



**ARIGATO UNIVERSE LIMITED**  
**(Formerly Known as Saboo Brothers Limited)**

CIN: L45100RJ1979PLC001851

Registered Office: 220 Ashok Nagar, Main Road, Girwa, Udaipur, Rajasthan – 313001, Ph.+91 7841984000,

E-Mail : [saboo.brothers@gmail.com](mailto:saboo.brothers@gmail.com), Website : [www.saboo brothers.com](http://www.saboo brothers.com)

**12<sup>th</sup> February, 2024**

To,  
**Department of Corporate Relations,**  
**BSE Limited,**  
**17<sup>th</sup> Floor,**  
**Phiroze Jeejeebhoy Towers,**  
**Dalal Street, Mumbai - 400 001.**

**BSE CODE: 530267**

**SUBJECT: BOARD MEETING OUTCOME**

**Dear Sir/Madam,**

In pursuant to Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that Board Meeting of the Company was held **today i.e. on Monday, 12<sup>th</sup> February, 2024 at 2.00 p.m.** at the registered office of the Company, the Board has considered and approved:

- 1) Un-Audited Standalone Financial Results of the Company for the quarter and nine months ended December 31, 2023 and Limited Review Report thereon;

**Board Meeting of the company commenced at 02:00 P.M. and concluded at 02:25 P.M.**

Kindly acknowledge and take on record the same.

**Thanking you,**

**For ARIGATO UNIVERSE LIMITED,**  
**(Formerly Known as Saboo Brothers Limited)**

NIKHIL  
KUWAR  
SINGH

Digitally signed  
by NIKHIL  
KUWAR SINGH  
Date: 2024.02.12  
14:35:03 +05'30'

**Nikhil Kuwar Singh**  
**Whole time Director**  
**(DIN: 09127337)**



**ARIGATO UNIVERSE LIMITED (Formerly Known as Saboo Brothers Limited)**  
CIN: L45100RJ1979PLC001851  
Reg. Off.: 220, Ashok Nagar Main Road Girwa Girwa RJ 313001  
**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2023**

(Rs. In Lakhs)

| Particulars   | Standalone                 |  |                            |                                     |                                     |                           |
|---|----------------------------|--|----------------------------|-------------------------------------|-------------------------------------|---------------------------|
|   | Quarter ended Dec 31, 2023 | Quarter ended Ended September 30, 2023 | Quarter ended Dec 31, 2022 | Nine months ended December 31, 2023 | Nine months ended December 31, 2022 | Year ended March 31, 2023 |
|   | (Unaudited)                | (Unaudited)                            | (Unaudited)                | (Unaudited)                         | (Unaudited)                         | (Audited)                 |
| <b>1. Total Income</b>  |                            |  |                            |                                     |                                     |                           |
| (a) (i) Revenue from operations   | 22.61                      | 46.84                                  | 0.30                       | 81.42                               | 3.09                                | 33.45                     |
| (ii) Other Operating Income   | -                          | 0.94                                   | -                          | 0.94                                | -                                   | -                         |
| <b>Total Income (i+ii)</b>  | <b>22.61</b>               | <b>47.78</b>                           | <b>0.30</b>                | <b>82.36</b>                        | <b>3.09</b>                         | <b>33.45</b>              |
| <b>(b) Other income</b>   | <b>10.82</b>               | <b>12.01</b>                           | <b>5.05</b>                | <b>33.27</b>                        | <b>15.11</b>                        | <b>22.75</b>              |
| <b>Total Income (a+b)</b>   | <b>33.43</b>               | <b>59.79</b>                           | <b>5.35</b>                | <b>115.63</b>                       | <b>18.20</b>                        | <b>56.20</b>              |
| <b>2. Expenses</b>  |                            |  |                            |                                     |                                     |                           |
| (a) Operating expenditure/ Cost of Material & Services  | 0.00                       | 0.00                                   | 0.25                       | 0.00                                | 2.85                                | 2.85                      |
| (b) Purchase of stock-in-trade  | 22.49                      | 46.33                                  | 0.00                       | 80.50                               | -                                   | 30.05                     |
| (c) Change in inventories of finished goods, work-in-progress and stock-in-trade  | 0.00                       | 1.26                                   | -                          | 1.26                                | -                                   | 0.15                      |
| (d) Employee benefit expense  | 0.60                       | 1.50                                   | 1.50                       | 3.60                                | 3.50                                | 5.00                      |
| (e) Depreciation and amortisation expense   | 0.08                       | 0.08                                   | 0.11                       | 0.25                                | 0.35                                | 0.35                      |
| (f) Finance charges   | 0.00                       | 0.00                                   | 0.01                       | 0.01                                | 0.01                                | 0.01                      |
| (g) Depository Expenses   | 0.00                       | 0.06                                   | 0.05                       | 0.61                                | 0.60                                | 0.60                      |
| (h) BSE fees/ Listing Fees  | 0.81                       | 0.81                                   | 0.75                       | 2.43                                | 2.25                                | 3.00                      |
| (i) Directors' remuneration   | 0.90                       | 0.90                                   | 1.35                       | 2.70                                | 3.58                                | 4.48                      |
| (j) Professional Fees   | 0.30                       | 0.00                                   | 0.10                       | 0.50                                | 0.20                                | 0.37                      |
| (k) Other expenses ( Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 0.65                       | 0.94                                   | 0.76                       | 1.88                                | 1.60                                | 3.78                      |
| <b>Total expenses</b>   | <b>25.83</b>               | <b>51.88</b>                           | <b>4.88</b>                | <b>93.74</b>                        | <b>14.94</b>                        | <b>50.64</b>              |
| <b>3. Profit/(Loss) before exceptional items (1-2)</b>  | <b>7.60</b>                | <b>7.91</b>                            | <b>0.47</b>                | <b>21.89</b>                        | <b>3.26</b>                         | <b>5.56</b>               |
| 4. Exceptional items  | -                          | -                                      | -                          | -                                   | -                                   | -                         |
| <b>5. Profit / (Loss) before tax (3-4)</b>  | <b>7.60</b>                | <b>7.91</b>                            | <b>0.47</b>                | <b>21.89</b>                        | <b>3.26</b>                         | <b>5.56</b>               |
| 6. Tax expense  | 1.19                       | 1.23                                   | 0.07                       | 3.46                                | 0.58                                | 1.01                      |
| <b>7. Net Profit / (Loss) for the period after tax (5-6)</b>  | <b>6.41</b>                | <b>6.68</b>                            | <b>0.40</b>                | <b>18.43</b>                        | <b>2.68</b>                         | <b>4.55</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>6.41</b>                | <b>6.68</b>                            | <b>0.40</b>                | <b>18.43</b>                        | <b>2.68</b>                         | <b>4.55</b>               |
| <b>10. Paid-up Equity Share Capital</b><br>(Face value of the shares Rs. 10/- each)   | 609.62                     | 609.62                                 | 609.62                     | 609.62                              | 609.62                              | 609.62                    |
| <b>11. Reserves excluding revaluation reserves (as per BS of previous accounting year.</b>                                  | 436.86                     | 430.45                                 | 419.22                     | 442.20                              | 419.22                              | 423.77                    |
| <b>12. EPS (Not annualised)</b>   |                            |  |                            |                                     |                                     |                           |
| (i) Basic   | 0.11                       | 0.11                                   | 0.01                       | 0.30                                | 0.04                                | 0.07                      |
| (i) Diluted   | 0.11                       | 0.11                                   | 0.01                       | 0.30                                | 0.04                                | 0.07                      |

| Particulars                                    | Quarter ended |
|--|---------------|
| <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 **February 12 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 SABOO BROTHERS LIMITED

Whole Time Director

NIKHIL KUWAR SINGH (DIN: 09127397)

Place: Udaipur

12.02.2024

Director

**ARIGATO UNIVERSE LIMITED**  
(Formerly Known as Saboo Brothers Limited)





**ARIGATO UNIVERSE LIMITED (Formerly Known as Saboo Brothers Limited)**

Reg. Off.: 220, Ashok Nagar Main Road Girwa Girwa RJ 313001

**Extract of Financial Results for the Quarter ended December 31, 2023**

| Standalone  |                              |   |                              | (Rs. In Lakhs)               |
|---|------------------------------|---|------------------------------|------------------------------|
| Particulars   | Quarter ended<br>Dec 31,2023 | Nine months<br>ended December<br>31, 2023 | Quarter ended Dec<br>31,2022 | Year ended<br>March 31, 2023 |
| Total income from operations (net)  | 22.61                        | 82.36                                     | 0.30                         | 33.45                        |
| Net Profit / (Loss) from ordinary activities after tax                                  | 6.41                         | 18.43                                     | 0.40                         | 4.55                         |
| Net Profit / (Loss) for the period after tax (after Extraordinary items)                | 6.41                         | 18.43                                     | 0.40                         | 4.55                         |
| 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) | -                            | -   | -                            | -                            |
| Earnings Per Share (before extraordinary items) (of Rs. 10/- each)                      |                              |   |                              |                              |
| Basic :   | 0.11                         | 0.30                                      | 0.01                         | 0.07                         |
| Diluted:  | 0.11                         | 0.30                                      | 0.01                         | 0.07                         |
| Earnings Per Share (after extraordinary items) (of Rs. 10/- each)                       |                              |   |                              |                              |
| Basic :   | 0.11                         | 0.30                                      | 0.01                         | 0.07                         |
| Diluted :   | 0.11                         | 0.30                                      | 0.01                         | 0.07                         |

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  
12.02.2024

For and on behalf of the Board of Directors  
SABOO BROTHERS LIMITED

Director

ARIGATO UNIVERSE LIMITED  
Formerly Known as Saboo Brothers Limited  
JAWAR SINGH (DIN: 09127337)  
Whole Time Director







## INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

### TO THE BOARD OF DIRECTORS OF ARIGATO UNIVERSE LIMITED (Formerly Known as Saboo Brothers Limited)

We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of **Arigato Universe Limited (Formerly Known as Saboo Brothers Limited)** ('the Company') for the quarter ended **31 December 2023** and year to date results for the period **01<sup>st</sup> October 2023 to 31<sup>st</sup> December 2023** 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 Bagdia & Company  
Chartered Accountants  
FRN: 128256W



CA Amrita Bagdia  
Partner

Membership No. 124012

UDIN: 24124012BKHIDH4969

Place: Nagpur

Date: 12.02.2024