IMPERA WORLDWIDE LIMITED

(FORMERLY KNOWN AS RISHAB SPECIAL YARNS LIMITED)
CIN: L17114MH1987PLC451094
Reg off: 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:** 022-44505596

13th November, 2026

To,
The Manager,
Corporate Relations Department
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort, Mumbai – 400 001

Scrip Code: 514177

Sub: Outcome of Board Meeting held on 13th November, 2026.

Dear Sir/Madam,

In furtherance to our intimation dated 06th November, 2026, and pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we hereby submit that the Board of Directors ("Board") of the Company in its Meeting held on Friday, November 13, 2026, commenced at 04:00 P.M. and concluded at 05:00 PM, has considered and approved the Unaudited Financial Results of the company for the Second quarter ended on 30th September, 2026, along with Limited Review Report.

The Unaudited Financial Results for the Second quarter ended on 30th September, 2026 along with Limited Review Report is enclosed herewith.

This 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: 2026.11.13 15:56:35 +05'30'

AVINASH YADAV
MANAGING DIRECTOR
DIN: 11734727

302, 3rd Floor, Kapadia Chambers, 599, J.S.S. Road, Chira Bazar, Marine Lines, Mumbai - 400 002.
+91 90046 08833 bhatterandassociates@gmail.com

BHATTER & ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on Unaudited Quarter Ended 30th Sept. 2026 Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
IMPERA WORLDWIDE LIMITED
(Formerly Known as RISHAB SPECIAL YARNS LIMITED)
303, Tower A, Peninsula Business Park, G.k. Marg, Lower Parel,
Mumbai, Maharashtra: 400013

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of the RISHAB SPECIAL YARNS LIMITED ('the Company') for the quarter ended 30th Sept. 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the Securities and Exchange Board of India ("SEBI") from time to time.

2. This statement is the responsibility of the company's management and approved by the Board of Directors which has been prepared in accordance with the recognition & measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report mi these financial statements based on our review.

3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus

provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/S BHATTER & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN:131411W



CA Gopal Bhatter
(Partner)
Membership No. 411226
Date: 13th Nov. 2026
UDIN: 26411226DDEXXC5769
Place of signature: Mumbai

IMPERA WORLDWIDE LIMITED

(Formerly Known as Rishab Special Yarns Limited)

303, Tower A, Peninsula Business Park, G.k. Marg, Lower Parel, Mumbai, Delisle Road, Mumbai, Mumbai, Maharashtra, India, 400013

Tel. No. 022-44505596 ; Email ID : compliance.rsyl@gmail.com ; website : www.rishabspecial.in

Standalone Unaudited Financial Results for the Quarter and Half Year ended 30th Sept.2026

CIN No. L17114MH1987PLC451094

(Rs. In Lakhs)

Particulars	Sr. No.	Quarter ended 30.09.2026	Quarter ended 30.06.2026	Quarter ended 30.09.2025	Half Year Ended 30.09.2026	Half Year Ended 30.09.2025	Year Ended 31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from operations	1						
Revenue from operations		-	-	-	-	-	15.02
Other Income		4.67	-	-	4.67	-	-
Total Income		4.67	-	-	4.67	-	15.02
2. Expenses	2						
Cost of materials Consumed							
Purchase of Stock in Trade		-	-	-	-	-	14.35
Change in inventories of finished goods, work-in-progress and stock-in-		-	-	-	-	-	-
Employee benefit Expenses		1.30	1.66	0.34	2.96	0.85	2.79
Administrative Expenses		-	-	-	-	-	-
Finance Cost		-	-	-	-	-	-
Depreciation and amortisation expense		-	-	-	-	-	-
Other expenses		1.20	5.35	0.97	6.55	4.60	7.17
3. Total Expenses		2.50	7.01	1.31	9.51	5.45	24.31
4. Profit/ (Loss) from before	3	2.17	-7.01	-1.31	-4.84	-5.45	-9.28
5. Exceptional items	4	0.00	-	0.00	0.00	-	-
6. Profit /(Loss) before Tax (3-4)	5	2.17	-7.01	-1.31	-4.84	-5.45	-9.28
7. Tax expense (Deferred Tax Assets)	6	-	-	-	-	-	-
8. Net Profit / (Loss) after Tax (5-6)	7	2.17	-7.01	-1.31	-4.84	-5.45	-9.28
Other Comprehensive Income	8						
- Items that will not be reclassified to		-	-	-	-	-	-
- Items that will be reclassified to		-	-	-	-	-	-
Total Comprehensive Income/(Loss)		2.17	-7.01	-1.31	-4.84	-5.45	-9.28
9. Paid-up Equity Share Capital (Face value Rs. 10/- Each)	9	356.07	356.07	356.07	356.07	356.07	356.07
10. EPS (Not annualised)	10	0.06	-0.20	(0.04)	(0.14)	(0.153)	-0.26
Basic & Diluted EPS before		0.06	-0.20	-0.04	-0.14	-0.15	-0.26

NOTES :-

1. The above Unaudited financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting, held on 13th Nov. 2026.
2. Status of Investor Complaints during the quarter ended Sept, 2026
   Opening Balance : (Nil) Received : (Nil) Disposed off : (Nil) Pending as on 30.09.2026 : (Nil)
3. Presently the company is primarily engaged in single business segment viz. Trading of Commodities.
4. The figure of the previous period have been regrouped / rearranged wherever considered necessery.

For IMPERA WORLDWIDE LIMITED
(Formerly Known as Rishab Special Yarns Limited)

AVINASH YADAV
(MANAGING DIRECTOR)
DIN : 11734727
Date :13.11.2026
Place: Mumbai

IMPERA WORLDWIDE LIMITED MUMBAI

BHATTER & ASSOCIATES CHARTERED ACCOUNTANTS FRN: 131411W MUMBAI

IMPERA WORLDWIDE LIMITED

Unaudited Statement of Assets and Liabilities as at 30th Sept.2026

Particular	As At 30.09.2026 (Unaudited)	As At 31.03.2026 (Audited)
(1)Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets	-	-
(b) Capital work- in- progress	-	-
(c) Investments property	-	-
(d) Goodwill	-	-
(e) Other Intengible Assets	-	-
(f) Intengible Assets under Development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial Assets	-	-
(i) Investments	0.26	0.26
(ii) Trade receivables	-	-
(iii) Loans	-	-
(i) Deferred tax assets (net)	70.72	70.72
(j) Other Non-Current Assets	-	-
(2) Current assets	-	-
(a) Inventories	-	-
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade receivables	-	17.73
(iii) Cash and cash equivalents	4.17	2.03
(iv) Bank Balance other than (iii) above	-	-
(v) Loans	-	-
(vi) Others	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	7.41	6.54
TOTAL ASSESTS	**82.55**	**97.27**
EQUITY AND LIABILITIES	-	
(1)Equity	-	
(a) Equity Share capital	357.16	357.16
(b) Other Equity	-358.51	-353.67
(2) Liabilities	-	-
(a)Non-current liabilities	-	-
(a) Financial Liabilities	-	-
(i) Borrowings	-	-
(ia) Lease Liabilities	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities (other than those specified in item (b),to be specified)	-	-
(b) Provisions	8.27	8.27
(c) Deferred Tax Liabilities (Net)	-	-
(d) Other Non Current Liabilities	-	-
(b)Current liabilities	-	-
(a) Financial Liabilities	-	-
(i) Borrowings	52.53	52.53
(ia) Lease Liabilities	-	-
(ii) Trade payables	-	19.07
(iii) Other financial liabilities (other than those specified in item (c)	-	-
(b) Other current liabilities	23.11	13.91
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	-	-
Total Equity and Liabilities	**82.55**	**97.27**

IMPERA WORLDWIDE LIMITED

SHATTER & ASSOCIATES FRN: 131411W MUMBAI CHARTERED ACCOUNTANTS

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPT. 2026

PARTICULARS	Half Year Ended 30.09.2026	Year Ended 31.03.2026
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) Before Tax & Extraordinary Items	-4.84	-9.28
Adjustment for:-		
Interest Received	-	-
Rent Received	-	-
Depreciation	-	-
Operating Profit Before Working Capital Changes	**-4.84**	**-9.28**
Decrease (Increase) in Sundry Debtors	17.73	-17.72
Decrease (Increase) in Other Current Assets	-0.87	-0.93
Increase (Decrease) In Other Current liabilities	9.20	1.61
Increase (Decrease) In Short Term Borrowings	-0.00	-
Increase (Decrease) In Trade Payables	-19.07	18.57
	6.98	**1.53**
Cash Generated from Operating Activities	**2.14**	**-7.75**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Increase/Decrease in Fixed Assets	-	-
Increase in Short Term Loans & Advances	-	-
Interest Received	-	-
Rent Received	-	-
Net Cash Flow from the Investing Activities	**-**	**-**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from borrowings	-	9.74
Interest paid	-	-
	-	9.74
Net Changes in Cash and Cash Equivalents (A+B+C)	**2.14**	**1.99**
Cash and Cash Equivalents (Opening Balance)	2.03	0.04
Cash and Cash Equivalents (Closing Balance)	**4.17**	**2.03**

IMPERA WORLDWIDE LIMITED MUMBAI

BHATTER & ASSOCIATES FRN: 131411W MUMBAI CHARTERED ACCOUNTANTS