

**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](mailto:arigatouniverseltd@gmail.com)

**Website:** [www.arigatouniverse.com](http://www.arigatouniverse.com)

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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., 28<sup>th</sup> May, 2026.

Sir / Ma'am,

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., 28<sup>th</sup> May, 2026 have inter alia approved the following:

1. The Standalone Audited Financial Results set out in compliance with applicable Accounting Standards for the Quarter ,half year and year ended 31<sup>st</sup> March, 2026 together with Statement of Assets and Liabilities.

The Board Meeting commenced at 04:00 P.M. and concluded at 5.15 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)**

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



**Independent Auditor's Report on Quarterly and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors,  
M/s Arigato Universe Limited (Formerly Saboo Brothers Limited)

**Report on the audit of the Financial Results**

We have audited the accompanying annual financial results **M/S ARIGATO UNIVERSAL LIMITED (Formerly Saboo Brothers Limited)** ('the Company') for the quarter and year ended March 31, 2026 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

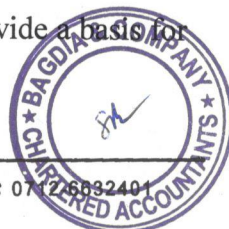
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the applicable accounting standards prescribed under section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015 as amended, other accounting principles generally accepted in India, of net profit, other comprehensive income and other financial information of the company for the year ended March 31, 2026.

**Basis of Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our Responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant for our audit of the Financial Results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



## **Board of Directors Responsibility for the Financial Results**

This statement has been prepared on the basis of the annual financial statements.

The Company's Board of Directors are responsible for the preparation and presentation of the financial results that give a true and fair view of the net Loss and other comprehensive income in accordance with Indian Accounting Standards prescribed under section 133 of the companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules , 2015 as amended, other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the company, as aforesaid.

In preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative to do so.

The Board of Directors are also responsible for overseeing the Financial Reporting Process of the Company.

## **Auditor's Responsibility for the Audit of Financial Statements**

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statements.

As part of our audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidences that is sufficient and appropriate to provide a basis for our opinion, The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may include collusion, forgery, intentional omissions, misinterpretations, or the override of internal control.
- Obtain and understanding of internal financials controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, we are also responsible for expressing our opinion on whether the company has adequate internal control with reference to Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Board of Directors.



- Conclude on the appropriateness of the Board of Directors' use of going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significantly doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the company of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matter**

The annual financial results include the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

Our opinion is not modified in respect of the above matters.

**For Bagdia & Company**  
**Chartered Accountants**  
**FRN: 128256W**



**CA Saket Bagdia**  
**Partner**

**Membership No. 111021**  
**UDIN: 26111021INWJWP8543**  
**Place: Nagpur**  
**Date: 28.05.2026**



Particulars	Standalone				
	Quarter ended March 31,2026	Quarter ended December 31,2025	Quarter ended March 31,2025	Year ended March 31, 2026	Year ended March 31, 2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>1. Income from operations</b>					
(a) (i) Revenue from operations	882.39	632.77	701.86	2,860.41	712.42
(ii) Other Operating Income	-	-	-	-	1.47
<b>Total revenue from operations (i+ii)</b>	<b>882.39</b>	<b>632.77</b>	<b>701.86</b>	<b>2,860.41</b>	<b>713.89</b>
<b>(b) Other income</b>	9.25	38.71	31.07	80.18	56.46
<b>Total income (a+b)</b>	<b>891.64</b>	<b>671.48</b>	<b>732.93</b>	<b>2,940.59</b>	<b>770.35</b>
<b>2. Expenses</b>					
(a) Operating expenditure/ Cost of Material & Services	(1,236.14)	500.67	707.39	-	707.39
(b) Purchase of stock-in-trade	773.56	432.26	-	2,639.85	129.49
(c) Direct Expenses	-	-	-	-	-
- Labour Charges	377.14	-	-	377.14	-
-Repairs & Maintenance	27.09	-	-	27.09	-
- Hiring Expenses	453.92	-	-	453.92	-
- Site Security Expenses	35.38	-	-	35.38	-
- Petrol & Diesel Expenses	317.13	-	-	317.13	-
- Other Direct Expenses	92.62	-	-	92.62	-
(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(118.92)	(464.98)	(58.69)	(1,637.24)	(175.93)
(d) Employee benefit expense	74.00	80.28	0.40	335.96	0.40
(e) Depreciation and amortisation expense	1.05	1.11	0.44	3.87	0.71
(f) Finance charges	15.87	36.63	5.45	52.50	5.48
(g) Depository Expenses	(0.25)	0.54	-	0.29	0.68
(h) BSE fees/ Listing Fees	0.33	-	(0.35)	5.35	3.90
(i) Directors' remuneration	9.00	9.00	0.90	18.00	3.60
(j) Professional Fees	(2.29)	1.80	1.46	3.75	5.10
(k) Stamp Duty for increasing Authorized Capital	-	-	-	-	14.25
(l) Debit Balances written off	0.31	-	85.61	0.31	403.24
(m) Impairment Loss on Trade Receivables	32.83	-	-	32.83	-
(m) Other expenses ( Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	10.52	6.10	0.33	20.47	2.48
<b>Total expenses</b>	<b>863.14</b>	<b>603.42</b>	<b>742.94</b>	<b>2,779.21</b>	<b>1,100.79</b>
<b>3. Profit/(Loss) before exceptional items (1-2)</b>	<b>28.50</b>	<b>68.06</b>	<b>(10.01)</b>	<b>161.37</b>	<b>(330.44)</b>
4. Exceptional items	-	-	-	-	-
<b>5. Profit /(Loss) before tax (3-4)</b>	<b>28.50</b>	<b>68.06</b>	<b>(10.01)</b>	<b>161.37</b>	<b>(330.44)</b>
<b>6. Tax expense (including Deferred Tax &amp; MAT)</b>	<b>(88.23)</b>	<b>22.18</b>	<b>-</b>	<b>(66.05)</b>	<b>0.14</b>
<b>7. Net Profit / (Loss) for the period after tax (5-6)</b>	<b>116.73</b>	<b>45.88</b>	<b>(10.01)</b>	<b>227.42</b>	<b>(330.58)</b>
<b>8. Other comprehensive income ( net of tax expense)</b>					
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	-	-	-	-	-
<b>9. Total Comprehensive income for the period (7+8)</b>	<b>116.73</b>	<b>45.88</b>	<b>(10.01)</b>	<b>227.42</b>	<b>(330.58)</b>
<b>10. Paid-up Equity Share Capital</b> (Face value of the shares Rs. 10/- each)	609.62	609.62	609.62	609.62	609.62
<b>11. Reserves excluding revaluation reserves (as per BS of previous accounting year.</b>	116.83	116.83	-	116.83	447.42
<b>12. EPS (Not annualised)</b>					
<b>(a) (i) Basic &amp; Diluted EPS before Extraordinary items</b>	1.91	0.75	(0.16)	3.73	(5.42)
<b>(a) Basic &amp; Diluted</b>	1.91	0.75	(0.16)	3.73	(5.42)

Particulars	Quarter
<b>B. INVESTOR COMPLAINTS</b>	
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 **May 28, 2026**. 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 known as SABOO BROTHERS LTD)**



**Rajan Kantil Shah**  
Managing Director  
DIN - 00932062

Place: Nagpur  
Date: 28/05/2026



Standalone Statement of Assets and Liabilities		As at	
		As at	
		March 31, 2026	March 31, 2025
Particulars		(AUDITED)	(AUDITED)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	Property Plant and Equipment	25.66	15.14
	Capital Work in Progress	-	-
	Intangible Assets	-	-
	Financial Assests	-	-
	Investments	-	-
	Loans	394.28	497.13
	Other Financial Assets	-	-
	Deferred Tax Assets (Net)	43.38	-
	Other non - Current Assets	-	-
	<b>Total - Non-Current Assets</b>	<b>463.31</b>	<b>512.27</b>
<b>2</b>	<b>Current Assets</b>		
	Inventories	1,881.71	244.48
	Financial Assets		
	Trade receivables	479.71	857.21
	Cash and cash equivalents	4.27	35.22
	Loans	15.07	15.07
	Current Tax Assets	97.68	20.49
	Other Current Assets	99.69	59.76
	<b>Total - Current Assets</b>	<b>2,578.13</b>	<b>1,232.23</b>
	<b>TOTAL ASSETS</b>	<b>3,041.44</b>	<b>1,744.50</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	Equity Share Capital	609.62	609.62
	Other Equity	344.25	116.83
	<b>Total - Equity</b>	<b>953.87</b>	<b>726.45</b>
<b>2</b>	<b>Non-current liabilities</b>		
	Financial Liabilities	993.64	416.91
	Provisions	-	-
	Deferred Tax Liabilities (Net)	-	0.12
	Other Non-current Liability	-	-
	<b>Total - Non-current Liabilities</b>	<b>993.64</b>	<b>417.03</b>
<b>3</b>	<b>Current liabilities</b>		
	Financial Liabilities	-	-
	Trade Payables	685.34	572.16
	Other Financial Liabilites	55.02	23.59
	Other current liabilities	353.57	5.27
	<b>Total - Current Liabilities</b>	<b>1,093.93</b>	<b>601.02</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>3,041.44</b>	<b>1,744.50</b>

Place : Nagpur  
Date: 28/05/2026



For and on behalf of the Board of Directors  
For ARIGATO UNIVERSE LIMITED  
(formerly known as SABOO BROTHERS LTD)



Rajan Kantilal Shah  
Managing Director  
DIN - 00932062

**M/S ARIGATO UNIVERSE LIMITED**

(Formerly Saboo Brothers Ltd)

CIN: L45100MH1979PLC440026

Registered Office : Flat No. 802, Impresa Rise Apartments, Shivaji Nagar,

North Ambazari Road, Nagpur - 440010 MS

**CASH FLOW STATEMENT FOR THE PERIOD ENDED 31st MARCH 2026**

(Amount in lacs)

PARTICULARS	Year Ended Mar 31,2026	Year Ended Mar 31,2025
<b>I. Cash flow from operating activities</b>		
Profit before tax and after exceptional item	161.37	-330.45
<b>Adjustment for non-cash/non-operating item to reconcile profit</b>		
Depreciation and amortization expenses	3.87	0.71
Exceptional Items	-	-
Finance Cost	52.49	5.43
Bad Debts	-40.60	403.24
Effect of unrealised foreign exchange (gain)/loss	-	-
Deferred Tax	-	-
Interest Income	-	-
<b>Operating profit before working capital changes</b>	<b>177.13</b>	<b>78.93</b>
<b>Movements in working capital :</b>		
Decrease/(increase) in inventories	-1,637.22	-242.76
Increase/(decrease) in trade and other payables	113.18	511.86
Decrease/(increase) in trade receivables	418.10	-926.48
Decrease/(increase) in Other Current Assets	-39.93	-17.86
Increase/(decrease) in liabilities	379.73	16.33
Cash generated from / (used in) operations	<b>-589.02</b>	<b>-579.98</b>
Direct taxes paid (net of refunds)	54.63	20.51
<b>Net Cash flow from / (used in) operating activities (A)</b>	<b>-643.65</b>	<b>-600.49</b>
<b>Cash flow from investing activities</b>		
Purchase of fixed assets, including intangible assets, CWIP	-14.39	-14.72
Proceeds from sale of fixed assets	-	-
Proceeds from sale/ purchase of current investments (Net)	-	-
Decrease/(increase) in long-term loans and capital advances	102.85	144.90
Decrease/(increase) in Deposits	-	-
Interest received	-	-
<b>Net Cash flow from / (used in) investing activities (B)</b>	<b>88.46</b>	<b>130.18</b>
<b>Cash flow from financing activities</b>		
Proceeds from long-term borrowings	576.73	416.92
(net of repayment, including interest funded into Term Loans)	-	-
Proceeds from short-term borrowings (net of repayment)	-52.49	-5.43
<b>Net Cash flow from / (used in) financing activities (C)</b>	<b>524.24</b>	<b>411.48</b>
Net increase/(decrease) in cash and cash equivalents (A+B+C)	<b>-30.95</b>	<b>-58.83</b>
Cash and cash equivalents at the beginning of the year	35.22	94.05
<b>Cash and cash equivalents at the end of the year</b>	<b>4.27</b>	<b>35.22</b>
<b>Cash and cash equivalents consists of the following for the purpose of the Cash Flow Statement:</b>		
	4.27	35.22
<b>Total cash and cash equivalents</b>	<b>4.27</b>	<b>35.22</b>

For ARIGATO UNIVERSE LIMITED (Formerly Saboo Borthers Limited)

Managing Director  
Rajan Kantilal Shah (DIN: 00932062)  
Place: Nagpur  
Date: May 28, 2026





**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](mailto:arigatouniverseltd@gmail.com)

**Website:** [www.arigatouniverse.com](http://www.arigatouniverse.com)

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To,  
The General Manager,  
Listing Department,  
BSE Limited,  
Phiroze Jeejeebhoy Towers, Dalal Street,  
Mumbai - 400001.

**BSE CODE:** 530267

**Subject:** Declaration on Auditor's Report under Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Sir / Ma'am,

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 we hereby declare and confirm that the Auditor's Report on Standalone Financial Statements and results for the Quarter and Year ended 31<sup>st</sup> March, 2026 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)**

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