Avinash Gandhewar
& Associates
Practicing Company Secretary

To,
The Chief General Manager
Listing Operation,
BSE Limited,
20th Floor, P. J. Towers,
Dalal Street,
Mumbai – 400 001.

Dear Sir/ Madam

Sub: Application for "In-principle approval" prior to issue and allotment of 15000000 Equity Shares on preferential basis under Regulation 28(1) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

I, Avinash Prakash Gandhewar, have verified the relevant records and documents of Arigato Universe Limited with respect to the proposed preferential issue by the company as per Chapter V of SEBI (ICDR) Regulations, 2018 and certify that:

a) None of the proposed allottee(s) has/ have sold any equity shares of the company during the 90 trading days preceding the relevant date. Further, where the proposed allottee(s) is/ are promoter/ promoter group entity, then none of entities in the promoter and promoter group entities has/ have sold any equity share of the company during the 90 trading days preceding the relevant date.

b) Except Mr. Rajan Shah (2141288 Equity Share) and Mr. Arvind Munjal (1600 Equity Share) No Allottee hold any equity shares of the issuer for a period starting from the relevant date till the date of preferential allotment.

c) The pre-preferential shareholding of each of proposed allottee(s) has been locked in accordance with Regulation 167 (6) SEBI (ICDR) Regulations, 2018. Further, there is no sale/ pledge of pre-preferential holding from (Relevant Date: 28th August 2026 till lock-in 01st April 2027). The details of allottee-wise pre-preferential shareholding and lock-in thereon is as given hereunder:

Name of Proposed Allottee	DP ID *	Pre-preferential holding	Lock-in details		Pledged with	Pledge end date
			From	To		
Rajan Shah	00151382	2141288	28/08/2026	31/03/2027	-	-
Arvind Munjal	IN303028	1600	28/08/2026	31/03/2027	-	-

(*) client id/ folio no in case allottee hold the securities in physical form

d) None of the proposed allottees belonging to promoter(s) or the promoter group is ineligible for allotment in terms of Regulations 159 of SEBI (ICDR) Regulations, 2018.

Jagat Housing Society, Sundaram Apartments,
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Opp. ICAD, Byramji Town, Nagpur- 440013
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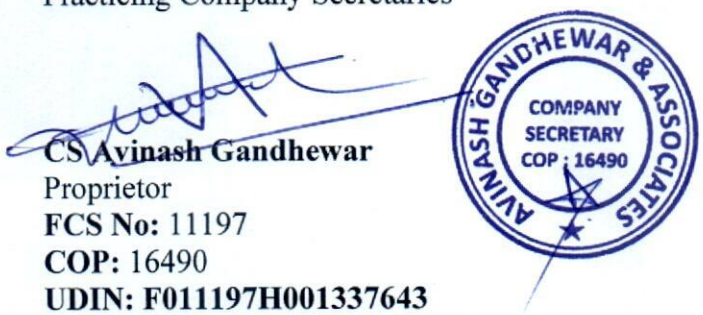
e) The proposed issue is being made in accordance with the requirements of Chapter V of SEBI (Issue of Capital and Disclosure Requirement) Regulations, 2018, Section 42 and 62 of the Companies Act 2013 and Rule 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014 and other requirements of Companies Act, 2013. Further, the company has complied with all legal and statutory formalities and no statutory authority has restrained the company from issuing these proposed securities.

f) The proposed preferential issue is being made in compliance with the provisions of Memorandum of Association (MoA) and Article of Association (AoA) of the company. It is further confirmed that for the proposed preferential issue, the price of the equity shares of the company has been determined in compliance with the valuation requirement as mentioned in the AoA of the company."

g) The total allotment to the allottee or allottees acting in concert in the present preferential issue or in the same financial year i.e. 2026-27 is more than 5% of the post issue fully diluted share capital of the issuer.

For M/s Avinash Gandhewar & Associates
Practicing Company Secretaries



CS Avinash Gandhewar
Proprietor
FCS No: 11197
COP: 16490
UDIN: F011197H001337643
Peer Review Certificate No: 2718/2022

Date: 01/09/2026
Place: Nagpur