



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: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024. Request you to take the same on your records.

Kindly take the same on record.

Thanking you,

Yours faithfully,

For Arigate Universe Limited

(Formerly Known as Saboo Brothers Limited)

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 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

CA Saket Bagdia
Partner

Membership No. 111021

UDIN: 25111021BMJJS7925

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	-	-	-	-	-
(l) Debit Balances written off	317.63	-	-	14.25	-	-
(m) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be	1.92	0.59	0.65	317.63	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	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	(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



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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:

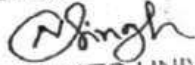
1 Previous year/period figures have been regrouped/reclassified wherever necessary.

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 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

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 as Saboo Brothers Limited)

Whole Time Director

NIKHIL KUWAR SINGH (DIN: 09127337)

Place: Udaipur

Date: February 14th, 2025



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

(Rs. In Lakhs)

Standalone Statement of Assets and Liabilities		As at	
		Dec 31, 2024 (UNAUDITED)	31-Mar-24 (AUDITED)
Particulars			
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	600.51	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



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

Director

Nikhil K. Singh
ARIGATO UNIVERSE LIMITED
(Formerly Saboo Borthers Limited)

NIKHIL KUMAR SINGH (DIN: 09127337)

Whole Time Director

DIN: 08451425

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Extract of Financial Results for the Quarter 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



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

N Singh
ARIGATO UNIVERSE LIMITED
NIKHIL KUWAR SINGH (DIN: 09127337)

Whole Time Director



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313001, Ph.+91 7841984000,

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

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE QUALIFIED INSTITUTIONS PLACEMENT ETC.- Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - Not Applicable

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e.,4th quarter) – Not Applicable.