ARIGATO UNIVERSE LIMITED

(Formerly Known as Saboo Brothers Limited)

CIN: L45100RJ1979PLC001851

Registered Office: Galaxy Apartment, Fatehpura, Bedla Road, Fatehpur, Udaipur, Girwa, Rajasthan, India, 313001, Ph.+91 7841984000,

E-Mail: arigatouniverseltd@gmail.com, **Website:** www.arigatouniverse.com

To,

The General Manager,

Listing Department,

BSE Limited,

Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai - 400001**.**

BSE CODE: 530267

Subject: Outcome of Board Meeting held today, i.e., Friday 14th February, 2025.

Dear Sir/Madam,

We wish to inform you that in compliance with the provisions of Regulation 33 read with Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 the Board of Directors at their meeting held today, i.e., have inter alia approved the following:

1. The Unaudited Standalone Financial Results set out in compliance with applicable Accounting Standards for the quarter ended 31st December, 2024 together with Statement of Assets and Liabilities.
2. The Board has appointed Ms. Priyanka Sharma (Mem No. A56350), as Company Secretary cum Compliance Officer of the Company w.e.f. 15th February, 2025 to fill the vacancy arised in the office of Company Secretary.

   Details of above-mentioned appointment in accordance with SEBI circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023 are provided in **Annexure-I.**

The Board Meeting commenced at 4:00 P.M. and concluded at 05:55 P.M.

The aforesaid results are also being disseminated on company's website at Kindly take this intimation on your record.

Request you to take the same on your records.

Thanking you,

Yours faithfully,

For Arigato Universe Limited

(Formerly Known as Saboo Brothers Limited)

NIKHIL KUWAR SINGH

Digitally signed by NIKHIL KUWAR SINGH
Date: 2025.02.14 18:09:53 +05'30'

Nikhil Kuwar Singh

Whole Time Director

(DIN: 09127337)

ARIGATO UNIVERSE LIMITED

(Formerly Known as Saboo Brothers Limited)

CIN: L45100RJ1979PLC001851

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Annexure-I

Brief profile and other details as per SEBI circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023

Name	Ms. Priyanka Sharma
Date of Appointment	15th February, 2025
Qualification	B. Com (Hons), Company Secretary
Brief Profile of Ms. Priyanka Sharma	**Membership No**: A56350 **Date of Birth**: 2nd September,1993 **Address**: 104, Sarat Chaterjee Road, South Dumdum (m), North Parganas, West Bengal-70089
Reason for Appointment	To fulfil the requirement of Section 203 of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 6 (1) of the SEBI (LODR), 2015.
Disclosure of Relationships Between Directors	N.A.

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E-Mail: arigatouniverseltd@gmail.com, **Website:** www.arigatouniverse.com

To,

The General Manager,

Listing Department,

BSE Limited,

Phiroze Jeejeebhoy Towers, Dalal Street,

Mumbai - 400001**.**

BSE CODE: 530267

Subject: - Declaration on Limited Review Report under Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Dear Sir/Madam,

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 we hereby declare and confirm that the Limited Review Report on Unaudited Standalone Financial results for the quarter ended 31st December, 2024 which are being sent herewith are unmodified and without any qualification.

Thanking you,

Yours faithfully,

For Arigato Universe Limited

(Formerly Known as Saboo Brothers Limited)

NIKHIL KUWAR SINGH

Digitally signed by NIKHIL KUWAR SINGH
Date: 2025.02.14 18:10:40 +05'30'

Nikhil Kuwar Singh

Whole Time Director

(DIN: 09127337)

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

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
Arigato Universe Ltd (formerly known as Saboo Brothers Limited)

We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of **Arigato Universe Ltd (formerly known as Saboo Brothers Limited)** ("the Company') for the quarter ended 31st December 2024 and year to date results for the period 01 April 2024 to 31 Dec 2024 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. ('the Listing Regulations, 2015').

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. The preparation of the statement is in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34, "Interim Financial Reporting" (Ind AS-34), prescribed under section 133 of the Companies Act, 2013 read with relevant rules there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of Company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement *subject to non-realisation for Security Deposit of Rs.13.95 Lacs.*

Our conclusion is not modified in respect of this matter.

For Bagdia & Company
Chartered Accountants
FRN: 128256W

BAGDIA & COMPANY ★ CHARTERED ACCOUNTANTS ★

CA Saket Bagdia
Partner
Membership No. 111021
UDIN: 25111021BMJAJS7925
Place: Nagpur
Date: 14.02.2025

ARIGATO UNIVERSE LIMITED (Formerly Saboo Borthers Limited)

CIN: L45100RJ1979PLC001851

Reg. Off.: Galaxy Apartments, Fatehpura Badla Road, Udaipur - 313001 Rajasthan

Branch Off.: Flat No. 802, Impressa Rise Apartments, Shivaji Nagar, North Ambazari Road, Nagpur - 440010 Maharashtra

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2024

(Rs. In Lakhs)

Particulars	Standalone					
	Quarter ended Dec 31,2024	Quarter ended Sep 30,2024	Quarter ended Dec 31, 2023	Nine months ended December 31, 2024	Nine months ended December 31, 2023	Year ended March 31, 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1. Total Income						
(a) (i) Revenue from operations	-	1.47	22.61	10.56	81.42	169.58
(ii) Other Operating Income	-	-	-	1.47	0.94	0.94
Total Income (i+ii)	-	1.47	22.61	12.03	82.36	170.52
(b) Other Income	8.60	-	10.82	25.39	33.27	43.84
Total Income (a+b)	8.60	1.47	33.43	37.42	115.63	214.36
2. Expenses						
(a) Operating expenditure/ Cost of Material & Services	-	-	-	-	-	-
(b) Cost of materials Consumed		-			-	-
(b) Purchase of stock-in-trade	118.95	-	22.49	129.49	80.50	168.44
(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(118.95)	1.71	0	(117.24)	1.26	1.26
(d) Employee benefit expense	-	-	0.60	-	3.60	3.60
(e) Depreciation and amortisation expense	0.10	0.08	0.08	0.27	0.25	0.33
(f) Finance charges	0.02	-	0	0.03	0.01	0.02
(g) Depository Expenses	-	0.20	0.00	0.68	0.61	1.76
(h) BSE fees/ Listing Fees	0.44	0.04	0.81	4.25	2.43	3.74
(i) Directors' remuneration	0.90	0.90	0.90	2.70	2.70	3.60
(j) Professional Fees	2.60	1.04	0.30	3.64	0.50	1.10
(k) Stamp Duty Paid For increase in Authorized Capital	14.25	-	-		-	-
				14.25		
(l) Debit Balances written off	317.63			317.63		
(m) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be	1.92	0.59	0.65	2.15	1.88	2.49
Total expenses	337.86	4.56	25.83	357.85	93.74	186.34
3. Profit/(Loss) before exceptional items (1-2)	(329.26)	(3.09)	7.60	(320.43)	21.89	28.02
4. Exceptional items	-	-	-	-	-	-
5. Profit /(Loss) before tax (3-4)	(329.26)	(3.09)	7.60	(320.43)	21.89	28.02
6. Tax expense	-	-	1.19	-	3.46	4.37
7. Net Profit / (Loss) for the period after tax (5-6)	(329.26)	(3.09)	6.41	(320.43)	18.43	23.65
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)	(329.26)	(3.09)	6.41	(320.43)	18.43	23.65
10. Paid-up Equity Share Capital (Face value of the shares Rs. 10/- each)	609.62	609.62	609.62	609.62	609.62	609.62
11. Reserves excluding revaluation reserves (as per BS of previous accounting year.						447.42
12. EPS (Not annualised)						
(i) Basic	(5.40)	(0.05)	0.11	(5.26)	0.30	0.39
(i) Diluted	(5.40)	(0.05)	0.11	(5.26)	0.30	0.39

ARIGATO UNIVERSE LIMITED

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Branch Off.: Flat No. 802, Impressa Rise Apartments, Shivaji Nagar, North Ambazari Road, Nagpur - 440010 Maharashtra

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2024

(Rs. In Lakhs)

	Standalone

Particulars	**Quarter ended 31.03.2013**
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:

1 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 **February 14 2025.** 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

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

For ARIGATO UNIVERSE LIMITED (Formerly Saboo Borthers Limited)

Director

ARIGATO UNIVERSE LIMITED
(Formerly Known as Saboo Brothers Limited)

Whole Time Director
NIKHIL KUWAR SINGH (DIN: 09127337)
Place: Udaipur
Date: February 14th , 2025

ARIGATO UNIVERSE LIMITED

ARIGATO UNIVERSE LIMITED
(Formerly Saboo Borthers Limited)

Reg. Off.: Galaxy Apartments, Fatehpura Badla Road, Udaipur - 313001 Rajasthan
Branch Off.: Flat No. 802, Impressa Rise Apartments, Shivaji Nagar, North Ambazari Road, Nagpur - 440010 Maharashtra

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2024

(Rs. In Lakhs)

	Standalone Statement of Assets and Libilities Particulars	As at Dec 31, 2024 (UNAUDITED)	As at 31-Mar-24 (AUDITED)
A	**ASSETS**		
1	**Non-Current Assets**		
	Property Plant and Equipment	5.11	1.13
	Capital Work in Progress	-	-
	Intangible Assets	-	-
	Financial Assests	-	-
	Investments	-	-
	Loans	-	-
	Other Financial Assets	-	
	Deferred Tax Assets (Net)	-	-
	Other non - Current Assets	157.29	869.42
	Total - Non-Current Assets	**162.40**	**870.55**
2	**Current Assets**		
	Inventories	118.95	1.71
	Financial Assets		
	Trade receivables	93.05	135.59
	Cash and cash equivalents	3.91	94.05
	Loans	-	-
	Other Current Assets	500.51	27.96
	Total - Current Assets	**716.42**	**259.31**
	TOTAL ASSETS	**878.82**	**1,129.86**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	Equity Share Capital	609.62	609.62
	Other Equity	126.99	447.42
	Total - Equity	**736.61**	**1,057.04**
2	**Non-current liabilities**		
	Financial Liabilities	49.20	-
	Provisions	-	-
	Deferred Tax Liabilities (Net)	-	-
	Other Non-current Liability	-	-
	Total - Non-current Liabilities	**49.20**	-
3	**Current liabilities**		
	Financial Liabilities	-	-
	Provisions	-	4.37
	Current Tax Liability	79.88	57.53
	Other current liabilities	13.13	10.92
	Total - Current Liabilities	**93.01**	**72.82**
	TOTAL - EQUITY AND LIABILITIES	**878.82**	**1,129.86**

Place : Udaipur

Date: February 14th , 2025

ARIGATO UNIVERSE LIMITED

For and on behalf of the Board of Directors
ARIGATO UNIVERSE LIMITED
(Formerly Saboo Borthers Limited)

Director

ARIGATO UNIVERSE LIMITED
(Formerly known as Saboo Brothers Limited)

NIKHIL KUWAR SINGH (DIN: 09127337)
Whole Time Director
DIN: 08451425

ARIGATO UNIVERSE LIMITED
(Formerly Saboo Borthers Limited)

Reg. Off.: Galaxy Apartments, Fatehpura Badla Road, Udaipur - 313001 Rajasthan

Branch Off.: Flat No. 802, Impressa Rise Apartments, Shivaji Nagar, North Ambazari Road, Nagpur - 440010 Maharashtra

Extract of Financial Results for the Quater ended December 31, 2024

Standalone (Rs. In Lakhs)

Particulars	Quarter ended Dec 31,2024	Quarter ended Sep 30,2024	Quarter ended Dec 31, 2023	Year ended March 31, 2024
Total income from operations (net)	0.00	1.47	22.61	169.58
Net Profit / (Loss) from ordinary activities after tax	-329.26	-3.09	6.41	23.65
Net Profit / (Loss) for the period after tax (after Extraordinary items)	-329.26	-3.09	6.41	23.65
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)	-	-	-	447.42
Earnings Per Share (before extraordinary items) (of Rs. 10/- each)				
Basic :	-5.40	-0.05	0.11	0.39
Diluted:	-5.40	-0.05	0.11	0.39
Earnings Per Share (after extraordinary items) (of Rs. 10/- each)				
Basic :	-5.40	-0.05	0.11	0.39
Diluted :	-5.40	-0.05	0.11	0.39

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: February 14th , 2025

ARIGATO UNIVERSE LIMITED

For and on behalf of the Board of Directors
ARIGATO UNIVERSE LIMITED
(Formerly Saboo Borthers Limited)

Director

ARIGATO UNIVERSE LIMITED
(Formerly Saboo Borthers Limited)

NIKHIL KUWAR SINGH (DIN: 09127337)
Whole Time Director