

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.rsyl@gmail.com | **Website:** www.rishabspecial.in | **Tel:** 022-44505596

Date: 27th February, 2026

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

Scrip Code: 514177

Sub: Notice of Postal Ballot

Ref: Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Please find enclosed the Postal Ballot Notice dated 21st February 2026 for seeking approval of the Members of the Company through remote e-voting only for:

S. No.	DESCRIPTION OF RESOLUTION	RESOLUTION REQUIRED (ORDINARY/SPECIAL)
1.	Approval for Increase in the Authorised Share Capital and Consequent Amendment to The Memorandum of Association.	Ordinary Resolution
2.	Approval for Raising of Funds by way of Rights Issue of Equity Shares under Section 62(1)(a) of the Companies Act, 2013	Ordinary Resolution
3.	Adoption of new set of Memorandum of Association as per the provisions of the Companies Act, 2013	Special Resolution
4.	Adoption of new set of Articles of Association as per the provisions of the Companies Act 2013	Special Resolution
5.	To alter the object clause of the Memorandum of Association of the company.	Special Resolution
6.	Approve change of name of the Company and consequent alteration in Memorandum and articles of association of the company.	Special Resolution
7.	Approval for enhancement of limit for the loan, guarantee and investment by the company under section 186 of the Companies Act, 2013.	Special Resolution
8.	Approval for increase the borrowing limit under section 180(1)(c) of the companies act, 2013.	Special Resolution

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In compliance with Ministry of Corporate Affairs Circular Nos. 14/2020 dated April 8, 2020 and 17/2020 dated April 13, 2020 read with other relevant circulars, including General Circular Nos. 14/2020 dated 8 April 2020, 17/2020 dated 13 April 2020, 9/2023 dated 25 September 2023, 9/2024 dated 19th September, 2024, and 03/2025 dated 22nd September, 2025, Regulation 44 of the Listing Regulations, and subject to other applicable laws, rules and regulations, Notice along with the explanatory statement has been sent electronically to the Members whose e-mail IDs are available in the records of the company / MUFG Intime India Private Limited, company's Registrar and Transfer Agent / Depositories, as on Monday, 23rd February 2026 (cut-off date).

The Company has engaged the services of MUFG Intime to provide the electronic voting facility. The remote e-voting will commence on Saturday, 28th February, 2026 (9:00 a.m. IST) and will end on 29th March, 2026 (5:00 p.m. IST). The results of the Postal Ballot will be announced on or before Tuesday, 31st March 2026.

In accordance with the applicable laws, the Notice is being sent in electronic mode only to those members whose names appeared in the Register of Members / List of Beneficial Owners maintained by the Company / Depositories and whose email IDs are registered as on Monday, 23rd February 2026 ("cut-off date"). The members as on the cutoff date are only eligible for the purpose of remote e-voting in proportion to their shares.

The Notice is also available on the website of the Company at <https://www.rishabspecial.in> in "investor desk" section and website of Registrar and Share Transfer Agent ('RTA') <https://instavote.linkintime.co.in>.

This for your information and record.

Thanking You,

Yours Faithfully,

For RISHAB SPECIAL YARNS LIMITED

GANESH Digitally signed by
YADAV GANESH YADAV
Date: 2026.02.27
23:53:01 +05'30'

GANESH YADAV
MANAGING DIRECTOR
DIN: 10783218

Encl: as above

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POSTAL BALLOT NOTICE

[Pursuant to Section 108 and 110 of the Companies Act, 2013, read with Rule 20 and 22 of the Companies (Management and Administration) Rules, 2014 and Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

Dear Member(s),

NOTICE is hereby given that pursuant to the provisions of Sections 108 and 110 of the Companies Act, 2013, read with Rule 20 and 22 of the Companies (Management and Administration) Rules, 2014, read with MCA and SEBI circulars and Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, Secretarial Standard on General Meetings ("SS-2") issued by the Institute of Company Secretaries of India and other applicable laws, rules and regulations (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and pursuant to other applicable laws and regulations, the Company hereby seeks consent of its members for the Special Business appended hereunder proposed to be transacted through Postal Ballot which includes voting by electronic means ("Remote e-voting") for the following purpose:-

SPECIAL BUSINESS:

1. APPROVAL FOR INCREASE IN THE AUTHORISED SHARE CAPITAL AND CONSEQUENT AMENDMENT TO THE MEMORANDUM OF ASSOCIATION.

To consider and, if thought fit, to pass, the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to Section 13, 61 and other applicable provisions, if any, of the Companies Act, 2013 as amended, and the rules made thereunder from time to time including any statutory modifications or re-enactment thereof for the time being in force ("Companies Act"), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in accordance with the provisions of the Articles of Association of the Company, consent of the shareholders of the Company be and is hereby accorded for increase in the Authorised Share Capital of the Company from Rs. 6,00,00,000/- (Rupees Six Crores Only) divided into 60,00,000 (Sixty Lakhs) equity shares of Rs. 10/- (Rupee Ten only) each to 56,00,00,000 (Rupees Fifty-Six Crore) divided into 5,60,00,000 (Five Crore Sixty Lakh) equity shares of Rs. 10/- (Rupee Ten only) each ranking pari-passu with the existing equity shares of the Company.

RESOLVED FURTHER THAT the existing Clause V of the Memorandum of Association of the Company be and is hereby substituted as follows:

V. The Authorised Share Capital of the Company is Rs. 56,00,00,000/- (Rupees Fifty Six Crores Only) divided into 5,60,00,000 (Five Crore Sixty Lakh) equity shares of Rs. 10/- (Rupee Ten only) each.

RESOLVED FURTHER THAT Board of Directors of the Company and/or the directors or the Company Secretary as authorized by the Board be and are hereby severally authorised to sign 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."

2. APPROVAL FOR RAISING OF FUNDS BY WAY OF RIGHTS ISSUE OF EQUITY SHARES UNDER SECTION 62(1)(A) OF THE COMPANIES ACT, 2013

To consider and, if thought fit, to give assent/dissent, to the following resolution as an Ordinary Resolution: -

“RESOLVED THAT pursuant to the provisions of Sections 23(1)(a), 42, 62(1)(a), 102, 179 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Share Capital and Debentures) Rules, 2014 and the Companies (Prospectus and Allotment of Securities) Rules, 2014, and in accordance with the provisions of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 and all other applicable laws, rules, regulations, circulars, notifications and guidelines issued by SEBI, the Stock Exchanges and other regulatory authorities from time to time, and subject to such approvals, consents, permissions and sanctions as may be necessary from SEBI, the Stock Exchanges where the equity shares of the Company are listed and any other statutory or regulatory authority, consent of the Members of the Company 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 thereof) to create, offer, issue and allot equity shares of face value ₹ 10/- (Rupees Ten) each for an aggregate amount not exceeding Rs. 50 Crores /- (Rupees Fifty Crores only), at such price including premium, in such ratio and on such terms and conditions as may be determined by the Board, by way of a Rights Issue to the existing equity shareholders of the Company as on the record date to be fixed by the Board, in proportion to their respective shareholding, with a right to renounce the entitlement in full or in part, in accordance with Section 62(1)(a) of the Companies Act, 2013 and applicable SEBI Regulations.

RESOLVED FURTHER THAT the equity shares so issued shall rank pari-passu in all respects with the existing equity shares of the Company including dividend entitlement, voting rights and other corporate benefits, and shall be issued in dematerialized form and listed on the Stock Exchange(s), subject to receipt of in-principle and final listing approvals.

RESOLVED FURTHER THAT the Board be and is hereby authorized to determine the detailed terms and conditions of the Rights Issue including but not limited to the issue price, rights entitlement ratio, record date, timing of the issue, issue opening and closing dates, treatment of fractional entitlements, appointment of merchant bankers, registrars, legal advisors and other intermediaries, approval and filing of the Letter of Offer and other offer documents with SEBI and the Stock Exchanges, making necessary applications to regulatory authorities, allotment of shares, disposal of unsubscribed portion in accordance with applicable laws, execution of agreements, filing of necessary forms including PAS-3, MGT-14 and other statutory filings with the Registrar of Companies, and to do all such acts, deeds, matters and things as may be necessary, proper or expedient to give effect to this resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorized to delegate all or any of its powers conferred herein to any Committee of Directors or any Director or Key Managerial Personnel of the Company to give effect to the aforesaid resolution.”

3. ADOPTION OF NEW SET OF MEMORANDUM OF ASSOCIATION AS PER THE PROVISIONS OF THE COMPANIES ACT, 2013

To consider and, if thought fit, to give assent/dissent to the following resolution as a Special Resolution: -

“RESOLVED THAT pursuant to the provisions of Sections 4, 13 and other applicable provisions, if any, of the Companies Act 2013, read with Companies (Incorporation) Rules, 2014, including any statutory modification or re-enactment thereof for the time being in force (‘the Act’) and subject to the necessary approval(s) required under all other applicable laws and regulations if any, consent of the members of the Company be and is hereby accorded to alter the existing Memorandum of Association of the Company, by replacing, it with the new set of Memorandum of Association in accordance with Table ‘A’ of Schedule I of the Act and that the new set of Memorandum of Association be and is hereby approved and adopted as the Memorandum of Association of the Company in exclusion and in substitution of the existing Memorandum of Association of the Company.

RESOLVED FURTHER THAT any Director of the Company be and is hereby authorised to do and perform all such acts, deeds, matters and things as may be required or deemed necessary or incidental thereto including signing and filing all the e-forms and other documents with the statutory authorities, and to execute all such deeds, documents, agreements and writings as may be necessary for and on behalf of the Company and to settle and finalise all issues that may arise in this regard at any stage without requiring the Board to secure any further consent or approval of the Members of the Company to the end and intent that they shall be deemed to have given their approval thereto expressly by the authority of this resolution and to delegate all or any of the powers conferred herein as they may deem fit in the best interest of the Company and its members.”

4. ADOPTION OF NEW SET OF ARTICLES OF ASSOCIATION AS PER THE PROVISIONS OF THE COMPANIES ACT 2013

To consider and, if thought fit, to give assent/dissent, to the following resolution as a Special Resolution: -

“RESOLVED THAT pursuant to the relevant provisions of Sections 5, 14 and other applicable provisions, if any, of the Companies Act 2013, read with Companies (Incorporation) Rules, 2014, including any statutory modification or re-enactment thereof for the time being in force (‘the Act’) and subject to the necessary approval(s) required under all other applicable laws and regulations if any, consent of the members of the Company be and is hereby accorded to alter the existing Articles of Association of the Company, by replacing, it with the new set of Articles of Association in accordance with Table ‘F’ of Schedule I of the Act and that the new set of Articles of Association be and is hereby approved and adopted as the Articles of Association of the Company in exclusion and in substitution of the existing Articles of Association of the Company.

RESOLVED FURTHER THAT any Director of the Company be and is hereby authorised to do and perform all such acts, deeds, matters and things as may be required or deemed necessary or incidental thereto including signing and filing all the e-forms and other documents with the statutory authorities, and to execute all such deeds, documents, agreements and writings as may be necessary for and on behalf of the Company and to settle and finalise all issues that may arise in this regard at any stage without requiring the Board to secure any further consent or approval of the Members of the Company to the end and intent that they shall be deemed to have given their approval thereto expressly by the authority of this resolution and to delegate all or any of the powers conferred herein as they may deem fit in the best interest of the Company and its members.”

5. TO ALTER THE OBJECT CLAUSE OF THE MEMORANDUM OF ASSOCIATION OF THE COMPANY.

“RESOLVED THAT pursuant to the provisions of Sections 4, 13 and other applicable provisions, if any, of the Companies Act, 2013 (the “Act”) read with the applicable rules made thereunder, including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and subject to the approval of the Registrar of Companies and such other approvals, permissions and sanctions as may be required, the consent of the Members of the Company be and is hereby accorded for alteration of the Object Clause of the Memorandum of Association (“MoA”) of the Company in the following manner:

The existing Sub-Clauses 1, 2, 3 and 4 of Clause III(A) (Main Objects) of the MOA be and are hereby substituted in their entirety by a new Sub-Clause 1:

1. To carry on the business of importing, exporting, manufacturing, processing and dealing in polyester filament yarn, rayon, nylon, staple fibre yarn and all kinds of natural, artificial, synthetic and man-made fibres, yarns and textile raw materials; and to manufacture, process and deal in cloth and fabrics of every kind, whether woven, non-woven, knitted, netted or otherwise, made from cotton, jute, wool, silk, rayon, polyester, synthetic fibres or any other fibrous materials.

New Sub-Clauses 2, 3, 4 and 5 be and are hereby inserted after the newly substituted Sub-Clause 1 in Clause III(A):

2. To carry on in India and abroad the business of traders, dealers, wholesalers, retailers, exporters, importers, distributors, brokers, commission agents, representatives, sub-contractors, buying and selling agents, stockists, merchants, processors, manufacturers, fermenters, distillers, refiners, converters, bottlers, packers, preservers, movers and transporters in all kinds of goods, produce, articles and merchandise including perishable and non-perishable agro commodities and agricultural products, chemicals, polymers, textiles, raw materials, metals, commodities and allied products. To conduct wholesale and cash-and-carry trade through online platforms, mobile applications, digital marketplaces and offline channels, and to establish, operate and manage e-commerce portals and technology platforms to facilitate business-to-business (B2B) and other commercial transactions. To undertake activities of advertising, assembling, altering, improving, manufacturing, processing, packaging, repackaging, supplying, subcontracting and distribution on pre-order or other basis, and to apply for, acquire, register and hold intellectual property rights including trademarks, copyrights, patents and domain names.
3. To carry on the business of casting ingots and manufacturing, rolling, drawing, extruding, fabricating and processing iron, steel, stainless steel, copper, brass, bronze, aluminium and other ferrous and non-ferrous metals and alloys; and to manufacture bars, rods, billets, TMT bars, wires, cables, pipes, tubes, ropes, trolley wires, galvanized wires, fencing materials, wire products, saw pipes and allied products. To operate as manufacturers, fabricators, mechanical engineers, founders, processors, traders, importers, exporters and dealers in steel, alloys, ferro alloys, pig iron, pellets, industrial raw materials, auto components, engineering goods, machinery and mechanical equipment. To manufacture, process, trade or deal in commodities including textiles, cement, edible oil, ethanol, chemicals, pharmaceuticals, rice, paper, coal, mining products, energy products including solar and wind energy, and other industrial and consumer goods.

4. To undertake infrastructure development and related activities including civil construction, fabrication, foundation works, heavy industry projects, industrial plants, workshops, sheds, townships, malls, multiplexes, colonies, residential, commercial and industrial buildings and other infrastructure projects. To carry on the business of civil contractors, interior decorators, maintenance contractors, infrastructure developers, equipment rental providers including piling rig rental and other infra equipment, and to engage in supply chain management, financing, trading and supply of industrial and construction materials.
5. To carry on the business of real estate developers, property developers, estate agents and infrastructure developers and to acquire, purchase, lease, exchange, rent or otherwise deal in lands, plots, buildings and immovable properties of every description, whether belonging to the Company or otherwise, in India or abroad. To develop, construct, reconstruct, alter, improve, furnish, manage, lease, let, sell (including on instalment or hire purchase basis), dispose of or otherwise deal in residential, commercial, industrial, rural or urban properties including flats, houses, bungalows, hotels, restaurants, warehouses, shops, cinema houses, shopping complexes, malls, multiplexes, exhibition halls, community halls, clubs, resorts, old age homes and other buildings and conveniences. To undertake colonization, land development, plotting, infrastructure development, property management, rent collection, and to provide amenities and facilities in connection therewith, either independently or through subsidiaries, special purpose vehicles (SPVs) or joint ventures with any person, firm, company, government authority or statutory body.

RESOLVED FURTHER THAT for the purpose of giving effect to the aforesaid resolution, the Board of Directors of the Company be and is hereby authorized to do all acts, deeds, matters and things as they may in their absolute discretion deem necessary, proper or desirable and to settle any question, difficulty or doubts that may arise in this regard and to sign and execute all necessary documents, applications, agreements, returns and writings as may be necessary, proper, desirable or expedient, in the best interest of the Company, to accede to such modifications and alterations to the aforesaid resolution as may be suggested by the Registrar of Companies or such other Regulatory Authority in respect of any matter(s) arising from or incidental to the said amendment.”

6. APPROVE CHANGE OF NAME OF THE COMPANY AND CONSEQUENT ALTERATION IN MEMORANDUM AND ARTICLES OF ASSOCIATION OF THE COMPANY.

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

“RESOLVED THAT pursuant to the provisions of Section(s) 4, 5, 13, 14, 15 and all other applicable provisions, if any, of the Companies Act, 2013 (“Act”), read with the Rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) and any other applicable law(s), regulation(s), rule(s) or guideline(s) and the provisions of the Memorandum of Association and the Articles of Association of the Company, and subject to the approval of Central Government (power delegated to Registrar of Companies (“ROC”)) and other regulatory authorities, as may be applicable, consent of the members of the Company be and is hereby accorded to change the name of the Company from **“RISHAB SPECIAL YARNS LIMITED”** to **“IMPERA WORLDWIDE LIMITED”** from the date of issuance of a Fresh Certificate of Incorporation in favour of the Company by the Registrar of Companies, Maharashtra and consequently change the name of the Company wherever appearing in the Memorandum and Articles of Association of the Company.

RESOLVED FURTHER THAT the existing Name Clause of the Memorandum of Association of the Company be altered and substituted with the following clause:

I. The name of the Company is IMPERA WORLDWIDE LIMITED

RESOLVED FURTHER THAT in accordance with the Section 14 of the Companies Act, 2013, the Articles of Association of the Company be altered by deleting the existing name of the Company wherever appearing and substituting it with the new name of the Company.

RESOLVED FURTHER THAT the name “RISHAB SPECIAL YARNS LIMITED” wherever appearing in any of the documents/records of the Company be substituted by the new name “IMPERA WORLDWIDE LIMITED” in accordance with the provisions of applicable laws.

RESOLVED FURTHER THAT the Board of Directors of the Company, be and is hereby authorised to do all such acts, deeds and things as may be required and to delegate all or any of its powers herein conferred to any Director(s) or Committee of Directors to give effect to the aforesaid resolution.”

7. 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 Crores 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 and/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.”

8. 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 Crores 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 and/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.”

**By ORDER OF THE BOARD OF DIRECTORS
For RISHAB SPECIAL YARNS LIMITED**

Date: 21st February, 2026

Place: Mumbai

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

**SD/-
GANESH YADAV
MANAGING DIRECTOR
DIN: 10783218**

NOTES:

1. Explanatory Statements setting out the material facts concerning proposed resolution pursuant to Section 102 of the Companies Act, 2013, is annexed hereto and forms part of the Notice.
2. The Board of Directors of the Company has appointed Shravan A. Gupta & Associates, a Practicing Company Secretary (ACS - 27484, COP - 9990), to act as the Scrutinizer, for conducting the Postal Ballot process in a fair and transparent manner.
3. The Postal Ballot Notice is being sent to the Members whose names appear in the Register of Members/List of Beneficial Owners as received from the National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) as on Monday, 23rd February, 2026 ("Cut-off date"). The Postal Ballot Notice is being sent to Members in electronic form to the e-mail addresses registered with their Depository Participants (in case of electronic shareholding) / Company's Registrar and Share Transfer Agent ("RTA") (in case of physical shareholding). As per the MCA Circulars, physical copy of the Notice along with the Postal Ballot Form and pre-paid business reply envelope is not being sent to the Members for this Postal Ballot. The Postal Ballot Notice shall also be available on the Company's website www.rishabspecial.in under "Investor Desk" and on the RTA's website <https://instavote.linkintime.co.in>
4. The cut-off date for the purpose of reckoning the voting rights is Monday, 23rd February, 2026 ("Cut-off date"). Members whose names appear in the Register of Members / List of Beneficial Owners as on cut-off date will be considered for the purpose of voting. The Voting rights shall be reckoned on the paid-up value of the shares registered in the name of the member on Cut-off date. A person who is not a Member as on the cut-off date should treat this Notice of Postal Ballot for information purpose only.
5. In compliance with the provisions of Sections 108 and 110 of the Companies Act, 2013 and the Rules made thereunder and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Company has provided the remote e-voting facility to the members to exercise their votes electronically. The Company has engaged Link Intime India Private Limited ("Link Intime") as the agency for facilitating remote e-voting to enable the Members to cast their votes electronically ("remote e-voting").
6. Members desiring to opt for remote e-voting are requested to read the instructions in the Notes under the section **"VOTING THROUGH ELECTRONIC MEANS"**.
7. Once the vote on a resolution is cast by the member, the member shall not be allowed to change it subsequently or cast the vote again.
8. A member cannot exercise his vote by Proxy on Postal Ballot.
9. The Scrutinizer will submit his report to the Chairman after completion of the scrutiny and the results of the voting by Postal Ballot will be declared/announced by the Chairman or any other person authorised by him on or before 31st March, 2026 at the Registered Office of the Company at 303, Tower A, Peninsula Business Park, G.K. Marg, Lower Parel, Delisle Road, Mumbai - 400013, Maharashtra, India and shall be informed to the Stock Exchanges where the Company's equity shares are listed and shall also be displayed on the Company's website www.rishabspecial.in and RTA's website <https://instavote.linkintime.co.in>, along with the Scrutinizer's Report. The results shall also be displayed on the notice board at the Registered and Corporate Office of the Company. The resolution, if passed by the members through Postal Ballot, shall be deemed to have been passed on 29th March, 2026 being the last date specified by the Company for e-voting, as if they have been passed at a general meeting of the members.

10. All the documents referred to in the Postal Ballot Notice, shall be available for inspection from 28th February, 2026 to 29th March, 2026 during 2.00 P.M. to 5.00 P.M. on all working days at the Registered Office of the Company. Members seeking to inspect such documents can send an e-mail on compliance.rsyl@gmail.com mentioning their name, Folio no. / Client ID and DP ID, and the documents they wish to inspect, with a self-attested copy of their PAN card attached to the e-mail.

11. VOTING THROUGH ELECTRONIC MEANS

A. Step 1: 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

- I. Visit URL: <https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp>
- II. Enter your 8 - character DP ID, 8 - digit Client Id, PAN, Verification code and generate OTP.
- III. Enter the OTP received on your registered email ID/ mobile number and click on login.
- IV. 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.
- V. Click on "MUFG In Time" 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.



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](https://web.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).

Individual Shareholders holding securities in demat mode with Depository Participant

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.

- Login to DP website
- After Successful login, user shall navigate through “e-voting” option.
- Click on e-voting option, user will be redirected to NSDL / CDSL Depository website after successful authentication, wherein user can see e-voting feature.
- 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 the cut-off date for e-voting may register and vote on InstaVote as under:

STEP 1: LOGIN / SIGNUP on InstaVote

Shareholders registered for INSTAVOTE facility:

- Visit URL: <https://instavote.linkintime.co.in> & click on “Login” under ‘SHARE HOLDER’ tab.
- Enter details as under:
 - User ID: Enter User ID
 - Password: Enter existing Password
 - Enter Image Verification (CAPTCHA) Code
 - 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 Event No + Follo.no. registered with the Company

Shareholders not registered for INSTAVOTE facility:

- Visit URL: <https://instavote.linkintime.co.in> & click on “Sign Up” under ‘SHARE HOLDER’ tab & register with details as under:
 - User ID: Enter User ID
 - 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.
 - DOB/DOI: Enter the Date of Birth (DOB) / Date of Incorporation (DOI) (As recorded with your DP/Company - in DD/MM/YYYY format)

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 + Follo.no. registered with the Company

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.muvg.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

- Visit URL: <https://instavote.linkintime.co.in> and login with InstaVote Login credentials.
- After successful login, you will see "Notification for e-voting".
- Select "View" icon for "Company's Name / Event number".
- E-voting page will appear.
- Download sample vote file from "Download Sample Vote File" tab.
- Cast your vote by selecting your desired option 'Favour / Against' in the sample vote file and upload the same under "Upload Vote File" option.
- 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](mailto:enotices@in.mpms.mufig.com) with a copy marked to RTA at enotices@in.mpms.mufig.com and the company at [registered email address](mailto:enotices@in.mpms.mufig.com).

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.mufig.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>

- Click on "Login" under 'SHARE HOLDER' tab.
- Further Click on "forgot password?"

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

- 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”.

12. For Members holding shares in physical form, the details can be used only for voting on the resolution contained in this Notice.

13. During the voting period, Members can login any number of time till they have voted on the resolution(s) for a particular “Event”.

14. Members holding multiple folios/ demat accounts shall choose the voting process separately for each of the folios/ demat accounts.

15. In case Members have any query regarding e-voting, they may refer the Frequently Asked Questions (“FAQs”) and InstaVote e-Voting manual available at <https://instavote.linkintime.co.in>, under Help section or write an e-mail at compliance.rsyl@gmail.com or may contact Mr. Rajiv Ranjan, Assistant Vice President – evoting at Link Intime India Private Limited [Unit: RISHAB SPECIAL YARNS LIMITED], C-101, 247 Park, L.B.S. Marg, Vikhroli (West), Mumbai - 400 083, India at email: enotices@linkintime.co.in, Tel. No.: 022 -4918 6000.

16. Voting period will commence at 9.00 A.M. (IST) on Saturday, 28th February, 2026 and ends at 5.00 P.M. (IST) on 29th March, 2026. The remote e-voting module shall be disabled by the Link Intime for voting at 5.00 PM (IST) on 29th March, 2026. Remote e-voting shall not be allowed beyond the said date and time.
17. The Scrutinizer shall, immediately after the conclusion of voting through Postal Ballot, count the votes cast, thereafter, unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company and submits his report of the total votes cast in favour or against, if any, to the Chairman.

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

Item No. 1

In order to broad base the Capital Structure and to meet funding requirements of the Company and to enable the Company to issue further shares, it is proposed to increase the Authorised Share Capital of the Company from Rs. 6,00,00,000/- (Rupees Six Crores Only) divided into 60,00,000 (Sixty Lakhs) equity shares of Rs. 10/- (Rupee Ten only) each to 56,00,00,000 (Rupees Fifty-Six Crore) divided into 5,60,00,000 (Five Crore Sixty Lakh) equity shares of Rs. 10/- (Rupee Ten only) each.

As a consequence of increase of Authorised Share Capital of the Company, the existing Authorised Share Capital Clause in Memorandum of Association of the Company be altered accordingly. The proposed increase of Authorised Share Capital requires the approval of shareholders in general meeting u/s 13 and 61 of the Companies Act, 2013. The new set of Memorandum of Association is available for inspection at the Registered Office of the Company on any working day during business hours.

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. 1 of the accompanying notice.

The Board recommend the aforesaid resolution for the approval by the shareholders as ordinary resolution.

Item No. 2

The Board of Directors of the Company at its meeting held on 21st February, 2026, has approved, subject to the approval of the Members and such other regulatory/statutory approvals as may be required, the proposal to raise funds aggregating up to Rs. 50 Crores (Rupees Fifty Crore only) by way of a Rights Issue of equity shares to the existing equity shareholders of the Company in accordance with Section 62(1)(a) and other applicable provisions of the Companies Act, 2013 read with the Companies (Share Capital and Debentures) Rules, 2014 and the Companies (Prospectus and Allotment of Securities) Rules, 2014, and in compliance with SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Securities Contracts (Regulation) Act, 1956 and the Depositories Act, 1996, as applicable.

The proposed Rights Issue is intended to augment the long-term financial resources of the Company and to meet its funding requirements. The Board believes that the Rights Issue is an appropriate mechanism to raise funds while providing an opportunity to the existing shareholders to participate in the growth of the Company in proportion to their existing shareholding.

The Equity Shares proposed to be issued pursuant to the Rights Issue shall rank pari-passu in all respects with the existing Equity Shares of the Company, including voting rights and entitlement to dividend. The detailed terms and conditions of the Rights Issue including the issue price, rights entitlement ratio, record date, timing of the issue, issue opening and closing dates and other related matters shall be determined by the Board or a duly constituted Committee thereof, subject to compliance with applicable laws and regulatory requirements.

In terms of Section 62(1)(a) of the Companies Act, 2013, the offer shall be made to the existing equity shareholders as on the record date on a proportionate basis and shall include a right of renunciation in favour of other persons, in such manner as permitted under applicable laws and the SEBI Regulations. The Company will also seek in-principle approval from the Stock Exchange(s) where the Equity Shares of the Company are listed for listing of the Rights Equity Shares.

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

The Board of Directors recommends the passing of the proposed Ordinary Resolution as set out in the accompanying Notice in the interest of the Company and its Members.

Item No. 3 & 4

The existing Memorandum of Association ("MOA") and Articles of Association ("AOA") of the Company was framed in terms of the provisions of the Companies Act, 1956. With the enactment of the Companies Act, 2013 major parts of the Companies Act, 1956 is no longer in force. Thus, with the coming into force of the Companies Act, 2013, the existing MOA and AOA require alteration in its several clauses. Hence, it is considered expedient to wholly replace the existing MOA and AOA with the new MOA and AOA in line with the new Companies Act, 2013.

The Memorandum of Association and Articles of Association of the Company, proposed to be amended as stated above, is being uploaded on the Company's website for perusal by the Shareholders. A copy of the existing and proposed MOA and AOA would be available for inspection by the members at the registered office of the company on all working days (Monday to Saturday) up to 29th March, 2026.

The alteration of MOA & AOA requires the approval of the Shareholders by means of a Special Resolution pursuant to Section 13 and Section 14 of the Companies Act, 2013 and accordingly the approval of the Shareholders is being sought through Postal Ballot.

None of the Directors, Key Managerial Personnels and their relatives is, in any way, concerned or interested, financially or otherwise, in the said resolution, except to the extent of their shareholdings in the Company, if any.

Item No. 5

The Company has, as part of its strategic growth initiatives, undertaken the introduction of diversified business activities. The proposed addition will enable the Company to diversify its operations, expand into new business segments, and capitalize on emerging business opportunities across diversified business sectors in India and abroad. The amendment will also provide greater operational flexibility and align the Company's constitutional documents with its long-term growth strategy.

A copy of the MOA of the Company together with the proposed alterations is available for inspection through electronic mode and shall remain open and be accessible to any members from the date of dispatch of this Postal Ballot Notice up to the last day of voting and shall also be available on the Company's website www.rishabspecial.in.

As per Section 13 of the Companies Act, 2013, any alteration to the Object Clause of MOA of the Company requires approval of the Members by passing a Special Resolution through Postal Ballot and the alteration shall have effect once registered by the Registrar of Companies.

The Board recommends the resolution set forth at item No. 5 for the approval of the members of the Company by way of a Special Resolution.

None of the Directors / Key Managerial Personnel of the Company and their relatives, are concerned or interested, financially or otherwise, in this resolution set out at Item No. 5 of the Postal Ballot Notice.

Item No. 6

The proposed change of name is intended to better reflect the Company's evolving business vision, long-term strategic direction, and expanding scope of operations across diverse markets. The new name "IMPERA WORLDWIDE LIMITED" signifies global outreach, brand repositioning, and the Company's future growth aspirations. The change of name will enhance brand identity, improve stakeholder recall, and align the corporate identity with its present and anticipated business activities and to unlock greater growth and long-term sustainable value creation in both India and international markets.

In view of the above, the Company had made an application for reservation of name for change of name of the Company from "RISHAB SPECIAL YARNS LIMITED" to "IMPERA WORLDWIDE LIMITED" and has received a name availability letter dated February 03, 2026 from the Registrar of Companies, Ministry of Corporate Affairs, informing no objection with respect to the proposed change in the name of the Company.

The Board of Directors on January 22, 2026 and further on 21st February, 2026, has approved the change in the name of the Company from "RISHAB SPECIAL YARNS LIMITED" to "IMPERA WORLDWIDE LIMITED" and the consequent alterations to the Memorandum of Association and the Articles of Association of the Company, subject to the approval of the shareholders of the Company by way of special resolution and approvals of requisite statutory, regulatory or governmental authorities, as may be required under applicable laws.

The proposed change of name is in line with the Company's proposed expansion and diversification into additional business activities beyond its existing business activity. The new name reflects the broader scope and long-term strategic vision of the Company and it would not result in change of the legal status, constitution, turnover of the Company, nor would it affect any rights or obligations of the Company or the members and stakeholders.

The Company has complied with Regulation 45 of the Listing Regulations, to the extent they are applicable, and has also obtained a certificate from a Practicing Chartered Accountant in respect of the same, copy of which is annexed herewith as **Annexure**.

None of the Directors and Key Managerial Personnel of the Company or their relatives are concerned or interested financially or otherwise, in the resolution set out at Item No. 6.

The Board of Directors recommends passing the resolution as set out in Item No. 6 of this Postal Ballot Notice by way of Special Resolution.

Item No. 7

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. 50 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. 7 of the accompanying notice.

The Board recommend the aforesaid resolution for the approval by the shareholders as a special resolution.

Item No. 8

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 One 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 recommends the Special Resolution as set out in the Postal Ballot Notice for approval of the Members.

**BY ORDER OF THE BOARD OF DIRECTORS
FOR RISHAB SPECIAL YARNS LIMITED**

Date: 21st February, 2026

Place: Mumbai

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

**SD/-
GANESH YADAV
MANAGING DIRECTOR
DIN: 10783218**

To,

Board of Directors,
RISHAB SPECIAL YARNS LIMITED
303, Tower A, Peninsula Business Park, G.k. Marg,
Lower Parel, Delisle Road, Mumbai - 400013

Practicing Chartered Accountant's Certificate pursuant to Regulation 45 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

1. This report is issued in accordance with the terms of our engagement.
2. We have been requested by the management of the **RISHAB SPECIAL YARNS LIMITED** ('the Company' or 'RSYL'), to issue a certificate certifying the compliance of with conditions prescribed under Sub-Regulation (1) of Regulation 45 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulation') for change of the name of the Company from "**RISHAB SPECIAL YARNS LIMITED**" to "**IMPERA WORLDWIDE LIMITED**".

Management Responsibility

3. The management of the Company is responsible for the preparation and maintenance of all accounting and other records and documents supporting the particulars as mentioned in this certificate. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The management is also responsible for ensuring that the Company complies with the requirements of the Listing Regulation.

Practitioner's Responsibility

5. Our responsibility is to provide a reasonable assurance, based on the procedures performed and evidence obtained, as to whether anything has come to our attention that causes to believe that the particulars as mentioned in this certificate is not in accordance with the underlying supporting documents maintained by the Company.



6. We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

8. Based on the procedures performed as outlined above and the representation provided to us, and on the basis of information and explanations provided to us by the management, we confirm that:

Regulation	Particulars	Our Opinion
45(1)(a)	A time period of at least one year has elapsed from the last name change.	The Company has not changed its name since at least last one-year period.
45(1)(b)	At least fifty percent, of the total revenue in the preceding one-year period has been accounted for by the new activity suggested by the new name.	Not applicable as there is no new business activity commenced by the Company.
45(1)(c)	The amount invested in the new activity/project is at least fifty percent. of the assets of the listed entity.	There is no new activity / project introduced in the company, therefore, the condition relating to the amount invested in the new activity/project being at least fifty percent of the assets of the listed entity does not arise.



Restrictions on Use

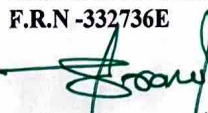
9. The certificate is addressed to and provided to the management of the Company and they can include it in explanatory statement to the Notice of Postal Ballot and any intimation to the Stock Exchange and should not be used by any other person.

Accordingly, we do not accept or assume any liability or any duty of care for any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

S L PRASAD & CO

Chartered Accountant

F.R.N -332736E


(SOHAN LAL PRASAD) (CA)
(PROPRIETOR) Chartered Accountants

M. No-064828

Udin 26064828RTGPRK2351

Place: WEST BENGAL

Date: -21-02-2026