your information and record.

Thanking You.

Yours Faithfully,
For Impera Worldwide Limited
(Formerly Known as Rishab Special Yarns Limited)

AVINASH YADAV
Digitally signed by AVINASH YADAV
Date: 2026.09.07 18:53:58 +05'30'

Avinash Yadav
Managing Director
DIN: 11734727

Impera Worldwide Limited

(Formerly Known as Rishab Special Yarns Limited)

(L46900MH1987PLC451094)

38TH ANNUAL REPORT

FY 2025-26

CORPORATE INFORMATION

Board of Directors

Mr. Avinash Yadav (Appointed w.e.f 11-07-2026)	Managing Director
Mr. Ganesh Yadav (Resigned w.e.f 26-06-2026)	Managing Director
Mr. Anuj Kumar Singh	Executive Director
Mr. Goutam Kumar Bhakat	Independent Non – Executive Director
Mr. Desh Deepak	Independent Non – Executive Director

Corporate Details

CIN: L46900MH1987PLC451094
Email: compliance.impera@gmail.com
Website: www.imperaltd.com
Contact: 022-44505596

Equity Share listed

BSE Limited
Scrip Code – 514177
Symbol – IMPERA
ISIN: INE351D01013

Chief Financial Officer

Ms. Anuj Kumar Singh

Company Secretary and Compliance Officer

Mr. Deepak Sharma

Registered Office and Corporate Office

303, Tower A, Peninsula Business Park, GK Marg, Delisle Road, Lower Parel, Mumbai, Maharashtra – 400013.

Registrar and Share Transfer Agent

MUFG Intime India Private Limited.
C-101, Embassy 247, L.B.S. Marg, Vikhroli (West), Mumbai – 400 083.

Secretarial Auditors

M/s. Shravan A Gupta
A-102, 1st Floor, Suryakiran CHS, Near HDFC Bank, Borivali West - 400092

Statutory Auditors

M/s Bhatter & Associates, Chartered Accountants
302, 3rd Floor, Kapadia Chamber, 599, JSS Road, Chira Bazar, Marine Lines, Mumbai-400002

Banker

ICICI Bank Limited

NOTICE

38TH ANNUAL GENERAL MEETING

NOTICE is hereby given that the **38th (Thirty Eighth)** Annual General Meeting of **Impera Worldwide Limited (Formerly Known as Rishab Special Yarns Limited) (L46900MH1987PLC451094)** will be held on Tuesday, 29th day of September, 2026 at 09:00 A.M. through Video Conferencing ('VC') facility / Other Audio-Visual Means ('OAVM'), to transact the following business:

ORDINARY BUSINESS:

1. **To consider and adopt the Audited Financial Statement of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon.**

2. **To appoint Mr. Anuj Kumar Singh (DIN: 10679898), who retires by rotation and being eligible, offers himself for re-appointment** and in this regard, to consider and if thought fit, pass the following Resolution as an **Ordinary Resolution.**

3. **Re-appointment of the Statutory Auditors of the Company, t**o consider and if thought fit, to pass the following resolution as an **Ordinary Resolution:**

   "**RESOLVED THAT** pursuant to the provisions of Sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013, (''Act'') and the Companies (Audit and Auditors) Rules, 2014, ("Rules") (including any statutory amendment(s), modification(s) or re-enactment(s) thereof for the time being in force) and as recommended by the Audit Committee and subsequently by the Board of Directors of the Company, M/s. Bhatter & Associates, Chartered Accountants (Firm Registration No.: 131411W) be and are hereby re-appointed as the Statutory Auditors of the Company for term of 5 (Five) consecutive years, to hold office from the conclusion of this Annual General Meeting ("AGM") i.e 38th till the conclusion of the 43rd AGM to be held in the year 2031, at such remuneration plus taxes, as applicable and reimbursement of out of pocket expenses, if any, as may be mutually agreed between the Board of Directors of the Company and the Statutory.

   RESOLVED FURTHER THAT any one Director of the Company or Key Managerial Personnel of the Company be and is hereby severally authorised to do all acts and deeds and take all such steps as may be necessary, proper or expedient to give effect to this resolution."

SPECIAL BUSINESS:

4. **To appoint Mr. Avinash Yadav (DIN: 11734727) as the Managing Director of the Company and** in this regard, to consider and if thought fit, to pass the following resolution as a **Special Resolution:**

   "**RESOLVED THAT** pursuant to the provisions of Sections 152, 160, 196, 197, 198, 203 and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with Schedule V to the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), including Regulation 17 and other applicable regulations, the Secretarial Standards issued by the Institute of Company Secretaries of India, the Articles of Association of the Company and such other applicable laws, rules, regulations, circulars and notifications, including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and pursuant to the recommendation of the Nomination and Remuneration Committee and the approval of the Board of Directors, Mr. Avinash Yadav (DIN: 11734727), who was appointed as an Additional Director of the Company in the category of Executive Director with effect from 11th July, 2026, and who has given his consent to act as a Director in Form DIR-2, furnished the declaration regarding his non-disqualification under Section 164 of the Act and confirmed that he satisfies all applicable statutory and regulatory requirements for appointment as a Director and Managing Director, be and is hereby appointed as the Managing Director of the Company, for a period of 5 (Five) consecutive years with effect from 11th July, 2026, on such terms and conditions, including remuneration, as may be approved by the Board of Directors, subject to the provisions of the Act, Schedule V thereto, SEBI LODR Regulations and other applicable laws.

RESOLVED FURTHER THAT the appointment of Mr. Avinash Yadav as Managing Director shall be subject to such terms and conditions as may be determined by the Board of Directors or the Nomination and Remuneration Committee, including the payment of remuneration, perquisites, allowances, benefits and other entitlements, as may be approved from time to time in accordance with the provisions of Sections 196, 197, 198 and other applicable provisions of the Act read with Schedule V thereto and the applicable provisions of the SEBI LODR Regulations.

RESOLVED FURTHER THAT Mr. Avinash Yadav, in his capacity as Managing Director, shall be entrusted with such powers, duties, functions and responsibilities and shall exercise such authorities as may be determined and delegated by the Board of Directors from time to time, subject to the provisions of the Act, SEBI LODR Regulations, the Articles of Association of the Company and the policies, procedures and guidelines approved by the Board.

RESOLVED FURTHER THAT the Board of Directors be and is hereby authorised to vary, alter, modify or revise the terms and conditions of appointment and remuneration of Mr. Avinash Yadav, including his remuneration, perquisites, allowances and benefits, from time to time, to the extent permissible under the Act, Schedule V thereto, SEBI LODR Regulations and other applicable laws, without requiring further approval of the Members, except where such further approval is mandatorily required under applicable law.

RESOLVED FURTHER THAT the Board hereby takes note of the disclosures, declarations and confirmations received from Mr. Avinash Yadav, including his consent to act as Director in Form DIR-2, declaration of non-disqualification under Section 164 of the Act, disclosure of interest in Form MBP-1 and such other declarations and confirmations as required under the Act, SEBI LODR Regulations and other applicable laws.

RESOLVED FURTHER THAT the Board hereby notes and confirms that Mr. Avinash Yadav is not debarred from holding the office of Director or Managing Director by virtue of any order passed by the Securities and Exchange Board of India or any other statutory or regulatory authority.

RESOLVED FURTHER THAT the Company Secretary be and is hereby authorised to place the appointment of Mr. Avinash Yadav as Managing Director before the stock exchange(s) where the securities of the Company are listed, make the necessary disclosures and filings and submit all information as may be required under the SEBI LODR Regulations, including disclosure under Regulation 30 read with Schedule III thereof and other applicable provisions.

RESOLVED FURTHER THAT any Director of the Company or the Company Secretary be and are hereby severally authorised to sign and file all necessary e-Forms, returns, applications, intimations and documents with the Registrar of Companies, stock exchange(s), depositories and all other statutory, regulatory and governmental authorities, to issue the necessary letter of appointment, make appropriate entries in the statutory registers and records of the Company and to do all such acts, deeds, matters and things as may be necessary, expedient or desirable to give effect to this resolution.

RESOLVED FURTHER THAT any Director or the Company Secretary of the Company be and is hereby authorised to issue certified true copies of this resolution to all concerned authorities, institutions, stock exchange(s), depositories, banks and other persons as may be required."

5. Approval for enhancement of limit for the loan, guarantee and investment by the company under section 186 of the Companies Act, 2013.

To consider and, if thought fit, to pass, the following resolution as a Special Resolution:

"**RESOLVED THAT** pursuant to the provisions of Section 186 of the Companies Act, 2013, read with The Companies (Meetings of Board and its Powers) Rules, 2014 as amended from time to time and other applicable provisions of the Companies Act, 2013 (including any amendment thereto or re-enactment thereof for the time being in force), if any, consent of the shareholders of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as 'Board' which term shall be deemed to include the Audit Committee and/or any duly constituted/ to be constituted Committee by Board thereof to exercise its powers including powers conferred under this resolution) to (a) give any loan to any person(s) or other body corporate(s); (b) give any guarantee or provide security in connection with a loan to any person(s) or other body corporate(s); and (c) to invest/acquire securities or interest of any partnership, limited liability partnership, unincorporated association, trust, body corporate, company by way of subscription, purchase or otherwise, in one or more tranches, from time to time as the Board of Directors may deem fit, in excess of the limits prescribed under Section 186 of the Companies Act, 2013, up to an aggregate amount not exceeding Rs. 100 Crores (Rupees One Hundred Crore only), notwithstanding that such investments, loans, guarantees and securities together with the Company's existing investments, loans, guarantees or securities may exceed sixty percent of its paid-up share capital, free reserves and securities premium account or one hundred percent of its free reserves and securities premium account, whichever is more.

RESOLVED FURTHER THAT Board of Directors of the Company or the Directors of the Company as authorized by the Board be and are hereby severally authorised to negotiate and finalise the terms and conditions of such investments, to sign or execute the necessary agreements, documents as the case may be, obtain necessary permission, approvals statutory, contractual or otherwise, if any, as the case may be, to settle all matters arising out of and incidental thereto and to do all such acts, deeds and things as may be necessary, incidental and/or consequential to give effect to the above resolution."

6. Approval for increase the borrowing limit under section 180(1)(c) of the companies act, 2013.

To consider and, if thought fit, to pass, the following resolution as a Special Resolution:

"**RESOLVED THAT** in supersession of all the earlier resolutions passed in this regard and pursuant to section 180(1) (c) and other applicable provisions, if any, of the Companies Act, 2013, and the Rules made there under (including any statutory modification(s) or re-enactment thereof for the time being in force) and the Article of Association of the Company, consent of the shareholders be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board" which term shall be deemed to include any Committee or delegated authority thereof), to borrow money in any form including but not limited to by way of loans, financial facility, through the issuance of debentures/ bonds, commercial paper or such other form on such terms and conditions as the Board may deem fit from time to time provided that the total amount upto which monies may be borrowed together with the money already borrowed by the Company (apart from the temporary loans obtained from the Company's Bankers in the ordinary course of business) shall not exceed the higher of (i) sum of Rs. 100 Crores (Rupees One Hundred Crore only) or (ii) aggregate of the paid-up share capital of the Company, its free reserves and securities premium account.

RESOLVED FURTHER THAT Board of Directors of the Company or the directors or any other official of the Company as authorized by the Board be and are hereby severally authorised to negotiate, finalise, sign and execute the necessary agreements, documents as the case may be, obtain necessary permission, approvals as the case may be, and to do all such acts, deeds and things as may be necessary, incidental and/or consequential to give effect to the above resolution."

7. **Appointment of Secretarial Auditor M/s. Shravan A. Gupta & Associates, Practicing Company Secretaries, For Term of Five (5) Financial Years:**

To consider and if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to the provisions of Section 204 and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification or re-enactment thereof for the time being in force) and Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and such other applicable provisions if any, and on the recommendation of Audit Committee and Board of Directors of the company, CS Shravan A. Gupta, Practicing Company Secretary (Membership No. ACS: 27484 & COP: 9990) from M/s Shravan A. Gupta & Associates, Practicing Company Secretaries, a peer reviewed firm, being eligible, be and is hereby appointed as Secretarial Auditor of the Company for a term of Five (5) consecutive financial years commencing from the conclusion of the ensuing 38th Annual General Meeting till the conclusion of 43rd Annual General Meeting to be held in the year 2031 (i.e. to conduct the Secretarial Audit for 5 financial year from 2026-27 to 2030-31), on such remuneration as recommended by the Audit Committee and as may be mutually agreed between the Board of Directors of the Company and Secretarial Auditors from time to time;

RESOLVED FURTHER THAT the Board of Directors be and is hereby authorized to take all such steps as may be necessary, proper and expedient to give effect to this Resolution."

Registered Office:
303 Tower A Peninsula Business Park, GK Marg, Delisle Road, Lower Parel, Mumbai – 400013.

Date: 06th September, 2026
Place: Mumbai

For and on behalf of
Impera Worldwide Limited
(Formerly Known as Rishab Special Yarns Limited)

Sd/-
Avinash Yadav
Managing Director
DIN: 11734727

Notes:

1. Explanatory Statement in respect of special businesses to be transacted pursuant to Section 102 of the Companies Act, 2013 and/or Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. Additional information, pursuant to Regulations 26(4) and 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('SEBI Listing Regulations') and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, in respect of Director retiring by rotation seeking Appointment/re-appointment at this Annual General Meeting ('Meeting' or 'AGM') as Ordinary Business and Appointment/re-appointment of Independent Director as Special Business is furnished under explanatory statement to the Notice.

3. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER. Proxies, in order to be effective, must be deposited at the Registered Office of the company not less than 48 hours before the commencement of the meeting. A blank proxy form is enclosed herewith. Members are requested to note that a person can act as a proxy on behalf of Members not exceeding 50 (fifty) and holding in the aggregate not more than 10 % (ten percent) of the total share capital of the Company carrying voting rights. In case a proxy is proposed to be appointed by a member holding more than 10 % (ten percent) of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or Members.

4. The Ministry of Corporate Affairs, Government of India ("MCA") vide General Circular Nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 5, 2020 and 09/2024 dated, September 19, 2024, ("MCA Circulars") had allowed conduct of Annual General Meetings ("AGM") by Companies through Video Conferencing/ Other Audio-Visual Means ("VC/ OAVM") facility up to September 30, 2025, in accordance with the requirements provided in paragraphs 3 and 4 of the MCA General Circular No. 20/2020. Further, MCA vide General Circular No. 3/2025 dated September 22, 2025, has decided to allow companies to conduct their AGMs through VC/ OAVM, till further orders, in accordance with the requirements laid down in Para 3 and Para 4 of the General Circular No. 20/2020 dated May 05, 2020. The Securities and Exchange Board of India ("SEBI") also vide its Circular No. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020 and Circular No. SEBI/HO/CFD/CFD-PoD-2/P/ CIR/2024/133 dated October 3, 2024 ("SEBI Circulars") has provided certain relaxations from compliance with certain provisions of the SEBI Listing Regulations. In compliance with these Circulars, provisions of the Act and the SEBI Listing Regulations, the 42nd AGM of the Company is being conducted through VC/ OAVM facility, which does not require physical presence of Shareholders at a common venue.

5. In terms of the MCA Circulars, physical attendance of Shareholders has been dispensed with and therefore, there is no requirement of appointment of Proxies. Accordingly, the facility of appointment of Proxies by Shareholders under Section 105 of the Act will not be available for the 42nd AGM. However, pursuant to Section 113 of the Act, representatives of the Shareholders may be appointed for the purpose of voting through remote e-Voting, for participation in the 38th AGM through VC/ OAVM facility and e-voting during the 38th AGM and the such representatives attending the AGM through VC/OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.

6. Corporate Members intending to send their Authorized Representatives to attend the meeting are requested to send a Certified True Copy of the Board Resolution authorizing their Representative to attend and vote on their behalf at the Meeting, to the Company Secretary of the company by email through its registered email address to www.imperaltd.com.

7. The notice of AGM is being sent to those members/beneficial owners whose name will appear in the register of members/list of beneficiaries received from the depositories as on **Friday, 28th August, 2026.**

8. The copy of Annual Report, notice of 38th Annual General Meeting, notice of e-Voting etc. are being sent to the members through e-mail who have registered their e-mail ids with the Company/ Depository Participant (DPs)/ Company's Registrar and Transfer Agent (RTA). Members are requested to update their preferred e-mail ids with the Company/ Depository Participant (DPs)/ Company's Registrar and Transfer Agent (RTA), which will be used for the purpose of future communications.

9. Members whose e-mail ids are registered with the Company and who wish to receive printed copy of the Annual Report may send their request to the Company for the same at its registered office before the Annual General Meeting.

10. All the documents referred to in the Notice, Annual Report and Register of Director's Shareholding are open for inspection, during the business hours, at the Registered Office of the Company up to and including the date of Annual General Meeting.

11. The Register of Members and Share Transfer books of the Company shall remain closed during the Book Closure period i.e., **23rd September, 2026** to **29th September, 2026**, **both days inclusive**.

12. CS Shravan A. Gupta, Practicing Company Secretary (Membership No. ACS: 27484 & COP: 9990) from M/s Shravan A. Gupta & Associates, has been appointed as the Scrutinizer to scrutinize the voting and e-voting process in a fair and transparent manner.

13. The Scrutinizer shall within a period not exceeding 2 (Two) working days from the conclusion of the e-voting period unblock the votes in the presence of at least 2 (Two) witnesses not in the employment of the Company and make a Scrutinizer's report of the votes cast in favor or against, if any, forthwith to the Chairman of the Company or a person authorized by him in writing.

14. The Results shall be declared after the AGM of the Company. The Results declared along with the Scrutinizer's Report shall be placed on the Company's website viz. www.imperaltd.com and on the website of CDSL within 2 (Two) working days of passing of the resolutions at the AGM of the Company and the same will also be communicated to the Stock Exchanges.

15. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to the Company.

16. The Members holding shares in the same name of same order of names under different folios are requested to send the share certificates for consolidation of such shares to the Company.

17. In case of joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.

18. To support the 'Green Initiative', Members who have not yet registered their email addresses are requested to register the same with their Depository Participants ("DPs") in case the shares are held by them in electronic form and with RTA in case the shares are held by them in physical form. With a view to serving the Members better and for administrative convenience, an attempt would be made to consolidate multiple folios. Members who hold shares in identical names and in the same order of names in more than one folio are requested to write to the Company to consolidate their holdings in one folio.

19. The notice of the 38th Annual General Meeting and Annual Report for the Financial Year 2025-26 of the Company is also been uploaded on the website of the Company i.e., www.imperaltd.com.

20. Since the AGM is being conducted through VC/OAVM, the requirement of physical attendance of Members has been dispensed with. Accordingly, the Route Map, Attendance Slip and Proxy Form are not annexed to this Notice.

21. In compliance with the provisions of Section 108 of the Act read with Rules made there under and Regulation 44 of the Listing Regulations, the Company is offering e-voting facility to all Members of the Company. A person, whose name is recorded in the Register of Members or in the Register of Beneficial Owners (in case of electronic shareholding) maintained by the Depositories as on the cut-off date i.e., **Tuesday, 22nd September, 2026**, only shall be entitled to avail the facility of remote e voting/ e-voting at the AGM. MUFG will be facilitating remote e-voting facility to enable the Members to cast their votes electronically. Members can cast their vote online from **Saturday, 26th September 2026 at 9:00 A.M** to **Monday, 28th September 2026 at 5:00 P.M**. At the end of remote e-voting period, the facility shall forthwith be blocked.

EXPLANATORY STATEMENT
PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

The following Explanatory Statement sets out all material facts relating to the Special Business mentioned in Item Nos. 4, 5, 6 and 7 of the accompanying Notice of the 38th Annual General Meeting of the Company.

ITEM NO. 4 – TO APPOINT MR. AVINASH YADAV (DIN: 11734727) AS THE MANAGING DIRECTOR OF THE COMPANY

The Members of the Company are informed that the Board of Directors of the Company, at its meeting held on 11th July, 2026, based on the recommendation of the Nomination and Remuneration Committee, approved the appointment of Mr. Avinash Yadav (DIN: 11734727) as an Additional Director in the category of Executive Director of the Company with effect from 11th July, 2026, pursuant to the provisions of Section 161 of the Companies Act, 2013 ("Act") and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations").

Mr. Avinash Yadav shall hold office as an Additional Director up to the date of the ensuing Annual General Meeting of the Company or the last date on which the Annual General Meeting ought to have been held, whichever is earlier.

Considering his experience, knowledge, skills and contribution towards the affairs of the Company, the Board of Directors, based on the recommendation of the Nomination and Remuneration Committee, has recommended the appointment of Mr. Avinash Yadav as Managing Director of the Company for a period of 5 (Five) consecutive years with effect from 11th July, 2026, subject to the approval of the Members by way of Special Resolution and such other approvals as may be required under applicable laws.

Mr. Avinash Yadav has consented to act as a director and has furnished his consent in Form DIR-2. He has also furnished a declaration confirming that he is not disqualified from being appointed as a Director under Section 164 of the Act and has provided such declarations, disclosures and confirmations as are required under the Act, the SEBI LODR Regulations and other applicable laws.

The Company has also received the necessary disclosure of interest from Mr. Avinash Yadav in Form MBP-1 and other requisite declarations and confirmations. The Board has taken the same on record.

The Board is of the view that the appointment of Mr. Avinash Yadav as Managing Director will be beneficial to the Company and will contribute to its effective management, strategic development and overall growth. Accordingly, the Board recommends the Special Resolution set out at Item No. 4 of the accompanying Notice for approval of the Members.

Terms of Appointment

The proposed appointment of Mr. Avinash Yadav as Managing Director shall be for a period of 5 (Five) consecutive years commencing from 11th July, 2026, subject to the provisions of the Companies Act, 2013, Schedule V thereto, SEBI LODR Regulations and other applicable laws.

The terms and conditions of his appointment, including remuneration, perquisites, allowances, benefits and other entitlements, shall be as determined and approved by the Board of Directors and/or the Nomination and Remuneration Committee, in accordance with the provisions of the Act, Schedule V thereto and applicable SEBI LODR Regulations, and subject to such approvals as may be required.

Mr. Avinash Yadav shall devote his whole time and attention to the business and affairs of the Company and shall discharge such duties, functions and responsibilities and exercise such powers as may be entrusted to or vested in him by the Board of Directors from time to time, subject to the overall supervision, control and direction of the Board.

The brief profile and other requisite particulars of Mr. Avinash Yadav, as required under the Act, SS-2 and Regulation 36(3) of the SEBI LODR Regulations, are provided below:

Particulars	Details
Name of Director	Mr. Avinash Yadav
DIN	11734727
Age	35 Years
Date of Birth	16/12/1991
Date of first appointment on the Board	11th July, 2026
Qualifications	MBA in Marketing, Graduation - BA
Brief Resume / Experience	A visionary and growth-driven business leader with extensive experience in strategic planning, business development, marketing, operations, and stakeholder relationship management. Demonstrated ability to drive organizational growth through innovative strategies, market expansion, brand positioning, and high-impact partnerships.
Expertise in specific functional areas	Strategic planning, business development, marketing, operations, and stakeholder relationship management.
Terms and conditions of appointment	Appointment as Non-Executive Independent Director for a term of up to five consecutive years with effect from July 11, 2026; liable to retire by rotation.
Remuneration proposed to be paid	As mutually agreed,
Remuneration last drawn	Not applicable, being newly appointed
Shareholding in the Company	Nil
Relationship with other Directors, Manager and KMP	None
Number of Board Meetings attended during the financial year	0
Membership/Chairmanship of Committees of other Boards	NA
Listed entities in which he holds directorship	NA
Listed entities from which he has resigned during the preceding three years	NA
Nature of expertise in specific functional areas	Mr. Avinash Yadav possesses extensive expertise in banking and financial services, Funds Management, Accounts and Financial Management, Financial Planning and Analysis, Institutional

Particulars	Details
	Finance, Budgeting and Financial Control, Regulatory and Statutory Compliance, Risk Management, Financial Administration, Corporate Governance and strategic financial decision-making.

ITEM NO. 5 – APPROVAL FOR ENHANCEMENT OF LIMIT FOR THE LOAN, GUARANTEE AND INVESTMENT BY THE COMPANY UNDER SECTION 186 OF THE COMPANIES ACT, 2013.

In order to make optimum use of funds available with the Company and also to achieve long term strategic and business objectives including organic or inorganic growth, the Board of Directors of the Company proposes to make use of the same by acquiring/making investment in other bodies corporate or granting loans, giving guarantee or providing security to other persons or other body corporate as and when required.

The shareholders may note that pursuant to Section 186 of the Companies Act, 2013 ("Act"), the Company can give loan or give any guarantee or provide security in connection with a loan to any other body corporate or person and acquire securities of any other body corporate, in excess of 60% of its paid up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account, whichever is more, with approval of shareholders by special resolution passed at the general meeting.

In view of the aforesaid, it is proposed to take approval under Section 186 of the Act by way of special resolution, to an amount which is Rs. 100 Crores over and above the limits available to the Company under Section 186 and other applicable provisions of the Act.

None of the Directors or Key Managerial Personnel or their relatives (to the extent of their shareholding in the Company, if any) are in any way concerned with or interested, financially or otherwise in the resolution at Item no. 5 of the accompanying notice.

The Board of Directors recommends the Special Resolution set out at Item No. 5 of the Notice for approval by the members.

ITEM NO. 6 – APPROVAL FOR INCREASE THE BORROWING LIMIT UNDER SECTION 180(1)(C) OF THE COMPANIES ACT, 2013.

Keeping in view the Company's existing and future financial requirements to support its business operations, the Company needs additional funds. For this purpose, the Company may raise finance via debentures/bonds/commercial papers or such other form or by way of loan and other facilities from various Banks and/or Financial Institutions and/or any other lending institutions and/or Bodies Corporate and/or such other persons/ individuals, as may be considered fit.

As per the provisions of Section 180(1)(c) of the Act and its rules thereunder, the Board of Directors of a Company shall not, except with the consent of shareholders by special resolution borrow money together with the money already borrowed, if any (apart from temporary loans obtained from the Company's bankers in the ordinary course of business), exceeding the aggregate of the paid-up capital, its free reserves and securities premium account. In order to provide sufficient limit for borrowings, it is proposed to increase the borrowing limits to the higher of (i) sum of Rs. 100 Crores (Rupees Two Hundred Crores only) or (ii) aggregate of the paid-up share capital of the Company, its free reserves and securities premium account.

The proposed enhancement in borrowing limits will enable the Company to meet its funding requirements for business operations, capital expenditure, expansion activities, investments, working capital needs, and other general corporate purposes.

None of the Directors, Key Managerial Personnel of the Company, or their relatives are, in any way, concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their shareholding, if any, in the Company.

The Board of Directors recommends the Special Resolution set out at Item No. 6 of the Notice for approval by the members.

ITEM NO. 7 – APPOINTMENT OF SECRETARIAL AUDITOR FOR A TERM OF FIVE CONSECUTIVE FINANCIAL YEARS

Pursuant to Section 204 and other applicable provisions of the Companies Act, 2013 ("Act"), read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), every listed entity is required to appoint a Secretarial Auditor in accordance with the applicable provisions.

The Audit Committee of the Company after considering the eligibility, experience, expertise, peer review status and other relevant factors, recommended the appointment of M/s. Shravan A. Gupta & Associates, Practicing Company Secretaries, as the Secretarial Auditor of the Company.

Based on the recommendation of the Audit Committee, the Board of Directors, at its meeting held on 13th August, 2026, approved and recommended to the Members the appointment of CS Shravan A. Gupta, Practicing Company Secretary (Membership No. ACS: 27484; Certificate of Practice No. 9990), proprietor/representative of M/s. Shravan A. Gupta & Associates, Practicing Company Secretaries, a Peer Reviewed Firm, as the Secretarial Auditor of the Company for a term of five consecutive financial years commencing from the financial year 2026-27 and ending with the financial year 2030-31.

Accordingly, approval of the Members is sought for the appointment of M/s. Shravan A. Gupta & Associates as Secretarial Auditor of the Company for five consecutive financial years from FY 2026-27 to FY 2030-31, commencing from the conclusion of the ensuing 38th Annual General Meeting until the conclusion of the 43rd Annual General Meeting to be held in the year 2031.

M/s. Shravan A. Gupta & Associates has confirmed its eligibility and consent to act as the Secretarial Auditor of the Company and has confirmed that its appointment, if made, will be in accordance with the applicable provisions of the Act, the Rules made thereunder and the SEBI LODR Regulations. The firm has also confirmed that it holds a valid Peer Review Certificate and is eligible to be appointed as Secretarial Auditor of the Company.

The proposed remuneration of the Secretarial Auditor shall be as recommended by the Audit Committee and approved by the Board of Directors, and as may be mutually agreed between the Board of Directors of the Company and the Secretarial Auditor from time to time, subject to applicable laws and regulations.

The proposed appointment is in accordance with the applicable provisions governing appointment of Secretarial Auditors of listed entities and is intended to ensure continuity and quality in the conduct of the Secretarial Audit of the Company.

Details of the proposed Secretarial Auditor

Particulars	Details
Name of Secretarial Auditor / Firm	M/s. Shravan A. Gupta & Associates
Name of Proprietor	CS Shravan A. Gupta
Membership No.	ACS: 27484
Certificate of Practice No.	9990
Peer Review Status	Peer Reviewed Firm
Proposed term	Five consecutive financial years
Period	FY 2026-27 to FY 2030-31
Date of commencement	From conclusion of 38th AGM
Date of conclusion	Conclusion of 43rd AGM to be held in 2031
Proposed remuneration	As may be mutually agreed
Basis of remuneration	As mutually agreed
Eligibility	Eligible under applicable provisions of Companies Act, 2013 and SEBI LODR Regulations

The Board considers the appointment of M/s. Shravan A. Gupta & Associates as Secretarial Auditor to be in the best interests of the Company and recommends the Ordinary Resolution set out at Item No. 7 of the accompanying Notice for approval by the Members.

None of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the proposed resolution.

The relevant documents relating to the proposed appointment, including the consent and eligibility confirmation of the Secretarial Auditor, will be available for inspection by the Members in physical or electronic form during the prescribed business hours and shall also be available at the venue of the Meeting, in accordance with applicable provisions.

GENERAL DISCLOSURE

The Directors and Key Managerial Personnel of the Company and their relatives may be deemed to be concerned or interested in the respective resolutions only to the extent of their respective office, directorship or shareholding, if any, in the Company.

Except as specifically stated in the respective items above, none of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the resolutions set out at Item Nos. 4, 5, 6 and, 7of the accompanying Notice.

REMOTE EVOTING INSTRUCTIONS:

In terms of SEBI circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants.

Shareholders are advised to update their mobile number and email Id correctly in their demat accounts to access remote e-Voting facility.

Login method for Individual shareholders holding securities in demat mode:

Individual Shareholders holding securities in demat mode with NSDL

METHOD 1 - NSDL OTP based login

a) Visit URL: https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp
b) Enter your 8 - character DP ID, 8 - digit Client Id, PAN, Verification code and generate OTP.
c) Enter the OTP received on your registered email ID/ mobile number and click on login.
d) Post successful authentication, you will be re-directed to NSDL depository website wherein you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services.
e) Click on “MUFG InTime” or “evoting link displayed alongside Company’s Name” and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

METHOD 2 - NSDL IDeAS facility

Shareholders registered for IDeAS facility:

a) Visit URL: https://eservices.nsdl.com and click on “Beneficial Owner” icon under “IDeAS Login Section”.
b) Enter IDeAS User ID, Password, Verification code & click on “Log-in”.
c) Post successful authentication, you will be able to see e-Voting services under Value added services section. Click on “Access to e-Voting” under e-Voting services.
d) Click on “MUFG InTime” or “evoting link displayed alongside Company’s Name” and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Shareholders not registered for IDeAS facility:

a) To register, visit URL: https://eservices.nsdl.com and select “Register Online for IDeAS Portal” or click on https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp
b) Enter 8-character DP ID, 8-digit Client ID, Mobile no, Verification code & click on “Submit”.
c) Enter the last 4 digits of your bank account / generate ‘OTP’
d) Post successful registration, user will be provided with Login ID and password.
e) Follow steps given above in points (a-d)

Shareholders/ Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience.

Google Play App Store

METHOD 3 - NSDL e-voting website

a) Visit URL: https://www.evoting.nsdl.com
b) Click on the "Login" tab available under 'Shareholder/Member' section.
c) Enter User ID (i.e., your 16-digit demat account no. held with NSDL), Password/OTP and a Verification Code as shown on the screen & click on "Login".
d) Post successful authentication, you will be re-directed to NSDL depository website wherein you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services.
e) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

INDIVIDUAL SHAREHOLDERS HOLDING SECURITIES IN DEMAT MODE WITH CDSL

METHOD 1 - CDSL e-voting page

a) Visit URL: https://www.cdslindia.com.
b) Go to e-voting tab.
c) Enter 16-digit Demat Account Number (BO ID) and PAN No. and click on "Submit".
d) System will authenticate the user by sending OTP on registered Mobile and Email as recorded in Demat Account
e) Post successful authentication, user will be able to see e-voting option. The evoting option will have links of e-voting service providers i.e., MUFG InTime. Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

METHOD 2 - CDSL Easi/ Easiest facility:

Shareholders registered for Easi/ Easiest facility:

a) Visit URL: https://web.cdslindia.com/myeasitoken/Home/Login or Visit URL: www.cdslindia.com, click on "Login" and select "My Easi New (Token)".
b) Enter existing username, Password & click on "Login".
c) Post successful authentication, user will be able to see e-voting option. The evoting option will have links of e-voting service providers i.e., MUFG InTime. Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Shareholders not registered for Easi/ Easiest facility:

a) To register, visit URL: https://web.cdslindia.com/myeasitoken/Home/EasiRegistration / https://web.cdslindia.com/myeasitoken/Home/EasiestRegistration.
b) Proceed with updating the required fields for registration.
c) Post successful registration, user will be provided username and password on the registered email id. Follow steps given above in points (a-c).

<u>INDIVIDUAL SHAREHOLDERS HOLDING SECURITIES IN DEMAT MODE WITH DEPOSITORY PARTICIPANT</u>

Individual shareholders can also login using the login credentials of your demat account through your depository participant registered with NSDL / CDSL for e-voting facility.

a) Login to DP website
b) After Successful login, user shall navigate through "e-voting" option.
c) Click on e-voting option, user will be redirected to NSDL / CDSL Depository website after successful authentication, wherein user can see e-voting feature.
d) Post successful authentication, click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Login method for shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode.

Shareholders holding shares in physical mode / Non-Individual Shareholders holding securities in demat mode as on <u>the cut-off date for e-voting</u> may register and vote on InstaVote as under:

<u>STEP 1: LOGIN / SIGNUP on InstaVote</u>

<u>Shareholders registered for INSTAVOTE facility:</u>

a) Visit URL: <u>https://instavote.linkintime.co.in</u> & click on **"Login"** under 'SHARE HOLDER' tab.
b) Enter details as under:
   1. User ID: Enter User ID
   2. Password: Enter existing Password
   3. Enter Image Verification (CAPTCHA) Code
   4. Click "Submit".
   (Home page of e-voting will open. Follow the process given under "Steps to cast vote for Resolutions")

InstaVote USER ID	
NSDL	User ID is 8 Character DP ID followed by 8 Digit Client ID (e.g.IN123456) and 8 digit Client ID (eg.12345678).
CDSL	User ID is 16 Digit Beneficiary ID.
Shares held in physical form	User ID is <u>Event No + Folio no.</u> registered with the Company

<u>Shareholders not registered for INSTAVOTE facility:</u>

a) Visit URL: <u>https://instavote.linkintime.co.in</u> & click on **"Sign Up"** under 'SHARE HOLDER' tab & register with details as under:
   1. User ID: Enter User ID
   2. PAN: Enter your 10-digit Permanent Account Number (PAN) (Shareholders who have not updated their PAN with the Depository Participant (DP)/ Company shall use the sequence number provided to you, if applicable.

InstaVote USER ID	
NSDL	User ID is 8 Character DP ID followed by 8 Digit Client ID (e.g.IN123456) and 8 digit Client ID (eg.12345678).
CDSL	User ID is 16 Digit Beneficiary ID.
Shares held in physical form	User ID is <u>Event No + Folio no.</u> registered with the Company

3. DOB/DOI: Enter the Date of Birth (DOB) / Date of Incorporation (DOI) (As recorded with your DP/Company - in DD/MM/YYYY format)
4. Bank Account Number: Enter your Bank Account Number (last four digits), as recorded with your DP/Company.
   - Shareholders, holding shares in **NSDL form**, shall provide 'point 4' above.
   - Shareholders, holding shares in **CDSL form**, shall provide 'point 3' or 'point 4' above.
   - Shareholders, holding shares in **physical form** but have not recorded 'point 3' and 'point 4', shall provide their Folio number in 'point 4' above
5. Set the password of your choice.
   (The password should contain minimum 8 characters, at least one special Character (!#$&*), at least one numeral, at least one alphabet and at least one capital letter).
6. Enter Image Verification (CAPTCHA) Code.
7. Click "Submit" (You have now registered on InstaVote).
   Post successful registration, click on **"Login"** under 'SHARE HOLDER' tab & follow steps given above in points (a-b).

STEP 2: Steps to cast vote for Resolutions through InstaVote

A. Post successful authentication and redirection to InstaVote inbox page, you will be able to see the "Notification for e-voting".
B. Select 'View' icon. E-voting page will appear.
C. Refer the Resolution description and cast your vote by selecting your desired option 'Favour / Against' (If you wish to view the entire Resolution details, click on the 'View Resolution' file link).
D. After selecting the desired option i.e. Favour / Against, click on 'Submit'.
E. A confirmation box will be displayed. If you wish to confirm your vote, click on 'Yes', else to change your vote, click on 'No' and accordingly modify your vote.

NOTE: Shareholders may click on "Vote as per Proxy Advisor's Recommendation" option and view proxy advisor recommendations for each resolution before casting vote. "Vote as per Proxy Advisor's Recommendation" option provides access to expert insights during the e-Voting process. Shareholders may modify their vote before final submission.
Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently.

Non-Individual Body corporate shareholders shall send a scanned copy of the board resolution authorising its representative to vote, to the scrutinizer at registered email address with a copy marked to RTA at enotices@in.mpms.mufg.com and the company at registered email address.

Guidelines for Institutional shareholders ("Custodian / Corporate Body/ Mutual Fund")

STEP 1 – Custodian / Corporate Body/ Mutual Fund Registration

A. Visit URL: https://instavote.linkintime.co.in
B. Click on "Sign Up" under "Custodian / Corporate Body/ Mutual Fund"
C. Fill up your entity details and submit the form.
D. A declaration form and organization ID is generated and sent to the Primary contact person email ID (which is filled at the time of sign up). The said form is to be signed by the Authorised Signatory, Director, Company Secretary of the entity & stamped and sent to insta.vote@linkintime.co.in.
E. Thereafter, Login credentials (User ID; Organisation ID; Password) is sent to Primary contact person's email ID. (You have now registered on InstaVote)

STEP 2 – Investor Mapping

A. Visit URL: https://instavote.linkintime.co.in and login with InstaVote Login credentials.
B. Click on "Investor Mapping" tab under the Menu section
C. Map the Investor with the following details:

   1) 'Investor ID' – Investor ID for NSDL demat account is 8 Character DP ID followed by 8 Digit Client ID i.e., IN00000012345678; Investor ID for CDSL demat account is 16 Digit Beneficiary ID.
   2) 'Investor's Name - Enter Investor's Name as updated with DP.
   3) 'Investor PAN' - Enter your 10-digit PAN.
   4) 'Power of Attorney' - Attach Board resolution or Power of Attorney.

   NOTE: File Name for the Board resolution/ Power of Attorney shall be – DP ID and Client ID or 16 Digit Beneficiary ID.

   Further, Custodians and Mutual Funds shall also upload specimen signatures.

D. Click on Submit button. (The investor is now mapped with the Custodian / Corporate Body/ Mutual Fund Entity). The same can be viewed under the "Report section".

STEP 3 – Steps to cast vote for Resolutions through InstaVote

The corporate shareholder can vote by two methods, during the remote e-voting period.

METHOD 1 - VOTES ENTRY

a) Visit URL: https://instavote.linkintime.co.in and login with InstaVote Login credentials.
b) Click on "Votes Entry" tab under the Menu section.
c) Enter the "Event No." for which you want to cast vote.
   Event No. can be viewed on the home page of InstaVote under "On-going Events".
d) Enter "16-digit Demat Account No.".
e) Refer the Resolution description and cast your vote by selecting your desired option 'Favour / Against' (If you wish to view the entire Resolution details, click on the 'View Resolution' file link). After selecting the desired option i.e. Favour / Against, click on 'Submit'.

f) A confirmation box will be displayed. If you wish to confirm your vote, click on 'Yes', else to change your vote, click on 'No' and accordingly modify your vote.
(Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently).

METHOD 2 - VOTES UPLOAD

a) Visit URL: https://instavote.linkintime.co.in and login with InstaVote Login credentials.
b) After successful login, you will see "Notification for e-voting".
c) Select "View" icon for "Company's Name / Event number".
d) E-voting page will appear.
e) Download sample vote file from "Download Sample Vote File" tab.
f) Cast your vote by selecting your desired option 'Favour / Against' in the sample vote file and upload the same under "Upload Vote File" option.
g) Click on 'Submit'. 'Data uploaded successfully' message will be displayed.
(Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently).

NOTE: **Non-Individual Body corporate shareholders** shall send a scanned copy of the board resolution authorising its representative to vote, to the scrutinizer at registered email address with a copy marked to RTA at enotices@in.mpms.mufg.com and the company at registered email address.

HELPDESK:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode facing any technical issue in login may contact INSTAVOTE helpdesk by sending a request at enotices@in.mpms.mufg.com or contact on: - Tel: 022 – 4918 6000.

Individual Shareholders holding securities in demat mode:

Individual Shareholders holding securities in demat mode may contact the respective helpdesk for any technical issues related to login through Depository i.e., NSDL and CDSL.

Login type	**Helpdesk details**
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending request at evoting@nsdl.co.in or call at: 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33

Forgot Password:

Individual Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode:

Individual Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode have forgotten the USER ID [Login ID] or Password or both then the shareholder can use the "Forgot Password" option available on: https://instavote.linkintime.co.in

InstaVote USER ID	
NSDL	User ID is 8 Character DP ID followed by 8 Digit Client ID (e.g.IN123456) and 8 digit Client ID (eg.12345678).
CDSL	User ID is 16 Digit Beneficiary ID.
Shares held in physical form	User ID is Event No + Folio no. registered with the Company

- Click on **"Login"** under 'SHARE HOLDER' tab.
- Further Click on **"forgot password?"**
- Enter User ID, select Mode and Enter Image Verification code (CAPTCHA).
- Click on "SUBMIT".

In case Custodian / Corporate Body/ Mutual Fund has forgotten the USER ID [Login ID] or Password or both then the shareholder can use the "Forgot Password" option available on: https://instavote.linkintime.co.in

- Click on 'Login' under "Custodian / Corporate Body/ Mutual Fund" tab
- Further Click on **"forgot password?"**
- Enter User ID, Organization ID and Enter Image Verification code (CAPTCHA).
- Click on "SUBMIT".

In case shareholders have a valid email address, Password will be sent to his / her registered e-mail address. Shareholders can set the password of his/her choice by providing information about the particulars of the Security Question and Answer, PAN, DOB/DOI etc. The password should contain a minimum of 8 characters, at least one special character (!#$&), at least one numeral, at least one alphabet and at least one capital letter.*

Individual Shareholders holding securities in demat mode with NSDL/ CDSL has forgotten the password:

Individual Shareholders holding securities in demat mode have forgotten the USER ID [Login ID] or Password or both, then the Shareholders are advised to use Forget User ID and Forget Password option available at above mentioned depository/ depository participants website.

General Instructions - Shareholders

- It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- For shareholders/ members holding shares in physical form, the details can be used only for voting on the resolutions contained in this Notice.
- During the voting period, shareholders/ members can login any number of time till they have voted on the resolution(s) for a particular "Event".

INSTAMEET VC INSTRUCTIONS:

In terms of Ministry of Corporate Affairs (MCA) General Circular No. 03/2025 dated 22.09.2025, the companies can continue to conduct AGMs by VC or OAVM, as per the existing procedural requirements. Till further orders, the relaxations will remain in force.

Shareholders are advised to update their mobile number and email Id correctly in their demat accounts to access InstaMeet facility.

Login method for shareholders to attend the General Meeting through InstaMeet:

b) Visit URL: https://instameet.in.mpms.mufg.com & click on "Login".
c) Select the "Company Name" and register with your following details:
d) Select Check Box - Demat Account No. / Folio No. / PAN

- Shareholders holding shares in NSDL/ CDSL demat account shall select check box - Demat Account No. and enter the 16-digit demat account number.
- Shareholders holding shares in physical form shall select check box – Folio No. and enter the Folio Number registered with the company.
- Shareholders shall select check box – PAN and enter 10-digit Permanent Account Number (PAN). Shareholders who have not updated their PAN with the Depository Participant (DP)/ Company shall use the sequence number provided by MUFG Intime, if applicable.
- Mobile No: Mobile No. as updated with DP is displayed automatically. Shareholders who have not updated their Mobile No with the DP shall enter the mobile no.
- Email ID: Email Id as updated with DP is displayed automatically. Shareholders who have not updated their Email Id with the DP shall enter the Email Id.

e) Click "Go to Meeting"
You are now registered for InstaMeet, and your attendance is marked for the meeting.

Instructions for shareholders to Speak during the General Meeting through InstaMeet:

a) Shareholders who would like to speak during the meeting must register their request with the company at company's registered email address.
b) Shareholders will get confirmation on first cum first basis depending upon the provision made by the company.
c) Shareholders will receive "speaking serial number" once they mark attendance for the meeting. Please remember speaking serial number and start your conversation with panellist by switching on video mode and audio of your device.
d) Other shareholder who has not registered as "Speaker Shareholder" may still ask questions to the panellist via active chat-board during the meeting.

*Shareholders are requested to speak only when moderator of the meeting/ management will announce the name and serial number for speaking.

INSTRUCTIONS FOR SHAREHOLDERS TO VOTE DURING THE GENERAL MEETING THROUGH INSTAMEET:

Once the electronic voting is activated during the meeting, shareholders who have not exercised their vote through the remote e-voting can cast the vote as under:

a) On the Shareholders VC page, click on link "Cast your vote".
b) Enter your 16-digit Demat Account No. / Folio No. and OTP (received on the registered mobile number/ registered email Id) received during registration for InstaMeet.
c) Click on 'Submit'.
d) After successful login, you will see "Resolution Description" and against the same the option "Favour/ Against" for voting.
e) Cast your vote by selecting appropriate option i.e. "Favour/Against" as desired. Enter the number of shares (which represents no. of votes) as on the cut-off date under 'Favour/Against'.
f) After selecting the appropriate option i.e. Favour/Against as desired and you have decided to vote, click on "Save". A confirmation box will be displayed. If you wish to confirm your vote, click on "Confirm", else to change your vote, click on "Back" and accordingly modify your vote. Once you confirm your vote on the resolution, you will not be allowed to modify or change your vote subsequently.

Note:

Shareholders/ Members, who will be present in the General Meeting through InstaMeet facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting facility during the meeting.

Shareholders/ Members who have voted through Remote e-Voting prior to the General Meeting will be eligible to attend/ participate in the General Meeting through InstaMeet. However, they will not be eligible to vote again during the meeting.

Shareholders/ Members are encouraged to join the Meeting through Tablets/ Laptops connected through broadband for better experience.

Shareholders/ Members are required to use Internet with a good speed (preferably 2 MBPS download stream) to avoid any disturbance during the meeting.

Please note that Shareholders/ Members connecting from Mobile Devices or Tablets or through Laptops connecting via Mobile Hotspot may experience Audio/Visual loss due to fluctuation in their network. It is therefore recommended to use stable Wi-FI or LAN connection to mitigate any kind of aforesaid glitches.

Helpdesk:
Shareholders facing any technical issue in login may contact INSTAMEET helpdesk by sending a request at instameet@in.mpms.mufg.com or contact on: - Tel: 022 – 4918 6000 / 4918 6175.

DIRECTORS' REPORT

To The Members,
Impera Worldwide Limited
(Formerly Known as Rishab Special Yarns Limited)

Your directors are pleased to present the 38th (Thirty Eighth) Annual Report of **Impera Worldwide Limited (Formerly Known as Rishab Special Yarns Limited)** ("the Company") together with the Audited Financial Statements for the period ended on March 31, 2026.

FINANCIAL SUMMARY AND HIGHLIGHTS:

(Rs. In lakhs)

Particulars	**F.Y 2025-26**	**F.Y 2024-25**
Revenue from operation	15.02	-
Other Income	-	-
Total Revenue	**15.02**	**-**
Total Expenditure	**24.31**	**21.56**
Loss before tax	**(9.28)**	**(21.56)**
Total Tax Expenses	-	-
Net Loss	**(9.28)**	**(21.56)**
Earnings Per Share		
Basic	(0.26)	(0.61)
Diluted	(0.26)	(0.61)

STATE OF THE COMPANY'S AFFAIRS:

During the year under review, the Company has earned total income of Rs. 15.02 lakhs/- for the Financial Year ended March 31, 2026 as against an **NIL** income for the Financial Year ended March 31, 2025. The Company incurred a Loss before tax of Rs. (9.28) lakhs/- for the Financial Year ended March 31, 2026 as against a Loss before tax of Rs. (21.56) lakhs/- for the Financial Year ended March 31, 2025. The Company reported a Net Loss of Rs. (9.28) lakhs/- for the Financial Year ended March 31, 2026 as against a Net Loss of Rs. (21.56) lakhs/- for the Financial Year ended March 31, 2025.

The Board of Directors continues to closely monitor the financial and operational performance of the Company and remains committed to strengthening its business operations and improving its financial performance in the ensuing years.

TRANSFER TO RESERVE:

During the year under review, the Company has not transferred any amount to the General Reserve.

DIVIDEND:

For the Financial Year 2025-26, based on the Company's performance, the Board of Directors does not recommend any dividend.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:

Since there was no unpaid/unclaimed Dividend in the books or any Unpaid Dividend declared and paid last year, the provisions of Section 125 of the Companies Act, 2013 do not apply to your Company.

CHANGE IN NATURE OF BUSINESS:

During the year under review, there was no change in the nature of the existing business of the Company.

However, with a view to broadening and diversifying its business activities and to provide the Company with greater flexibility to pursue new business opportunities, the Company proposed alteration of the Main Objects Clause of its Memorandum of Association ("MOA").

Accordingly, the Members of the Company, by way of Postal Ballot through remote e-voting, approved the alteration of the Main Objects Clause of the MOA by passing a Special Resolution deemed to be passed on 29th March, 2026 , in accordance with the provisions of the Companies Act, 2013, the rules made thereunder, the applicable SEBI Regulations and other applicable laws.

Pursuant to the aforesaid approval, the Main Objects of the Company have been expanded to include, inter alia, activities relating to trading, manufacturing, processing, importing, exporting and distribution of various goods and commodities, including agro commodities, chemicals, polymers, textiles, metals and allied products; e-commerce and technology-enabled B2B commercial activities; manufacturing and processing of ferrous and non-ferrous metals and allied engineering products; infrastructure development, civil construction and related activities; and real estate and property development activities.

The alteration of the Object Clause is intended to enable the Company to diversify its operations, explore and undertake new business opportunities and facilitate its long-term growth and expansion, subject to such statutory, regulatory and other approvals as may be applicable.

The requisite filings in relation to the alteration of the MOA have been made with the Registrar of Companies and other applicable regulatory authorities, as required under the provisions of the Companies Act, 2013 and the applicable rules and regulations.

CHANGE IN NAME OF THE COMPANY:

During the year under review, with a view to aligning the corporate identity of the Company with its expanded business objectives and proposed diversification into various business activities, the Company proposed to change its name from "**RISHAB SPECIAL YARNS LIMITED**" to "**IMPERA WORLDWIDE LIMITED**".

Accordingly, the Members of the Company, by way of Postal Ballot through Remote E-voting, approved the change in name of the Company by passing a Special Resolution deemed to be passed on 29th March, 2026, pursuant to the provisions of Sections 4, 5, 13, 14, 15 and other applicable provisions of the Companies Act, 2013, read with the applicable rules made thereunder, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable laws and regulations.

Pursuant to the approval of the Members and the requisite statutory approvals, the Registrar of Companies, Maharashtra, approved the change in name of the Company and issued the Fresh Certificate of Incorporation on **10 April 2026**, whereby the name of the Company was changed from "**RISHAB SPECIAL YARNS LIMITED**" to "**IMPERA WORLDWIDE LIMITED**", with effect from 10 April 2026.

Consequently, the Name Clause in the Memorandum of Association of the Company was altered to reflect the new name of the Company. The Articles of Association and other statutory records and documents of the Company were also amended, wherever applicable, to incorporate the new name.

The change in name is intended to align the corporate identity of the Company with its expanded business objectives and proposed diversification into various sectors and business activities.

SUBSIDIARY/ JOINT VENTURE/ ASSOCIATE COMPANY:

The Company does not have any Subsidiary, Associates or Joint Venture Companies. Hence, clause is not applicable.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:

The Members of the Company, through Postal Ballot conducted by way of Remote E-voting, approved various resolutions on 29th March 2026, pursuant to the provisions of the Companies Act, 2013, the applicable rules made thereunder and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The resolutions so approved, inter alia, included adoption of new Memorandum of Association and Articles of Association, alteration of the Object Clause of the Memorandum of Association, change in the name of the Company, enhancement of the limits for loans, guarantees and investments under Section 186 of the Companies Act, 2013 and enhancement of the borrowing limits under Section 180(1)(c) of the Companies Act, 2013.

Subsequent to the end of the financial year, the Registrar of Companies, Maharashtra, approved the change in name of the Company from "RISHAB SPECIAL YARNS LIMITED" to "IMPERA WORLDWIDE LIMITED" and issued the Fresh Certificate of Incorporation on **10 April 2026**. Accordingly, the change in name of the Company became effective from **10 April 2026**. The Company thereafter made the requisite disclosure to BSE Limited regarding the change in name.

The aforesaid change in name and the approvals obtained through Postal Ballot are expected to facilitate the Company in pursuing its proposed business diversification and expansion plans.

Except as stated above, there have been no other material changes or commitments affecting the financial position of the Company which have occurred between the end of the financial year ended 31 March 2026 and the date of this Report.

SHARE CAPITAL:

As on 31 March 2026, the Authorised Share Capital of the Company stood at ₹6,00,00,000/- (Rupees Six Crores only) divided into 60,00,000 (Sixty Lakhs) Equity Shares of ₹10/- each.

The Paid-up Equity Share Capital of the Company as at 31 March 2026 stood at ₹3,54,00,000/- (Rupees Three Crores Fifty-Four Lakhs only) comprising 35,40,000 (Thirty-Five Lakhs Forty Thousand) Equity Shares of ₹10/- each.

There was no change in the Authorised Share Capital or Paid-up Share Capital of the Company during the financial year ended 31 March 2026.

ANNUAL RETURN:

Pursuant to Section 92(3) and Section 134(3) (a) of the Act, read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014, the extract of Annual Return has been uploaded on the Company's website on www.imperaltd.com.

DIRECTORS AND KEY MANAGERIAL PERSONNEL:

The Company's Board of Directors consists of distinguished individuals with proven competence and integrity. Besides strong financial acumen, strategic astuteness, experience and leadership qualities, they have a significant degree of dedication to the Company and invest adequate time to Meetings and preparation. In terms of requirement of Listing Regulations, 2015, the Board has defined fundamentals, skills, expertise and competencies of the Directors in the context of the Company's business for effective functioning and how the current Board of Directors is fulfilling the required skills and competences. As of March 31, 2026, the Board consisted of Four (4) Directors, following are as follow:

Sr. No	Name and DIN	Designation
1.	Mr. Ganesh Yadav (DIN: 10783218)	Managing Director
2.	Mr. Anuj Kumar Singh (DIN: 10679898)	Executive Director
3.	Mr. Goutam Kumar Bhakat (DIN: 10874224)	Independent Director
4.	Mr. Desh Deepak (DIN: 10737200)	Independent Director

A. CHANGE IN DIRECTORSHIP:

During the financial year under review, there was a change in the composition of the Board of Directors of the Company.

Mr. Ganesh Yadav (DIN: 10783218) was appointed as the Managing Director of the Company with effect from 30 April 2025 for a period of five years, subject to the approval of the Members of the Company. The appointment was approved by the Board of Directors at its meeting held on 30 April 2025 and was subsequently placed before the Members for their approval in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Except for the aforesaid appointment, there was no other change in the composition of the Board of Directors of the Company during the financial year ended 31 March 2026.

Subsequent Change in Directorship

Subsequent to the close of the financial year, Mr. Avinash Yadav (DIN: 11734727) was appointed as an Additional Director in the category of Executive Director designated as Managing Director of the Company for a term of five consecutive years with effect from 11 July 2026, subject to the approval of the Members of the Company. The appointment was approved by the Board of Directors at its meeting held on 11 July 2026, based on the recommendation of the Nomination and Remuneration Committee.

Since the aforesaid appointment took place after 31 March 2026, it does not form part of the changes in directorship during the financial year under review and is disclosed herein as a subsequent event.

The Company has received the necessary disclosures, declarations and confirmations from the Directors as required under the provisions of the Companies Act, 2013 and the applicable rules and regulations.

B. DIRECTORS RETIRING BY ROTATION:

Pursuant to section 152 of the Companies Act 2013 and Regulation 36 SEBI (LODR) Regulations 2015 read with Secretarial Standard-2 on General Meetings the relevant rules made thereunder, **Mr. Anuj Kumar Singh (DIN: 10679898)** Director is liable to retire by rotation at the ensuing Annual General Meeting ("AGM") and being eligible for re-appointment, and has sought re-appointment.

Based on recommendation of the Nomination and Remuneration Committee, the Board of Directors has recommended their re-appointment and the matter is being placed for seeking approval of members at the ensuing Annual General Meeting of the Company.

None of the Directors of the Company are disqualified for being appointed as Directors as specified in Section 164(2) of the Companies Act, 2013 and Rule 14(1) of the Companies (Appointment and Qualification of Directors) Rules, 2014.

C. KEY MANAGERIAL PERSONNEL:

There has no change in designation of the Key Managerial Personnel. Pursuant to the provisions of Sections 2(51) and 203 of the Act, read with the Rules framed thereunder, the following are the Key Managerial Personnel of the Company as on 31st March, 2026:

1. Ms. Lily Mundu– Managing Director
2. Mr. Deepak Sharma – Company Secretary
3. Mr. Anuj Kumar Singh – Chief Financial Officer
4. Mr. Avinash Yadav (Appointed w.e.f 11-07-2026) – Managing Director
5. Mr. Ganesh Yadav (Resigned w.e.f 26-06-2026) – Managing Director

INDEPENDENT DIRECTORS:

Statement on Declaration given by Independent Directors:

The Company has two Independent Directors, namely Mr. Goutam Kumar Bhakat and Mr. Desh Deepak. Each of them has submitted the requisite declarations under Section 149(7) of the Act, affirming that they meet the criteria of independence as outlined in Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations.

In accordance with Regulation 25(8) of the SEBI Listing Regulations, all Independent Directors have further confirmed that they are not aware of any circumstances or situations that could impair their independence or affect their ability to exercise objective judgment free from external influence.

The Board of Directors has reviewed and duly noted these declarations and confirmations after conducting a thorough assessment of their accuracy. The Independent Directors have also affirmed compliance with the provisions of Schedule IV of the Act (Code for Independent Directors) and the Company's Code of Conduct. There has been no change in the status or circumstances that would affect their designation as Independent Directors during the reporting period.

Additionally, the Company has received confirmation from all Independent Directors regarding their registration in the Independent Directors' databank, maintained by the Indian Institute of Corporate Affairs, in accordance with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014.

Familiarization Programme for Independent Directors: -

Your Company has adopted a formal Familiarization Programme for Independent Directors to support their effective participation on the Board. As part of the familiarization process, the Company provides detailed insights into its business operations, industry dynamics, organizational structure, and group-level businesses. Independent Directors are also informed about the regulatory and compliance obligations under the Companies Act, 2013 and the SEBI Listing Regulations.

ANNUAL BOARD EVALUATION:

The Company has established a comprehensive framework for evaluating the performance of the Board of Directors, its Committees, and Individual Directors, in line with the requirements of Sections 134 and 178 of the Act, Regulation 17(10) of the SEBI Listing Regulations, and the Company's Nomination and Remuneration Policy.

As part of this evaluation process, structured and confidential questionnaires were circulated to all Directors to obtain feedback on various aspects of the Board's functioning, the effectiveness of its committees, and the performance of each Director.

The observations and responses received were compiled, analyzed, and subsequently presented to the Chairman of the Board for review and discussion.

The Evaluation of Directors covered several aspects, including their attendance and participation in meetings, understanding of the Company's operations and business environment, application of knowledge and expertise, quality of contributions to discussions, maintenance of confidentiality, integrity, and independent judgment. Directors were also evaluated on their alignment with the Company's core values, commitment to fiduciary responsibilities, and adherence to the Code of Conduct.

The Board's performance was assessed based on criteria such as the effectiveness of its oversight on compliance and governance matters, clarity in the roles of the Chairman and Executive/Non-Executive Directors, the diversity and mix of skills and expertise, strategic involvement, and overall guidance in areas such as risk management, financial reporting, ethics, and succession planning. Particular emphasis was placed on the Board's ability to provide strategic foresight and review the implementation of key initiatives and policies.

The evaluation of Committees considered their structure, independence, frequency of meetings, adherence to defined procedures, effectiveness in fulfilling their responsibilities, and the extent of their contribution to Board decisions. The Committees were also assessed on their ability to engage meaningfully with internal and external auditors, and their role in supporting oversight functions.

Based on the outcome, the Board concluded that the overall performance of the Board, its committees, and individual Directors, including Independent Directors, was found to be satisfactory.

BOARD COMMITTEES:

The Company has Three Board Committees as on March 31, 2026:

1) Audit Committee
2) Nomination and Remuneration Committee
3) Stakeholders Relationship Committee

During the year, all recommendations made by the committees were approved by the Board.

Details of all the committees along with their main terms, composition and meetings held during the year under review are provided in the Report on Corporate Governance, a part of this Annual Report.

PERFORMANCE OF THE BOARD AND COMMITTEES:

During the year under review, the performance of the Board & Committees and Individual Director(s) based on the below parameters was satisfactory:

i. All Directors had attended the Board meetings;
ii. The remunerations paid to Executive Directors are strictly as per the Company and industry policy.
iii. The Independent Directors only received sitting fees.
iv. The Independent Directors contributed significantly in the Board and committee deliberation and business and operations of the Company and subsidiaries based on their experience and knowledge and independent views.
v. The compliances were reviewed periodically;
vi. Risk Management Policy was implemented at all critical levels and monitored by the Internal Audit team who places report with the Board and Audit committee.

NUMBER OF MEETINGS OF THE BOARD:

During the year under review, the Board of Directors of the Company met Six (06) times i.e., on April 30, 2025, July 26, 2025, November 13, 2025, January 22, 2026, February 05, 2026, February 21, 2026.

The particulars of attendance of the Directors at the said meetings are as follows:

S. No.	Name of Director	No. of Meetings held during their tenure	No. of Meetings attended
1.	Ganesh Yadav	6	6
2.	Anuj Kumar Singh	6	6
3.	Goutam Kumar Bhakat	6	6
4.	Desh Deepak	6	6

The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

REMUNERATION OF DIRECTORS, KEY MANAGERIAL PERSONNEL AND SENIOR MANAGEMENT:

The remuneration paid to the Directors, Key Managerial Personnel and Senior Management is in accordance with the Nomination and Remuneration Policy formulated in accordance with Section 178 of the Act and Regulation 19 read with Schedule II of the Listing Regulations. Further details on the same are given in the Corporate Governance Report which forms part of this Annual Report.

DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to the provisions of Section 134(3)(c) read with Section 134(5) of the Act, the Directors of the Company state and confirm that:

i. in the preparation of the annual accounts for the financial year 2023-24, the applicable accounting standards had been followed and there are no material departures from the same.

ii. the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2024 and of the profit and loss of the Company for that period;

iii. the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.

iv. the directors had prepared the annual accounts on a going concern basis.

v. the directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and

vi. the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

PARTICULARS OF LOANS, GUARANTEE, AND INVESTMENTS:

The particulars of loans, guarantees and investments as per Section 186 of the Act read with the Companies (Meeting of Board and its powers) Rules, 2014 as on March 31, 2026, have been disclosed in the Notes to the Financial Statements of the Company and is in compliance with provision of the Act and rules made thereunder.

VIGIL MECHANISM / WHISTLE BLOWER POLICY:

Your Company is committed to fostering a work environment that upholds the highest standards of safety, ethics, and legal compliance across all levels of its operations. To this end, a structured Vigil Mechanism / Whistle blower Policy have been implemented in line with the provisions of the Companies Act, 2013 and the SEBI (LODR) Regulations 2015. The Policy is also available on the Company's official website i.e., www.imperaltd.com.

There were no Complaints received for the financial year ended 31st March, 2026.

CORPORATE SOCIAL RESPONSIBILITY:

During the financial year under review, the provisions of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time, were not applicable to the Company.

Accordingly, the Company was not required to undertake any Corporate Social Responsibility (CSR) activities during the financial year under review.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

The Management Discussion and Analysis Report for the year under review, as stipulated under the Regulation 34 read with Schedule V of SEBI Listing Regulations, forms part of this Annual Report and is annexed.

The states of the affairs of the business along with the financial and operational developments have been discussed in detail in the Management Discussion and Analysis Report.

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 (3) of the Companies (Accounts) Rules, 2014 requires disclosure of the particulars regarding conservation of Energy and Technology absorption. The Company on continues basis undertakes programs of conserving energy. The details of the same are as follows:

Conservation of Energy

(i)	The steps taken or impact on conservation of energy	Not Applicable
(ii)	The steps taken by the company for utilizing alternate sources of energy	
(iii)	The capital investment on energy conservation equipment's	

Technology absorption:

(i)	The efforts made towards technology absorption	Not Applicable
(ii)	The benefits derived like product improvement, cost reduction, product development or import substitution.	
(iii)	in case of imported technology (imported during the last three years reckoned from the beginning of the financial year) The details of technology imported; The year of import;	

	Whether the technology been fully absorbed; If not fully absorbed, areas where absorption has not taken place, and the reasons thereof;	
(iv)	The expenditure incurred on Research and Development	NIL

Foreign Exchange Earnings/ Outgo:

The details of Foreign Exchange Earnings and outgo are as follows:

Particulars	FY 2025-26	FY 2024-25
Foreign Exchange Earnings	Nil	Nil
Foreign Exchange Outgo	Nil	Nil

RISK MANAGEMENT:

The Audit Committee has been delegated the responsibility for monitoring and reviewing risk management, assessment and minimization procedures, developing, implementing and monitoring the risk management plan and identifying, reviewing and mitigating all elements of risks which the Company may be exposed to.

APPLICATION / PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 ("IBC"):

During the financial year under review, no application was made and no proceeding was pending against the Company under the Insolvency and Bankruptcy Code, 2016 ("IBC") before the National Company Law Tribunal ("NCLT") or any other competent authority.

Further, there were no proceedings initiated or pending against the Company under the IBC during the period from 1 April 2025 to 31 March 2026 and consequently, there was no requirement to disclose any details in this regard.

DISCLOSURE ON ONE TIME SETTLEMENT:

During the year under review, there was no one-time settlement entered into by the Company with any bank, financial institution, or other lender. Accordingly, there is no disclosure required in respect of any one-time settlement or any corresponding amount of difference between the amount due and the amount actually settled. The Board confirms that no such event occurred during the financial year under review.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS:

During the year under review, there are no significant material orders passed by the Regulators/Courts that would impact the going concern status of the Company and its future operations.

AUDITORS:

A) Statutory Auditors & their Report:

M/s. Bhatter & Associates, Chartered Accountants (Firm Registration No. 131411W), are the Statutory Auditors of the Company and have audited the financial statements of the Company for the financial year ended 31 March 2026.

The Statutory Auditors' Report on the financial statements of the Company for the financial year ended 31 March 2026 forms part of the Annual Report.

The observations made by the Statutory Auditors in their Report, read together with the relevant Notes to Accounts forming part of the financial statements, are self-explanatory and, therefore, do not call for any further explanation or comments from the Board.

The Statutory Auditors' Report does not contain any qualification, reservation, adverse remark or disclaimer.

Further, the Statutory Auditors have not reported any instance of fraud under Section 143(12) of the Companies Act, 2013, during the financial year under review.

B) Secretarial Auditor & their Report:

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the rules made thereunder, the Company has appointed M/s. Shravan A. Gupta & Associates, Practicing Company Secretaries, to conduct the Secretarial Audit of the Company for the financial year ended 31 March 2026.

The Secretarial Audit Report in Form MR-3 for the financial year 2025-26, as issued by the Secretarial Auditor, forms part of this Annual Report and is annexed herewith as Annexure.

The observations, if any, made in the Secretarial Audit Report, read together with the relevant explanations and disclosures contained in the Annual Report, are self-explanatory and do not call for any further explanation or comments from the Board.

C) Reporting of Frauds:

There was no instance of fraud during the year under review, which required the Auditors to report to the Audit Committee and / or Board under Section 143(12) of Act and Rules framed thereunder.

DISCLOSURE UNDER PREVENTION OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT:

The Company is firmly committed to fostering a safe, respectful, and inclusive workplace and maintains a zero-tolerance policy towards any form of discrimination or harassment. In alignment with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Company has implemented a comprehensive Anti-Harassment and Grievance Redressal Policy.

To ensure proper handling of such matters, an Internal Complaints Committee (ICC) is constituted at the Group level to address and resolve complaints related to sexual harassment in a timely and fair manner. The policy clearly outlines the procedures, roles, and responsibilities involved in addressing such concerns and aims to offer guidance and support to employees across all offices of the Company. The policy covers all women employees, including those who are permanent, temporary, or contractual. It is introduced to all employees during their induction.

During the financial year under review, the Company has not received any complaints pertaining to sexual harassment.

The details of complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 during F.Y 2025-26 are as follows:

1. Number of complaints at the beginning of the financial year -Nil

2. Number of complaints filed and resolved during the financial year -Nil

3. Number of complaints pending at the end of the financial year -Nil

PUBLIC DEPOSITS:

During the year under review, your Company has not accepted any deposits within the meaning of Sections 73 to 76A of the Act read with the Companies (Acceptance of Deposits) Rules, 2014.

CORPORATE GOVERNANCE:

The Company is committed to maintain the highest standards of Corporate Governance and adheres to the Corporate Governance requirements set out by the Securities and Exchange Board of India (“SEBI”). The Company has also implemented several best governance practices.

Pursuant to Regulation 15(2)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the compliance with the Corporate Governance provisions specified in Regulations 17 to 27 and clauses (b) to (i) of sub- regulation (2) of Regulation 46 shall not apply to a listed entity having paid-up equity share capital not exceeding Rs. 10 Crores and net worth not exceeding Rs. 25 Crores as on the last day of the previous financial year.

As on 31st March, 2026, the paid-up equity share capital and net worth of the Company were within the aforesaid thresholds. Accordingly, the prov1s1ons relating to Corporate Governance are not applicable to the Company and therefore, the Corporate Governance Report does not form part of this Annual Report.

INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY:

The Company has in place adequate internal financial controls with reference to the financial statements. Internal audits are undertaken on a quarterly basis by Internal Auditors covering all units and business operations to independently validate the existing controls. Reports of the Internal Auditors are regularly reviewed by the management and corrective action is initiated to strengthen the controls and enhance the effectiveness of the existing systems. The Audit Committee evaluates the efficiency and adequacy of the financial control system in the Company and strives to maintain the standards in the Internal Financial Control.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTY TRANSACTIONS:

All transactions entered with related parties as defined under the Act during the FY were in the ordinary course of business and on an arm's length pricing basis and do not attract the provisions of Section 188 of the Act. There were no materially significant transactions with the related parties during the FY which were in conflict with the interest of the Company and hence, enclosing Form AOC-2 is not required. Suitable disclosure as required by the Accounting Standard (AS 18) has been made in the notes to the Financial Statements.

PARTICULARS OF EMPLOYEES:

During the year under review, no employee was in receipt of remuneration exceeding the limits as prescribed under provisions of Section 197 of the Companies Act, 2013 and Rule 5(2) and 5(3) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. The information pursuant to Section 197 of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 relating to median employee's remuneration is made available at the corporate office of the Company during working hours for a period of twenty-one (21) days before the date of the meeting.

COMPLIANCE WITH SECRETARIAL STANDARDS:

The Company has complied with the applicable mandatory Secretarial Standards.

ACCOUNTING STANDARDS:

The Company has followed Indian Accounting Standards (IND AS) issued by the Ministry of Corporate Affairs in the preparation of its financial statements.

APPRECIATION & ACKNOWLEDGEMENTS:

The Board wishes to express its gratitude and record its sincere appreciation for the commitment and dedicated efforts put in by all the employees of the Company. The Directors take this opportunity to express their grateful appreciation for the encouragement, cooperation and support received from all the stakeholders including but not limited to the Government authorities, bankers, customers, suppliers and business associates. The Directors are thankful to the esteemed shareholders for their continued support and the confidence reposed in the Company and its management.

For and on behalf of
Impera Worldwide Limited
(Formerly Known as Rishab Special Yarns Limited)

	Sd/-	Sd/-
	Anuj Kumar Singh	**Avinash Yadav**
Date: 06th September, 2026	Director	Managing Director
Place: Mumbai	DIN: 10679898	DIN: 11734727

MANAGEMENT DISCUSION AND ANAYLSIS REPORT

Industry Structure & Developments:

The Company is mainly into broking activities and cash and derivatives segment at BSE. The related income is mainly from brokerage. During the year under review the income of the company has substantially reduced.

Opportunities & Threats:

The company anticipated growth because of the friendly economic policies of the government to give boost to the capital market. In the years to come the capital market will see a growth. RBI and the financial commission already hinted positive growth rate for the company.

Segment-wise Performance:

The Company's main business is Investment in shares and Investment in Equity / Debt Mutual Funds and all the activities of the Company are related to its main business. As such there are no separate reportable segments.

(a) Outlook:

The Company continues to explore the possibilities of expansion and will make the necessary investments when attractive opportunities arise.

(b) Risks and Concerns:

The Company is exposed to specific risks that are particular to its businesses and the environment within which it operates, including interest rate volatility, economic cycle, market risk and credit risk. The Company manages these risks by maintaining a conservative financial profile and by following prudent business and risk management policies.

(c) Internal Control Systems & their Adequacy:

The Company's operating and business control procedures have been framed in order that they ensure efficient use of resources and comply with the procedures and regulatory requirements.

The Company has a proper and adequate system of internal controls to ensure that all assets are safeguarded and protected against loss from unauthorized use or disposition and the transactions are authorized, recorded and reported correctly. The Audit Committee reviews the quarterly and annual financial statements, adequacy of disclosures treatment of various items involving accounting judgments.

(d) Discussions on Financial Performance with respect to Operational Performance:

The turnover of the company during the year has Increased compared to last year.

(e) Human Resource Development:

The Company believes that the human resources are vital in giving the Company a competitive edge in the current business environment. The Company's philosophy is to provide congenial work environment, performance-oriented work culture, knowledge acquisition/ dissemination, creativity and responsibility. As in the past, the Company has enjoyed cordial relations with the employees at all levels.

(f) Cautionary Statement:

Statements in this report on Management Discussion and Analysis describing the Company's objectives, projections, estimates, expectations or predictions may be "forward-looking statements" within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied.

Registered Office:
303 Tower A Peninsula Business Park,
GK Marg, Delisle Road, Lower Parel,
Mumbai – 400013.

Date: 06th September, 2026
Place: Mumbai

For and on behalf of
Impera Worldwide Limited
(Formerly Known as Rishab Special Yarns Limited)

Sd/-
Avinash Yadav
Managing Director
DIN: 11734727

Form No. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026
[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To
The Members
IMPERA WORLDWIDE LIMITED
(Formerly known as RISHAB SPECIAL YARNS LIMITED)
CIN: L46900MH1987PLC451094
303, Tower A, Peninsula Business Park, G.k. Marg, Lower Parel, Mumbai,
Delisle Road, Mumbai, Maharashtra, India, 400013

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **IMPERA WORLDWIDE LIMITED** (hereinafter called the "Company"). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on March 31, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by Company for the financial year ended on March 31, 2026 according to the provisions of:

(i) The Companies Act 2013 and the Rules made thereunder
(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made thereunder;
(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of foreign direct investments, overseas direct investments, external commercial borrowings; - **(Foreign Direct Investment and External Commercial Borrowings are not applicable to the Company during the Audit Period).**

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act');
  (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
  (b) The Securities and Exchange Board of India (Prohibition of Insider Trading Regulations) 2015;
  (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **Not Applicable during the audit period**
  (d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not Applicable during the audit period**

(e) The Securities and Exchange Board of India (Issue and Listing of Non- Convertible Securities) Regulations, 2021; **Not Applicable during the audit period**
(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; **Not Applicable during the audit period**
(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 - **Not Applicable during the audit period** and
(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 - **Not Applicable during the audit period**
(i) The other laws as are applicable specifically to the Company are compiled as per representation made by the management of Company during the audit period.

I have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards issued by The Institute of Company Secretaries of India
(ii) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendments made there under.

During the audit period, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

I **further report that**, during the audit period:

During the audit period, the Board of Directors of the Company comprised Executive Director(s), Non-Executive Director(s) and Independent Director(s), as applicable. However, *the Company was not in compliance with the requirement relating to the appointment of a Woman Director under Section 149(1) of the Companies Act, 2013 read with the applicable rules, as the requisite Woman Director was not appointed during the audit period*. The Company is advised to ensure compliance with the applicable statutory requirements at the earliest."

a) The Company has appointed Mr. Ganesh Yadav (DIN: 10783218) as the Managing Director of the Company with effect from 30 April 2025, in accordance with the applicable provisions of the Companies Act, 2013.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

I further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I Further I further report that the Company has, during the audit period, passed the following ordinary/Special Resolutions:

1. Approval for Increase in the Authorized Share Capital and Consequent Amendment to the Memorandum of Association.
2. Raising of Funds by Way of Rights Issue of Equity Shares under Section 62(1) (a) of the Companies Act, 2013.
3. Adoption of New Set of Memorandum of Association of the Company in conformity with the provisions of the Companies Act, 2013.
4. Adoption of New Set of Articles of Association of the Company in conformity with the provisions of the Companies Act, 2013.
5. Alteration of the Object Clause of the Memorandum of Association of the Company.
6. Approval for Change of Name of the Company and Consequent Alteration of the Memorandum of Association and Articles of Association of the Company.
7. Approval for Enhancement of the Limits for Loans, Guarantees and Investments under Section 186 of the Companies Act, 2013.
8. Approval for Increase in the Borrowing Limits under Section 180(1) (c) of the Companies Act, 2013.
9. Open Offer for Acquisition of up to 9,25,782 Offer Shares Representing 26.00% of the Voting Capital of Rishab Special Yarns Limited, the Target Company, from its Public Shareholders.
10. Shifting of Corporate office address from 2070 Rasta Bara Gangore Jaipur 302003 Rajasthan To 303 Tower A Peninsula Business Park G K Marg Lower Parel Desile Road Mumbai 400013 Maharashtra

Shravan A. Gupta & Associates
Practicing Company Secretary
P.R. No. 2140/2022

Sd/-
Shravan A. Gupta
ACS: 27484, CP: 9990
Place: Mumbai
UDIN: A027484H000546299
Date: May 27, 2026

Note: This report is to be read with our letter of even date which is annexed as ‘ANNEXURE A’ and forms an integral part of this report.

Annexure - A

To
The Members
IMPERA WORLDWIDE LIMITED
(Formerly known as RISHAB SPECIAL YARNS LIMITED)
CIN: L46900MH1987PLC451094
303, Tower A, Peninsula Business Park, G.k. Marg, Lower Parel, Mumbai,
Delisle Road, Mumbai, Maharashtra, India, 400013

1. Maintenance of secretarial records is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.

2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the process and practices, I followed provide a reasonable basis for my opinion.

3. I have not verified the correctness and appropriateness of financial records and books of accounts of the Company.

4. Wherever required, I have obtained Management Representation about the compliance of laws, rules and regulations and happening of events, etc.

5. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of the procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

Shravan A. Gupta & Associates
Practicing Company Secretary
P.R. No. 2140/2022

Sd/-
Shravan A. Gupta
ACS: 27484, CP: 9990
Place: Mumbai
UDIN: A027484H000546299
Date: May 27, 2026

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Sub-clause 10(i) of Para – C of Schedule – V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To
The Members
IMPERA WORLDWIDE LIMITED
(Formerly known as RISHAB SPECIAL YARNS LIMITED)
CIN: L46900MH1987PLC451094
303, Tower A, Peninsula Business Park, G.k. Marg, Lower Parel, Mumbai,
Delisle Road, Mumbai, Maharashtra, India, 400013

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **IMPERA WORLDWIDE LIMITED** having CIN: **L46900MH1987PLC451094** and having registered office at 303, Tower A, Peninsula Business Park, G.k. Marg, Lower Parel, Mumbai, Delisle Road, Mumbai, Maharashtra, India, 400013, (hereinafter referred to as 'the Company'), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Sub-clause 10(i) of Para – C of Schedule – V of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers. I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ended on 31st March, 2026, have been debarred or disqualified from being appointed or continuing as Directors of Companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

Sr. No.	**Names of Director**	**DIN**	**Date of Appointment in Company**
1.	Mr. Anuj Kumar Singh	10679898	27/06/2024
2.	Mr. Goutam Kumar Bhakat	10874224	20/12/2024
3.	Mr. Desh Deepak	10737200	14/08/2024
4.	Mr. Ganesh Yadav	10783218	30/04/2025

Ensuring the eligibility for the appointment or continuity of every director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Shravan A. Gupta & Associates
Practicing Company Secretary
P.R. No. 2140/2022
SD/-
Shravan A. Gupta
ACS: 27484, CP: 9990
Place: Mumbai
UDIN: A027484H001260232
Date: 27.08.2026

MANAGING DIRECTOR (MD) & CHIEF FINANCIAL OFFICER (CFO) COMPLIANCE CERTIFICATE

Pursuant to Regulation 17(8) read with Part B of Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
Impera Worldwide Limited
(Formerly Known as Rishab Special Yarns Limited)
CIN: L46900MH1987PLC451094

We do hereby certify that:

A. We have reviewed Financial Statements and the cash flow statement for the Financial Year ended March 31, 2026 and to the best of our knowledge and belief:

   i. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

   ii. These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year, which are fraudulent or illegal or violative of the Company's Code of Conduct.

C. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

D. We have indicated to the Auditors and the Audit Committee:

   i. There have been no significant changes in the above-mentioned internal controls over financial reporting during the relevant period;

ii. Significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and

iii. We have not noticed any significant fraud, particularly those involving the management or an employee having a significant role in the Company's internal control system over Financial Reporting.

For **Impera Worldwide Limited**
(Formerly Known as Rishab Special Yarns Limited)

Sd/-
Avinash Yadav
Managing Director
DIN: 11734727

Sd/-
Anuj Kumar Singh
CFO

Place: Mumbai
Date: 06th September, 2026

CODE OF CONDUCT DECLARATION

DECLARATION UNDER REGULATION 26 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
The Members,
Impera Worldwide Limited
(Formerly Known as Rishab Special Yarns Limited)
CIN: L46900MH1987PLC451094
303 Tower A, Peninsula Business Park,
GK Marg Lower Parel, Delisle Road,
Mumbai – 400013

In terms of Regulation 26(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and based on the affirmations provided by the Directors and Senior Management Personnel of the Company to whom Code of Conduct is made applicable, it is declared that the Board of Directors and the Senior Management Personnel have complied with the Code of Conduct for the **year ended March 31, 2026.**

Registered Office:
303 Tower A Peninsula Business Park,
GK Marg, Delisle Road, Lower Parel,
Mumbai – 400013.

Date: 06th September, 2026
Place: Mumbai

For and on behalf of
Impera Worldwide Limited
(Formerly Known as Rishab Special Yarns Limited)

Sd/-
Avinash Yadav
Managing Director
DIN: 11734727

IMPERA WORLDWIDE LIMITED

(Formerly known as RISHAB SPECIAL YARNS LIMITED)

Standalone Financial Statements and Notes

FY: 2025-26

INDEPENDENT AUDITORS' REPORT

To,

The Members
IMPERA WORLDWIDE LIMITED
(Formerly known as RISHAB SPECIAL YARNS LIMITED)
Report on the standalone Financial Statements

Opinion

We have audited the financial statements of **IMPERA WORLDWIDE LIMITED Formerly known as RISHAB SPECIAL YARNS LIMITED) ("the Company")**, which comprise the balance sheet as at March 31, 2026, and the statement of profit and loss (including other comprehensive income), statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (Collectively referred to as 'standalone financial statements').
in our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs (financial position) of the Company as at March 31, 2026, and its profit (financial performance including other comprehensive income), changes in equity and its cash flows for the year ended on that date:-

a. In the case of the balance sheet, of the state of affairs of the company as at 31st March 2026,
b. In the case of the statement of profit and loss, of the profit (financial performance including other comprehensive income), changes in equity; and
c. In the case of the cash flow statement, of the cash flow statement for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are am independent of the Company in accordance with the Code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance. In our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon; we have determined that there are no key audit matters to communicate in our report.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance (including other comprehensive income), changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the. Indian Accounting Standards ('Ind AS') specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
Boards of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Standards on Auditing ('SAs'), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3} of the Act, We are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Government of India – Ministry of Corporate Affairs in terms of sub-section (11) of section 143 of the Act, we enclose in the**"Annexure A"** a statement on the matters specified in paragraphs 3 and 4 of the said Order, to the extent applicable.

2. As required by Section 143(3) of the Act, we report that:

   a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b. In our opinion proper books of account as required by law have been kept by the company so far as it appears from our examination of those books;

   c. The Balance Sheet, the Statement of Profit and Loss (including other comprehensive income), the Statement of Changes In Equity and the Cash Flow Statement dealt with by this Report are in agreement with the books of accounts;

   d. In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standard), Rules 2015 as amended.

   e. On the basis of the written representations received from the directors as on 31 March 2026, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2026, from being appointed as a director in terms of section 164(2) of the Act ;

   f. With respect to the adequacy of the internal financial controls over financial Reporting of the Company and the operating effectiveness of such controls, Refer to our separate Report in "**Annexure B".**

   g. With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us and after relying on the certificate of company secretary, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.

   h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us :

      i. The Company does not have any pending litigations which would impact its financial position.

      ii. The Company did not have any long term contract including derivative contract ; as such the question of commenting on any material foreseeable losses thereon does not arise;

      iii. There has not been any occasion in case of the Company during the year under report to transfer any sums to the investor education and protection fund. The question of delay in transferring such sums does not arise.

      iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

      (b)The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c)Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement

For **M/s. Bhatter and Associates**
Chartered Accountants
Firm Reg. No.131411W

CA Gopal Bhatter
(Partner)

Membership No. 411226
UDIN: 26411226UFGKPT9372

Place: Mumbai
Date: 27th May 2026

Annexure "A" to Auditors Report

IMPERA WORLDWIDE LIMITED

(Formerly known as RISHAB SPECIAL YARNS LIMITED)

For the year ended 31st March 2026

Referred to in paragraph 14 of the Independent Auditors' Report of even date to the members of IMPERA WORLDWIDE LIMITED on the standalone financial statements as of and for the year ended March 31, 2026.

i. The Company is not having any Property, Plant and Equipment hence clause (i) (a) to (e) is not applicable.

ii. (a)As per the information and explanation given to us, the company does not have inventory hence physical verification of inventory is not applicable.

(b)As per the information and explanation given to us, the company has not taken any working capital loan therefore the said clause ii (b) is not applicable to the company.

iii. According to the information explanation provided to us, the Company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Hence, the requirements under paragraph 3(iii) of the Order are not applicable to the Company.

iv. In our opinion and according to the information and explanations given to us, the Company has not either directly or indirectly, granted any loan to any of its directors or to any other person in whom the director is interested, in accordance with the provisions of section 185 of the Act and the Company has not made investments through more than two layers of investment companies in accordance with the provisions of section 186 of the Act. Accordingly, provisions stated in paragraph 3(iv) of the Order are not applicable to the Company.

v. The Company has not accepted any deposits or amounts which are deemed to be deposits within the meaning of Sections 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified.

vi. The provisions of sub-section (1) of section 148 of the Act are not applicable to the Company as the Central Government of India has not specified the maintenance of cost records for any of the products of the Company. Accordingly, the provisions stated in paragraph 3 (vi) of the Order are not applicable to the Company.

vii. (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, undisputed statutory dues including goods and service tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess have been regularly deposited by the company with appropriate authorities in all cases during the year.

(b) According to the information and explanation given to us and the records of the Company examined by us, there are no dues of income tax, goods and service tax, customs duty, cess and any other statutory dues which have not been deposited on account of any dispute.

viii. According to the information and explanations given to us, there are no transactions which are not accounted in the books of account which have been surrendered or disclosed as income during the year in Tax Assessment of the Company. Also, there is no previously unrecorded income which has been now recorded in the books of account. Hence, the provision stated in paragraph 3(viii) of the Order is not applicable to the Company.

ix. (a) According to the records of the Company examined by us and the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest to any lender during the year.

(b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the Company has not been declared Wilful Defaulter by any bank or financial institution or government or any government authority.

(c) In our opinion, and according to the information and explanations given to us, no bank facilities have been availed by the company hence the said clause (c) is not applicable to the company.

(d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the standalone financial statements of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) According to the information and explanations given to us and on an overall examination of the standalone financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or jointventures.

(f) According to the information and explanations given to us and procedures performed by us, the provisions stated in paragraph ix (f) of the Order is not applicable to the Company.

x. (a) The company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the provisions stated in paragraph 3 (x)(a) of the Order are not applicable to the Company.

(b)According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully, partly or optionally convertible debentures during the year. Accordingly, the provisions stated in paragraph 3 (x)(b) of the Order are not applicable to the Company.

xi. (a)During the course of our audit, examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the Company nor on the Company.

(b)We have not come across of any instance of fraud by the Company or on the Company during the course of audit of the standalone[1] financial statement for the year ended March 31, 2026, accordingly the provisions stated in paragraph (xi)(b) of the Order is not applicable to the Company.

(c)As represented to us by the management, there are no whistle-blower complaints received by the Company during the year. Accordingly, the provisions stated in paragraph (xi)(c) of the Order is not applicable tocompany.

xii. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, the provisions stated in paragraph 3(xii) (a) to (c) of the Order are not applicable to the Company.

xiii. The Company has entered into transactions with related parties in compliance with the provisions of Sections 177 and 188 of the Act. The details of such related party transactions have been disclosed in the standalone financial statements as required under Indian Accounting Standard 24 "Related Party Disclosures" specified under Section 133 of the Act.

xiv. The company has not obtained declarations from sundry creditors under the MSME Act. Therefore, we are unable to comment on the provision of tax under Section 43(B)(h) regarding outstanding creditors as of March 31, 2026. Additionally, we cannot determine the provision required for interest on payments to MSME registered suppliers under Section 16 of the MSMED Act for delays in payment.

xv. (a) In our opinion the Company has an adequate in house internal audit system commensurate with the size and the nature of its business.

(b) We have not obtained the in-house internal audit reports for the year under audit. Therefore, we were unable to consider these reports in determining the nature, timing, and extent of our audit procedures.

xvi. According to the information and explanations given to us, in our opinion during the year the Company has not entered into non-cash transactions with directors or persons connected with its directors and hence, provisions of section 192 of the Act are not applicable to company. Accordingly, the provisions stated in paragraph 3(xv) of the Order are not applicable to the Company.

xvii. (a)In our opinion, the Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions stated in paragraph clause 3 (xvi)(a) of the Order are not applicable to the Company.

(b)In our opinion, the Company has not conducted any Non-Banking Financial or Housing Finance activities without any valid Certificate of Registration from Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi)(b) of the Order are not applicable to the Company.

(c)The Company is not a Core investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi)(c) of the Order are not applicable to the Company.

(d) The Company does not have more than one CIC as a part of its group. Hence, the provisions stated in paragraph clause 3 (xvi)(d) of the Order are not applicable to the Company.

xviii. Based on the overall review of standalone financial statements, the Company has incurred cash losses in the current financial year. There is consecutive cash losses in the three financial years.

xix. According to the information and explanations given to us and based on our examination of financial ratios, ageing and expected date of realization of financial assets and payment of liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of audit report and the Company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

xx. According to the information and explanations given to us, the provisions of section 135 of the Act are not applicable to the Company.

xxi. The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of standalone financial statements. Accordingly, no comment in respect of the said clause has been included in the report.

For **M/s. Bhatter and Associates**
Chartered Accountants
Firm Reg. No.131411W

CA Gopal Bhatter
(Partner)

Membership No. 411226
UDIN: 26411226UFGKPT9372

Place: Mumbai
Date: 27th May 2026

Annexure B

To the Independent Auditor's Report of Even Date on the Financial Statements of IMPERA WORLDWIDE LIMITED

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the Internal Financial Controls over financial reporting of IMPERA WORLDWIDE LIMITED ("the Company") as of March 31, 2026 in conjunction with our audit of the IND AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the criteria established by the Company considering the size of company and essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("the Guidance Note"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the IND AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls with reference to financial statements

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of IND AS financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of IND AS financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the IND AS financial statements.

Inherent Limitations of Internal Financial Controls with reference to financial statements

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls were operating effectively as at March 31, 2025, based on the assessment of essential components of internal controls over financial reporting stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For **M/s. Bhatter and Associates**
Chartered Accountants
Firm Reg. No.131411W

CA Gopal Bhatter
(Partner)

Membership No. 411226
UDIN: 26411226UFGKPT9372

Place: Mumbai
Date: 27th May 2026

CIN: L46900MH1987PLC451094

BALANCE SHEET AS AT 31ST MARCH 2026

Particulars	Notes	As at 31st March 2026	As at 31st March 2025
ASSETS			
Non- current assets			
Property, plant and equipment	3	-	-
Financial assets			
Investments	4	0.26	0.26
Loans	5	-	-
Deffereed Tax Assets (Net)	6	70.72	70.72
Current assets			
Financial assets			
Trade receivables	7	17.73	-
Cash and cash equivalents	8	2.03	0.04
Other financial assets	9	-	-
Current tax assets (net)		-	-
Other current assets	10	6.54	5.61
Total assets		97.27	76.63
EQUITY AND LIABILITIES			
Equity			
Equity share capital	11	357.16	357.16
Other equity	12	-353.67	-344.39
Liabilities			
Non Current Liabilities			
Financial liabilities			
Borrowings	13	-	-
Trade Payables			
Provisions	14	8.27	8.27
Deferred tax liabilities (net)			
Current Liabilities			
Financial liabilities			
Borrowings	15	52.53	42.79
Trade Payables	16	19.07	0.50
Other financial liabilities			
Other current liabilities	17	13.91	12.30
Current tax liabilities (net)			
Total equity and liabilities		97.27	76.63

Notes to the financial Statements 1-42

The accompanying notes form an integral part of the financial statements.
As per our report of even date

FOR BHATTER & ASSOCIATES
Chartered Accountants
Firm Regn. No.131411W

For and on behalf of the Board of Directors of
IMPERA WORLDWIDE LIMITED
(Formerly known as RISHAB SPECIAL YARNS LIMITED)

CA Gopal Bhatter
Partner
Membership No. 411226

Ganesh Yadav
Managing Director
DIN:10783218

Anuj Kumar Singh
CFO & Director
DIN:10679898

UDIN: 26411226UFGKPT9372

Mumbai, the 27th day of May 2026

DEEPAK SHARMA
Company Secretary
PAN:DTPPS7792G

IMPERA WORLDWIDE LIMITED (Formerly known as RISHAB SPECIAL YARNS LIMITED)

CIN: L46900MH1987PLC451094

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON 31ST MARCH 2026

	Notes	For the year ended on 31st March 2026	For the year ended on 31st March 2025
REVENUE			
Revenue from operations	18	15.02	-
Other income	19	-	-
Total Revenue (I)		**15.02**	-
EXPENSES			
Purchases of stock-in-trade	20	14.35	-
Employee benefits expense	21	2.79	2.01
Finance Costs	22	-	-
Other expenses	23	7.17	19.55
Total expenses (II)		**24.31**	21.56
Profit/ (loss) before exceptional items and tax (I-II)		**-9.28**	-21.56
Exceptional items		-	-
Profit/ (loss) before tax		**-9.28**	-21.56
Tax expense			
Current tax		-	-
Deferred tax		-	-
Profit/ (loss) for the period (III)		**-9.28**	-21.56
OTHER COMPREHENSIVE INCOME			
Items that will not be reclassified to profit or loss			
Change in Fair value of equity instruments through other comprehensive income		-	-
Income tax relating to above		-	-
Total other comprehensive Income (IV)		-	-
Total comprehensive income for the period (III+IV)		**-9.28**	-21.56
Earning per equity share (EPS)			
[nominal value of share Rs. 10]			
Basic (In Rupees)		-0.26	-0.61
Diluted (In Rupees)		-0.26	-0.61
Notes to the financial Statements	1-42		

The accompanying notes are an integral part of the financial statements.
As per our report of even date

FOR BHATTER & ASSOCIATES
Chartered Accountants
Firm Regn. No.131411W

CA Gopal Bhatter
Partner
Membership No. 411226

UDIN: 26411226UFGKPT9372

Mumbai, the 27th day of May 2026

For and on behalf of the Board of Directors of
IMPERA WORLDWIDE LIMITED
(Formerly known as RISHAB SPECIAL YARNS LIMITED)

Ganesh Yadav
Managing Director
DIN:10783218

Anuj Kumar Singh
CFO & Director
DIN:10679898

DEEPAK SHARMA
Company Secretary
PAN:DTPPS7792G

IMPERA WORLDWIDE LIMITED (Formerly known as RISHAB SPECIAL YARNS LIMITED)

CIN: L46900MH1987PLC451094

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2026

	For the year ended on 31st March 2026	For the year ended on 31st March 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/ (loss) before tax and after	-9.28	-21.56
Adjustments for items: -	-	-
Interest Paid	-	-
Interest received	-	-
Derecognition of financial assets	-	-
Bad debts	-	-
Dividend received	-	-
Allowance for credit impaired/expected credit loss	-	-
Depreciation	-	-
Operating Profit before working capital changes	-9.28	-21.56
Working capital adjustments: -	-	-
(Increase)/ decrease in trade receivables	-17.73	-
(Increase)/ decrease in other financial assets	-	-
(Increase)/ decrease in other current assets	-0.93	-0.93
(Increase)/ decrease in non-current assets	-	-
Increase/ (decrease) in other trade payables	18.57	18.57
Increase/ (decrease) in other financial liabilities	-	9.74
Increase/ (decrease) in other current liabilities	1.61	1.61
Cash generated from operations	-7.76	7.44
Direct taxes (paid)/refund	-	-
Net cash flow from operating activities (A)	-7.76	7.44
CASH FLOW FROM INVESTING ACTIVITIES	-	-
(Increase)/ decrease in loans and advances	-	-
Sale/(purchase) of property, plant & equipment	-	-
Dividend received	-	-
Interest received	-	-
Net cash flow from investing activities (B)	-	-
	-	-
CASH FLOW FROM FINANCING ACTIVITIES	-	-
Proceeds from borrowings	9.74	-
Interest paid	-	-
Net cash flow from financing activities (C)	9.74	-
	-	-
Net cash flow during the year (A + B + C)	1.99	7.44
Add: Opening cash and cash equivalents	0.04	0.04
Closing cash and cash equivalents	2.03	7.48

Notes to the financial Statements **1-42**

The accompanying notes form an integral part of the financial statements.
As per our report of even date

FOR BHATTER & ASSOCIATES
Chartered Accountants
Firm Regn. No.131411W

Sd/-
CA Gopal Bhatter
Partner
Membership No. 411226

UDIN: 26411226UFGKPT9372
Mumbai, the 27th day of May 2026

For and on behalf of the Board of Directors of
IMPERA WORLDWIDE LIMITED
(Formerly known as RISHAB SPECIAL YARNS LIMITED)

Sd/-
Ganesh Yadav
Managing Director
DIN:10783218

Sd/-
Anuj Kumar Singh
CFO & Director
DIN:10679898

Sd/-
DEEPAK SHARMA
Company Secretary
PAN:DTPPS7792G

IMPERA WORLDWIDE LIMITED (Formerly known as RISHAB SPECIAL YARNS LIMITED)

CIN:L46900MH1987PLC451094

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED ON 31ST MARCH, 2026

(Rs. in Lacs)

(a) Equity Share Capital

Balance as at 1st April 2025	Change in equity share capital due to prior period errors	Restated balance as at 1st April 2024	Changes in equity share capital during the year	Balance as at 31st March 2026
357.16	-	357.16	-	**357.16**

(b) Other Equity

Particulars	Reserves & Surplus	Equity Instruments through Other Comprehensive Income	Total
	Retained Earnings		
Balances as at 1st April 2025	**-344.39**	**-**	**-344.39**
Changes in accounting policy or prior period errors	-	-	-
Restated balances as at 1st April 2025	**-344.39**	**-**	**-344.39**
Add : Net Profit (Loss) after Tax	-9.28	-	**-9.28**
Balances as at 31st March 2026	**-353.67**	**-**	**-353.67**

Notes to the financial statements **1-41**

The accompanying notes are an integral part of the financial statements
In terms of our report attached

FOR BHATTER & ASSOCIATES
Chartered Accountants
Firm Regn. No.131411W

Sd/-
CA Gopal Bhatter
Partner
Membership No. 411226

UDIN: 26411226UFGKPT9372
Mumbai, the 27th day of May 2026

For and on behalf of the Board of Directors
IMPERA WORLDWIDE LIMITED
(Formerly known as RISHAB SPECIAL YARNS LIMITED)

Sd/-
Ganesh Yadav
Managing Director
DIN:10783218

Sd/-
Anuj Kumar Singh
CFO & Director
DIN:10679898

DEEPAK SHARMA
Company Secretary
PAN:DTPPS7792G

1. Corporate Information:

Rishab Special Yarns Ltd. (bearing CIN L17114RJ1987PLC004067) was incorporated on 17.08.1987 under the Companies Act, 1956 with the Registrar of Companies, Jaipur (Rajasthan). The Company is listed on Bombay Stock exchange (BSE) [Script code: RISHYRN]

2. Significant Accounting Policies:

2.1 Statement of Compliance:

The financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015.

2.2 Basis for preparation of financial statements:

The financial statements have been prepared in historical cost basis except for certain financial instruments which are measured at fair value or amortised cost at the end which is generally based on the fair value of consideration given in exchange for goods and services. All assets and liabilities have been classified as current and non-current as per the Company's normal operating cycle. Based on the nature of services rendered to customers and time elapsed between deployment of resources and the realisation in cashand cash equivalents of the consideration for such services rendered, the Company has considered an operating cycle of 12 months.

2.3 Use of Estimates:

The preparation of financial statements requires the management of the company to make estimates and assumptions that affect the reported amounts of assets and liabilities on the date of financial statements, disclosure of contingent liabilities as at the date of the financial statements, and the reported amounts of income and expenses during the reported period. Estimates and underlying assumptions are reviewed on an ongoing basis.Revisions to accounting estimates are recognized in the period in which the estimates are revised.

2.4 Critical accounting estimates:

2.4.1 <u>Income Taxes:</u>

Significant judgments are involved in determining the provision for income taxes, including amount expected to be paid/recovered for uncertain tax positions.

2.4.2 <u>Impairment of Investments:</u>

The carrying value of investments is reviewed at cost annually, or more frequently whenever, there is indication for impairment. If the recoverable amount is less than the carrying amount, the impairment loss is accounted for.

2.4.3 <u>Provisions:</u>

Provisions are recognized when the company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. These are reviewed at each balance sheet date adjusted to reflect the current best estimates.

2.4.4 <u>Effective Interest Rate (EIR) Method:</u>

The Company's EIR methodology, recognises interest income / expense using a rate of return that represents the best estimate of a constant rate of return over the expected behavioral life of loans given / taken and recognises the effect of potentially different interest rates at various stages and other characteristics of the product life cycle (including prepayments, restructuring and penalty interest and charges). This estimation, by nature, requires an element of judgement regarding the expected behavior and life-cycle of the instruments and other fee income/expense that are integral parts of the instrument.

2.5 Property, Plant and Equipment (PPE)

PPE are stated at actual cost less accumulated depreciation and net of impairment. The actual cost capitalized includes material cost, freight, installation cost, duties and taxes, eligible borrowing costs and other incidental expenses incurred during the construction/installation stage.

The Company has chosen the cost model for recognition and this model is applied to all class of assets. After recognition as an asset, an item of PPE is carried at its cost less any accumulated depreciation and any accumulated impairment losses.

Depreciable amount of an asset is the cost of an asset less its estimated residual value.
Depreciation on PPE, including assets taken on lease, other than freehold land is charged based on Written Down Value method on an estimated useful life as prescribed in Schedule II to the Companies Act, 2013.

An item of PPE is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of PPE are determined as a difference between the sale proceeds and the carrying amount of the asset and is recognized in the profit and loss.

At the end of each reporting period, the Company reviews the carrying amounts of tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss.

2.6 Revenue recognition:

Revenue from contracts with customers are recognized when the control over the goods or services promised in the contract are transferred to the customer. The amount of revenue recognized depicts the transfer of promised goods and services to customers for an amount that reflects the consideration to which the Company is entitled to in exchange for the goods or services.

2.6.1 <u>Sale of goods: -</u>

Revenue from sale of goods is recognized when the control over such goods have been transferred, being when the goods are delivered to the customers. Delivery occurs when the products have been shipped or delivered to the specific location as the case may be, risks of loss have been transferred to the customers, and either the customer has accepted the goods in accordance with the sales contract or the acceptance provisions have lapsed or the Company has objective evidence that all criteria for acceptance have been satisfied. Revenue from these sales are recognized based on the price specified in the contract.

2.6.2 Interest Income: -

The Company recognises interest income using Effective Interest Rate (EIR) on all financial assets subsequently measured at amortised cost. EIR is calculated by considering all costs and incomes attributable to acquisition of the financial assets and it represents a rate that discounts estimated future cash flows through the expected life of the financial assets to the gross carrying amount of a financial assets.

2.6.3 Dividend: -

Dividend income from investments is recognised when the shareholders' right to receive payment has been established which is generally when the shareholders approve the dividend.

2.6.4 Other income : -

In respect of other heads of income in the Company's accounts the income shall recognize on accrual basis.

2.7 Foreign currency transactions:

Foreign currency transactions, if any are recorded as exchange rates prevailing on the date of transaction. Foreign currency denominated monetary assets and liabilities are restated into the functional currency using exchange rates prevailing on the date of Balance Sheet. Gains and losses arising on settlement and restatement of foreign currency denominated monetary assets and liabilities are recognized in the profit or loss.

2.8 Financial Instruments:

2.8.1 **Financial Assets**

Recognition and initial measurement: -

Financial assets and financial liabilities are initially recognized when the Company becomes a party to the contractual provisions of the instrument and are measured initially a fair value adjusted for transaction cost.

Subsequent measurement: -

Financial Assets measured at Amortised Cost (AC) : Financial assets are subsequently measured at amortized cost if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Amortised cost is the cost of a financial asset adjusted to achieve a constant effective interest rate over the life of the financial asset.

Financial Assets measured at Fair Value Through Other Comprehensive Income (FVTOCI) : Financial assets are subsequently measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved by both (i) collecting contractual cash flows on specified dates that are solely payments of principal and interest on the principal amount outstanding and (ii) selling of such financial assets.

Financial Assets measured Fair Value Through Profit and Loss (FVTPL) : Financial assets are subsequently measured at fair value through profit or loss unless they are measured at amortized cost or at fair value through other comprehensive income. For financial assets measured at fair value through profit and loss, all changes in the fair value are recognized in profit and loss when they occur.

De- recognition of Financial Assets: -

A financial asset is primarily de-recognized when the rights to receive cash flows from the asset have expired or Company has transferred its right to receive cash flow from the asset.

2.8.2 **Financial Liabilities**

Recognition and initial measurement: -

All Financial liabilities are recognized initially at fair value and transaction cost that is attributable to the acquisition of the financial liabilities is also adjusted. Financial liabilities are classified as amortized cost.

Subsequent measurement: -

Subsequent to initial recognition, these liabilities are measured at Amortized cost using the effective interest rate method.

De-recognition of Financial liabilities : -

Financial liabilities are derecognized when the obligation under the liabilities are discharged or cancelled or expires. Consequently, write back of unsettled credit balances is done on closure of the concerned project or earlier based on the previous experience of Management and actual facts of each case and recognized in other Operating Revenues.

Further when an existing Financial liability is replaced by another from the same lender on substantially different terms, or the terms of existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the Statement of Profit and Loss.

2.8.3 **Offsetting of Financial Instrument**

Financial Assets and Financial Liabilities are offset and the net amount is reported in the Balance sheet if there is currently enforceable legal right to offset the recognized amounts and there is an intention to settle on net basis, to realize the assets and settle the liabilities simultaneously.

2.8.4 **Impairment of Financial Assets**

Equity instruments, Debt Instruments and Mutual Fund: -

In accordance with Ind –AS 109, the Company applies Expected Credit Loss model for measurement and recognition of impairment loss for Financial Assets.

The Company recognizes loss allowances using the expected credit loss (ECL) model for the financial assets and unbilled revenue which are not fair valued through profit or loss. Loss allowance for trade receivables and unbilled revenues with significant financing component is measured at an amount equal to 12-month ECL. For all other financial assets, expected credit losses are measured at an amount equal to the lifetime 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL.

The Company determines the allowance for credit losses based on historical loss experience adjusted to reflect current and estimated future economic conditions. The Company considers current and anticipated future economic conditions relating to industries the Company deals with and the countries where it operates.

The amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recorded is recognized as an impairment gain or loss in condensed consolidated statement of comprehensive income.

Other Financial Assets: -

The Company determines whether there has been a significant increase in the credit risk since initial recognition and if credit risk has increased significantly, impairment loss is provided.

2.9 Inventories

Inventories are valued at cost or net realisable value, whichever is lower. Cost is determined on weighted average basis and includes cost of purchase and other costs incurred in bringing inventories to their present location and condition. Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

2.10 Cash & Cash equivalent

Cash and cash equivalents Cash and cash equivalents in the balance sheet comprise of cash at bank and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

2.11 Taxation

Tax expense comprises of current tax and deferred tax. Current tax is measured at the amount expected to be paid/recovered from the tax authorities, based on estimated tax liability computed after taking credit for allowances and exemption in accordance with Income Tax Act, 1961. Current and deferred tax are recognized in profit and loss, except when they relate to items that are recognized in other comprehensive income or directly in equity, in which case, the income taxes are recognized in other comprehensive income or directly in equity, respectively. Advance taxes and provisions for current income taxes are presented in the statement of financial position after off-setting advance tax paid and income tax provision.

Deferred income tax is recognized using the balance sheet approach. Deferred income tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amounts. Deferred income tax is recognized to the extent it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilized. The carrying amount of deferred income tax assets is reviewed at each reporting date. Deferred tax asset/liability is measured at the tax rates that are expected to be applied to the period when the asset is realized or the liability is settled.

2.12 Earnings Per Share

Basic earnings/ (loss) per share are calculated by dividing the net profit/ (loss) for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period are adjusted for any bonus shares issued during the period and also after the Balance Sheet date but before the date the financial statements are approved by the Board of Directors.

For the purpose of calculating diluted earnings/ (loss) per share, the net profit/ (loss) for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

The number of equity shares and potentially dilutive equity shares are adjusted for bonus shares as appropriate. The dilutive potential equity shares are adjusted for the proceeds receivable, had the shares been issued at fair value. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

2.13 Provision, Contingent Liabilities and Contingent Assets:

A provision is recognised when the company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

Contingent Assets and Contingent Liabilities are not recognized in the financial statements.

IMPERA WORLDWIDE LIMITED (Formerly known as RISHAB SPECIAL YARNS LIMITED)
CIN:L46900MH1987PLC451094
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31ST MARCH 2026
(Rs. in Lacs)

3	**Property, plant and equipment**	**As at 31st March 2026**	**As at 31st March 2025**
	Carrying amount: -		
	Mobiles	0.00	0.00
	Telephone	0.00	0.00
	Total	**0.00**	**0.00**

4	**Investments**	**As at 31st March 2026**	**As at 31st March 2025**
	(a) Investments in Government or trust securities;	0.08	0.08
	National Saving Certificates with Sales Tax Deprtment		
	(b)Deposited With Sales Tax Department and RIICO Ltd.	0.11	0.11
	(c)Security Deposit with RIICO Ltd.	0.07	0.07
		0.26	**0.26**

5	Loans	**As at 31st March 2026**	**As at 31st March 2025**
	Loans repayable on demand	0.00	0.00
	Loans to Others	0.00	0.00
		0.00	0.00

5.1

Particulars		**As at 31st March 2026**		**As at 31st March 2025**	
		Amount of loan or	**% to the total**	**Amount of loan**	**% to the total**
Loans and advances granted to promoters, directors, KMPs and other related parties that are (a) repayable on demand; or (b) without specifying any terms or period of repayment		0.00	0.00	-	-

6 Deferred tax assets/ (liabilities) (net)

	As at 31st March 2026	As at 31st March 2025
At the start of the year	70.72	70.72
Credit/ (charge) to statement of profit and loss	-	-
Credit/ (charge) to other comprehensive income	-	-
At the end of year	**70.72**	**70.72**

6.1 Deferred tax asset is recognized to the extent it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilized.

6.2 The tax effect of significant timing differences that has resulted in deferred tax assets are given below:-

On account of timing difference : -		For the year ended 31st March 2026			
		As at 1st April 2025	Recognised in Profit and Loss	Recognised in OCI	As at 31st March 2026
Unabsored Depreciation		65.05	0.00	-	65.05
Unabsored Loss		5.67	0.00	-	5.67
Total		**70.72**	**0.00**	**-**	**70.72**

On account of timing difference : -		For the year ended 31st March 2025			
		As at 1st April 2024	Recognised in Profit and Loss	Recognised in OCI	As at 31st March 2025
Unabsored Depreciation		65.05	0.00	-	65.05
Unabsored Loss		5.67	0.00	-	5.67
Total		**70.72**	**0.00**	**-**	**70.72**

7 Trade Receiables

(Unsecured)	As at 31st March 2026	As at 31st March 2025
Considered Good (Net)	17.73	-
Considered Doubtful	-	-
	17.73	**-**
Less : Allowane for bad and doubtful trade Receiables	-	-
	17.73	**-**

8 Cash and cash equivalents

	As at 31st March 2026	As at 31st March 2025
Balances with banks	2.03	0.04
Cash on hand (as certified)	0.00	0.00
	2.03	**0.04**

9 Other financial assets

	As at 31st March 2026	As at 31st March 2025
Accrued interest on loan	0.00	0.00
	0.00	**0.00**

10 Other current assets

	As at 31st March 2026	As at 31st March 2025
Input credit of GST	6.00	5.07
Deposit with Govt. Department	0.54	0.54
	6.54	**5.61**

11 Equity share capital

	31st March 2026		31st March 2025	
	Nos.	**Amount (Rs.)**	**Nos.**	**Amount (Rs.)**
Authorized shares				
Equity shares of Rs. 10 each with voting rights	6000000.00	600.00	6000000.00	600.00
	6000000.00	**600.00**	**6000000.00**	
Issued, subscribed and fully paid- up shares	35,60,700	356.07	35,60,700	356.07
3560700 Equity shares of Rs.10/-each Paid- up with voting rights				
21800 Equity shares of Rs.5/-each Paid- up with voting rights	21,800	1.09	21,800	1.09
	35,82,500	**357.16**	**35,82,500**	**357.16**

11.1 **Reconciliation of number of equity shares and amount outstanding**

	31st March 2026		31st March 2025	
	Nos.	**Amount (Rs.)**	**Nos.**	**Amount (Rs.)**
Equity Shares				
- At the beginning of the period	35,60,700	357.16	35,60,700	357.16
- Issued during the year	-	-	-	-
Total outstanding at the end of the m	**35,60,700**	**357.16**	**35,60,700**	**357.16**

11.2 **Terms and rights attached to equity shares**

The company has issued only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to vote per share. If The company declares and pays dividend if any, in Indian Rupees. The dividend proposed by the Board of Directors is subject to approval of the shareholders in the ensuing Annual General Meeting.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all the preferential amount. The distribution will be in proportion to the number of equity shares held by the shareholder.

11.3 **Details of shareholders holding more than 5% shares in the company: -**

	31st March 2026		31st March 2025	
	Nos.	% holding	Nos.	% holding
Sanjay Kumar Agarwal				
Vimla Metcoke Ltd.				
Vatsal Agarwaal	1574970.00	44.24	1574970.00	44.24

11.4 As per records, registers and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

11.5 **Details of shares held by promoters in the Company**

Promoter Name	As at 31st March 2026		As at 31st March 2025		
	No. of Shares	% of total Shares	No. of Shares		% of total Shares
M/s Vimla Metcoke Limited *	-	0.00%		-	0.00%
Shri Sanjay Kumar Agarwal*	-	0.00%		-	0.00%
Vatsal Agarwaal	15,74,970	44.24%		15,74,970	44.24%
TOTAL	**15,74,970**		**TOTAL**	**15,74,970**	

11.6 There is change in promoters shareholding during the period ended March 31,2026.

12 Other equity

		As at 31st March 2026		As at 31st March 2025
Retained earnings				
a) Capital Reserve		**424.51**		424.51
b) General Reserve		**139.52**		139.52
c)Balance as per last financial statements	**-908.42**		-886.86	
Profit/ (loss) for the year	**-9.28**		-21.56	
Closing balance		**-917.70**		-908.42
Equity instruments through other comprehensive income				
Balance as per last financial statements				
Re-measurement of Investments through FVTOCI				
Closing balance				
Total		**-353.67**		**-344.39**

Non-Current Liabilities

13 Financial liabilities

	As at 31st March 2026	As at 31st March 2025
Borrowings	**0.00**	**0.00**
	0.00	0.00

14 Long term Provisions

	As at 31st March 2026	As at 31st March 2025
Provisions for employee benefits	-	-
Others	**8.27**	8.27
	8.27	8.27

Current Liabilities

15 Other financial liabilities

	As at 31st March 2026	As at 31st March 2025
Borrowings		
Loans from Others	**47.53**	**42.79**
Loan from companies (Related Party)	**5.00**	**-**
	52.53	**42.79**
	-	-

16 Sundry Creditors

Micro and small Enterprises	**-**	**-**
Other than Micro and small Enterprises	19.07	0.50
	19.07	**0.50**

17 Other current liabilities

Staturoty Liabilities	1.81	1.81
Other Liabilities	12.10	10.49
	13.91	**12.30**

18 Revenue from operations

Trading	**15.02**	**-**
	15.02	**-**

19 Other income

Interest income	-	-
	-	**-**

20 Purchases of stock-in-trade

<u>Purchase of</u>: -

Trading Items	**14.35**	**-**
	14.35	**-**

Change In Inventories

Opening balance of stock in trade	-	-
Less: Closing balance of stock in trade	-	-
	-	**-**

21 Employee benefit expense

Salaries & allowances	2.79	2.01
	-	-
	2.79	**2.01**

22 Finance costs

Bank Charges	0.00	0.00
Interest Paid	-	-
	0.00	**0.00**

23 Other expenses

Advertisement expenses	0.42	0.37
Stock Exchange Fees	3.35	3.35
Office Expenses	-	-
Brokerage & Comission	-	1.59
Filing Fees	-	-
Derecognition of financial assets	-	-
Director sitting fee	-	0.60
Depository and application expenses	0.14	0.61
Rent & Taxes	-	-
Postage & Telephone Expenses	-	-
Late fee BSE, gst and TDS	-	-
Legal & professional charges	2.50	2.93
Sundry Balances Written-off	-	9.35
GST & other charges	-	-
Audit Fees	0.75	0.75
Printing & stationery	-	-
	7.17	**19.55**

24 Related parties: -

As per IND AS 24, the disclosures of transactions with the related parties are given below:

(a) List of related parties where control exists and also related parties with whom transactions have taken place and relationship:

(i)	Key Management Personnel	Ganesh Yadav (Managing Director)
		Anuj Kumar Singh (Chief Financial Officer)
		Mr. Deepak Sharma (Company Secretary)
(ii)	Relatives of Key Management Personnel	None
(iii)	Enterprises owned or significantly influenced by the Key Management Personnel or their Relatives	None

(b) Following transactions are made with the related parties covered under Ind AS- 24 on "Related Parties Disclosure".

Transaction with	Nature of Transaction	Transaction during the year
(i) Key Management Personnel:-		
Mr. Deepak Sharma (Company Secretary)	Remuneration	1.87
(ii) Relatives of Key Management Personnel:- None		
(iii) Enterprises in which Key Management Personnel and Relatives are having significant influences: -		
	Loan given	**Transaction during the year**
	Loan recovered	-
	Interest Income	-
	Loan taken	-
	Loan repaid	-
	Interest paid	-
	Advances received	-

(c) Balance of related parties transactions as follows:

Transaction with	Nature of Transaction	Balance as on 31st March 2026	
(i) Key Management Personnel:- None			
(ii) Relatives of Key Management Personnel:- None			
(iii) Enterprises in which Key Management Personnel and Relatives are having significant influences:			
	Borrowings	-	-

25 Categories of Financial Instruments and its fair value measurement

Financial assets	**As at 31st March 2026**	**As at 31st March 2025**
Measured at FVTOCI		
(i) Non- current investments	0.26	0.26
Measured at amortised cost		
(ii) Cash and Bank balance	2.03	0.04
(iii) Loans	-	-
(iv) Other financial assets	-	-
TOTAL	**2.28**	**0.30**

Financial liabilities	**As at 31st March 2026**	**As at 31st March 2025**
Measured at amortised cost		
(i) Other financial liabilities	-	-
TOTAL	**-**	**-**

Fair value Measurement

Particulars	Fair value as at		Fair value hierarchy	Valuation technique(s) and key input(s)
	31st March 2026	31st March 2025		
Financial assets				
Investment in quoted equity share/N.C.S./Deposits	0.26	0.26	Level 1	Fair Market Value

25.1 The fair values of current debtors, bank balances, current creditors and current borrowings are assumed to approximate their carrying amounts due to the short-term maturities of these assets and liabilities.

26

Particulars	**31st March 2026**	**31st March 2025**
Earnings/ Remittances and/ or Expenditure in Foreign Currency	Nil	Nil

27

Particulars	**31st March 2026**	**31st March 2025**
Contingent Liability not provided for	Nil	Nil
Pending litigation by/ against the Company	Nil	Nil

28 Ratio Analysis and its components

S.No.	Particulars	31st March 2026	31st March 2025	% Change from 31st March, 2026 to 31st March, 2025
1	Current ratio	0.15	0.10	52%
2	Debt- equity ratio	26.898	5.00	438%
3	Debt service coverage ratio	N. A.	N. A.	N. A.
4	Return on equity ratio	-1.14	(0.9200)	-24%
5	Inventory turnover ratio	N. A.	N. A.	N. A.
6	Interest service coverage ratio	N. A.	N. A.	N. A.
7	Long term debt to working capital	N. A.	N. A.	N. A.
8	Bad debts to account receivable ratio	N. A.	N. A.	N. A.
9	Current liability ratio	0.57	0.73	-21%
10	Total debts to total assets	N. A.	N. A.	N. A.
11	Trade receivable turnover ratio	N. A.	N. A.	N. A.
12	Trade payable turnover ratio	N. A.	N. A.	N. A.
13	Net capital turnover ratio	N. A.	N. A.	N. A.
14	Net profit ratio	N. A.	N. A.	N. A.
15	Return on capital employed	-2.66	-1.69	-58%
16	Return on investment	N. A.	N. A.	N. A.

28.1 **Reasons for variance of more than 25% in above ratios :-**

S. No.	Particular	Variance	Reasons of variance of more than 25%
1	Debt- equity ratio	Increase	Increase in total debt is proportionately more than increase in total equity.
2	Debt service coverage ratio	Increase	Increase in Earnings available for debt service and simulataneously decrease in finance cost.
3	Return on equity ratio	Increase	Increase in net profit after tax in current year as compared to corresponding year's loss.
4	Interest service coverage ratio	Increase	Increase in Earnings before interest and tax and simulataneously decrease in finance cost.
5	Bad debts to account receivable ratio	Decrease	No bad debts and accounts receivables in the current financial year.
6	Current liability ratio	Increase	Increase in current liabilities is proportionately more than increase in total liabilities.
7	Trade receivable turnover ratio	Decrease	No revenue from operations in the current financial year.
8	Trade payable turnover ratio	Decrease	No revenue from operations in the current financial year.
9	Net capital turnover ratio	Decrease	No revenue from operations in the current financial year.
10	Net profit ratio	Increase	Increase in profit made during the year as compared to net loss in the corresponding year.
11	Return on capital employed	Increase	Increase in net profit before interest & tax is proportionately more than increase in total equity and debt.
12	Return on investment	Increase	Increase in income from investment & simultaneousy decrease in value of investment.

28.2 **Components of Ratio**

S.No.	Ratios	Numerator	Denominator	31st March 2026		31st March 2025	
				Numerator	Denominator	Numerator	Denominator
1	Current ratio	Current Assets	Current Liabilities	8.57	55.59	5.65	55.59
2	Debt- equity ratio	Total Debts (Total Liabilities)	Total Equity (Equity Share capital+Other equity)	93.78	3.49	63.86	12.77
3	Debt service coverage ratio	Earnings available for debt service (Net profit before exceptional Items & tax expense + depreciation & amortization + Finance cost + Non cash operating items + other adjustment)	Finance cost + principal repayment of long term borrowings during the period/year	NA	NA	NA	NA
4	Return on equity ratio	Net profit after tax-Exceptional items	Average Total Equity [(Opening Equity Share capital + Opening Other equity + Closing Equity Share Capital + Closing Other Equity)/2]	(9.28)	8.13	(21.56)	23.55
5	Inventory turnover ratio	Revenue from sales of products	Average Inventory [(opening balance + closing balance)/2]	-	-	-	-
6	Interest service coverage ratio	Earnings before interest and taxes (EBIT)	Interest expense	-	-	-	-
7	Long term debt to working capital	Non-Current Borrowings (Including Current Maturities of Non-Current Borrowings)	Current Assets Less Current Liabilities (Excluding Current Maturities of Non-Current Borrowings)	-	(47.02)	-	(49.94)
8	Bad debts to account receivable ratio	Bad Debts	Average Trade Receivables	-	-	-	-
9	Current liability ratio	Total Current Liabilities	Total Liabilities	55.59	97.27	55.59	76.63
10	Total debts to total assets	Total Debt	Total Assets	-	97.27	-	76.63
11	Trade receivable turnover ratio	Revenue from operations	Average trade receivable [(Opening balance + closing balance)/2]	-	-	-	-
12	Trade payable turnover ratio	Revenue from operations	Average trade payable [(Opening balance + closing balance)/2]	-	-	-	-
13	Net capital turnover ratio	Revenue from operations	Working capital (Current asset-current liabilities)	-	(47.02)	-	(49.94)
14	Net profit ratio	Net profit after tax-Exceptional items	Revenue from operations	(9.28)	-	(21.56)	-
15	Return on capital employed	Profit Before interest,Tax & Exceptional item	Total Equity + Total Debts (including preference share liability)	(9.28)	3.49	(21.56)	12.77
16	Return on investment	Interest Income on fixed deposits + Profit on sale of investments + Income of investment - impairment on value of investment	Current investments + Non current Investments + Fixed deposits with bank	-	0.26	-	0.26

29 Financial risk management

The Company has exposure to the following risks arising from financial instruments:

(i) Market risk

(a) Interest rate risk;

(ii) Credit risk and ;

(iii) Liquidity risk

Risk management framework

The Company's activities expose it to a variety of financial risks, including market risk . The Company's primary risk management focus is to minimize potential adverse effects of risks on its financial performance. The Company's risk management assessment policies and processes are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls, and to monitor such risks and compliance with the same. Risk assessment and management of these policies and processes are reviewed regularly to reflect changes in market conditions and the Company's activities. The Board of Directors and the Audit Committee are responsible for overseeing these policies and processes.

(i) Market risk

Market risk is the risk of changes in the market prices on account of foreign exchange rates, interest rates and Commodity prices, which shall affect the Company's income or the value of its holdings of its financial instruments . The objective of market risk management is to manage and control market risk exposure within acceptable parameters, while optimising the returns.

(a) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to market risk for changes in interest rates relates to borrowings from banks and others.

Interest rate sensitivity - variable rate instruments

A reasonably possible change of 100 basis points in interest rates at the reporting date would have increased /(decreased) equity and profit or loss by amounts shown below. This analysis assumes that all other variables, in particular, foreign currency exchange rates, remain constant. This calculation also assumes that the change occurs at the balance sheet date and has been calculated based on risk exposures outstanding as at that date.

Particular	For the year ended on 31st March 2026		For the year ended on 31st March 2025	
	100 bp increase	100 bp decrease	100 bp increase	100 bp decrease
On account of Variable Rate on Loans and advances given	-	-	-	-
On account of Variable Rate on borrowings	-	-	-	-
Net impact on profit/Loss Account	-	-	-	-

(ii) Credit risk

Credit risk is the risk of financial loss to the company if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises principally from the company's receivables from customer. The Company establishes an allowance for doubtful debts, impairement and expected credit loss that represents it estimate an allowance for doubtful debts, impairment and expected credit loss that represents its estimate on epected credit loss.

A.Trade receivables

The Company's exposure to credit riskis influenced mainly by the individual characteristics of each customer. The demographics of the customer , including the default risk of the industry has an influence on credit risk assessment. Credit risk managed through credit approvals ,establishing credit limits and continuously monitoring the creditwor thiness of customers to which the Company grants credit terms in the normal course of business.

However, the company doesnot expect any losses from non-performance by these counter-parties apart from those already given in financials, and does not have any significant concentration of exposures.

B. Cash and cash equivalents

The Company holds cash and cash equivalents with creditworthy banks of ₹ 83.17 thousands. The credit worthiness of such banks is evaluated by the management on an on-going basis and is considered to be good.

(iii) Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they become due. The Company has been taking measures to ensure that the Company's cash flow from

30 The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of layers) Rules, 2017.

31 The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

32 The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

33 The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

34 The company has not any such transactions which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provision of the Income Tax Act, 1961).

35 Balance shown under receivables, payables and advances are subject to confirmation.

36 The Company did not have any long- term contracts including derivative contracts for which there were any material foreseeable losses.

37 There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

38 The company does not have transactions with the companies struck off under section 248 of Companies Act ,2013.

39 The financial statements were approved for issue by the Board of Directors on 27th May, 2026.

40 Previous year's figures have been re- arranged or re- grouped wherever considered necessary.

41 Figures have been rounded off to the nearest Lacs of rupees.

42 Figures in brackets indicate negative (-) figures.

The accompanying notes are an integral part of the financial statements
In terms of our report attached

FOR BHATTER & ASSOCIATES
Chartered Accountants
Firm Regn. No.131411W

For and on behalf of the Board of Directors
IMPERA WORLDWIDE LIMITED
(Formerly known as RISHAB SPECIAL YARNS LIMITED)

Sd/-
CA Gopal Bhatter
Partner
Membership No. 411226

Sd/-
Ganesh Yadav
Managing Director
DIN:10783218

Sd/-
Anuj Kumar Singh
CFO & Director
DIN:10679898

UDIN: 26411226UFGKPT9372
Mumbai, the 27th day of May 2026

Sd/-
DEEPAK SHARMA
Company Secretary
PAN:DTPPS7792G