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

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., 13th February, 2026.

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., 13th February, 2026 have inter alia approved the following:

1. The Standalone Unaudited Financial Results set out in compliance with applicable Accounting Standards for the Quarter ended 31st December, 2025 together with Statement of Assets and Liabilities.

The Board Meeting commenced at 04:00 P.M. and concluded at 4:30 P.M.

The aforesaid results are also being disseminated on Company's website at www.arigatouniverse.com.

Kindly take this intimation on your record.

Thanking you,
Yours faithfully,

For Arigato Universe Limited
(Formerly known as Saboo Brothers Limited)

Priyanka Bajaj
Digitally signed by Priyanka Bajaj
Date: 2026.02.13 16:50:42 +05'30'

CS Priyanka Bajaj
Company Secretary cum Compliance Officer
Mem No: A56350

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 2025 and year to date results for the period 01 Oct 2025 to 31 Dec 2025 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.

Our conclusion is not modified in respect of this matter.

For Bagdia & Company
Chartered Accountants
FRN: 128256W

SAKET SURESH BAGDIA
Digitally signed by SAKET SURESH BAGDIA
Date: 2026.02.13 16:35:28 +05'30'

BAGDIA & COMPANY ★ CHARTERED ACCOUNTANTS ★

CA Saket Bagdia
Partner
Membership No. 111021
UDIN: 26111021OYOAPQ2897
Place: Nagpur
Date: 13.02.2026

ARIGATO UNIVERSE LIMITED (formerly known as SABOO BROTHERS LIMITED)

CIN: L45100MH1979PLC440026

Reg. Off.: Flat 802, Impressa Rise Apartments, Shivaji Nagar, North Ambazari Road, Nagpur - 440010 (M.S.)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DEC 31, 2025

(Rs. In Lacs)

Particulars	Standalone					
	Quarter ended Dec 31,2025	Quarter ended Sep 30,2025	Quarter ended Dec 31, 2024	Nine months ended December 31, 2025	Nine months ended December 31, 2024	Year ended March 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Total Income						
(a) (i) Revenue from operations	632.77	1,345.25	-	1,978.02	10.56	712.42
(ii) Other Operating Income	-	-	-	-	1.47	1.47
Total Income (i+ii)	**632.77**	**1,345.25**	**-**	**1,978.02**	**12.03**	**713.89**
(b) Other income	38.71	23.44	8.60	70.92	25.39	56.46
Total income (a+b)	**671.48**	**1,368.69**	**8.60**	**2,048.94**	**37.42**	**770.35**
2. Expenses				-	-	
(a) Operating expenditure/ Cost of Material & Services	500.67	210.57	-	1,236.14	-	707.39
(b) Purchase of stock-in-trade	432.26	613.79	118.95	1866.29	129.49	129.49
(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(464.97)	156.50	(118.95)	(1,518.32)	(117.24)	(175.93)
(d) Employee benefit expense	80.28	311.49	-	261.96	-	0.40
(e) Depreciation and amortisation expense	1.11	0.99	0.1	2.82	0.27	0.71
(f) Finance charges	36.63	-	0.02	36.63	0.03	5.48
(g) Depository Expenses	0.54	-	-	0.54	0.68	0.68
(h) BSE fees/ Listing Fees	-	-	0.44	5.02	4.25	3.90
(i) Directors' remuneration	9.00	-	0.9	9.00	2.70	3.60
(j) Professional Fees	1.80	0.90	2.60	6.04	3.64	5.10
(k) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	6.10	2.25	1.92	9.95	2.15	2.48
(l) Stamp Duty for increasing Authorized Capital	-	-	14.25	-	14.25	14.25
(m) Debit Balances written off	-	-	317.63	-	317.63	403.24
Total expenses	**603.42**	**1,296.49**	**337.86**	**1,916.07**	**357.85**	**1,100.79**
3. Profit/(Loss) before exceptional items (1-2)	**68.06**	**72.20**	**(329.26)**	**132.87**	**(320.43)**	**(330.44)**
4. Exceptional items	**-**	**-**	**-**	**-**	-	-
5. Profit /(Loss) before tax (3-4)	**68.06**	**72.20**	**(329.26)**	**132.87**	**(320.43)**	**(330.44)**
6. Tax expense	22.18	11.26	-	22.18	-	0.14
7. Net Profit / (Loss) for the period after tax (5-6)	**45.88**	**60.94**	**(329.26)**	**110.69**	**(320.43)**	**(330.58)**
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)	**45.88**	**60.94**	**(329.26)**	**110.69**	**(320.43)**	**(330.58)**
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.	-	-	-	-	-	116.83
12. EPS (Not annualised)						
(i) Basic	0.75	1.00	(5.40)	1.82	(5.26)	(5.42)
(i) Diluted	0.75	1.00	(5.40)	1.82	(5.26)	(5.42)

Particulars	Quarter ended
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 **February 13 2026**. 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 (formerly known as SABOO BROTHERS LTD)

Rajan Shah
Managing Director
DIN - 00932062
Place: Nagpur
Date: Feb 13, 2026

ARIGATO UNIVERSE LIMITED (Formerly known as SABOO BROTHERS LIMITED)

CIN: L45100MH1979PLC440026

Reg. Off.: Flat 802, Impressa Rise Apartments, Shivaji Nagar, North Ambazari Road, Nagpur - 440010 (M.S.)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025

(Rs. In Lakhs)

	Standalone Statement of Assets and Libilities	As at	As at
	Particulars	Dec 31, 2025	31-Mar-25
		(UNAUDITED)	(AUDITED)
A	**ASSETS**		
1	**Non-Current Assets**		
	Property Plant and Equipment	26.29	15.14
	Capital Work in Progress	-	-
	Intangible Assets	-	-
	Financial Assests	-	-
	Investments	-	-
	Loans	-	-
	Other Financial Assets	3.00	
	Deferred Tax Assets (Net)	-	-
	Other non - Current Assets	491.47	515.20
	Total - Non-Current Assets	**520.76**	**530.34**
2	**Current Assets**		
	Inventories	1,762.79	244.47
	Financial Assets		
	Trade receivables	569.33	857.21
	Cash and cash equivalents	2.61	35.16
	Loans and Advances	-	-
	Other Current Assets	38.07	77.26
	Total - Current Assets	**2,372.80**	**1,214.10**
	TOTAL ASSETS	**2,893.56**	**1,744.44**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	Equity Share Capital	609.62	609.62
	Other Equity	230.51	116.83
	Total - Equity	**840.13**	**726.45**
2	**Non-current liabilities**		
	Financial Liabilities	699.14	416.90
	Provisions	-	-
	Deferred Tax Liabilities (Net)	0.12	0.12
	Other Non-current Liability	-	-
	Total - Non-current Liabilities	**699.26**	**417.02**
3	**Current liabilities**		
	Financial Liabilities	1,331.99	600.97
	Provisions	22.18	-
	Current Tax Liability	-	-
	Other current liabilities	-	-
	Total - Current Liabilities	**1,354.17**	**600.97**
	TOTAL - EQUITY AND LIABILITIES	**2,893.56**	**1,744.44**

Place : Nagpur

Date: Feb 13, 2026

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

Rajan Shah
Managing Director
DIN - 00932062

ARIGATO UNIVERSE LIMITED
(Formerly Saboo Borthers Limited)

Reg. Off.: Flat 802, Impressa Rise Apartments, Shivaji Nagar, North Ambazari Road, Nagpur - 440010 (M.S.)

Extract of Financial Results for the Quater ended December 31, 2025

Standalone				**(Rs. In Lakhs)**
Particulars	**Quarter ended Dec 31,2025**	**Quarter ended Sep 30,2025**	**Quarter ended Dec 31, 2024**	**Year ended March 31, 2025**
Total income from operations (net)	632.77	1345.25	0.00	712.42
Net Profit / (Loss) from ordinary activities after tax	45.88	60.94	-329.26	-330.58
Net Profit / (Loss) for the period after tax (after Extraordinary items)	45.88	60.94	-329.26	-330.58
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)	-	-	-	116.83
Earnings Per Share (before extraordinary items) (of Rs. 10/- each)				
Basic :	0.75	1.00	-5.40	-5.42
Diluted:	0.75	1.00	-5.40	-5.42
Earnings Per Share (after extraordinary items) (of Rs. 10/- each)				
Basic :	0.75	1.00	-5.40	-5.42
Diluted :	0.75	1.00	-5.40	-5.42

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 : Nagpur
Date: Feb 13, 2026

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

Rajan Shah
Managing Director
DIN - 00932062

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

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, 2025 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)

Priyanka Bajaj
Digitally signed by Priyanka Bajaj
Date: 2026.02.13 16:51:02 +05'30'

CS Priyanka Bajaj
Company Secretary cum Compliance Officer
Mem No: A56350