ARIGATO UNIVERSE LIMITED

CIN:- L42101MH1979PLC440026

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

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., 17th November,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., 17th November,2026 have inter alia approved the following:

1. The Standalone Unaudited Financial Results set out in compliance with applicable Accounting Standards for the Quarter and Half Year Ended 30th September 2026 together with Statement of Assets and Liabilities.

The Board Meeting commenced at 06:00 P.M. and concluded at 6.30 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 Arigato Universe Limited

Priyanka Bajaj
Digitally signed by Priyanka Bajaj
Date: 2026.11.17 19:02:25 +05'30'

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

OJHA AGRAWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
Head Off. : 107, "Prasad", 1st Floor, Kachipura, New Ramdaspeth,
Behind Centro Mall, V.I.P. Road, Nagpur - 440 010 (MS)

Mob. : 9822200989, 9730762556
Office : 9423610123
Email : camanishojha@gmail.com
: caojhaagrawal@yahoo.com
Web : www.caojhaagrawal.com

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 September 2026 and year to date results for the period 01 Jul 2026 to 30 Sep 2026 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.

Our conclusion is not modified in respect of this matter.

FOR OJHA AGRAWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 119981W



CA DEVAL AGRAWAL
PARTNER
MEMBERSHIP NO. 171273
UDIN: 26171273ZHYLMC4626
PLACE: NAGPUR
DATE: 17.11.2026

ARIGATO UNIVERSE LIMITED (Formerly known as SABOO BROTHERS LIMITED)

CIN: L42101MH1979PLC440026

Reg. Off.: Flat 802, Impressa Rise Apartments, Shivaji Nagar, North Ambazari Road, Nagpur - 440010 (M.S.)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2026

(Rs. In Lakhs)

	Standalone Statement of Assets and Libilities	As at	As at
	Particulars	Sept 30, 2026	31-Mar-26
		(UNAUDITED)	(AUDITED)
A	**ASSETS**		
1	**Non-Current Assets**		
	Property Plant and Equipment	79.20	25.66
	Capital Work in Progress	-	-
	Intangible Assets	-	-
	Financial Assests	-	-
	Investments	-	-
	Loans	283.78	394.28
	Other Financial Assets	-	-
	Deferred Tax Assets (Net)	-	43.38
	Other non - Current Assets	-	-
	Total - Non-Current Assets	**362.98**	**463.31**
2	**Current Assets**		
	Inventories	2,524.35	1,881.71
	Financial Assets		
	Trade receivables	426.56	479.71
	Cash and cash equivalents	14.54	4.27
	Loans and Advances	15.07	15.07
	Current Tax Assets	55.29	97.68
	Other Current Assets	59.71	99.69
	Total - Current Assets	**3,095.52**	**2,578.13**
	TOTAL ASSETS	**3,458.50**	**3,041.44**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	Equity Share Capital	609.62	609.62
	Other Equity	460.23	344.25
	Total - Equity	**1,069.85**	**953.87**
2	**Non-current liabilities**		
	Financial Liabilities	876.99	993.64
	Provisions	22.63	-
	Deferred Tax Liabilities (Net)	-	-
	Other Non-current Liability	-	-
	Total - Non-current Liabilities	**899.62**	**993.64**
3	**Current liabilities**		
	Financial Liabilities	451.23	55.02
	Provisions	-	-
	Current Tax Liability	-	
	Other current liabilities	1,037.81	1,038.91
	Total - Current Liabilities	**1,489.04**	**1,093.93**
	TOTAL - EQUITY AND LIABILITIES	**3,458.50**	**3,041.44**

Place : Nagpur

Date: Nov 17, 2026

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





Rajan Shah
Managing Director
DIN - 00932062

ARIGATO UNIVERSE LIMITED (formerly known as SABOO BROTHERS LIMITED)

CIN: L42101MH1979PLC440026

Reg. Off.: Flat 802, Impressa Rise Apartments, Shivaji Nagar, North Ambazari Road, Nagpur - 440010 (M.S.)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPT 30, 2026

(Rs. In Lacs)

Particulars	Standalone					
	Quarter ended Sept 30,2026	Quarter ended June 30,2026	Quarter ended Sept 30, 2025	Six months ended September 30, 2026	Six months ended September 30, 2025	Year ended March 31, 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Total Income						
(a) (i) Revenue from operations	1,294.78	417.79	1,345.25	1,712.57	1,345.25	2,860.41
(ii) Other Operating Income	-	-	-	-	-	-
Total Income (i+ii)	**1,294.78**	**417.79**	**1,345.25**	**1,712.57**	**1,345.25**	**2,860.41**
(b) Other income	7.45	24.98	23.44	32.43	32.21	80.18
Total income (a+b)	**1,302.23**	**442.77**	**1,368.69**	**1,745.00**	**1,377.46**	**2,940.59**
2. Expenses				-	-	
(a) Operating expenditure/ Cost of Material & Services	278.35	196.40	210.57	474.75	1,147.59	-
(b) Purchase of stock-in-trade	1,042.98	523.91	613.79	1,566.89	613.79	2,639.85
(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(210.14)	(432.50)	156.50	(642.64)	(775.57)	(1,637.24)
(d) Employee benefit expense	70.38	67.03	311.49	137.41	311.49	335.96
(e) Depreciation and amortisation expense	1.72	0.98	0.99	2.70	1.71	3.87
(f) Finance charges	30.99	29.78	-	60.77	0.01	52.50
(g) Depository Expenses	-	-	-	-	0.55	0.29
(h) BSE fees/ Listing Fees	-	3.75	-	3.75	5.02	5.35
(i) Directors' remuneration	4.50	4.50	-	9.00	-	18.00
(j) Professional Fees	3.10	2.75	0.90	5.85	3.38	3.75
(k) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	4.22	6.16	2.25	10.38	4.68	1,356.58
(l) Stamp Duty for increasing Authorized Capital	-	-	-	-	-	-
(m) Debit Balances written off	-	-	-	-	-	0.31
Total expenses	**1,226.10**	**402.77**	**1,296.49**	**1,628.87**	**1,312.65**	**2,779.21**
3. Profit/(Loss) before exceptional items (1-2)	**76.13**	**40.01**	**72.20**	**116.14**	**64.81**	**161.37**
4. Exceptional items	-	-	-	-	-	-
5. Profit /(Loss) before tax (3-4)	**76.13**	**40.01**	**72.20**	**116.14**	**64.81**	**161.37**
6. Tax expense	11.88	-	11.26	18.12	10.11	(66.05)
7. Net Profit / (Loss) for the period after tax (5-6)	**64.25**	**40.01**	**60.94**	**98.02**	**54.70**	**227.42**
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)	**64.25**	**40.01**	**60.94**	**98.02**	**54.70**	**227.42**
10. Paid-up Equity Share Capital (Face value of the shares Rs. 10/- each)	609.62	609.62	609.62	609.62	609.62	609.62
11. Reserves excluding revaluation reserves (as per BS of previous accounting year.	-	116.83	-	-	-	116.83
12. EPS (Not annualised)						
(i) Basic	1.05	0.66	1.00	1.61	0.90	3.73
(i) Diluted	1.05	0.66	1.00	1.61	0.90	3.73

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 17 2026**. The financial results are in accordance with the Indian Accounting Standards (Ind AS) as presrcibed 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 Shah
Managing Director
DIN - 00932062
Place: Nagpur
Date: Nov 17, 2026

M/S ARIGATO UNIVERSE LIMITED

(Formerly Saboo Brothers Ltd)

CIN: L42101MH1979PLC440026

Registered Office : Flat No. 802, Impressa Rise Apartments, Shivaji Nagar, North Ambazari Road, Nagpur - 440010 MS

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEP 2026

(Amount in lacs)

PARTICULARS	Six Month Ended Sep 30, 2026	Year Ended March 31, 2026
I. **Cash flow from operating activities**		
Profit before tax and after exceptional item	116.14	161.37
Adjustment for non-cash/non-operating item to reconcile profit before tax to net		
Depreciation and amortization expenses	2.70	3.87
Exceptional Items	-	-
Loss/(profit) on sale of fixed assets	-	-
Sundry credit balances written back	-16.27	-40.60
Effect of unrealised foreign exchange (gain)/loss	-	-
Deffered Tax	-	-
Interest Income	-16.22	52.49
Operating profit before working capital changes	**86.35**	**177.13**
Movements in working capital :		
Decrease/(increase) in inventories	-642.64	-1,637.23
Increase/(decrease) in trade and other payables	-19.04	113.18
Decrease/(increase) in trade receivables	69.25	418.10
Decrease/(increase) in Other Current Assets	107.38	-39.93
Increase/(decrease) in liabilities	125.61	379.73
Cash generated from / (used in) operations	**-273.09**	**-589.03**
Direct taxes paid (net of refunds)	11.20	-54.63
Net Cash flow from / (used in) operating activities (A)	**-284.29**	**-643.66**
Cash flow from investing activities		
Purchase of fixed assets, including intangible assets, CWIP	-56.23	-14.39
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
Decrease/(increase) in Deposits	-	-
Interest received	16.22	-
Net Cash flow from / (used in) investing activities (B)	**-40.01**	**88.46**
Cash flow from financing activities		
Proceeds from long-term borrowings	-116.65	576.73
(net of repayment, including interest funded into Term Loans)	-	-
Proceeds from short-term borrowings (net of repayment)	451.23	-52.49
Net Cash flow from / (used in) financing activities (C)	**334.57**	**524.24**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	10.27	-30.94
Cash and cash equivalents at the beginning of the year	4.27	35.22
Cash and cash equivalents at the end of the year	**14.54**	**4.27**
Cash and cash equivalents consists of the following for the purpose of the Cash Flow Statement:	14.54	4.27
Total cash and cash equivalents	**14.54**	**4.27**

For ARIGATO UNIVERSE LIMITED (Formerly Saboo Borthers Limited)

ARIGATO UNIVERSE LIMITED

Managing Director
RAJAN SHAH
(DIN: 00932062)
Place: Nagpur
Date: 17-11-2026

ARIGATO UNIVERSE LIMITED

CIN: L42101MH1979PLC440026

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

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 Limited Review Report on Standalone Financial Statements and results for the Quarter and Half Year Ended 30th September , 2026 which are being sent herewith are unmodified and without any qualification.

Thanking you,

Yours faithfully,

For Arigato Universe Limited

Priyanka Bajaj
Digitally signed by Priyanka Bajaj
Date: 2026.11.17 19:03:05 +05'30'

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