



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, Website : www.saboo brothers.com

12th February, 2024

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

SCRIP CODE: 530267

SUBJECT: Unaudited Standalone Financial Results of the Company along with the Limited Review Report for the quarter and nine months ended December 31, 2023.

Dear Sir/Madam,

In terms of the Regulations 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform that the Board of Directors of the ARIGATO UNIVERSE LIMITED (Formerly known as **Saboo Brothers Limited**) ("Company") at its Meeting held today i.e. on **Monday, 12th February, 2024 at 2.00 p.m.** inter-alia, considered & approved the Unaudited Standalone Financial Results of the Company for **quarter and nine months ended December 31, 2023.**

The said Unaudited Standalone Financial Results along with the Limited Review Report of the Statutory Auditors of the Company for the said period are enclosed herewith in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

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
14:35:56 +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)
1. Total Income						
(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	-	-
Total Income (i+ii)	22.61	47.78	0.30	82.36	3.09	33.45
(b) Other income	10.82	12.01	5.05	33.27	15.11	22.75
Total Income (a+b)	33.43	59.79	5.35	115.63	18.20	56.20
2. Expenses						
(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
Total expenses	25.83	51.88	4.88	93.74	14.94	50.64
3. Profit/(Loss) before exceptional items (1-2)	7.60	7.91	0.47	21.89	3.26	5.56
4. Exceptional items	-	-	-	-	-	-
5. Profit / (Loss) before tax (3-4)	7.60	7.91	0.47	21.89	3.26	5.56
6. Tax expense	1.19	1.23	0.07	3.46	0.58	1.01
7. Net Profit / (Loss) for the period after tax (5-6)	6.41	6.68	0.40	18.43	2.68	4.55
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)	6.41	6.68	0.40	18.43	2.68	4.55
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.	436.86	430.45	419.22	442.20	419.22	423.77
12. EPS (Not annualised)						
(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. 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 **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

Particulars	Standalone				(Rs. In Lakhs)
	Quarter ended Dec 31,2023	Nine months ended December 31, 2023	Quarter ended Dec 31,2022	Year ended 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





Bagdia & Company

CHARTERED ACCOUNTANTS
e-mail : bagdia01@gmail.com

**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 **01st October 2023 to 31st 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