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

May 27, 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 27th May, 2026.

Dear Sir/Madam,

In furtherance to our intimation dated 24th May, 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 Wednesday, May 27, 2026, commenced at 04:00 P.M. and concluded at 06:00 PM. has, inter alia,

1. Considered and approved the Audited Financial Results of the company for the quarter and year ended on 31st March, 2026, along with Independent Auditor's Report.

The Audited Financial Result for the quarter and year ended on 31st March, 2026 along with Independent Auditor's Reports is enclosed herewith.

This for your information and record.

Thanking You,

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

GANESH YADAV
Digitally signed by GANESH YADAV
Date: 2026.05.27 17:52:29 +05'30'

GANESH YADAV
MANAGING DIRECTOR
DIN: 10783218

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

Independent Auditor's Report on Quarterly and Year to date standalone 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 of
IMPERA WORLDWIDE LIMITED
(Formerly Known as RISHAB SPECIAL YARNS LTD)

Report on the Audit of Financial Results

Opinion

1. We have audited the accompanying statement of quarterly and year to date standalone financial results of **RISHAB SPECIAL YARNS LTD** ("the Company"), for the quarter and year ended on March 31, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulation")

2. In our opinion and to the best of our information and according to the explanations given to us, the standalone financial results:

   (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

   (ii) (give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards prescribed under Section 133 of the Companies Act, 2013 (the" Act") and other accounting principles generally accepted in India, of net loss and other comprehensive loss and other financial information of the Company for the year ended March 31, 2026, and the standalone Balance Sheet and the standalone statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. 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 independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act 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

4. Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial result of the current period. These matters were addressed in the context of our audit of the financial result as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. There are no key audit matters to be communicated in our report.

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Board of Directors' Responsibility for the Financial Results

5. These standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the standalone financial results that give a true and fair view of the net loss and other comprehensive loss and other financial information of the Company and the standalone Balance Sheet and the standalone statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the standalone financial results by the Directors of the Company, as aforesaid.

6. In preparing the financial statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

7. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

8. Our objectives are to obtain reasonable assurance about whether the financial results 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 results.

9. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are

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BHATTER & ASSOCIATES
CHARTERED ACCOUNTANTS

- also responsible for expressing our opinion on whether the company has adequate internal financial controls systems 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 results 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 results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

10. We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

12. The Standalone Financial Results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

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

BHATTER & ASSOCIATES FRN: 131411W MUMBAI CHARTERED ACCOUNTANTS

CA Gopal Bhatter
Partner
M. No. 411226
Place: Mumbai
Date: 27.05.2026
UDIN: 26411226UFGKPT9372

IMPERA WORLDWIDE LIMITED
(Formerly Known as Rishab Special Yarns Limited)
303, Tower A, Peninsula Business Park, G.K. Marg, Lower Parel, Mumbai, Maharashtra. PIN : 400013
Tel. No. +91 86575 30413 | Email ID : compliance.impera@gmail.com | website : www.imperaltd.in
Standalone Audited Financial Results for the Quarter and Year ended 31st Mar. 2026
CIN: L17114MH1987PLC451094

(Rs. In Lakhs)

Particulars	Sr. No.	Quarter ended 31.03.2026	Quarter Ended 31.12.2025	Quarter ended 31.03.2025	Year Ended 31.03.2026	Year Ended 31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1. Income from operations	1					
Revenue from operations		15.02	-	-	15.02	-
Other Income		-	-	-	-	-
Total Income		**15.02**	**0.00**	**0.00**	**15.02**	**0.00**
2. Expenses	2					
Purchase of Stock in Trade		14.35		-	14.35	-
Change in inventories of finished goods, work-in-progress and stock-in-trade		-		-	-	-
Employee benefit Expenses		1.43	1.36	1.50	2.79	2.01
Administrative Expenses		-		-	-	-
Finance Cost		-		-	-	-
Depreciation and amortisation expense		-		-	-	-
Other expenses		2.53	4.64	18.93	7.17	19.54
3. Total Expenses		**18.31**	**6.00**	**20.43**	**24.31**	**21.55**
4. Profit/ (Loss) from before exceptional items and Tax (1-2)	3	**-3.28**	**-6.00**	**-20.43**	**-9.28**	**-21.55**
5. Exceptional items	4	-	-	-	-	-
6. Profit /(Loss) before Tax (3-4)	5	**-3.28**	**-6.00**	**-20.43**	**-9.28**	**-21.55**
7. Tax expense (Deferred Tax Assets)	6	-	-	-	-	-
8. Net Profit / (Loss) after Tax (5-6)	7	**-3.28**	**-6.00**	**-20.43**	**-9.28**	**-21.55**
Other Comprehensive Income	8					
- Items that will not be reclassified to Profit & Loss		-	-	-	-	-
- Items that will be reclassified to Profit & Loss		-	-	-	-	-
Total Comprehensive Income/(Loss) for the period (7+8)		**-3.28**	**-6.00**	**-20.43**	**-9.28**	**-21.55**
9. Paid-up Equity Share Capital	9	**356.07**	**356.07**	**356.07**	**356.07**	**356.07**
(Face value Rs. 10/- Each)						
10. EPS (Not annualised)	10	(0.09)	(0.17)	(0.57)	(0.26)	(0.61)
Basic & Diluted EPS before Extraordinary items		(0.09)	(0.17)	-0.57	(0.26)	(0.61)

NOTES :-

1. The above Audited financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 27th May 2026
2. Status of Investor Complaints during the quarter ended Mar. 2026
   Opening Balance : (Nil) Received : (Nil) Disposed off : (Nil) Pending as on 31.03.2026 : (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)

Ganesh Yadav

GANESH YADAV
MANAGING DIRECTOR
DIN : 10783218
Date : 27.05.2026
Place: Mumbai

IMPERA WORLDWIDE LIMITED MUMBAI

BHATTER & ASSOCIATES FRN: 131411W MUMBAI CHARTERED ACCOUNTANTS

Statement of Assets and Liabilities as at 31st March, 2026

Particular	As At 31.03.2026	As At 31.03.2025
	(Audited)	(Audited)
ASSETS		
(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	2.03	0.04
(iv) Bank Balance other than (iii) above	-	-
(v) Loans	-	-
(vi) Others	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	6.54	5.61
TOTAL ASSESTS	97.27	76.63
EQUITY AND LIABILITIES		
(1)Equity		
(a) Equity Share capital	357.16	357.16
(b) Other Equity	-353.67	-344.39
(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	42.79
(ia) Lease Liabilities	-	-
(ii) Trade payables	19.07	0.50
(iii) Other financial liabilities (other than those specified in item (c)	-	-
(b) Other current liabilities	13.91	12.30
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	-	-
Total Equity and Liabilities	97.27	76.63

BHATTER & ASSOCIATES
FRN: 131411W
MUMBAI
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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 31st MAR. 2026

Particulars	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	-17.72	-
(Increase)/ decrease in other financial assets	-	-
(Increase)/ decrease in other current assets	-0.93	7.17
(Increase)/ decrease in non-current assets	0.00	-
Increase/ (decrease) in other trade payables	18.57	-0.05
Increase/ (decrease) in other financial liabilities	0.00	12.61
Increase/ (decrease) in other current liabilities	1.61	1.83
Cash generated from operations	**-7.75**	**0.00**
Direct taxes (paid)/refund	0.00	-
Net cash flow from operating activities (A)	**-7.75**	**0.00**
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**	-
Add: Opening cash and cash equivalents	0.04	0.04
Closing cash and cash equivalents	**2.03**	**0.04**

IMPERA WORLD LIMITED MUMBAI

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Declaration

In terms of Regulation- 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27 May 2016, we hereby declare that M/s Bhatter & Associates, Chartered Accountants, Statutory Auditors of the Company have issued an unmodified opinion on the Standalone Financial Results for the financial year ended 31st March 2026.

This declaration is given pursuant to Regulation 33 (3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

This for your information and record.

Thanking You,

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

ANUJ KUMAR SINGH
Digitally signed by ANUJ KUMAR SINGH
Date: 2026.05.27 18:03:40 +05'30'

ANUJ KUMAR SINGH
CFO
Date: 27/05/20256
Place: Mumbai