



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,

Date: 30th November, 2024

The General Manager,

Listing Department,

BSE Limited,

Phiroze Jeejeebhoy Towers, Dalal Street,

Mumbai - 400001.

BSE CODE: 530267

Subject: Response to Your Email Dated 28th November 2024

Dear Sir/Madam,

This is in reference to your query regarding the absence of the Cash Flow Statement with the Unaudited Standalone Financial Results. We inadvertently missed attaching the Cash Flow Statement with the Unaudited Standalone Financial Results.

We have now provided the Unaudited Standalone Financial Results for the quarter ended 30th September 2024, along with the Cash Flow Statement prepared in accordance with the applicable Accounting Standards. Additionally, the Statement of Assets and Liabilities has been included for your reference. Request you to take the same on your records.

Thanking you,

Yours faithfully,

For Arigate Universe Limited

(Formerly Known as Saboo Brothers Limited)

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Date: 2024.11.30
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Nikhil Kuwar Singh

Whole Time Director

(DIN: 09127337)

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,

Date: 14th November, 2024

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. Thursday 14th November, 2024.

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 30th September, 2024 together with Statement of Assets and Liabilities.

The Board Meeting commenced at 4:00 P.M. and concluded at 05:00 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 Arigate Universe Limited

(Formerly Known as Saboo Brothers Limited)

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NIKHIL KUWAR SINGH
Date: 2024.11.14
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Nikhil Kuwar Singh

Whole Time Director

(DIN: 09127337)

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,

Date: 14th November, 2024

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 Statements and results for the quarter ended 30th September, 2024 which are being sent herewith are unmodified and without any qualification.

Thanking you,

Yours faithfully,

For Arigate Universe Limited

(Formerly Known as Saboo Brothers Limited)

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Nikhil Kuwar Singh

Whole Time Director

(DIN: 09127337)



**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 30th Sept 2024 and year to date results for the period 01 April 2024 to 30 Sept 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 misstatements *subject to non-realisation for Loans and Advances of Rs.112.31 lacs, Security Deposit of Rs.13.95 Lacs and Sundry Debtors of Rs.146.32 Lacs.*

Our conclusion is not modified in respect of this matter.

For Bagdia & Company
Chartered Accountants
FRN: 128256W


CA Saket Bagdia

Partner

Membership No. 111021

UDIN: 24111021BKEMZE4186

Place: Nagpur

Date: 14.11.2024



ARIGATO UNIVERSE LIMITED
(Formerly Saboo Borthers Limited)

CIN: L45100RJ1979PLC001851

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

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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2024

(Rs. In Lakhs)

| Particulars | Standalone | | | | | |
|---|--------------------------------|--------------------------------|--------------------------------|---|---|------------------------------|
| | Quarter ended Sept 30, 2024 | Quarter ended June 30, 2024 | Quarter ended Sept 30, 2023 | Six months ended September 30, 2024 | Six months ended September 30, 2023 | Year ended March 31, 2024 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) | (Audited) |
| 1. Total Income | | | | | | |
| (a) (i) Revenue from operations | 1.47 | 10.56 | 46.84 | 12.03 | 58.81 | 169.58 |
| (ii) Other Operating Income | - | - | 0.94 | - | 0.94 | 0.94 |
| Total Income (I+II) | 1.47 | 10.56 | 47.78 | 12.03 | 59.75 | 170.52 |
| (b) Other Income | - | - | 12.01 | - | 22.45 | 43.84 |
| Total Income (a+b) | 1.47 | 10.56 | 59.79 | 12.03 | 82.20 | 214.36 |
| 2. Expenses | | | | | | |
| (a) Operating expenditure/ Cost of Material & Services | - | - | - | - | - | - |
| (b) Purchase of stock-in-trade | - | 10.53 | 46.33 | 10.53 | 58.01 | 168.44 |
| (c) Change in inventories of finished goods, work-in-progress and stock-in-trade | 1.71 | - | 1.26 | 1.71 | 1.26 | 1.26 |
| (d) Employee benefit expense | - | - | 1.50 | 0.00 | 3.00 | 3.60 |
| (e) Depreciation and amortisation expense | 0.08 | 0.08 | 0.08 | 0.16 | 0.16 | 0.33 |
| (f) Finance charges | - | - | 0 | 0.00 | - | 0.02 |
| (g) Depository Expenses | 0.20 | 0.49 | 0.06 | 0.69 | 0.61 | 1.76 |
| (h) BSE fees/ Listing Fees | 0.04 | 3.25 | 0.81 | 3.29 | 1.62 | 3.74 |
| (i) Directors' remuneration | 0.90 | 0.90 | 0.9 | 1.80 | 1.80 | 3.60 |
| (j) Professional Fees | 1.04 | - | 0.00 | 1.04 | 0.20 | 1.10 |
| (k) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 0.59 | 0.17 | 0.94 | 0.76 | 1.30 | 2.49 |
| Total expenses | 4.56 | 15.42 | 51.88 | 19.98 | 67.96 | 186.34 |
| 3. Profit/(Loss) before exceptional Items (1-2) | (3.09) | (4.86) | 7.91 | (7.95) | 14.24 | 28.02 |
| 4. Exceptional items | - | - | - | - | - | - |
| 5. Profit / (Loss) before tax (3-4) | (3.09) | (4.86) | 7.91 | (7.95) | 14.24 | 28.02 |
| 6. Tax expense | - | - | 1.23 | - | 2.22 | 4.37 |
| 7. Net Profit / (Loss) for the period after tax (5-6) | (3.09) | (4.86) | 6.68 | (7.95) | 12.02 | 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) | (3.09) | (4.86) | 6.68 | (7.95) | 12.02 | 23.65 |
| 10. Paid-up Equity Share Capital | 609.62 | 609.62 | 609.62 | 609.62 | 609.62 | 609.62 |
| (Face value of the shares Rs. 10/- each) | | | | | | |
| 11. Reserves excluding revaluation reserves (as per BS of previous accounting year. | - | - | - | - | - | 447.42 |
| 12. EPS (Not annualised) | | | | | | |
| (i) Basic | (0.05) | (0.08) | 0.11 | (0.13) | 0.20 | 0.39 |
| (i) Diluted | (0.05) | (0.08) | 0.11 | (0.13) | 0.20 | 0.39 |

| 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 **November 14 2024**. The financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed 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 Saboo Borthers Limited)

Director



Whole Time Director

NIKIL KUMAR SINGH (Formerly Saboo Borthers Limited)

Place: Nagpur

Date: November 14, 2024

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 SEPTEMBER 30, 2024

(Rs. In Lakhs)

| Standalone Statement of Assets and Liabilities | | As at | As at |
|--|--|-----------------|-----------------|
| Particulars | | Sept 30, 2024 | 31-Mar-24 |
| | | (UNAUDITED) | (AUDITED) |
| A | ASSETS | | |
| 1 | Non-Current Assets | | |
| | Property Plant and Equipment | 0.97 | 1.13 |
| | Capital Work in Progress | - | - |
| | Intangible Assets | - | - |
| | Financial Assests | - | - |
| | Investments | - | - |
| | Loans | - | - |
| | Other Financial Assets | - | - |
| | Deferred Tax Assets (Net) | - | - |
| | Other non - Current Assets | 839.41 | 869.42 |
| | Total - Non-Current Assets | 840.38 | 870.55 |
| 2 | Current Assets | | |
| | Inventories | - | 1.71 |
| | Financial Assets | | |
| | Trade receivables | 103.05 | 135.59 |
| | Cash and cash equivalents | 3.15 | 94.05 |
| | Loans | 126.00 | - |
| | Other Current Assets | 28.84 | 27.96 |
| | Total - Current Assets | 261.04 | 259.31 |
| | TOTAL ASSETS | 1,101.42 | 1,129.86 |
| B | EQUITY AND LIABILITIES | | |
| 1 | Equity | | |
| | Equity Share Capital | 609.62 | 609.62 |
| | Other Equity | 439.47 | 447.42 |
| | Total - Equity | 1,049.09 | 1,057.04 |
| 2 | Non-current liabilities | | |
| | Financial Liabilities | 10.00 | - |
| | Provisions | - | - |
| | Deferred Tax Liabilities (Net) | - | - |
| | Other Non-current Liability | - | - |
| | Total - Non-current Liabilities | 10.00 | - |
| 3 | Current liabilities | | |
| | Financial Liabilities | - | - |
| | Provisions | 4.37 | 4.37 |
| | Current Tax Liability | 24.97 | 57.53 |
| | Other current liabilities | 12.99 | 10.92 |
| | Total - Current Liabilities | 42.33 | 72.82 |
| | TOTAL - EQUITY AND LIABILITIES | 1,101.42 | 1,129.86 |

Place : Nagpur

Date: November 14, 2024

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

Director

(Signature)

ARIGATO UNIVERSE LIMITED
(Formerly Known as Saboo Brothers Limited)

NIKHIL KUMAR SINGH (DIN: 09127337)

Whole Time Director

DIN: 08451425



M/S ARIGATO UNIVERSE LIMITED**(Formerly Saboo Brothers Ltd)****CIN: L45100RJ1979PLC001851****Registered Office : Galaxy Apartments, Fatehpura Badla Road, Udaipur - 313001 Rajasthan****ch Off.: Flat No. 802, Impressa Rise Apartments, Shivaji Nagar, North Ambazari Road, Nagpur - 440010****CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEP 2024****(Amount in lacs)**

| PARTICULARS | Six Month Ende | Six Month Ended |
|--|----------------|-----------------|
| | Sep 30,2024 | Sep 30,2023 |
| I. Cash flow from operating activities | | |
| Profit before tax and after exceptional item | -7.95 | 14.24 |
| Adjustment for non-cash/non-operating item to reconcile profit | | |
| Depreciation and amortization expenses | 0.16 | 0.16 |
| Exceptional Items | - | - |
| Loss/(profit) on sale of fixed assets | - | - |
| Sundry credit balances written back | - | - |
| Effect of unrealised foreign exchange (gain)/loss | - | - |
| Deffered Tax | - | - |
| Interest Income | - | -22.45 |
| Operating profit before working capital changes | -7.79 | -8.05 |
| Movements in working capital : | | |
| Decrease/(increase) in inventories | 1.71 | 1.26 |
| Increase/(decrease) in trade and other payables | 9.51 | 1.78 |
| Decrease/(increase) in trade receivables | -31.51 | -53.74 |
| Decrease/(increase) in Other Current Assets | -12.81 | -1.91 |
| Increase/(decrease) in liabilities | 29.52 | -21.22 |
| Cash generated from / (used in) operations | -11.37 | -81.88 |
| Direct taxes paid (net of refunds) | - | 0.99 |
| <u>Net Cash flow from / (used in) operating activities (A)</u> | -11.37 | -82.87 |
| Cash flow from investing activities | | |
| Purchase of fixed assets, including intangible assets, CWIP | - | - |
| Proceeds from sale of fixed assets | - | - |
| Proceeds from sale/ purchase of current investments (Net) | - | - |
| Decrease/(increase) in long-term loans and capital advances | -23.34 | 44.56 |
| Decrease/(increase) in Deposits | - | - |
| Interest received | - | 22.45 |
| <u>Net Cash flow from / (used in) investing activities (B)</u> | -23.34 | 67.01 |
| Cash flow from financing activities | | |
| Proceeds from long-term borrowings | 10.00 | - |
| (net of repayment, including interest funded into Term Loans) | - | - |
| Proceeds from short-term borrowings (net of repayment) | - | - |
| <u>Net Cash flow from / (used in) financing activities (C)</u> | 10.00 | - |
| Net increase/(decrease) in cash and cash equivalents (A+B+C) | -24.71 | -15.84 |
| Cash and cash equivalents at the beginning of the year | 27.86 | 43.70 |
| <u>Cash and cash equivalents at the end of the year</u> | 3.15 | 27.86 |
| Cash and cash equivalents consists of the following for the purpose of the Cash Flow Statement: | | |
| | 3.15 | 27.86 |
| Total cash and cash equivalents | 3.15 | 27.86 |

For ARIGATO UNIVERSE LIMITED

(Formerly Saboo Borthers Limited)



NIKHIL KUWAR SINGH

(DIN: 09127337)

Whole Time Director

Place: Nagpur

Date: November 14, 2024

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 Quarter ended September 30, 2024

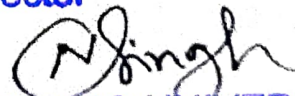
| Standalone | | | | (Rs. In Lakhs) |
|---|-------------------------------|-------------------------------|--------------------------------|------------------------------|
| Particulars | Quarter ended Sept 30,2024 | Quarter ended June 30,2024 | Quarter ended Sept 30, 2023 | Year ended March 31, 2024 |
| Total income from operations (net) | 1.47 | 10.56 | 46.84 | 169.58 |
| Net Profit / (Loss) from ordinary activities after tax | -3.09 | -4.86 | 6.68 | 23.65 |
| Net Profit / (Loss) for the period after tax (after Extraordinary items) | -3.09 | -4.86 | 6.68 | 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 : | -0.05 | -0.08 | 0.11 | 0.39 |
| Diluted: | -0.05 | -0.08 | 0.11 | 0.39 |
| Earnings Per Share (after extraordinary items) (of Rs. 10/- each) | | | | |
| Basic : | -0.05 | -0.08 | 0.11 | 0.39 |
| Diluted : | -0.05 | -0.08 | 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 : Nagpur
Date: November 14, 2024

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