



ARIGATO UNIVERSE LIMITED
(Formerly Known as Saboo Brothers Limited)

CIN: L45100MH1979PLC440026

Registered Office: Plot No. 8, Flat No. 802, 28, Impressa Rise Apartment, Shivaji Nagar, Shankar Nagar, Nagpur, Maharashtra, India, 440010, Ph.+91 7841984000,

E-Mail: arigatouniverseltd@gmail.com

Website: www.arigatouniverse.com

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CIN: L45100MH1979PLC440026

46th ANNUAL REPORT

2024-2025

**Plot No. 8, Flat No. 802, 28, Impressa Rise Apartment, Shivaji Nagar,
Shankar Nagar, Nagpur, Maharashtra,
India, 440010**

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BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

Mr. Rajan Kantilal Shah	Managing Director
Ms. Dhvani Sanket Shah	Executive Director
Ms. Vandana Mayur Amrutiya	Non-Executive, Independent Director
Mr. Sanket Rajan Shah	Executive Director
Mrs. Pooja Avinash Gandhewar	Non-Executive, Independent Director
Ms. Dhvani Sanket Shah	Chief Financial Officer
Ms. Priyanka Sharma	Company Secretary

AUDITORS

M/s. Bagdia & Company,
Chartered Accountants
Block No. 63/69, Rajat Sankul, Opp ST Stand,
Rai Udyog, Ganesh Peth,
Nagpur-440018

BANKERS

Federal Bank
Bank of Baroda



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REGISTRAR & SHARE TRANSFER AGENT

Purva Shareregistry (India) Pvt. Ltd.

Unitno. 9, Shiv Shakti Ind. Estt.

J.R. Boricha Marg, Lower Parel (E), Mumbai 400 011

Email- support@purvashare.com Phone- 022-23018261/ 23012517

REGISTERED OFFICE

Plot No. 8, Flat No. 802, 28, Impressa Rise Apartment, Shivaji Nagar, Shankar Nagar, Nagpur, Maharashtra, India.

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NOTICE

NOTICE is hereby given that the 46th Annual General Meeting of the members of Arigate Universe Limited (Formerly Known as Saboo Brothers Limited) will be held on Tuesday, September 30th, 2025 at 11:30 a.m. at registered office of the Company at Plot No. 8, Flat No. 802, 28, Impressa Rise Apartment, Shivaji Nagar, Shankar Nagar, Nagpur, Maharashtra, India, 440010,

ORDINARY BUSINESS (OB):

1. To consider and adopt the Audited Financial Statement of the Company for the financial year ended March 31, 2025 and the reports of the Board of Directors and Auditors thereon;
2. To appoint Mrs. Dhvani Sanket Shah (DIN: 10765189), who retires by rotation as a director and being eligible, offers himself for re- appointment.

SPECIAL BUSINESS (SB):

3. **Regularization of Mr. Sanket Rajan Shah (DIN: 09185456) as director (Executive & non-Independent).**

To consider and if thought fit, to pass, with or without modification(s), the following resolutions as **Ordinary Resolutions**:

“RESOLVED THAT pursuant to the provisions of Sections 149, 152, 160, 161, 196, 197, 203 and other applicable provisions, if any, of the Companies Act, 2013, and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Companies (Appointment and Qualifications of Directors) Rules, 2014, read with Schedule V to the Companies Act, 2013 and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘Listing Regulations’), including any statutory modification(s) or re-enactment(s) thereof, for the time being in force, and in accordance with the Articles of Association of the Company, and based on the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors, the consent of the Members be and is hereby accorded for the appointment of Mr. Sanket Rajan Shah (DIN: 09185456), who was appointed as an Additional Director of the

Company with effect from 16th December, 2024 pursuant to Section 161 of the Companies Act, 2013 and who holds office up to the date of this Annual General Meeting, and in respect of whom the Company has received a notice in writing from a Member under Section 160 of the Companies Act, 2013, proposing his candidature for the office of Director, as an Executive, Non-Independent Director of the Company, liable to retire by rotation, for a term commencing from the conclusion of this Annual General Meeting, on the terms and conditions including remuneration as set out in the Explanatory Statement annexed to this Notice.”

RESOLVED FURTHER THAT in the event of absence or inadequacy of profits in any financial year during his tenure, the Company shall pay to Mr. Sanket Rajan Shah the remuneration, perquisites and allowances as minimum remuneration in accordance with the provisions of Section II of Part II of Schedule V to the Companies Act, 2013, or such other statutory modifications as may be applicable from time to time.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall include any Committee duly authorized by the Board) be and is hereby authorized to alter, vary or revise the terms and conditions of appointment and/or remuneration payable to Mr. Sanket Rajan Shah, subject to such overall limits as may be prescribed under the Companies Act, 2013 and the Listing Regulations.

RESOLVED FURTHER THAT the Board of Directors and Key Managerial Personnel of the Company be and are hereby severally authorized to do all such acts, deeds, matters and things and to execute all such agreements, documents, writings, forms and returns as may be necessary, expedient or desirable to give effect to this resolution.”

4. Approval of Material Related Party Transaction with Mr. Rajan Shah, (DIN: 00932062) Managing Director of the Company

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

“RESOLVED THAT pursuant to the provisions of Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), as amended, the applicable provisions of the Companies Act, 2013 (“the Act”) read with the rules framed thereunder, other applicable laws including any amendments, modifications or re-enactments thereof from time to time, the Company’s Policy

on Related Party Transactions, and subject to such approvals, consents, and permissions as may be required, the approval of the shareholders of the Company be and is hereby accorded to enter into and/or continue with existing and new material related party transaction(s), contract(s), arrangement(s) or agreement(s), whether entered individually or in aggregate or as part of a series, with **Mr. Rajan Shah, (DIN: 00932062) Managing Director of the Company** and a related party as per Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations, during the financial year ending March 31, 2026, on such material terms and conditions as specified in the Explanatory Statement to this resolution and as may be mutually agreed upon by the Company and the related party, provided that such transactions shall be undertaken in the ordinary course of business and on an arm's length basis.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include the Audit Committee and/or any other Committee duly constituted or to be constituted by the Board), be and is hereby authorised to do all such acts, deeds, matters, and things as may be necessary, desirable or expedient to give effect to this resolution including finalising and executing agreements, documents, applications and other writings, seeking approvals as may be required, and to delegate all or any of its powers herein conferred to any Committee or any director(s) or officer(s) of the Company as it may in its absolute discretion deem fit, without seeking any further approval of the shareholders.

RESOLVED FURTHER THAT all actions taken or to be taken by the Board or any officer of the Company in connection with the transactions referred to in this resolution be and are hereby approved, confirmed and ratified in all respects."

5. Approval of Material Related Party Transaction with Mr. Sanket Rajan Shah (DIN: 09185456) Director of the Company

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

"RESOLVED THAT pursuant to the provisions of Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended, the applicable provisions of the Companies Act, 2013 ("the Act") read with the rules framed thereunder, other applicable laws including any amendments, modifications or re-enactments thereof from time to time, the Company's Policy on Related Party Transactions, and subject to such approvals, consents, and permissions as may

be required, the approval of the shareholders of the Company be and is hereby accorded to enter into and/or continue with existing and new material related party transaction(s), contract(s), arrangement(s) or agreement(s), whether entered individually or in aggregate or as part of a series, with **Mr. Sanket Rajan Shah (DIN: 09185456) Director of the Company** and a related party as per Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations, during the financial year ending March 31, 2026, on such material terms and conditions as specified in the Explanatory Statement to this resolution and as may be mutually agreed upon by the Company and the related party, provided that such transactions shall be undertaken in the ordinary course of business and on an arm's length basis.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include the Audit Committee and/or any other Committee duly constituted or to be constituted by the Board), be and is hereby authorised to do all such acts, deeds, matters, and things as may be necessary, desirable or expedient to give effect to this resolution including finalising and executing agreements, documents, applications and other writings, seeking approvals as may be required, and to delegate all or any of its powers herein conferred to any Committee or any director(s) or officer(s) of the Company as it may in its absolute discretion deem fit, without seeking any further approval of the shareholders.

RESOLVED FURTHER THAT all actions taken or to be taken by the Board or any officer of the Company in connection with the transactions referred to in this resolution be and are hereby approved, confirmed and ratified in all respects."

6. Approval of Material Related Party Transaction with SS Buildcon a proprietorship concern of a Mr. Sanket Rajan Shah, (DIN: 09185456) Director of the Company

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

"RESOLVED THAT pursuant to the provisions of Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended, the applicable provisions of the Companies Act, 2013 ("the Act") read with the rules framed thereunder, other applicable laws including any amendments, modifications or re-enactments thereof from time to time, the Company's Policy on Related Party Transactions, and subject to such approvals, consents, and permissions as may

be required, the approval of the shareholders of the Company be and is hereby accorded to enter into and/or continue with existing and new material related party transaction(s), contract(s), arrangement(s) or agreement(s), whether entered individually or in aggregate or as part of a series, with SS Buildcon, a proprietorship concern of a **Mr. Sanket Rajan Shah, (DIN: 09185456)** Director of the Company, and a related party as per Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations, during the financial year ending March 31, 2026, on such material terms and conditions as specified in the Explanatory Statement to this resolution and as may be mutually agreed upon by the Company and the related party, provided that such transactions shall be undertaken in the ordinary course of business and on an arm's length basis.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include the Audit Committee and/or any other Committee duly constituted or to be constituted by the Board), be and is hereby authorised to do all such acts, deeds, matters, and things as may be necessary, desirable or expedient to give effect to this resolution including finalising and executing agreements, documents, applications and other writings, seeking approvals as may be required, and to delegate all or any of its powers herein conferred to any Committee or any director(s) or officer(s) of the Company as it may in its absolute discretion deem fit, without seeking any further approval of the shareholders."

RESOLVED FURTHER THAT all actions taken or to be taken by the Board or any officer of the Company in connection with the transactions referred to in this resolution be and are hereby approved, confirmed and ratified in all respects."

7. Approval of Material Related Party Transaction with JP Enterprises a Partnership Firm of a Mr. Rajan Shah, (DIN: 00932062) Managing Director of the Company:

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

"RESOLVED THAT pursuant to the provisions of Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended, the applicable provisions of the Companies Act, 2013 ("the Act") read with the rules framed thereunder, other applicable laws including any amendments, modifications or re-enactments thereof from time to time, the Company's Policy on Related Party Transactions, and subject to such approvals, consents, and permissions as may be required, the approval of the shareholders of the Company be and is hereby accorded to enter

into and/or continue with existing and new material related party transaction(s), contract(s), arrangement(s) or agreement(s), whether entered individually or in aggregate or as part of a series, with **JP Enterprises**, a Partnership Firm of a **Mr. Rajan Shah, (DIN: 00932062) Managing Director of the Company**, and a related party as per Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations, during the financial year ending March 31, 2026, on such material terms and conditions as specified in the Explanatory Statement to this resolution and as may be mutually agreed upon by the Company and the related party, provided that such transactions shall be undertaken in the ordinary course of business and on an arm's length basis.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include the Audit Committee and/or any other Committee duly constituted or to be constituted by the Board), be and is hereby authorised to do all such acts, deeds, matters, and things as may be necessary, desirable or expedient to give effect to this resolution including finalising and executing agreements, documents, applications and other writings, seeking approvals as may be required, and to delegate all or any of its powers herein conferred to any Committee or any director(s) or officer(s) of the Company as it may in its absolute discretion deem fit, without seeking any further approval of the shareholders."

RESOLVED FURTHER THAT all actions taken or to be taken by the Board or any officer of the Company in connection with the transactions referred to in this resolution be and are hereby approved, confirmed and ratified in all respects."

8. Approval of Material Related Party Transaction with SRK Infra a proprietorship concern of a Mr. Shagun Shah, Relative of Directors of the Company

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

"RESOLVED THAT pursuant to the provisions of Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended, the applicable provisions of the Companies Act, 2013 ("the Act") read with the rules framed thereunder, other applicable laws including any amendments, modifications or re-enactments thereof from time to time, the Company's Policy on Related Party Transactions, and subject to such approvals, consents, and permissions as may be required, the approval of the shareholders of the Company be and is hereby accorded to enter into and/or continue with existing and new material related party transaction(s), contract(s),

arrangement(s) or agreement(s), whether entered individually or in aggregate or as part of a series, with **SRK Infra**, a proprietorship concern of a **Mr. Shagun Shah, Relative of Directors of the Company** and a related party as per Section 2(76) of the Act and Regulation 2(1)(zb) of the SEBI Listing Regulations, during the financial year ending March 31, 2026, on such material terms and conditions as specified in the Explanatory Statement to this resolution and as may be mutually agreed upon by the Company and the related party, provided that such transactions shall be undertaken in the ordinary course of business and on an arm's length basis.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include the Audit Committee and/or any other Committee duly constituted or to be constituted by the Board), be and is hereby authorised to do all such acts, deeds, matters, and things as may be necessary, desirable or expedient to give effect to this resolution including finalising and executing agreements, documents, applications and other writings, seeking approvals as may be required, and to delegate all or any of its powers herein conferred to any Committee or any director(s) or officer(s) of the Company as it may in its absolute discretion deem fit, without seeking any further approval of the shareholders."

RESOLVED FURTHER THAT all actions taken or to be taken by the Board or any officer of the Company in connection with the transactions referred to in this resolution be and are hereby approved, confirmed and ratified in all respects."

9. Approval of loans, investments, guarantee or security u/s 185 of Companies Act, 2013:

To Consider and, if thought fit, to pass the following resolution, with or without Modifications as a "Special Resolution".

"RESOLVED THAT, pursuant to Section 185 and all other applicable provisions of the Companies Act, 2013 and Rules made thereunder as amended from time to time, the consent of the members of the Company be and is hereby accorded to authorize the Board of Directors of the Company (here in after referred to as the Board, which term shall be deemed to include, unless the context otherwise required, any committee of the Board or any director or officer(s) authorised by the Board to exercise the powers conferred on the Board under this resolution) to advance any loan including any loan represented by a book debt, or give any guarantee or provide any security in connection with any loan taken by any entity which is a subsidiary or associate or joint venture of the company, (in which any director is deemed to be interested) or to Managing Director or

Whole time director of the company upto an aggregate sum of INR 200 Crores (Rupees Two Hundred Crores Only) in their absolute discretion deem beneficial and in the interest of the Company, provided that such loans are utilized by the borrowing company for its principal business activities.

RESOLVED FURTHER THAT, for the purpose of giving effect to this resolution the Board of Directors of the Company be and are hereby authorised to do all acts, deeds and things in their absolute discretion that may be considered necessary, proper and expedient or incidental for the purpose of giving effect to this resolution in the interest of the Company.”

10. Approval of Members for making investments /extending loans and giving guarantees or providing securities in connection with loans to Persons / Bodies Corporate u/s 186 of the Companies Act,2013.

To Consider and, if thought fit, to pass the following resolution, with or without Modifications as a “**Special Resolution**”.

“**RESOLVED THAT**, pursuant to the provisions of Section 186 of the Companies Act, 2013 (“the Act”) read with the Companies (Meetings of Board and its Powers) Rules, 2014 and other applicable provisions, if any, of the Act (including any modification or re-enactment thereof for the time being in force) and subject to such approvals, consents, sanctions and permissions as may be necessary, 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, unless the context otherwise requires, any committee of the Board or any officer(s) authorized by the Board to exercise the powers conferred on the Board under this resolution), to (i) give any loan to any person or other body corporate; (ii) give any guarantee or provide any security in connection with a loan to any other body corporate or person and (iii) acquire by way of subscription, purchase or otherwise, the securities of any other body corporate, as they may in their absolute discretion deem beneficial and in the interest of the Company, subject however that the aggregate of the loans and investments so far made in and the amount for which guarantees or securities have so far been provided to all persons or bodies corporate along with the additional investments, loans, guarantees or securities proposed to be made or given or provided by the Company, from time to time, in future, shall not exceed a sum

of INR 200 Crores (Rupees Two Hundred Crores Only) over and above the limit prescribed u/s 186 of the Companies Act, 2013.

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

11. Approval for borrowing limits of the Company 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**, pursuant to the provisions of section 180(1)(c) of the Companies Act, 2013 and other applicable provisions of the Companies Act, 2013 (including any statutory modification(s) or re-enactment thereof, for the time being in force) and all other enabling provisions if any, and the Articles of Association of the Company, the consent of the Company be and is hereby accorded to the Board of Directors (“the Board”) to borrow any sum(s) of money, from time to time, including by way of issuance of debentures/bonds (including FCCBs), at their discretion from bank(s), financial institution(s), any other lending institution(s) or any other person(s) on such security and on such terms and conditions as may be considered suitable by the Board of Directors up to a limit not exceeding an aggregate of 200 Crore (Rupees Two Hundred Crore Only), notwithstanding that the money to be borrowed together with the monies already borrowed by the Company (apart from temporary loans obtained from the Company’s bankers in the ordinary course of business), may exceed, at any time, the aggregate of the paid-up capital of the Company and its free reserves, that is to say, reserves not set apart for any specific purpose.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board (including any Committee of the Board) be and is hereby authorized to finalize, settle and execute such documents/deeds/writings/papers/agreements as may be required and to do all such acts, deeds, matters and things, as it may in its absolute discretion deem necessary, proper or desirable and to resolve any question, difficulty or doubt that may arise in relation thereto or otherwise considered by the Board to be in the best interest of the Company.”

12. Creation of Charges on the movable and immovable properties of the Company, both present and future, in respect of borrowings under Section 180 (1)(a) 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 180(1)(a) of the Companies Act, 2013, and other applicable provisions of the Companies Act, 2013 (including any statutory modification(s) or re-enactment thereof, for the time being in force) and all other enabling provisions if any, and the Articles of Association of the Company, the consent of the members of the Company be and is hereby accorded to the Board of Directors (“the Board”) to hypothecate/mortgage/ pledge and/or create charge on all or any immovable and movable properties of the Company both present and future or the whole or substantially the whole of the undertaking(s) of the Company in favour of the Banks/ Financial Institutions/ Companies and trustees for the holders of Debentures/ Bonds/ other instruments and/or any issue of Non-Convertible Debentures and/or Compulsorily or Optionally, Fully or Partly Convertible Debentures and/or Bonds (including FCCBs), and/or any other Non-Convertible and/or other Partly/Fully Convertible instruments/securities or for securing any loans of the Company or any other Group Companies or obtaining any other facility, together with interest, costs, charges, expenses and any other monies payable by the Company within the overall borrowing powers delegated to the Board of Directors from time to time pursuant to section 180(1)(c) of the Companies Act, 2013.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board (including any Committee of the Board) be and is hereby authorized to finalise, settle and execute such documents/deeds/writings/papers/agreements as may be required and to do all such acts, deeds, matters and things, as it may in its absolute discretion deem necessary, proper or desirable and to resolve any question, difficulty or doubt that may arise in relation thereto or otherwise considered by the Board to be in the best interest of the Company.”

By Order of the Board of Directors

For Arigate Universe Limited

(Formerly Known as Saboo Brothers Limited)

Sd/-

Rajan Kantilal Shah

Managing Director

(DIN: 00932062)

Dated: 05.09.2025

Place: Nagpur

NOTES:

1. A member entitled to attend and vote at the meeting is entitled to appoint proxy/proxies to attend and vote instead of himself/herself. Such proxy/proxies need not to be a member of the company.
2. A person can act as proxy on behalf of members not exceeding (50) and holding in the aggregate not more than ten percent of the total share capital of the Company. In case a proxy is proposed to be appointed by a Member holding more than 10% of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or shareholder.
3. The instrument of Proxy in order to be effective, should be deposited at the registered office of the Company, duly completed and signed, not less than 48 hours before the commencement of the meeting.
4. A Proxy form is sent herewith. Proxies submitted on behalf of the companies, societies, etc., must be supported by an appropriate resolution authority, as applicable.
5. Corporate Members are requested to send a duly certified copy of the Board Resolution/Power of Attorney/Letter of Representation authorizing its representative to attend and vote on their behalf at the Annual General Meeting.
6. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.
7. During the 46th AGM, Members may access the scanned copy of Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of Contracts and Arrangements in which Directors are interested maintained under Section 189 of the Act.

8. DISPATCH OF ANNUAL REPORT THROUGH ELECTRONIC MODE:

In compliance with the applicable provisions of the Companies Act, 2013 ('the Act') and the Rules made thereunder, read with the Ministry of Corporate Affairs ('MCA') General Circular Nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 5, 2020, 10/2022 dated December 28, 2022, 09/2023 dated September 25, 2023 and subsequent circulars issued in this regard, the latest being 09/2024 dated September 19, 2024. (Collectively referred to as "MCA Circulars")

In accordance with the aforesaid MCA Circulars and Securities and Exchange Board ('SEBI') Circular Nos. SEBI/HO/ CFD/CMD1/CIR/P/2020/79 dated May 12, 2020, SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021, SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022, SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated January 5, 2023, SEBI/HO/CFD/CFD-PoD-2/P/CIR/2023/167 dated October 7, 2023 and SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 3, 2024 (collectively referred to as "SEBI Circulars"), the Notice of the AGM along with the Annual Report of the Company for the FY 2024-25 will be sent electronically to those Members whose e-mail addresses are registered with the Company/ National Securities Depository Limited ("NSDL") and Central Depositories Services (India) Limited ("CDSL") (collectively referred to as "Depositories"/"Dps")/Registrar & Transfer Agent ("Registrar"/ "RTA"). Physical copy of the Notice along with accompanying documents will be sent to those Equity Shareholders who request for the same. Members may note that the Notice and Annual Report 2024-25 will also be available on the Company's website www.arigatouniverse.com and websites of the Stock Exchanges, i.e., NSE Limited at www.bseindia.com and on the website of Purva Shareregistry (India) Pvt. Ltd., at <https://evoting.purvashare.com>.

9. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended) the Company is providing facility of remote e-voting to its members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Purva Sharegistry (India) Pvt. Ltd for facilitating voting through electronic means, as the authorized agency. The facility for voting through Ballot/Polling Paper shall also be made available at the meeting and Members attending the meeting who have not already cast their vote by remote e-voting shall be able to exercise their right at the meeting by Ballot/Polling Paper. The Board has appointed **M/s Avinash Gandhewar & Associates, Practicing Company Secretaries, Nagpur,** as a Scrutinizer to scrutinize the process of e-voting.

10. To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company of any change in address or demise of any Member as soon as possible. Members are also advised to not leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified from time to time.

11. Non-Resident Indian Members are requested to inform the Company's RTA immediately of:

- a) Change in their residential status on return to India for permanent settlement.
- b) Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the bank with pin code number, if not furnished earlier.

12. Members are requested to intimate changes, if any, pertaining to their name, postal address, e-mail address, telephone/mobile numbers, Permanent Account Number ('PAN'), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc.

▪ **For shares held in electronic form:** to their Depository Participants only and not to the Company's RTA. Changes intimated to the Depository Participants will then be automatically reflected in the Company's records which will help the Company and its RTA provide efficient and better service to the Members.

THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING:

Members are requested to carefully read the instructions printed on the Form, record your assent (for) or dissent (against) through e-voting.

The way to vote electronically on CDSL e-Voting system consists of “Two Steps” which are mentioned below: Annual Report 2024-2025.

THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 : Access through PURVA e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

- i. The voting period begins on 27th September, 2025 (Saturday) at 9:00 AM and ends on 29th September, 2025 (Monday) at 5:00 PM. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of 22nd September, 2025 may cast their vote electronically. The e-voting module shall be disabled by PURVA for voting thereafter.
- ii. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- iii. Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020**, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders’ resolutions. However, it has been observed that the participation by the public non-institutional shareholder’s/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants.** Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

- iv. In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

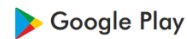
Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access

	the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsi website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL Depository	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing

the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.

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

NSDL Mobile App is available on



- 5) For OTP based login you can click on <https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp>. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on **company name or e-Voting service provider name** and you will be re-directed to **e-Voting service provider website** for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

ARIGATO UNIVERSE LIMITED
(Formerly Known as Saboo Brothers Limited)

CIN: L45100MH1979PLC440026

Registered Office: Plot No. 8, Flat No. 802, 28, Impressa Rise Apartment, Shivaji Nagar, Shankar Nagar, Nagpur, Maharashtra, India, 440010, Ph.+91 7841984000,

E-Mail: arigatouniverseltd@gmail.com

Website: www.arigatouniverse.com

Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.
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Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at : 022 - 4886 7000 and 022 - 2499 7000

Step 2 : Access through PURVA e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

-
- (i) Login method for e-Voting and joining virtual meeting for **shareholders other than individual shareholders holding in Demat form & physical shareholders.**
- 1) The shareholders should log on to the e-voting website <https://evoting.purvashare.com>.
 - 2) Click on “Shareholder/Member” module.
 - 3) Now enter your User ID:
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter EVENT Number followed by Folio Number registered with the company. For example if folio number is 001*** and EVENT is 8 then user ID is 8001***
 - 4) If you are holding shares in demat form and had logged on to www.evotingindia.com or www.evoting.nsdl.com and voted on an earlier e-voting of any company, then your existing password is to be used.
 - 5) If you are a first-time user follow the steps given below:

	For Shareholders holding shares in Demat Form other than individual and Physical Form
PAN	Enter your 10-digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders). Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field as mentioned in instruction (v).

- (i) After entering these details appropriately, click on “SUBMIT” tab.
- (ii) Shareholders holding shares in physical form will then directly reach the Company selection screen.

- (iii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (iv) Click on the EVENT NO. for the relevant Arigate Universe Limited on which you choose to vote.
- (v) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO/ABSTAIN” for voting. Select the option YES or NO or ABSTAIN as desired. The option YES implies that you assent to the Resolution, option NO implies that you dissent to the Resolution and option ABSTAIN implies that you are not voting either for or against the Resolution.
- (vi) Click on the “NOTICE FILE LINK” if you wish to view the Notice.
- (vii) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.
- (viii) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- (ix) **Facility for Non – Individual Shareholders and Custodians – Remote Voting**
- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to <https://evoting.purvashare.com> and register themselves in the “Custodians / Mutual Fund” module.
 - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to evoting@purvashare.com.
 - After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
 - A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
 - Alternatively, Non Individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; arigatouniverseltd@gmail.com (designated email address by company), if they have voted from individual tab & not uploaded same in the Purva e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.
2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP).
3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the Purva e-Voting System, you can write an email to evoting@purvashare.com or contact at 022-49614132 and 022-35220056.

All grievances connected with the facility for voting by electronic means may be addressed to Ms. Deepali Dhuri, Compliance Officer, Purva Sharegistry (India) Private Limited, Unit No. 9, Shiv Shakti Industrial Estate, J. R. Boricha Marg, Lower Parel (East), Mumbai - 400011 or send an email to evoting@purvashare.com or contact at 022- 022-49614132 and 022-35220056.

For any other queries relating to the shares of the Company, you may contact the Registrar and Share Transfer Agent at the following address:

RTA Address:

Purva Shareregistry (India) Pvt. Ltd.

Unit no. 9, Shiv Shakti Ind. Estt.,

J.R. Boricha Marg, Lower Parel (E),

Mumbai - 400 011.

support@purvashare.com

www.purvashare.com

By Order of the Board of Directors

For Arigato Universe Limited

(Formerly Known as Saboo Brothers Limited)

Sd/-

Rajan Kantilal Shah

Managing Director

(DIN: 00932062)

Dated: 05.09.2025

Place: Nagpur

ATTENDANCE SLIP FOR ANNUAL GENERAL MEETING

(To be surrendered at the venue of the meeting)

I certify that I am a registered shareholder/proxy/representative for the registered shareholder(s) of Arigato Universe Limited (Formerly Known as Saboo Brothers Limited). I hereby record my presence at the 46th Annual General Meeting of the shareholders of Arigato Universe Limited (Formerly Known as Saboo Brothers Limited) held on Tuesday, 30th September, 2025 at 11:30 A.M at the registered office of the Company at Plot No. 8, Flat No. 802, 28, Impressa Rise Apartment, Shivaji Nagar, Shankar Nagar, Nagpur, Maharashtra, India, 440010

Reg. Folio No. / Client ID	
DP ID	
No. of Shares	

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Name & Address of Member;

Signature of Shareholder/Proxy/Representative
(Please Specify)

ARIGATO UNIVERSE LIMITED
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E-Mail: arigatouniverseltd@gmail.com

Website: www.arigatouniverse.com

Form No. MGT-11

PROXY FORM

[Pursuant to section 105 (6) of the Companies Act, 2013 and rule 19 (3) of the Companies (Management and Administration) Rules, 2014]

CIN	L45100MH1979PLC440026
Name of the Company	Arigato Universe Limited (Formerly Known as Saboo Brothers Limited)
Registered office	Plot No. 8, Flat No. 802, 28, Impressa Rise Apartment, Shivaji Nagar, Shankar Nagar, Nagpur, Maharashtra, India, 440010.
Name of the member(s)	
Registered Address	
Email Id	
Folio No / Client ID	DP ID:

I /We, being the member(s) of _____ shares of the above-named company, hereby appoint

1.	Name		
	Address		Signature
	Email Id		
	Or failing him		
2.	Name		
	Address		Signature
	Email Id		
	Or failing him		

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Website: www.arigatouniverse.com

as my / our proxy to attend and vote (on a poll) for me / us and on my / our behalf at the 46th Annual General Meeting of the Company to be held on Tuesday, 30th September, 2025 at 11:30 A.M at the registered office of the Company at Plot No. 8, Flat No. 802, Na/28, Impressa Rise Apartment, Shivaji Nagar, Shankar Nagar, Nagpur, Maharashtra, India, 440010, and at any adjournment thereof in respect of such resolutions as are indicated below:

	For	Against
Ordinary Business:		
1.To consider and adopt the Audited Financial Statement of the Company for the financial year ended March 31, 2025 and the reports of the Board of Directors and Auditors thereon; in this regard,		
2. To appoint Mrs. Dhvani Sanket Shah (DIN: 10765189), who retires by rotation as a director and in this regard		
Special Business:		
3. Regularization of Mr. Sanket Rajan Shah (DIN: 09185456) as director (non-executive & non-Independent).		
4. Approval of Material Related Party Transaction with Mr. Rajan Shah, (DIN: 00932062) Managing Director of the Company		
5. Approval of Material Related Party Transaction with Mr. Sanket Rajan Shah (DIN: 09185456) Director of the Company		
6. Approval of Material Related Party Transaction with SS Buildcon a proprietorship concern of a Mr. Sanket Rajan Shah, (DIN: 09185456) Director of the Company		
7. Approval of Material Related Party Transaction with JP Enterprises a Partnership Firm of a Mr. Rajan Shah, (DIN: 00932062) Managing Director of the Company:		
8. Approval of Material Related Party Transaction with SRK Infra a proprietorship concern of a Mr. Shagun Shah, Relative of Directors of the Company		

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Website: www.arigatouniverse.com

9. Approval of loans, investments, guarantee or security u/s 185 of Companies Act, 2013:		
10. Approval of Members for increase in the limits applicable for making investments /extending loans and giving guarantees or providing securities in connection with loans to Persons / Bodies Corporate u/s 186 of the Companies Act,2013.		
11. Approval for borrowing limits of the Company under Section 180(1)(c) of the Companies Act, 2013.		
12. Creation of Charges on the movable and immovable properties of the Company, both present and future, in respect of borrowings under Section 180 (1)(a) of the Companies Act, 2013		

Signed this day of 2025.

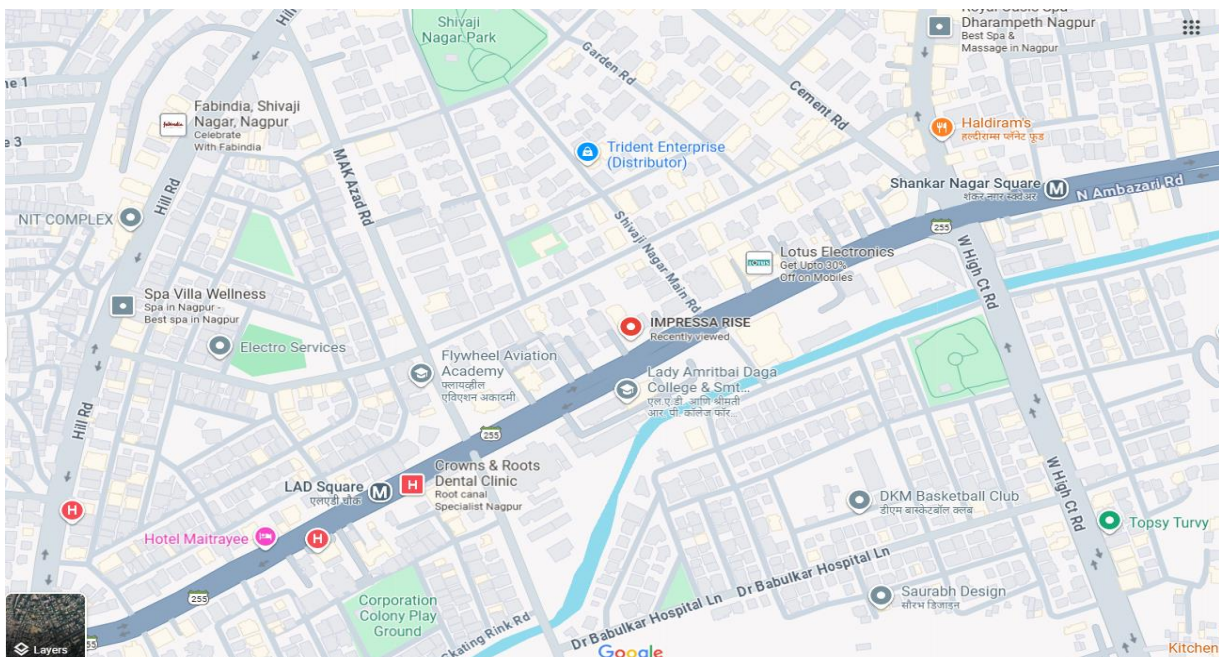
Signature of shareholder: _____ Signature of Proxy holder(s): _____

Affix Revenue Stamp

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

Route map:

https://www.google.com/maps/search/Plot+No.+8,+Flat+No.+802,+28,+Impressa+Rise+Apartment,+Shivaji+Nagar,+Shankar+Nagar,+Nagpur,+Maharashtra,+India,+440010/@21.1345356,79.0546866,17z/data=!3m1!4b1?entry=ttu&g_ep=EgoyMDI1MDgyNS4wIKXMDSoASAFQAw%3D%3D



STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013 AND REGULATION 36 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND SECRETARIAL STANDARD ON GENERAL MEETINGS FOR APPOINTMENT OF DIRECTORS:

The compliance with the corporate governance provisions as specified in regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 and Para-C, D and E of Schedule V of SEBI (LODR) Regulations, 2015 IS NOT APPLICABLE to the Company.

Explanatory statement pursuant to section 102 of Companies Act 2013:**DETAILS OF DIRECTORS SEEKING APPOINTMENT/ RE-APPOINTMENT AS REQUIRED UNDER REGULATION 36 OF THE LISTING REGULATIONS:****Item No. 3. Regularization of Mr. Sanket Rajan Shah (DIN: 09185456) as director (non-executive & non-Independent).**

The Board of Directors of the Company, on the recommendation of the Nomination and Remuneration Committee, appointed Mr. Sanket Rajan Shah (DIN: 09185456) as an Additional Director of the Company with effect from 16th December, 2024, pursuant to the provisions of Section 161 of the Companies Act, 2013 ("the Act") and the Articles of Association of the Company. Accordingly, Mr. Shah holds office up to the date of this Annual General Meeting.

The Company has received a notice in writing from a member under Section 160 of the Act proposing the candidature of Mr. Shah for appointment as a Director of the Company.

The Board, based on the recommendation of the Nomination and Remuneration Committee, has considered and recommends the appointment of Mr. Sanket Rajan Shah as an Executive, Non-Independent Director of the Company, liable to retire by rotation.

Brief Profile of Mr. Sanket Rajan Shah

Mr. Sanket Rajan Shah, is founder of S S Buildcon, Nagpur having qualification in Masters in entrepreneurship innovation and management from University of Nottingham and work experience of Nine years of full-time expertise in manufacturing of Ready-Mix Concrete, Rubber blocks, Pavers and execution of building construction projects.

He has been actively associated with the growth and operations of the Company and has significantly contributed in the areas of strategy, business development.

Remuneration

The material terms and conditions of his appointment, including remuneration, are as follows:

Remuneration shall be as approved by the Board and Nomination and Remuneration Committee, subject to overall limits laid down in Sections 196, 197 and Schedule V of the Act and applicable SEBI (LODR) Regulations.

In the event of absence or inadequacy of profits in any financial year during his tenure, the Company shall pay remuneration as minimum remuneration in accordance with Section II of Part II of Schedule V to the Act.

The Board is empowered to alter, vary or revise the terms of appointment and/or remuneration payable to Mr. Shah, subject to compliance with applicable provisions of the Act and Listing Regulations.

Except **Mr. Sanket Rajan Shah**, being the appointee, and his relatives to the extent of their shareholding, if any, none of the Directors, Key Managerial Personnel of the Company and their relatives are, in any way, concerned or interested, financially or otherwise, in this resolution.

Item no. 4,5,6 7 and 8

Details of the existing as well as new material related party transactions with Mr. Rajan Shah, Mr. Sanket Rajan Shah, JP Enterprises, SRK Infra and SS Buildcon, including the information required to be disclosed in the Explanatory Statement pursuant to the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are as follows:

(a) Name of the Related Party	RAJAN SHAH	SANKET RAJAN SHAH	JP ENTERPRISES	SRK INFRA	SS BUILDCON
(b) Nature of relationship [including nature of its interest (financial or otherwise)]	Managing Director of the Company.	Director of the Company.	Managing Director of the Company is a Partner of the said organization.	Proprietor of the said organization is a relative of Promoter of the Company.	Sanket Rajan Shah Director of the Company is the Proprietor of the said organization
c) Type and particulars of proposed transactions;	Unsecured Loan in normal course of business	Unsecured Loan in normal course of business	Sale and Purchase of goods in normal course of business	Sale and Purchase of goods in normal course of business.	Sale and Purchase of goods in normal course of business.

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Website: www.arigatouniverse.com

d) the material terms of the contract or arrangement including the value, if any;	Type of Transaction: Unsecured Loan Material Terms: The loan shall be given to the company in due course of business	Type of Transaction: Unsecured Loan Material Terms: The loan shall be given to the company in due course of business	Type of Transaction: 1. Sale and Purchase of goods 2. Any other type of Services required to meet its Transactions Material Terms: Transactions in the ordinary course of business with terms and conditions that are generally prevalent in the industry segments and the market that the Company operates in..	Transactions in the ordinary course of business with terms and conditions that are generally prevalent in the industry segments and the market that the Company operates in.	Type of Transaction: 1. Sale and Purchase of goods 2. Any other type of Services required to meet its Transactions Material Terms: Transactions in the ordinary course of business with terms and conditions that are generally prevalent in the industry segments and the market that the Company operates in.
e) Tenure of the proposed transactions	Ongoing Transaction exact Tenure undeterminable	Ongoing Transaction exact Tenure undeterminable	Ongoing Transaction exact Tenure undeterminable	Ongoing Transaction exact Tenure undeterminable	Ongoing Transaction exact Tenure undeterminable
(f) Value of the proposed transaction	Ongoing Transaction exact value undeterminable	Ongoing Transaction exact value undeterminable	Ongoing Transaction exact value undeterminable	Ongoing Transaction exact value undeterminable	Ongoing Transaction exact value undeterminable

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Website: www.arigatouniverse.com

g) Total Transactions for past three years	Rs. 202.75 L	Rs. 231.19 L	NIL	NIL	NIL
h) Percentage of annual consolidated turnover, for the immediately preceding financial year, that is represented by the value of the proposed transaction	118.21 %	135.58%	1429%	714.29%	714.29%
i) Justification of the proposed transaction	The loan was given to the company in due course of businesses	The loan was given to the company in due course of business	The purchase and sale transaction are material in respect to the total purchases and sales, But the same has been made at arm's length price.	The purchase and sale transaction are material in respect to the total purchases and sales, But the same has been made at arm's length price.	The purchase and sale transaction are material in respect to the total purchases and sales, But the same has been made at arm's length price.

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j) A statement that the valuation or other external report, if any, relied upon by the listed entity in relation to the proposed transaction will be made available through the registered email addresses of the shareholders	N/A	N/A	N/A	N/A	N/A
k) Name of the Director or Key Managerial Personnel, who is related	Mr. Rajan Shah	Mr. Sanket Shah	Mr. Rajan Shah	Mr. Rajan Shah & Mr. Sanket Shah	Mr. Sanket Shah

Item No. 9. Approval of Loans, Investments, Guarantee or Security Under Section 185 Of Companies Act, 2013:

The Company is expected to render support for the business requirements of other companies in the group, from time to time. However, owing to certain restrictive provisions contained in the Section 185 of the Companies Act, 2013, the Company was unable to extend financial assistance by way of loan, guarantee or security. In the light of amendments notified effective May 7, 2018, inter-alia replacing the provisions Section 185 of Companies Act, 2013, the Company with the approval of members by way of special resolution, would be in a position to provide financial assistance by way of loan to other entities in the group or give guarantee or provide security in respect of loans taken by such entities, for their principal business activities. The members may note that board of directors would carefully evaluate proposals and provide such loan, guarantee or security proposals through deployment of funds out of internal resources / accruals and / or any other appropriate sources, from time to time, only for principal business activities of the entities. Hence, in order to enable the company to advance loan to Managing Director/Whole Time Director/Subsidiaries/ Joint Ventures /associates/ other Companies/ Firms in which Directors are interested directly or indirectly under section 185 of the Companies Act, 2013 requires approval of members by a Special Resolution. The Board of Directors Recommend the Special Resolution for approval by the members. None of the Director, KMP and their relatives is in any way concerned or interested financially or otherwise in this resolution except to the extent of their shareholding.

Item No. 10. Approval of Members for making investments / extending loans and giving guarantees or providing securities in connection with loans to Persons / Bodies Corporate u/s 186 of the Companies Act,2013.:

As per the provisions of Section 186 of the Act read with the Companies (Meetings of Board and its Powers) Rules, 2014, as amended to date, provides that no company is permitted to, directly or indirectly, (a) give any loan to any person or other body corporate; (b) give any guarantee or provide security in connection with a loan to any other body corporate or person; and (c) acquire by way of subscription, purchase or otherwise, the securities of any other body corporate, exceeding sixty percent of its paid-up share capital, free reserves and securities premium account or one hundred per cent of its free reserves and securities premium account, whichever is more.

Further, the said Section provides that where the giving of any loan or guarantee or providing any security or the acquisition as provided under Section 186(2) of the Act, exceeds the limits specified therein, prior approval of Members by means of a Special Resolution is required to be passed at a general meeting.

In view of the above and considering the long-term business plans of the Company, which requires the Company to make sizeable loans / investments and issue guarantees / securities to persons or bodies corporate, from time to time, prior approval of the Members is being sought for the same.

The Board of Directors Recommend the Special Resolution for approval by the members. None of the Director, KMP and their relatives is in any way concerned or interested financially or otherwise in this resolution except to the extent of their shareholding.

Item-11: Approval for borrowing limits of the Company under Section 180(1)(c) of the Companies Act, 2013.

As per the provisions of Section 180(1)(c) of the Companies Act, 2013, the Board of Directors of the Company cannot, except with the permission of the Shareholders in General Meeting by passing a Special Resolution, borrow monies in excess of the aggregate of the paid-up share capital, free reserves and securities premium of the Company. Taking into consideration the growth in the business operations, Therefore, it is essential to obtain shareholder approval for the borrowings limits upto 200 Crore under section 180(1)(c). It would be in the interest of the Company to enhance the borrowing limits for the Board and authorise the Board of Directors to borrow monies which may exceed at any time the aggregate of the paid-up capital of the Company and its free reserves and securities premium but that shall not to exceed 200 Crore (Rupees Two Hundred Crore Only). The borrowings of the Company are, in general, required to be secured by suitable mortgage or charge on all or any of the movable and/ or immovable properties of the Company in such form, manner and ranking as may be determined by the Board of Directors of the Company, from time to time, in consultation with the lender(s).

The Board of Directors recommends the special resolution as set out in item no. 11 for approval. None of the Directors and Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise, in the resolution set out at Item No. 11.

Item-12. Creation of Charges on the movable and immovable properties of the Company, both present and future, in respect of borrowings under Section 180 (1)(a) of the Companies Act, 2013

Pursuant to the provisions of Section 180(1)(a) of the Companies Act, 2013 empowered the Board by way of special resolution to hypothecate/mortgage/pledge and/ or create charge on all or any immovable and movable properties of the Company both present and future or the whole or substantially the whole of the undertaking(s) of the Company, within the overall ceiling prescribed by the members of the Company in terms of Section 180 (1)(c) of the Companies Act, 2013. As the borrowing limit of Section 180 (1)(c) is sought to be enhanced, it is proposed to seek a fresh consent of the members in terms of Section 180(1)(a) of the Companies Act, 2013 to hypothecate/mortgage/pledge and/or create charge on all or any immovable and movable properties of the Company both present and future or the whole or substantially the whole of the undertaking(s) of the Company as and when necessary to secure the borrowings from time to time, within the overall ceiling approved by the Members of the Company, in terms of Section 180(1) (c) of the Companies Act, 2013. None of the Directors and Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise, in the resolution set out at Item No. 12. The Board of Directors recommends the special resolution as set out in item no. 12 for approval.

By Order of the Board of Directors**For Arigate Universe Limited****(Formerly Known as Saboo Brothers Limited)****Sd/-****Rajan Kantilal Shah****Managing Director****(DIN: 00932062)****Dated: 05.09.2025****Place: Nagpur**

ANNEXURE TO THE NOTICE**DETAILS OF DIRECTORS RETIRING BY ROTATION AND SEEKING RE-APPOINTMENT AT THE ANNUAL GENERAL MEETING**

[Pursuant to Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Clause 1.2.5 of Secretarial Standards-2 on General Meetings]

Item No. 2:

Name of the Director	Mrs. Dhwani Sanket Shah
DIN	10765189
Date of Birth	14/08/1997
Age	27
Date of first appointment on the Board	05-09-2024
Qualification	Post Graduate
Category	Director
Terms and Conditions of appointment/ re-appointment	Director, liable to retire by rotation
Expertise in specific functional areas	To Develop and implement strategic plans to achieve organizational goals
Directorships held in other public companies	NIL
Memberships/Chairmanships of Committees of other public companies	NIL
Number of shares held in the Company	NIL



ARIGATO UNIVERSE LIMITED
(Formerly Known as Saboo Brothers Limited)

CIN: L45100MH1979PLC440026

Registered Office: Plot No. 8, Flat No. 802, 28, Impressa Rise Apartment, Shivaji Nagar, Shankar Nagar, Nagpur, Maharashtra, India, 440010, Ph.+91 7841984000,

E-Mail: arigatouniverseltd@gmail.com

Website: www.arigatouniverse.com

By Order of the Board of Directors

For Arigato Universe Limited

(Formerly Known as Saboo Brothers Limited)

Sd/-

Rajan Kantilal Shah

Managing Director

(DIN: 00932062)

Dated: 05.09.2025

Place: Nagpur

DIRECTOR'S REPORT
FOR THE FINANCIAL YEAR 2024-2025

To,

The Members,

Arigate Universe Limited

(Formerly Known as Saboo Brothers Limited),

Your directors take pleasure in presenting the **46th Annual Report** of the Company together with the Audited Financial Statements for the financial year ended **31st March, 2025**.

1. SUMMARY OF FINANCIAL RESULTS OF THE COMPANY:

(Amount in Lakhs)

Particulars	Year Ended 31.03.2025	Year Ended 31.03.2024
Total Income	770.35	214.37
Total Expenditure	1,100.80	186.35
Profit/loss before tax	(330.44)	28.02
Tax Expense	0.14	04.38
Profit/(loss) for the year from continuing operations	(330.58)	23.65

Your Company's Total Income during the year under review was Rs. 770.35 Lakhs as compared to Rs. 214.37 Lakhs in the previous year. Profit before Tax for the year 2024-25 was Rs. (330.44) Lakhs as compared to Rs. 28.02 Lakhs. Profit/(loss) after Tax for the year 2024-25 stood at Rs. (330.58) Lakhs as compared to Rs. 23.65 Lakhs in the previous year.

The Financial Statements for the year ended March 31, 2025 have been prepared in accordance with Indian Accounting Standards (Ind-AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 read with Section 133 of Companies Act, 2013, (the 'Act') and other relevant provisions of the Act. There are no material departures from the prescribed norms stipulated by the accounting standards in preparation of the annual accounts.

Management evaluates all recently issued or revised accounting standards on an on-going concern basis. The Company discloses Financial Results on a quarterly basis, which are subject to Limited Review and publishes Audited Financial Results on an annual basis.

2. DIVIDEND:

During the year the Company did **not** declare any Dividend.

3. TRANSFER TO RESERVES:

The company has transferred loss of INR 330.58 Lakh to the general reserve account for the Financial Year ending 31st March 2025.

4. DEPOSITS:

During the financial year under review, your Company has neither invited nor accepted any deposits from the public within the meaning of Section 73 of the Act read with the Companies (Acceptance of Deposits) Rules, 2014.

5. MANAGEMENT'S DISCUSSION AND ANALYSIS REPORT:

Management's Discussion and Analysis Report for the year under review, as stipulated under Regulation 34 (3) read with Schedule Part V of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 with Stock Exchange in India, is presented in a separate **Annexure -I** forming part of the Annual Report.

6. CHANGE IN THE NATURE OF BUSINESS, IF ANY:

The Company is engaged in the business of manufacturing and dealing in construction related materials and commodities. It also undertakes execution of contracts related to real estate, development of land, and dealing in immovable properties. Further, the Company is involved in the development of properties for hospitality and recreational activities along with providing related services.

7. SUBSIDIARY/HOLDING COMPANY:

The Company does not have any subsidiary or holding Company.

8. MATERIAL CHANGES AND COMMITMENT, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which these financial statements relate and the date of this report.

9. BOARD OF DIRECTORS & KEY MANAGERIAL PERSONNEL:

At present the Board of the Company is adequately equipped and well represented by Women Directors and Independent Directors of high repute. The following composition of board of directors of the company as follows:

Composition of Board as on 31st March, 2025:

Sr. No.	NAME OF DIRECTOR	CATEGORY	DESIGNATION
1.	Mr. Rajan Kantilal Shah	Executive Director	Managing Director
2.	Mr. Anurag Saboo	Non-Executive Director	Director
3.	Mr. Sanket Rajan Shah	Executive Director	Additional Director
4.	Mr. Nikhil Kuwar Singh	Executive Director	Whole-time Director
5.	Mrs. Dhvani Sanket Shah	Executive Director	Director
6.	Mrs. Pooja Avinash Gandhewar	Non-Executive Director	Independent Director
7.	Mrs. Vandana Mayur Amrutiya	Non-Executive Director	Independent Director
8.	Mr. Sarojkumar Gupteshwar Pandey	Executive Director	Director
9.	Mr. Sarojkumar Gupteshwar Pandey	-	Chief Financial Officer
10.	Ms. Priyanka Sharma	-	Company Secretary Cum Compliance Officer

* During the year under review, Mr. Apurv A. Hirde, the Company Secretary, resigned from his position on 27th November 2024. To fill the resulting vacancy, Ms. Priyanka Sharma was

appointed as Company Secretary and Compliance Officer on 15th February, 2025. However, Mr. Nikhil Kuwar Singh and Mr. Sarojkumar Gupteshwar Pandey resigned on 05th May, 2025.

10. NUMBER OF MEETINGS OF THE BOARD:

During the year, the Board met Thirteen (13) times during the financial year, the details of which are given in the Corporate Governance Report that forms part of this Annual Report. The intervening gap between any two meetings was within the period prescribed by the Companies Act, 2013.

11. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

The Company's Board of Directors consists of distinguished individuals with proven competence and integrity. As of March 31, 2025, the Board Comprises of Eight (8) Directors, out of which Five (5) is Executive Director and three (3) are Non-Executive Directors (including Two Woman Director).

12. INDEPENDENT DIRECTORS' DECLARATION:

The Company has received necessary declaration from each independent director under Section 149(7) of the Companies Act, 2013, that he/she meets the criteria of independence laid down in Section 149(6) of the Companies Act, 2013 and Regulation 25 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

The Independent Directors under section 149(6) of the Companies Act, 2013 declared that:

- i. They are not promoters of the Company or its holding, subsidiary or associate company;
- ii. They are not related to promoters or directors in the company, its holding, subsidiary or associate company.
- iii. The independent Directors have /had no pecuniary relationship with company, its holding, subsidiary or associate company, or their promoters, or directors, during the two immediately preceding financial years or during the current financial year;
- iv. None of the relatives of the Independent Director has or had pecuniary relationship or transaction with the company, its holding, subsidiary or associate company, or their promoters, or directors, amounting to two per cent or more of its gross turnover or total income or fifty lakh rupees or such higher amount as may be prescribed, whichever is lower, during the two immediately preceding financial years or during the current financial year;

- v. Independent Director, neither himself nor any of his relatives-
- vi. holds or has held the position of a key managerial personnel or is or has been employee of the company or its holding, subsidiary or associate company in any of the three financial years immediately preceding the financial year in which he is proposed to be appointed;
 - a. is or has been an employee or proprietor or a partner, in any of the three financial years immediately preceding the financial year in which he is proposed to be appointed, of—
 - i. firm of auditors or company secretaries in practice or cost auditors of the company or its holding, subsidiary or associate company; or
 - ii. any legal or a consulting firm that has or had any transaction with the company, its holding, subsidiary or associate company amounting to ten percent or more of the gross turnover of such firm;
 - b. Holds together with his relative's two percent. or more of the total voting power of the company; or
 - c. is a Chief Executive or Director, by whatever name called, of any nonprofit organization that receives twenty- five percent or more of its receipts from the company, any of its promoters, directors or its holding, subsidiary or associate company or that holds two percent or more of the total voting power of the company;
 - ii. Independent Director possesses such qualifications as may be directed by the Board.

The Company & the Independent Directors shall abide by the provisions specified in Schedule IV of the Companies Act, 2013.

13. ANNUAL EVALUATION OF BOARD, ITS COMMITTEES, AND INDIVIDUAL DIRECTORS:

The Board of Directors has carried out an annual evaluation of its own performance, Board committees and individual Directors pursuant to the provisions of the Sections 134, 178 and Schedule IV of the Act and Regulation 17 of the SEBI LODR Regulations.

The performances of the Independent Directors were evaluated by the Board after seeking inputs from all the directors on the effectiveness and contribution of the Independent Directors.

The performance of the Committees was evaluated by the Board after seeking inputs from the Committee members on the basis of the criteria such as the composition of Committees, effectiveness of Committee meetings, etc.

The Board and the Nomination and Remuneration Committee (“NRC”) reviewed the performance of the individual Directors on the basis of the criteria such as the contribution of the individual Director to the Board and committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc. In addition, the Chairman was also evaluated on the key aspects of his role.

In a separate meeting of Independent Directors, performance of Non-Independent Directors, performance of the Board as a whole and performance of the Chairman was evaluated, taking into account the views of executive directors and nonexecutive directors.

14. FAMILIARIZATION PROGRAM FOR INDEPENDENT DIRECTORS:

Familiarization Programme for Independent Directors is designed with an aim to make the Independent Directors aware about their roles, responsibilities and liabilities as per the Act, the SEBI LODR Regulations and other applicable laws and to get better understanding about the Company, nature of industry in which it operates and environment in which it functions, business model, long term/short term/strategic plans, important changes in regulatory framework etc. As a part of familiarization programme, the Company makes presentations to the Board Members, inter alia, business strategies, management structure, HR Policy, and policies applicable as per the SEBI (LODR) Regulations.

At the time of appointing an Independent Director, a formal letter of appointment is given to him, which inter- alia explains the roles, rights and responsibilities expected of him as an Independent Director of the Company. The relevant policies of the Company including the Code of Conduct for Board Members and Senior Management

Personnel and the Code of Conduct to regulate, monitor and report trading by Insiders etc. are circulated to the Directors.

15. PERFORMANCE OF THE BOARD AND COMMITTEES:

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

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

16. MEETING OF INDEPENDENT DIRECTORS:

Pursuant of the provision of Section 149 (8) of the Companies Act, 2013 read with Schedule IV and Regulation 25 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, the Independent Directors of the Company held their meeting on 31-03-2025, reviewed the performance of non- independent directors and the Board as a whole including the Chairperson of the Company, views expressed by the executive directors and non- executive directors at various level, and quantified the quality, quantity and timeliness of flow of information between the Company, management and the Board and expressed satisfaction.

17. POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION:

The current policy is to have an appropriate mix of executive and independent directors to maintain the independence of the Board and separate its functions of governance and management. As on 31st March 2025, the Board Comprises of of Eight (8) Directors, out of which Five (5) is Executive Director and three (3) are Non-Executive Directors (including Two Woman Director).The policy of the Company on director's appointment and remuneration, including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under Sub section (3) of Section 178 of the Companies Act, 2013, adopted by the Board and are stated in this Board report. We affirm that the remuneration paid to the directors is as per the terms laid out in the nomination and remuneration policy of the Company.

18. COMMITTEES OF THE BOARD:

Currently, the Board has Three committees:

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

a. Audit Committee

As on 31.03.2025, the Audit Committee of the Board of Directors of the Company comprised of the following members:

Sr. No.	Name of Members	Category	Designation
1.	Mrs. Pooja Avinash Gandhewar	Non-executive & Independent Director	Chairman
2.	Mr. Rajan Kantilal Shah	Executive Director	Member
3.	Mrs. Vandana Mayuramrutiya	Non-executive & Independent Director	Member

b. Nomination and Remuneration Committee:

Pursuant to the Section 178 of the Companies Act, 2013, the Company has set up a Nomination and Remuneration.

As on 31.03.2025, the Nomination and Remuneration of the Board of Directors of the Company comprised of the following members:

Sr. No.	Name of Members	Category	Designation
1.	Mrs. Pooja Avinash Gandhewar	Non-executive & Independent Director	Chairman
2.	Mr. Rajan Kantilal Shah	Executive Director	Member
3.	Mrs. Vandana Mayuramrutiya	Non-executive & Non-Independent Director	Member

c. Stakeholders Relationship Committee:

The Stakeholder's Relationship Committee had duly formed mainly to focus on the redressal of Shareholders'/Investors' Grievances if any like Transfer / Transmission / Demat of Shares; Loss of Share Certificates; Non-receipt of Annual Report; Dividend Warrants; etc. The Stakeholders Relationship Committee shall report to the Board on a quarterly basis regarding the status of redressal of complaints received from the shareholders of the Company. The terms of reference of the Committee are available on the website of the Company at www.arigatouniverse.com and it comprises of:

Sr. No.	Name of Members	Category	Designation
1.	Mrs. Vandana Mayuramrutiya	Non-executive & Non-Independent Director	Chairman
2.	Mr. Rajan Kantilal Shah	Executive Director	Member
3.	Mrs. Pooja Avinash Gandhewar	Non-executive & Independent Director	Member

The Key Features of the Policy of the said committee are as follows:

For Appointment of Independent Director (ID):

- Any person who is between the age of 25 years and below 75 years eligible to become Independent Director (ID);
- He/She has to fulfill the requirements as per section 149 of the Companies Act, 2013 read with Clause 49 of the Listing Agreement;
- Adhere to the code of conduct as per Schedule IV to the Companies Act, 2013;
- Strictly adhere to the Insider Trading Regulation of the SEBI and Insider Trading policy of the Company;

-
- v. Independent Director should have adequate knowledge and reasonably able to contribute to the growth of the Company and stakeholders;
 - vi. Independent Director should be able to devote time for the Board and other meetings of the company;
 - vii. Entitled for sitting fees and reasonable conveyance to attend the meetings; and

Able to review the policy, participate in the meeting with all the stakeholders of the company at the Annual General Meeting.

19. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to the Section 134(3)(c) and Section 134 (5) of the Companies Act, 2013, the Board of Directors of the Company hereby confirm:

- i. That in the preparation of the accounts for the financial year ended 31st March, 2025, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- ii. That the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for the year under review;
- iii. That the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv. That the Directors have prepared the accounts for the financial year ended 31st March 2025 on a 'going concern' basis;
- v. The internal financial controls are laid and have been followed by the company and that such controls are adequate and are operating effectively. Such controls mean controls and policies and procedures adopted and adhered by the company for orderly and efficient conduct of the business for safeguarding assets, prevention and detection of frauds and errors and maintenance of accounting records and timely preparation of financial statements and review its efficiency;
- vi. The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

20. RISK MANAGEMENT POLICY:

The company has developed Risk Management Policy mainly covering the following areas of concerns:

1. On the international currencies front, volatility of exchange rate is a matter of concern for a Company because major sales are in the form of exports worldwide besides corresponding imports in foreign currency for key raw materials. However, the risk associated with currency fluctuation has been mitigated by effective forex management policy;
2. Lack of clarity on future Government policies continues to be an area of major concern for the industry. The exact impact of this cannot be assessed until the proposed changes are actually introduced and implemented;
3. In line with the overall growth objective and strengthening of infrastructure base, the Company had invested in Information Technology (IT) viz. SAP Enterprising Resource Planning system for leveraging its business values.

21. VIGIL MECHANISM / WHISTLE BLOWER POLICY:

In terms of the provisions of Section 177(9) of the Companies Act, 2013, the Company has implemented a vigil mechanism named Whistle Blower Policy to deal with instance of fraud and mismanagement, if any, in staying true to our values of Strength, Performance and Passion and in line with our vision of being one of the most respected companies in India, the Company is committed to the high standards of Corporate Governance and stakeholder responsibility.

A high-level Committee has been constituted which looks into the complaints raised. The Committee reports to the Audit Committee and the Board. The Whistle Blower Policy ensures that strict confidentiality is maintained whilst dealing with concerns and also that no discrimination will be meted out to any person for a genuinely raised concern.

22. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The Board has adopted the policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosures.

The Company has an Internal Control System, commensurate with the size, scale and complexity of its operations. To maintain its objectivity and independence, the Internal Audit function reports to the Chairman of the Audit Committee.

The Internal Audit Department monitors and evaluates the efficacy and adequacy of internal control system in the Company, its compliance with operating systems, accounting procedures and policies at all locations of the Company.

Based on the report of internal audit function, process owners undertake corrective action in their respective areas and thereby strengthen the controls. Significant audit observations and recommendations along with corrective actions thereon are presented to Board.

M/s L. D. Murarka & Co., Chartered Accountant (FRN.118591W), Mumbai, has been appointed as an Internal Auditor of the Company for the Financial Year 2024-2025.

23. STATUTORY AUDITORS:

M/s. Bagdia & Company, Chartered Accountants (FRN.:128256W), Chartered Accountants were appointed as the Statutory Auditors of the Company for a tenure of 5 years commencing from the conclusion of the 44th AGM of the Company until the conclusion of the 49th AGM of the Company to be held in the year 2028.

The Board of Directors of the Company (hereinafter referred to as the "Board" which term shall be deemed to include any committee which the Board may have constituted or hereinafter constitute to exercise its power including the powers conferred by this Resolution) be and is hereby Authorised to take such steps as may be necessary, on behalf of the Company and generally to do all such acts, deeds, matters and things as may be necessary, proper, expedient or incidental for giving effect to this appointment.

24. AUDITOR'S REPORT:

The Auditors has made certain qualification to the financial statement as stated below:

“According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not complied with the provisions of Sections 186 of the Companies Act, 2013 in respect of loans granted. The Company has exceeded the limits prescribed under Section 186 without obtaining requisite approvals.”

Management Reply-

The Company is under process of Complying with the provisions of Sections 186 of the Companies Act, 2013.

Their report on relevant notes on accounts are self-explanatory and do not call for any comments under Section 134 of the companies Act, 2013.

25. SECRETARIAL AUDITORS AND THEIR REPORT:

M/s. Jain Preeti & Company, Company Secretary in Practice was appointed to conduct the Secretarial Audit of the company for the financial year 2024-2025 as required under Section 204 of the Companies Act, 2013 and Rules thereunder.

The Secretarial Audit Report for F.Y. 2024-2025 is **Annexure - II** to this Board's Report.

26. SECRETARIAL COMPLIANCE REPORT:

Your Company's paid-up Equity Share Capital and Net-worth, on last day of the previous year, i.e., on March 31, 2025, are below the threshold limits mentioned in the Regulation 15(2) of the SEBI LODR Regulations. Hence, the compliance w.r.t. to Regulation 24A, i.e., Secretarial Compliance Report is not applicable to the Company for the financial year under review.

27. COST AUDITORS:

During the financial year under review, provisions of Section 148 of the Act, read with Companies (Audit & Auditors) Rules, 2014 and other applicable provisions, if any, relating to the Cost Audit are not applicable to the Company.

28. DETAILS OF FRAUD REPORTED BY AUDITORS:

During the financial year under review, neither the Statutory Auditors nor the secretarial auditors have reported to the Board or Audit Committee under Section 143(12) of the Act, any instances of fraud committed against the Company by its officers or employees.

29. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE COURTS/REGULATORS:

There are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

30. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO UNDER SECTION 134(3)(m) OF THE COMPANIES ACT, 2013:

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

(A) Conservation of energy-

(i) the steps taken or impact on conservation of energy;

The Company is committed to conserve energy and making the best use of this scarce resource.

(ii) the steps taken by the company for utilizing alternate sources of energy

No alternate source of energy was used during the financial year under review.

(iii) the capital investment on energy conservation equipment

No specific investment made during the financial year on energy conservation equipment.

(B) Technology absorption-

(i) the efforts made towards technology absorption;

No such cases

(ii) the benefits derived like product improvement, cost reduction, product development or import substitution;

No such cases

(iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-

- | | | |
|--|---|-----|
| <ul style="list-style-type: none"> (a) the details of technology imported; (b) the year of import; (c) whether the technology been fully absorbed; (d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and | } | NIL |
|--|---|-----|

(iv) the expenditure incurred on Research and Development: Nil

(C) Foreign exchange earnings and Outgo:

Earnings in foreign exchange: NIL

Expenditure in foreign Currency: NIL

31. RELATED PARTY TRANSACTIONS/CONTRACTS:

The Company has implemented a Related Party Transactions policy for the purposes of identification and monitoring of such transactions. The policy on related party transactions is uploaded on the Company's website. All related party transactions are placed before the Audit Committee for approval. Prior omnibus approval of the Audit Committee is obtained on an annual basis which is reviewed and updated on quarterly basis.

Pursuant to the Section 134(3) (h) of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014, there were no contract where in the related parties are interested.

In accordance with the provisions of the Companies Act, 2013, the details of related party transactions are available in the Notes to the Standalone financial statements section of the Annual Report.

32. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

Loans, Guarantees and Investments covered under section 186 of the Companies Act, 2013 form part of the notes to the financial statements provided in this Annual Report.

33. HUMAN RESOURCES MANAGEMENT:

We take this opportunity to thank employees at all levels for their dedicated service and contribution made towards the growth of the company. The relationship with the workers of the Company's manufacturing units and other staff has continued to be cordial.

To ensure good human resources management at the company, we focus on all aspects of the employee lifecycle. During their tenure at the Company, employees are motivated through various skill-development, engagement and volunteering programs.

In terms of Section 197(12) of the Companies Act, 2013, read with Rule 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, no employee(s) drawing remuneration in excess of limits set out in said rules forms part of the annual report.

34. ANNUAL RETURNS:

Pursuant to Section 92(3) read with section 134(3)(a) of the Companies Act, 2013, copies of the Annual Returns of the Company prepared in accordance with Section 92(1) of the Act read with Rule 11 of the Companies (Management and Administration) Rules, 2014 shall be placed on the website of the Company and is accessible at the web-link: www.arigatouniverse.com

35. CORPORATE GOVERNANCE:

Your Company's paid-up Equity Share Capital and Net-worth, on last day of the previous year, i.e., on March 31, 2025, are below the threshold limits mentioned in the Regulation 15(2) of the SEBI LODR Regulations. Hence, the compliance w.r.t. to Regulation 27(2), i.e., Corporate Governance Report is not applicable to the Company for the financial year under review.

36. DISCLOSURE AS PER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy. The Company has not received any complaint under this policy during the 2024-2025.

37. BANK AND FINANCIAL INSTITUTIONS:

Directors are thankful to their bankers for their continued support to the company.

38. CORPORATE SOCIAL RESPONSIBILITY:

As per the Companies Act, 2013 all companies having net worth of 500 crore or more or turnover of Rs. 1000 crore or more or a net profit of Rs. 5 crore or more during any financial year are required to constitute a appropriate corporate social responsibility (CSR) Committee of the Board of Directors comprising there or more directors, at least one of whom an independent director and such company shall spend at least 2% of the average net profits of the Company's three immediately preceding financial year.

The Company presently does not with any of the criteria stated herein above.

39. MATERNITY BENEFIT PROVIDED BY THE COMPANY UNDER MATERNITY BENEFIT ACT 1961:

The Company declares that it has duly complied with the provisions of the Maternity Benefit Act, 1961. All eligible women employees have been extended the statutory benefits prescribed under the Act, including paid maternity leave, continuity of salary and service during the leave period, and post-maternity support such as nursing breaks and flexible return-to-work options, as applicable. The Company remains committed to fostering an inclusive and supportive work environment that upholds the rights and welfare of its women employees in accordance with applicable laws.

40. DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTACY CODE 2016:

During the financial year under review, there were no application/s made or proceeding were pending in the name of the company under the Insolvency and Bankruptcy Code, 2016.

41. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS:

During the Financial year under review, there were no one-time settlement of Loans taken from Banks and Financial institutions.

42. AUDIT TRAIL APPLICABILITY (AUDIT AND AUDITORS) RULES 2014 - RULE 11 OF THE COMPANIES ACT 2013:

The Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software's and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

43. APPOINTMENT OF DESIGNATED PERSON (MANAGEMENT AND ADMINISTRATION) RULES 2014 - RULE 9 OF THE COMPANIES ACT 2013:

In accordance with Rule 9 of the Appointment of Designated Person (Management and Administration) Rules 2014, it is essential for the company to designate a responsible individual for ensuring compliance with statutory obligations.

The company has proposed and appointed a Designated person in a Board meeting and the same has been reported in Annual Return of the company.

44. FRAUD REPORTING:

During the Financial Year 2024-25, there have been no instances of frauds reported by the Auditors under Section 143(12) of the Companies Act, 2013 and the Rules framed thereunder, either to the Company or to the Central Government.

45. COMPLIANCE WITH SECRETARIAL STANDARD:

The Company Has Complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors issued by The Institute of Company Secretaries of India and approved by Central Government under section 118(10) of the Companies Act, 2013.

46. DISCLOSURES:

The Company believes in providing safe and harassment free workplace for every individual working in the Company. The Company always endeavors to create and provide an environment that is free from discrimination and harassment including sexual harassment and for this purpose the Company has in place a robust policy, aiming to obtain the complaints, investigate and prevent any kind of harassment of employees at all levels.

For the current financial year end, no complaint was received by the company.

47. ACKNOWLEDGEMENT:

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

By Order of the Board of Directors

For Arigate Universe Limited

(Formerly Known as Saboo Brothers Limited)

Sd/-

Rajan Kantilal Shah

Managing Director

(DIN: 00932062)

Dated: 05.09.2025

Place: Nagpur

Annexure-I**MANAGEMENT DISCUSION AND ANAYLSIS REPORT****INDUSTRY STRUCTURE AND DEVELOPMENT:**

The Company is mainly into Industrial Products segment at BSE. The Company has been engaged in Manufacturing and dealing in construction related materials, and commodities. Execution of contracts related to real estate and development of land, development of and dealing in immovable properties. Development of properties for Hospitality & Recreational Activities and related services and provide such services. During the year under review the income of the company has substantially reduced.

OPPORTUNITIES AND RISKS:

The company anticipated growth because of the friendly economic policies of the government to give boost to the sector engaged in Manufacturing and dealing in construction related materials, and commodities. One of the main factors that affect construction profitability is the complexity of the project. Complexity can refer to the size, scope, design, technology, location, and duration of the project, as well as the number and diversity of stakeholders involved. many factors can be responsible of creating uncertainties in construction, such as the fluctuations in cost of materials, lack of resources, changes in design and specifications or financial problems

SEGMENT WISE OR PRODUCT WISE PERFORMANCE:

The Company has Primary Business of manufacturing and dealing in construction related materials, and commodities. The detail information of Revenue, Results and Capital employed for the year ending March 31st, 2025 is given in audited annual accounts of the Company.

OUTLOOK:

The construction industry in India is expected to expand by 5% in real terms in 2025. This estimate has been revised down from an earlier projection of 5.2% growth due to a decrease in foreign direct investment (FDI). Growth in the construction industry is expected to be driven by government investment in major infrastructure projects, increased budget allocation for the Pradhan Mantri Awas Yojana (affordable housing scheme), and a focus on green buildings and sustainable construction. These initiatives are expected to create new employment opportunities and demand in the construction industry.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The company believes in systematic working and placing of proper checks. Proper systems are in place and regular reviews are held at higher levels to check the efficacy and relevance of system. The company has adequate Internal control systems that commensurate with the size of the company. The Company is also continuously upgrading itself to meet the market dynamics.

CAUTIONARY STATEMENT:

Statements in this report on Management Discussion and Analysis describing the Company's projections, estimates, expectations or predictions may be forward looking statements within the meaning of applicable laws or regulations. These statements are based on certain assumptions and reasonable expectation of future events. Actual results could, however, differ materially from those expressed or implied. Important factors that could make a difference to the Company's operations include global and domestic demand-supply conditions, finished goods prices, raw materials cost & availability, changes in Government regulations and tax structure, economic developments within India and the countries with which the Company has business contacts and other factors such as litigation and industrial relations. Thus, the Company should and need not be held responsible, if, which is not unlikely, the future turns to be something quite different. Subject to this management disclaimer, this discussion and analysis should be perused.

By Order of the Board of Directors

For Arigato Universe Limited

(Formerly Known as Saboo Brothers Limited)

Sd/-

Rajan Kantilal Shah

Managing Director

(DIN: 00932062)

Dated: 05.09.2025

Place:Nagpur

ANNEXURE-II

**SECRETARIAL AUDIT REPORT FOR THE FINANCIAL YEAR
ENDED 31ST MARCH 2025**

*[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies
(Appointment and Remuneration Personnel) Rules, 2014]*

To,

The Members,

Arigato Universe Limited

(Formerly Known as Saboo Brothers Limited)

**Plot No. 8, Flat No. 802, Na/28, Impressa Rise Apartment, Shivaji Nagar, Shankar Nagar,
Nagpur, Maharashtra, India, 440010**

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Arigato Universe Limited (Formerly known as Saboo Brothers Limited) (hereinafter called the Company) (CIN: L45100MH1979PLC440026). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/ statutory compliances and expressing my opinion thereon.

Based on my verification of Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and the information provided by the Company, its officers, agents, authorized representatives and the explanations and clarifications given to me and representations made by Management during the conduct of secretarial audit, I hereby report that in my opinion, the Company has during the audit period covering the financial year ended on March 31 2025, complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2025 and made available to me and according to the applicable provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made there under;
- (ii) The Securities Contract (Regulation) Act, 1956 ('SCRA') and the rules made there under;
- (iii) The Depositories Act, 1996 and Regulations and by-laws framed there under;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; **(Not applicable during the reporting period)**
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'): -
 - a) The Securities and Exchange Board of India (Substantial Acquisition of Share and Takeover) Regulation, 2011; **(Not applicable during the reporting period)**
 - b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation, 2018; **(Not applicable during the reporting period)**
 - d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not applicable during the reporting period)**
 - e) The Securities and Exchange board of India (Issue and Listing of Debt Securities) Regulation, 2008; **(Not applicable during the reporting period)**
 - f) The Securities and Exchange Board of India (Registrar to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act, and dealing with the Client;

-
- g) The Securities and Exchange Board of India (Delisting of Equity Share) Regulations, 2021; **(Not applicable during the reporting period)**
- h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable during the reporting period)**
- i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

(vi) Other Laws applicable to the Company;

As per the information provided by management, the Company has complied with all other laws as specifically applicable to it.

I have also examined the compliance with the applicable clause of following;

- I. Secretarial Standards issued by The Institute of Company Secretaries of India.
- II. SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [SEBI (LODR)].

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. as mentioned above;

I further report that:

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors.
- The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
- Adequate notice was given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance for meetings other than those held at shorter notice, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

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

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

I further report that during the audit period there were no instances of:

- 1) Redemption/ buy-back of securities.
- 2) Public/ debentures/sweat equity, etc.
- 3) Merger/ amalgamation/ reconstruction, etc.
- 4) Foreign technical collaboration.

For M/s. Jain Preeti & Company,

Practicing Company Secretaries

Sd/-

CS Preeti Jain

Proprietor

FCS No.: 13336

COP No.: 14964

Peer Reviewed Certificate No.: 5964/2024

Place: Delhi

This Report is to be read with my letter of even date which is annexed as **Annexure A** and Forms an integral part of this report.

“ANNEXURE A”
(To The Secretarial Audit Report)

To,

The Members of

Arigate Universe Limited

(Formerly Known as Saboo Brothers Limited)

Plot No. 8, Flat No. 802, Na/28, Impressa Rise Apartment,
Shivaji Nagar, Shankar Nagar, Nagpur,
Nagpur, Maharashtra, India, 440010

My report of even date is to be read along with this letter.

Management's Responsibility:

1. Maintenance of Secretarial records is the responsibility of management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on the test basis to ensure that correct facts are reflected in Secretarial records. I believe that the processes and practices I followed provide a reasonable basis for my opinion.

Auditor's Responsibility:

3. I have not verified the correctness and appropriateness of financial records and books of accounts of the Company.
4. Where ever required, I have obtained the Management representation about compliance of laws, rules and regulations and happenings of events etc.
5. The compliance of provisions of Corporate and other applicable laws, rules, regulations, standards are the responsibility of management. My examination was limited to the verification of procedures on test basis.



ARIGATO UNIVERSE LIMITED
(Formerly Known as Saboo Brothers Limited)

CIN: L45100MH1979PLC440026

Registered Office: Plot No. 8, Flat No. 802, 28, Impressa Rise Apartment, Shivaji Nagar, Shankar Nagar, Nagpur, Maharashtra, India, 440010, Ph.+91 7841984000,

E-Mail: arigatouniverseltd@gmail.com

Website: www.arigatouniverse.com

Disclaimer

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

For M/s. Jain Preeti & Company,

Practicing Company Secretaries

Sd/-

CS Preeti Jain

Proprietor

FCS No.: 13336

COP No.: 14964

Peer Reviewed Certificate No.: 5964/2024

Place: Delhi



ARIGATO UNIVERSE LIMITED
(Formerly Known as Saboo Brothers Limited)

CIN: L45100MH1979PLC440026

Registered Office: Plot No. 8, Flat No. 802, 28, Impressa Rise Apartment, Shivaji Nagar, Shankar Nagar, Nagpur, Maharashtra, India, 440010, Ph.+91 7841984000,

E-Mail: arigatouniverseltd@gmail.com

Website: www.arigatouniverse.com

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

[PURSUANT TO REGULATION 34(3) AND SCHEDULE V PARA C CLAUSE (10) (i) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015]

To,

The Members,

Arigato Universe Limited

(Formerly Known as Saboo Brothers Limited)

Plot No. 8, Flat No. 802, Na/28, Impressa Rise Apartment, Shivaji Nagar, Shankar Nagar, Nagpur, Maharashtra, India, 440010

We certify that pursuant to disclosure made by all Directors of M/s. Arigato Universe Limited (Formerly known as Saboo Brothers Limited) as required under section 164(2) and Rule 14(1) of Companies (Appointment and Qualification of Directors) Rule, 2014 and Schedule V of SEBI (LODR) (Amendment) Regulations, 2018 and verification of data available on MCA portal, none of the Directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board/Ministry of Corporate Affairs or any such statutory authority.

For M/s. Jain Preeti & Company,

Practicing Company Secretaries

Sd/-

CS Preeti Jain

Proprietor

FCS No.: 13336

COP No.: 14964

Peer Reviewed Certificate No.: 5964/2024

Place: Delhi



ARIGATO UNIVERSE LIMITED
(Formerly Known as Saboo Brothers Limited)

CIN: L45100MH1979PLC440026

Registered Office: Plot No. 8, Flat No. 802, 28, Impressa Rise Apartment, Shivaji Nagar, Shankar Nagar, Nagpur, Maharashtra, India, 440010, Ph.+91 7841984000,

E-Mail: arigatouniverseltd@gmail.com

Website: www.arigatouniverse.com

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

To,

The Members,

ARIGATO UNIVERSE LIMITED

(Formerly Known as Saboo Brothers Limited),

As provided under Regulation 26 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, all the Board of Directors and Senior Management Personnel of the Company have affirmed compliance with Code of Conduct for the year ended March 31, 2025.

By Order of the Board of Directors

For Arigato Universe Limited

(Formerly Known as Saboo Brothers Limited)

Sd/-

Rajan Kantilal Shah

Managing Director

(DIN: 00932062)

ANNEXURE-III

Particulars of Employees

Statement of Disclosure of Remuneration under Section 197 of the Companies Act, 2013 and Rule 5 (1) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

- I. Ratio of the remuneration of each Director to the median remuneration of Employees of the Company for the financial year 2024-25, the percentage increase in remuneration of Directors, Chief Financial Officer and Company Secretary during the financial year 2024-25.

Sr. No	Name of the Director / KMP and Designation	Remuneration of Director / KMP for FY 2024-25 (Incl: Non-Ex Independent Director)	Remuneration of Director/ KMP for the FY 2023-24	% Increase (Decrease) in remuneration in the FY 2024-25	Ratio of Remuneration of each Director/ KMP to median remuneration of employees
1.	Nikhil Kuwar Singh	1,80,000	1,80,000	(0%)	0.50:1
2.	Sarojkumar Gupteshwar Pandey	1,80,000	1,80,000	(0%)	0.50:1
3.	Priyanka Sharma (Company Secretary) (Date of Appointment-15/02/2025)	-	-	-	-

- (I) Percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year – as stated above in item No.
- (II) Percentage increase in the median remuneration of employees in the financial year-
The Median remuneration of employees was Rs.3,62,340 /- during the year 2024-25 as compared to Rs. 1,80,000 /- in the previous year. During the year under review, there is a increase of 101.3% in the median remuneration of employees due to increase in number of employees.
- IV. Number of permanent employees on the rolls of company –
The Company has 56 permanent employees on its rolls as on 31st March, 2025.
- V. Affirmation that the remuneration is as per the remuneration policy of the company.
The Company has paid the managerial remuneration within the limit as stipulated under Section 197 of the Companies Act, 2013.
- VI. The provisions of the Section 197(12) of the Companies Act 2013 read with Rules 5(2) and Rule 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014 are not applicable to the Company.

By Order of the Board of Directors

For Arigate Universe Limited

(Formerly Known as Saboo Brothers Limited)

Sd/-

Rajan Kantilal Shah

Managing Director

(DIN: 00932062)

Dated: 05.09.2025

Place: Nagpur

CFO Certification

To

The Board of Directors,

Arigate Universe Limited

In relation to the Audited Financial Accounts of the Company as at March 31st 2025, I hereby certify that:

(a) I have reviewed financial statements and the cash flow statement for the year ended March 31st, 2025 and that to the best of my knowledge and belief:

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

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

(b) There is, to the best of my knowledge and belief, no transactions entered into by the Company during the year ended March 31st 2025, which is fraudulent, illegal or violative of the Company's code of conduct.

(c) I accept responsibility for establishing and maintaining internal controls for financial reporting and I have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and I have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which I am aware and the steps taken or proposed to be taken to rectify these deficiencies.

- (d) I have indicated to the auditors and the Audit committee, wherever applicable:
- (i) significant changes in internal control over financial reporting during the year;
 - (ii) significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
 - (iii) instances of significant fraud of which they have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.
- (e) members of the board of directors and senior management personnel have affirmed compliance with the code of conduct of board of directors and senior management.

Date: 05.09.2025

Place: Nagpur

Sd/-

DHWANI SANKET SHAH

Chief Financial Officer