

ARIGATO UNIVERSE 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

Date:13.08.2026

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

BSE CODE: 530267

Subject: Intimation Pursuant to Regulation 30 Of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 relating to Resignation of Statutory Auditor of the Company.

Sir / Ma'am,

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, we wish to inform that M/s. Bagdia & Company, Chartered Accountants, (Firm Reg. No 128256W) Statutory Auditor of the Company vide letter dated 13th August 2026, have expressed their unwillingness to continue as Statutory Auditor of the Company due to revision in audit fees was not accepted by the management of the Company in their resignation letter.

The copy of the Resignation letter of Statutory Auditor dated 13th August, 2026 is attached herewith

The details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 and SEBI Circular SEBI/HO/CFD/POD2/CIR/P/0155 dated November 11, 2024 are enclosed herewith Annexure - 1.

The Audit Committee and Board of Directors will take note of the resignation of Statutory auditor in their upcoming meetings.

Kindly acknowledge and take on record the same.

Thanking You,

Yours faithfully,

For Arigate Universe Limited

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

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ANNEXURE -1

DETAILS REQUIRED UNDER SEBI CIRCULAR NO. SEBI/HO/CFD/CFD-POD-1/P/CIR/2023/123 DATED JULY 13, 2023, AND SEBI CIRCULAR SEBI/HO/CFD/POD2/CIR/P/0155 DATED NOVEMBER 11, 2024 FOR CORPORATE ANNOUNCEMENT FILED UNDER REGULATION 30 OF SEBI (LODR) REGULATIONS, 2015

Sr. No	Particulars	Details
1	Reason for change viz Appointment, Re-appointment, Resignation, Removal, Death or otherwise.	M/s. Bagdia & Company Chartered Accountants has expressed its unwillingness to continue as Statutory Auditor of the company due to revision in audit fees was not accepted by the management, as mentioned in their resignation letter.
2	Date of Appointment/ Cessation / Others	Resignation with effect from 13 th August, 2026.
3	Brief Profile (In case of appointment)	Not Applicable
4	Disclosure of relationship between Directors (In case of appointment of Director)	Not Applicable

For Arigate Universe Limited

CS Priyanka Bajaj

Company Secretary cum Compliance Officer

Mem No: A56350

**Bagdia & Company****CHARTERED ACCOUNTANTS**

e-mail : bagdia01@gmail.com

To,
The Board of Directors,
ARIGATO UNIVERSE LIMITED
(Formerly Known as Saboo Brothers Limited)
Plot no. 8, Flat no. 802, 28, Impressa Rise Apartment, Shivaji
Nagar, Shankar Nagar, Nagpur, Maharashtra, India, 440010.

Dear Sir/Mam,

Re: Resignation as Statutory Auditors of M/s Arigato Universe Limited (the "Company")

We had been appointed as statutory auditors of the Company to hold office from the conclusion of 44th Annual General Meeting of the Company held on 30th September, 2023 till the conclusion of the 49th Annual General Meeting of the Company, i.e., for a period of 05 years commencing from the financial year April 01, 2023, to financial year ending March 31, 2028. We have completed the audit of financial statements of the Company for the year ended March 31, 2026, vide audit report dated May 28, 2026. Additionally, we have also completed the limited review of the financial information of the Company for the quarter ended June 30, 2025, September 30, 2025, December 31, 2025 and June 30, 2026 vide our reports dated August 21, 2025, November 22, 2025, February 13, 2026 and August 13, 2026 respectively.

We refer to our discussions and correspondence with the management of the Company regarding revision in the statutory audit fees considering the regulatory changes and significant increase in the scope and volume of the Company's operations. However, the proposed revision in audit fees was not accepted by the management of the Company.

We have duly considered the matter and believe that the existing audit fees are not commensurate with the efforts and resources required to conduct the audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India.

Accordingly, pursuant to the provisions of Section 140 of the Companies Act, 2013 read with the applicable rules made thereunder, we hereby tender our resignation as the Statutory Auditors of the Company with immediate effect.



Please find attached in Annexure A the information to be obtained by the Company from the statutory auditors upon resignation as required by SEBI circular CIR/CFD/CMD1/114/2019 dated October 18, 2019.

We thank you for the cooperation and courtesies extended to us during our term as statutory auditors of the Company.

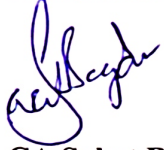
Kindly acknowledge the receipt of this letter.

For BAGDIA & COMPANY

Chartered Accountants

Firm Reg. No: 128256W

PAN: AAIFB2113P



**CA Saket Bagdia
(Partner)**

Membership No.: 111021

Date: 13.08.2026

Place: Nagpur



Annexure A

Format of information to be obtained from the statutory auditor upon resignation

1	Name of the listed entity/material-subsiidiary	M/s Arigato Universe Limited
2	Details of the statutory auditor:	
a	Name	M/s Bagdia & Company
b	Address	Block No. 63/69, Rajat Sankul, Opp ST Stand, Rai Udyog, Ganeshpeth, Nagpur, Maharashtra-MH, 440018
c	Phone number	9823272345
d	Email	casaket123@gmail.com
3	Details of association with the listed entity/material-subsiidiary:	Mentioned below
a.	Date on which the statutory auditor was appointed	At the Annual General Meeting held on September 30, 2023
b.	Date on which the term of the statutory auditor was scheduled to expire	Till the conclusion of the Annual General for the year ending March 31, 2028
c.	Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission	Audit of the financial statements for the year ended March 31, 2026, vide audit report dated May 28, 2026 and limited review of the unaudited financial results for the quarter ended June 30, 2025, September 30, 2025, December 31, 2025 and June 30, 2026 vide our reports dated August 21, 2025, November 22, 2025, February 13, 2026 and August 13, 2026 respectively.
4	Detailed reasons for resignation	Refer our resignation letter
5	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors)	None
6	In case the information requested by the auditor was not provided, then following shall be disclosed:	Not Applicable
a	Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management	
b	Whether the lack of information would have significant impact on the financial statements/results	
c	Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised)	



d	Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued	
7	Any other facts relevant to the resignation:	None

Declaration

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. We hereby confirm that there is no other material reason other than those provided above for the resignation of my firm.

For BAGDIA & COMPANY
Chartered Accountants
Firm Reg. No: 128256W
PAN: AAIFB2113P




CA Saket Bagdia
(Partner)
Membership No.: 111021
Date: 13.08.2026
Place: Nagpur