ARIGATO UNIVERSE LIMITED

(Formerly Known as Saboo Brothers Limited)

CIN: L45100RJ1979PLC001851

Registered Office: 220 Ashok Nagar, Main Road, Girwa, Udaipur, Rajasthan – 313001, Ph.+91 7841984000,

E-Mail : saboo.brothers@gmail.com, Website : www.saboobrothers.com

29th May, 2024

To,
The General Manager,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001.

BSE CODE: 530267

SUBJECT: BOARD MEETING OUTCOME

Dear Sir/Madam,

In pursuant to Regulation 29(1) and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we would like to inform you that Board Meeting of the Company was held today i.e. **Wednesday, May 29, 2024 at 1:00 pm.** at the registered office of the Company, the Board has considered and approved:

1) the Audited Financial Results of the Company for the Quarter and Year ended on March 31, 2024 along with Audit Report thereon;

The Meeting of the Board of Directors commenced at **1:00 p.m.** and concluded at **4:30 p.m.**

Kindly acknowledge and take on record the same

Thanking you,

For ARIGATO UNIVERSE LIMITED,
(Formerly known as SABOO BROTHERS LIMITED)

NIKHIL KUWAR SINGH
Digitally signed by NIKHIL KUWAR SINGH
Date: 2024.05.29 16:37:11 +05'30'

Nikhil Kuwar Singh
Whole time Director
(DIN: 09127337)

ARIGATO UNIVERSE LIMITED

M/S ARIGATO UNIVERSE LIMITED

(Formerly Saboo Brothers Ltd)

CIN: L45100RJ1979PLC001851

Registered Office : 220, Ashok Nagar Main road Girwa, Udaipur (Raj.)- 313001

BALANCE SHEET AS ON 31ST MARCH 2024

(Amount in Lakhs)

Particulars	Note	As at 31/03/2024	As at 31/03/2023	As at 31/03/2022
		Rs	Rs	Rs
I) ASSETS				
1) Non - Current Assets				
(a) Property, Plant and Equipment				
(i) Property, Plant and Equipment	1	1.13	1.47	1.82
(ii) Intangible assets		0.00	0.00	0.00
(iii) Capital work-in-progress		0.00	0.00	0.00
(iv) Intangible assets under development		0.00	0.00	0.00
(b) Non Current Investments		0.00	0.00	0.00
(c) Deferred tax assets (Net)		0.00	0.00	0.00
(d) Long Term Loans and Advances	2	657.11	776.44	791.20
(e) Other Non Current Assets	3	212.32	210.19	234.96
2) Current Assets				
(a) Current Investments		0.00	0.00	0.00
(b) Inventories	4	1.71	2.97	3.12
(c) Trade Receivables	5	135.59	17.81	40.66
(d) Cash and cash equivalents	6	94.05	43.70	23.36
(e) Short Term Loans and Advances		0.00	0.00	0.00
(f) Other current Assests	7	27.96	2.68	4.51
Total		1,129.88	1,055.26	1,099.63
II) EQUITY AND LIABILITIES				
1) Equity				
a) Equity Share Capital	8	609.62	609.62	609.62
b) Other Equity	9	447.42	423.77	419.22
2) Non-Current Liabilities				
(a) Long Term Borrowings		0.00	0.00	0.00
(b) Deferred tax liabilities (Net)	10	0.00	0.00	0.00
(c) Other Long term liabilities		0.00	0.00	0.00
(d) Long Term Provisions		0.00	0.00	0.00
3) Current Liabilities				
(a) Short Term Borrowings				
(b) Trade payables (Sundry Creditors)	11	57.54	15.46	63.20
(c) Other Current Liabilities		0.00	0.00	0.00
(d) ShortTerm Provision		0.00	0.00	0.00
(e) Other Current Liabilities	12	15.30	6.41	7.59
TOTAL		1,129.88	1,055.26	1,099.63
Book Value Per Share		17.34		

Significant accounting policies and other accompanying notes form an integral part of the financial statements.

As per our Report of even date
For BAGDIA & COMPANY
Chartered Accountants
FRN : 128256W

CA Saket Bagdia
Partner
M. No. 111021
UDIN: 24111021BKEMRO3907
Date : 29.05.2024
Place : Nagpur

For and on behalf of ARIGATO UNIVERSE LIMITED
(Formerly Saboo Brothers Ltd)

NIKHIL KUWAR SINGH
Digitally signed by NIKHIL KUWAR SINGH
Date: 2024.05.29 16:36:21 +05'30'

Nikhil Kuwar Singh **Sarojkumar Gupteshwar Pandey**
Whole Time Director **Director**
(DIN No. 09127337) **(DIN No. 09674050)**

M/S ARIGATO UNIVERSE LIMITED

(Formerly Saboo Brothers Ltd)

CIN: L45100RJ1979PLC001851

Registered Office : 220, Ashok Nagar Main road Girwa, Udaipur (Raj.)- 313001

PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED ON 31ST MARCH 2024

(Amount in Lakhs)

Particulars	Note No.	Current Year 31/03/2024	Previous Year 31/03/2023
		Rs.	Rs.
Revenue from operations	13	170.53	33.45
Other income	14	43.84	22.75
Total Income		214.37	56.21
Expenses			
Purchases / Services Hired		168.44	32.90
Changes in inventory	15	1.26	0.15
Employee benefits expense	16	3.60	5.00
Director's Salary		3.60	4.48
Depreciation and amortization expense	1	0.33	0.35
Other expense	17	9.12	7.76
Total expenses		186.35	50.64
Profit before exceptional items and tax		28.02	5.57
Exceptional Items		0.00	0.00
Profit before tax		28.02	5.57
Tax expense			
(1) Current tax		4.37	0.87
(2) Deffered tax	11	0.00	0.00
(3) Income Tax Earlier year		0.00	0.14
Profit / (Loss) for the year		23.65	4.55
Other Comprehensive Income:			
A (i) Items that will not be reclassified to profit or loss		0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss		0.00	0.00
B (i) Items that will be reclassified to profit or loss		0.00	0.00
(ii) Income tax relating to items that will be reclassified to profit or loss		0.00	0.00
Total Comprehensive Income for the year		23.65	4.55
Earning per equity share of Par value			
Basic and Diluted		0.39	0.07

Significant accounting policies and other accompanying notes form an integral part of the financial statements.

As per our Report of even date
For BAGDIA & COMPANY
Chartered Accountants
FRN : 128256W

CA Saket Bagdia
Partner
M. No. 111021
UDIN: 24111021BKEMRO3907
Date : 29.05.2024
Place: Nagpur

For and on behalf of ARIGATO UNIVERSE LIMITED
(Formerly Saboo Brothers Ltd)

NIKHIL KUWAR SINGH
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Date: 2024.05.29 16:36:41 +05'30'

Nikhil Kuwar Singh	Sarojkumar Gupteshwar Pandey
Whole Time Director	Director
(DIN No. 09127337)	(DIN No. 09674050)

ARIGATO UNIVERSE LIMITED

M/S ARIGATO UNIVERSE LIMITED

(Formerly Saboo Brothers Ltd)

CIN: L45100RJ1979PLC001851

Registered Office : 220, Ashok Nagar Main road Girwa, Udaipur (Raj.)- 313001

CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH 2024

(Amount in Lakhs)

PARTICULARS	Year Ended March 31,2024	Year Ended March 31,2023
1. Cash flow from operating activities		
Profit before tax and after exceptional item	28.02	5.57
Adjustment for non-cash/non-operating item to		
Depreciation and amortization expenses	0.33	0.35
Exceptional Items	-	-
Loss/(profit) on sale of fixed assets	-	-
Sundry credit balances written back	-	-
Effect of unrealised foreign exchange (gain)/loss	-	-
Deffered Tax	0.01	
Interest Income	-43.84	-22.75
Operating profit before working capital changes	-15.48	-16.83
Movements in working capital :		
Decrease/(increase) in inventories	1.26	0.15
Increase/(decrease) in trade and other payables	8.89	-1.19
Decrease/(increase) in trade receivables	-119.92	22.86
Decrease/(increase) in Other Current Assets	-25.28	1.83
Increase/(decrease) in liabilities	42.08	-47.74
Cash generated from / (used in) operations	-108.45	-40.92
Direct taxes paid (net of refunds)	4.37	1.01
Net Cash flow from / (used in) operating activities (	-112.82	-41.94
Cash flow from investing activities		
Purchase of fixed assets, including intangible assets, (	-	-
Proceeds from sale of fixed assets	-	-
Proceeds from sale/ purchase of current investments (	-	-
Decrease/(increase) in long-term loans and capital	119.34	39.52
Decrease/(increase) in Deposits	-	-
Interest received	43.84	22.75
Net Cash flow from / (used in) investing activities (	163.18	62.28
Cash flow from financing activities		
Proceeds from long-term borrowings	-	-
(net of repayment, including interest funded into	-	-
Proceeds from short-term borrowings (net of repayme	-	-
Net Cash flow from / (used in) financing activities (	-	-
Net increase/(decrease) in cash and cash equivalents (	50.36	20.34
Cash and cash equivalents at the beginning of the yea	43.70	23.36
Cash and cash equivalents at the end of the year	94.06	43.70
Cash and cash equivalents consists of the following for the purpose of the Cash Flow Statement:		
Balances with Banks		
In Current Accounts	93.24	43.46
Stamp papers on hand		
Cash on hand	0.81	0.24
Total cash and cash equivalents	94.06	43.70

As per our Report of even date
For BAGDIA & COMPANY
Chartered Accountants
FRN: 128256W

CA Saket Bagdia
Partner
M. No. 111021
UDIN: 24111021BKEMRO3907
Date : 29.05.2024
Place: Nagpur

For and on behalf of ARIGATO UNIVERSE LIMITED
(Formerly Saboo Brothers Ltd)

NIKHIL KUWAR SINGH Digitally signed by NIKHIL KUWAR SINGH Date: 2024.05.29 16:57:00 +05'30'

Nikhil Kuwar Singh
Whole Time Director
(DIN No. 09127337)

Sarojkumar Gupteshwar Pandey
Director
(DIN No. 09674050)

ARIGATO UNIVERSE LIMITED

ARIGATO UNIVERSE LIMITED

CIN: L45100RJ1979PLC001851

Reg. Off.: 220 Ashok Nagar,Main Road,Girwa, Udaipur ,Rajasthan – 313001

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

(Rs. In Lakhs)

Particulars	Standalone				
	Quarter ended March 31,2024	Quarter ended December 31,2023	9 months ended till December 31, 2023	Year ended March 31, 2024	Year ended March 31, 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1. Income from operations					
(a) (i) Revenue from operations	88.16	22.61	81.42	169.58	33.45
(ii) Other Operating Income	-	-	0.94	0.94	-
Total revenue from operations (i+ii)	**88.16**	**22.61**	**82.36**	**170.52**	**33.45**
(b) Other income	10.57	10.82	33.27	43.84	22.75
Total income (a+b)	**98.73**	**33.43**	**115.63**	**214.36**	**56.20**
2. Expenses					
(a) Operating expenditure/ Cost of Material & Services	0	-	-	-	2.85
(b) Purchase of stock-in-trade	87.94	22.49	80.50	168.44	30.05
(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	0	-	1.26	1.26	0.15
(d) Employee benefit expense	0.00	0.60	3.60	3.60	5.00
(e) Depreciation and amortisation expense	0.08	0.08	0.25	0.33	0.35
(f) Finance charges	0.01	-	0.01	0.02	0.01
(g) Depository Expenses	1.15	-	0.61	1.76	0.60
(h) BSE fees/ Listing Fees	1.31	0.81	2.43	3.74	3.00
(i) Directors' remuneration	0.90	0.90	2.70	3.60	4.48
(j) Professional Fees	0.60	0.30	0.50	1.10	0.37
(k) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.61	0.65	1.88	2.49	3.78
Total expenses	**92.60**	**25.83**	**93.74**	**186.34**	**50.64**
3. Profit/(Loss) before exceptional items (1-2)	**6.13**	**7.60**	**21.89**	**28.02**	**5.56**
4. Exceptional items	-	-	-	-	-
5. Profit /(Loss) before tax (3-4)	**6.13**	**7.60**	**21.89**	**28.02**	**5.56**
6. Tax expense	0.91	1.19	3.46	4.37	1.01
7. Net Profit / (Loss) for the period after tax (5-6)	**5.22**	**6.41**	**18.43**	**23.65**	**4.55**
8. Other comprehensive income (net of tax expense)					
A. (i) Items that will not be reclassified to profit and loss	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
9. Total Comprehensive income for the period (7+8)	**5.22**	**6.41**	**18.43**	**23.65**	**4.55**
10. Paid-up Equity Share Capital (Face value of the shares Rs. 10/- each)	609.62	609.62	609.62	609.62	609.62
11. Reserves excluding revaluation reserves (as per BS of previous accounting year.	447.42	436.86	442.20	447.42	423.77
12. EPS (Not annualised)					
(a) (i) Basic & Diluted EPS before Extraordinary items	0.09	0.11	0.30	0.39	0.07
(a) Basic & Diluted	0.09	0.11	0.30	0.39	0.07

Particulars	Quarter
B. INVESTOR COMPLAINTS	
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed of during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL

Notes:

Previous year/period figures have been regrouped/reclassified wherever necessary.

The above results which are published in accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May **29 , 2024.** The financial results are in accordance with the Indian Accounting Standards (Ind AS) as presrcibed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016. The current quarter results have been subjected to a limited review by the Statutory Auditors of the Company.

The company operates in only one segment and hence Ind AS-108 " Operating Segment" is not applicable to the company

For ARIGATO UNIVERSE LIMITED

NIKHIL KUWAR SINGH

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Date: 2024.05.29 16:42:32 +05'30'

Wholetime Director

Nikhil Kuwar Singh (DIN-09127337)

Place: Udaipur

Date: May 29, 2024

ARIGATO UNIVERSE LIMITED

ARIGATO UNIVERSE LIMITED

CIN: L45100RJ1979PLC001851

Reg. Off.: 220 Ashok Nagar,Main Road,Girwa, Udaipur ,Rajasthan – 313001

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2024

(Rs. In Lakhs)

	Standalone Statement of Assets and Libilities	As at March 31, 2024 (AUDITED)	As at 31-Mar-23 (AUDITED)
	Particulars		
A	**ASSETS**		
1	**Non-Current Assets**		
	Property Plant and Equipment	1.13	1.47
	Capital Work in Progress	-	-
	Intangible Assets	-	-
	Financial Assests	-	-
	Investments	-	-
	Loans	-	-
	Other Financial Assets	-	-
	Deferred Tax Assets (Net)	-	-
	Other non - Current Assets	855.47	986.63
	Total - Non-Current Assets	**856.60**	**988.10**
2	**Current Assets**		
	Inventories	1.71	2.97
	Financial Assets		
	Trade receivables	135.59	17.81
	Cash and cash equivalents	94.05	43.70
	Loans	-	-
	Other Current Assets	20.69	2.68
	Total - Current Assets	**252.04**	**67.16**
	TOTAL ASSETS	**1,108.64**	**1,055.26**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	Equity Share Capital	609.62	609.62
	Other Equity	447.42	423.77
	Total - Equity	**1,057.04**	**1,033.39**
2	**Non-current liabilities**		
	Financial Liabilities	-	-
	Provisions	-	-
	Deferred Tax Liabilities (Net)	-	-
	Other Non-current Liability	-	-
	Total - Non-current Liabilities	-	-
3	**Current liabilities**		
	Financial Liabilities	-	-
	Provisions	4.37	6.41
	Current Tax Liability	37.50	15.46
	Other current liabilities	9.73	-
	Total - Current Liabilities	**51.60**	**21.87**
	TOTAL - EQUITY AND LIABILITIES	**1,108.64**	**1,055.26**

Place : Udaipur
Date: May 29, 2024

For and on behalf of the Board of Directors
ARIGATO UNIVERSE LIMITED

NIKHIL KUWAR SINGH

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Date: 2024.05.29 16:43:57 +05'30'

Nikhil Kuwar Singh (DIN-09127337)
Whole Time Director

ARIGATO UNIVERSE LIMITED

ARIGATO UNIVERSE LIMITED
CIN: L45100RJ1979PLC001851
Reg. Off.: 220 Ashok Nagar,Main Road,Girwa, Udaipur ,Rajasthan – 313001
Extract of Financial Results for the Quater ended March 31, 2024

Standalone				(Rs. In Lacs)
Particulars	**Quarter ended March 31,2024**	**Quarter ended December 31,2023**	**Year ended March 31, 2024**	**Year ended March 31, 2023**
Total income from operations (net)	88.16	22.61	169.58	33.45
Net Profit / (Loss) from ordinary activities after tax	5.22	6.41	23.65	4.55
Net Profit / (Loss) for the period after tax (after Extraordinary items)	5.22	6.41	23.65	4.55
Paid up Equity Share Capital (Face Value Rs. 10/- per Equity Share)	609.62	609.62	609.62	609.62
Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)	-	-	-	-
Earnings Per Share (before extraordinary items) (of Rs. 10/- each)				
Basic :	0.09	0.11	0.39	0.07
Diluted:	0.09	0.11	0.39	0.07
Earnings Per Share (after extraordinary items) (of Rs. 10/- each)				
Basic :	0.09	0.11	0.39	0.07
Diluted :	0.09	0.11	0.39	0.07

Note : The above is an extract of the detailed format of Quarterly/Annual Financial Results with the Stock Exchange under Regulation 33 of the SEBI (Listing and other Disclosure Requirements) Regulation, 2015.The full format of the Quarterly/Annual Financial results are available on the Stock Exchange website .(URL of the filings)

Place : Udaipur
Date: May 29, 2024

For and on behalf of the Board of Directors
SABOO BROTHERS LIMITED

sd/-
Nikhil Kuwar Singh (DIN-09127337)
Whole Time Director

NIKHIL KUWAR SINGH
Digitally signed by NIKHIL KUWAR SINGH
Date: 2024.05.29 16:44:13 +05'30'

ARIGATO UNIVERSE LIMITED

Bagdia & Company
CHARTERED ACCOUNTANTS
e-mail : bagdia01@gmail.com

INDEPENDENT AUDITOR'S REPORT

To
The Members
M/s Arigato Universe Limited (Formerly Saboo Brothers Limited)

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the First Ind AS Standalone Financial Statements of **M/s Arigato Universe Limited (Formerly Saboo Brothers Limited),** ("the Company"), which comprise the Balance Sheet as on 31st March, 2024, the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement, and the Statement of Changes in Equity for the year then ended, and notes to the Standalone Financial Statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as the Standalone Financial Statements.)

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of the affairs of the Company as at 31st March, 2024, its Profit, it's cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters ("KAM") are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not find any such matters to address.

Information other than the Standalone Financial Statements and auditors' report thereon

The Company's management and Board of Directors are responsible for the other information.

The other information comprises the information included in the Company's annual report, but does not include the standalone financial statements and our auditors' report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

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

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take necessary actions, as applicable under the relevant laws and regulations. So far, we have nothing to report in this regard.

Responsibility of Management and Those Charged with Governance for the Standalone Financial Statements

These Standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's Management and Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company and the standalone statement of assets and liabilities and the standalone statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and

prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the standalone financial results by the Directors of the Company, as aforesaid.

In preparing the standalone financial statements, management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management and the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to standalone financial statements and the operating effectiveness of such controls.

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

d. Conclude on the appropriateness of managements and Board of Director's use of the going concern basis of accounting in preparation of standalone financial statements and, based on the audit evidence obtained, whether a

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

(1) As required by the Companies (Auditor's Report) Order,2016 ("the order) issued by the Central Government Of India in terms of sub-section (11) of the section 143 of the Act, we give in the **"Annexure A"** statement on the matters specified in paragraphs 3 and 4 of the order to the extent applicable.

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

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the accompanying Standalone Financial Statements.

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

BAGDIA & COMPANY * CHARTERED ACCOUNTANTS *

(c) The Standalone Financial Statements dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid Standalone Financial Statements comply with the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended).

(e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure B"**

(3) Managerial remuneration for the year ended March 31, 2024 has been paid/ provided by the company to its directors in accordance with the provisions of Section 197 read with Schedule V to the Act.

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

a) The Company does not have any pending litigations which would impact its financial position as on 31st March, 2024

b) The Company did not have any material foreseeable losses on long-term contracts including derivative contracts during the year ended 31 March 2024.

c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

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

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

(iii) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (i) and (ii) contain any material misstatement.

e) During the year under review, the Company has not paid any dividend and hence Section 123 of the Act is not applicable to the Company.

f) Proviso to Rule 3(1) of the Companies (Accounts) Rule 2014 requires maintaining the books of accounts using accounting software which has a feature of recording audit trail (edit log) facility. *However, the Company has not implemented this feature during this year* to be covered in reporting under Rule 11(g) the Companies (Audit and Auditors) Rules, 2014.

Other Matter

We draw your attention to the Note.32 of the financial statements which describes the total outstanding amount of Rs.869.42 lakhs out of which Rs.657.10 lakhs under the heading "Long Term Loans & Advances" & Rs.212.31 lakhs under the heading "Other Non-Current Assets" comprising mainly of Trade Receivables (Non-Current), Security deposit, Advance given for purchase of Properties and Long-Term Loans and Advances. Out of the total outstanding balances of Rs.497.42 lakhs have been outstanding for more than three years and is yet to be recovered. Further, based on Management representation, the entire outstanding balance will be recovered in the current year. *The said balances, if remain unrecovered have substantial financial impact on the Financial Statements.* Our opinion is not modified in respect of this matter.

FOR BAGDIA & COMPANY
CHARTERED ACCOUNTANTS
Firm Reg. No: 128256W

BAGDIA & COMPANY ★ CHARTERED ACCOUNTANTS ★

(CA Saket Bagdia)
PARTNER
M. No. 111021
UDIN:24111021BKEMRO3907

Place: Nagpur
Date: 29.05.2024

ANNEXURE - A

Reports under The Companies (Auditor's Report) Order, 2020 (CARO 2020) for the year ended on 31st March 2024

To,
The Members of Arigato Universe Limited (Formerly Saboo Brothers Limited), Nagpur

We report that:-

Sl. No.	Comment Required on	Auditor's Opinion on Following Matter	Auditor's Remark
(i)	Property, Plant and Equipments	a) Whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipments?	The company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipments.
		b) Whether the company is maintaining proper records showing full particulars of intangible assets?	The Company is not having any intangible assets. Hence this clause is not applicable.
		c) Whether these property, plant and equipments have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of accounts?	Property, Plant and Equipments have been physically verified by the management at reasonable intervals. No material discrepancies were noticed on such verification.
		d) Whether the title deeds of all immovable properties disclosed in the Standalone Financial Statements are held in the name of the company? If not, provide the details thereof.	The Company is not having any immovable properties. Hence this clause is not applicable.
		e) Whether the company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer; specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets;	No such revaluation of assets is done in FY 23-24.

		f) Whether any proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under, if so, whether the company has appropriately disclosed the details in its Standalone Financial Statements;	No proceedings have been initiated during the year or are pending against the Company as at March 31, 2024, for holding any Benami Property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made there under.
(ii)	Inventory	a) Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account;	Physical verification of inventory has been conducted at reasonable intervals by the management. There were no materials discrepancies noticed on such verification.
		b) Whether during any point of time of the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, if not, give details;	As per information and explanations given, the Company has not been sanctioned working capital limits from banks or financial institutions on the basis of the security of current assets at any point of time during the year
(iii)	Loans Secured or Unsecured Granted or guarantees given	1. Whether during the year, the company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties? if so,	As per information and explanations given, the company has not provided guarantee or security but granted loans & advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties

		a) whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate - A) the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates; B) the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates;	Yes, the company has provided loans & advance in the nature of loans. A) NIL B) The aggregate amount Rs.392.00 lakhs and balance outstanding as on 31.03.2024 of Rs.657.10 lakhs.
		b) whether the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest?	Not Applicable
		c) in respect of loans and advances in the nature of loans, whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular?	Not Applicable
		d) If the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest?	Not Applicable

		e) whether any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties, if so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year [not applicable to companies whose principal business is to give loans	Not Applicable
		f) whether the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;	Not Applicable
(iv)	Loan to director and investment by the company	In respect of loans, investments, guarantees, and security whether provisions of section 185 and 186 of the Companies Act, 2013 have been complied with. If not, provide the details thereof.	While doing transaction for loans, investments, guarantees, and security provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
(v)	Public Deposits	In respect of deposits accepted by the company or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under, where applicable, have been complied with? If not, the nature of such contraventions be stated; If an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not?	No deposits within the meaning of Sections 73 to 76 or any other relevant provision of the Act and rules farmed there under have been accepted by the Company.

(vi)	Cost Accounting Records	Whether maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 and whether such accounts and records have been so made and maintained?	No such requirement for maintenance of cost records by Company.
(vii)	Statutory Compliance	a) Whether the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated?	The company is regular in depositing the undisputed statutory dues including Goods and Services Tax, provident fund, employees` state insurance, income tax, sales, tax wealth tax, custom duty, GST, Cess and other statutory dues applicable to the Company with the appropriate authorities. No undisputed amounts payable in respect of the aforesaid statutory dues were outstanding as at the last day of the financial year for a period of more than six months from the date they became payable.
		Where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned.	No such cases.
(viii)	Unrecorded Income	Whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961), if so, whether the previously unrecorded income has been properly recorded in the books of account during the year?	No such transactions during the year.

(ix)	Loan from Banks/ Financial Institution	a) Whether the company has defaulted in repayment of loans or borrowing to a financial institution, bank, government or dues to debenture holders? If yes, the period and the amount of default to be reported (in case of defaults to banks, financial institutions, and government, lender wise details to be provided)	The Company has not defaulted in the repayment of dues to financial institution, bank, government or dues to debenture holders.
		b) Whether the company is a declared willful defaulter by any bank or financial institution or other lender	No
		c) Whether term loans were applied for the purpose for which the loans were obtained; if not, the amount of loan so diverted and the purpose for which it is used may be reported;	As per information and explanation received from management, no such transaction during the year.
		d) Whether funds raised on short term basis have been utilized for long term purposes, if yes, the nature and amount to be indicated;	No such instance noted
		e) Whether the company has taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, if so, details thereof with nature of such transactions and the amount in each case;	As per information and explanation received from management, no such transaction during the year.
		f) Whether the company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, if so, give details thereof and also report if the company has defaulted in repayment of such loans raised;	No such transactions during the year.

BAGDIA & COMPANY

(x)	Application of Money Received from Equity or Loan	a) Whether money raised by way of initial public offer or further public offer (including debt instruments) and term loans were applied for the purposes for which those are raised. If not, the details together with delays or default and subsequent rectification? if any, as may be applicable, be reported.	There were no such moneys received.
		b) whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in respect of amount involved and nature of non-compliance	No such allotment.
(xi)	Fraud Reporting	Whether any fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year? If yes, the nature and the amount involved is to be indicated;	Based on our audit procedures and the information and explanation made available to us, no such fraud noticed or reported during the year.
		b) whether any report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government	No report has been filed.
		c) whether the auditor has considered whistle blower complaints, if any, received during the year by the company;	As per management, there was no such instance.

BAGDIA & COMPANY

(xii)	Nidhi Company - Compliance with Deposits	a) Whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1:20 to meet out the liability?	As per information and records available with us the Company is not a Nidhi Company.
		b) Whether the Nidhi Company is maintaining ten per cent unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability?	Not Applicable
		c) Whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof;	Not Applicable
(xiii)	Related Party Transactions	Whether all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Standalone Financial Statements etc., as required by the applicable accounting standards?	Yes, All transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 wherever applicable and the details have been disclosed in the Standalone Financial Statements etc., as required by the applicable IND AS.
(xiv)	Internal Audit	a) Whether the company has an internal audit system commensurate with the size and nature of its business;	Yes. Further, the management exercises proper Internal control over operations in the Company.
		b) Whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor	Yes
(xv)	Non Cash Transaction	whether the company has entered into any non-cash transactions with directors or persons connected with him and if so, whether the provisions of section 192 of Companies Act have been complied with	As informed, the company has not entered into any non-cash transactions with directors or persons connected with him.

BAGDIA & COMPANY

(xvi)	Registration from RBI	a) Whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and if so, whether the registration has been obtained?	The company is not required to be registered under section 45-IA of the Reserve Bank of India Act.
		b) whether the company has conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934	No
		c) whether the company is a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfill the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfill such criteria	No
		d) whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group	Not Applicable
(xvii)	Cash Losses	Whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, states the amount of cash losses?	No.
(xviii)	Resignation of Auditor	Whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors;	Yes
(xix)	Material Uncertainty	On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the Standalone Financial Statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from	Based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists, except as reported in ***Other Matter Paragraph of main Audit Report***, wherein an the total outstanding amount of Rs.869.42 lakhs out of

		the balance sheet date	which Rs.657.10 lakhs under the heading "Long Term Loans & Advances" & Rs.212.31 lakhs under the heading "Other Non-Current Assets" comprising mainly of Trade Receivables (Non-Current), Security deposit, Advance given for purchase of Properties and Long-Term Loans and Advances. Out of the total outstanding balances of Rs.497.42 lakhs lakhs have been outstanding for more than three years and is yet to be recovered as on the date of the audit report. The Management is of the opinion that the entire outstanding balance will be recovered in the current year. The said balances, if remain unrecovered have substantial financial impact on the Financial Statements. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all assets due for recovery or liabilities falling due for payment within a period of one year from the balance sheet date, will get realized / discharged by the Company as and when they fall due.

(xx)	Corporate Social Reporting	a) Whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act.	Not Applicable
		b) whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of subsection (6) of section 135 of the said Act;	Not Applicable
(xxi)	Related to CFS	Whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated Standalone Financial Statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.	Not Applicable

FOR BAGDIA & COMPANY
CHARTERED ACCOUNTANTS
Firm Reg. No: 128256W

(CA Saket Bagdia)
PARTNER
M. No. 111021
UDIN:24111021BKEMRO3907

Place: Nagpur
Date: 29.05.2024

Bagdia & Company
CHARTERED ACCOUNTANTS
e-mail : bagdia01@gmail.com

"Annexure B" to the Independent Auditor's Report of even date on the Financial Statements of M/s ARIGATO UNIVERSE LIMITED (Formerly Saboo Brothers Limited)

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

We have audited the internal financial controls over financial reporting of **ARIGATO UNIVERSE LIMITED**, **(Formerly Saboo Brothers Limited) (CIN: L45100RJ1979PLC001851)** as of March 31, 2024 in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

Responsibilities of Management for Internal Financial Controls

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

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the

BAGDIA & COMPANY

Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and operating effectiveness of internal control based on the assessed risk. The procedures selected depend upon on the auditor's judgment, including the assessment of the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issues by the Institute of Chartered Accountants of India.

FOR BAGDIA & COMPANY
CHARTERED ACCOUNTANTS
Firm Reg. No: 128256W

(CA Saket Bagdia)
PARTNER
M. No. 111021
UDIN:24111021BKEMRO3907

Place: Nagpur
Date: 29.05.2024

ARIGATO UNIVERSE LIMITED

(Formerly Known as Saboo Brothers Limited)

CIN: L45100RJ1979PLC001851

Registered Office: 220 Ashok Nagar, Main Road, Girwa, Udaipur, Rajasthan – 313001, Ph.+91 7841984000,

E-Mail : saboo.brothers@gmail.com, Website : www.saboobrothers.com

29th May, 2024

To,
The General Manager,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001.

Scrip Code: 530267

Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/Madam,

We hereby confirm and declare that the Statutory Auditors of the Company i.e., M/S. BAGDIA & COMPANY, having Firm registration no. 128256W, has issued the Audit Report on Financial Results of the Company for the Quarter and Financial Year ended March 31, 2024 with an unmodified opinion.

Kindly take the same on your record.

Thanking you,

For ARIGATO UNIVERSE LIMITED,
(Formerly known as SABOO BROTHERS LIMITED)

ARIGATO UNIVERSE LIMITED

NIKHIL KUWAR SINGH

Digitally signed by NIKHIL KUWAR SINGH
Date: 2024.05.29 16:41:46 +05'30'

Nikhil Kuwar Singh
Whole time Director
(DIN: 09127337)