

# AYOKI MERCHANTILE LIMITED

Regd. Office : Laxmi Commercial Center, Room No. 405, 4th Floor, Senapati bapat Marg, Dadar (w), Mumbai – 400 028  
Email: ayokimerchantile@gmail.com

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2019

### Statement of Unaudited Financial Results For the quarter and Half Year Ended 30th September, 2019

		Rs. In lacs ( Except per share data)					
Sr. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2019 (Unaudited)	30.06.2019 (Unaudited)	30.09.2018 (Unaudited)	30.09.2019 (Unaudited)	30.09.2018 (Unaudited)	31.03.2019 (Audited)
1	<b>Income from Operations</b>						
	(a) Net Sales/ Income from Operations	0.02	-	-	0.02	-	6.48
	(b) Other Income	0.12	0.11	0.18	0.23	0.37	0.72
	<b>Total Income from Operations (a+b)</b>	<b>0.14</b>	<b>0.11</b>	<b>0.18</b>	<b>0.25</b>	<b>0.37</b>	<b>7.20</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	0.01	-	-	0.01	-	-
	(b) Purchase of Stock-in Trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, and work-in-progress and stock in trade	-	-	-	-	-	-
	(d) Employee Benefit Expenses	0.58	0.58	0.44	1.16	0.81	1.62
	(e) Finance Cost	-	-	-	-	-	-
	(f) Depreciation & Amortisation Expenses	-	-	-	-	-	-
	(g) Other Expenses	0.91	3.52	0.48	4.43	3.56	5.20
	<b>Total Expenses</b>	<b>1.50</b>	<b>4.10</b>	<b>0.92</b>	<b>5.60</b>	<b>4.37</b>	<b>6.82</b>
3	<b>Profit before Exceptional and Extra ordinary items and Tax (1-2)</b>	<b>(1.36)</b>	<b>(3.99)</b>	<b>(0.74)</b>	<b>(5.35)</b>	<b>(4.00)</b>	<b>0.38</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit/(Loss) before Extra ordinary items and Tax (3-4)</b>	<b>(1.36)</b>	<b>(3.99)</b>	<b>(0.74)</b>	<b>(5.35)</b>	<b>(4.00)</b>	<b>0.38</b>
6	Extra ordinary items	-	-	-	-	-	-
7	<b>Net Profit/(Loss) from Ordinary Activities before Tax(5-6)</b>	<b>(1.36)</b>	<b>(3.99)</b>	<b>(0.74)</b>	<b>(5.35)</b>	<b>(4.00)</b>	<b>0.38</b>
8	Tax Expenses						
	I. Current Tax	-	-	-	-	-	-
	II. Deferred Tax	-	-	-	-	-	-
9	<b>Net Profit/(Loss) for the Period (7-8)</b>	<b>(1.36)</b>	<b>(3.99)</b>	<b>(0.74)</b>	<b>(5.35)</b>	<b>(4.00)</b>	<b>0.38</b>
10	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
11	<b>Total Comprehensive Income/(Loss) for the period (9+10)</b>	<b>(1.36)</b>	<b>(3.99)</b>	<b>(0.74)</b>	<b>(5.35)</b>	<b>(4.00)</b>	<b>0.38</b>
12	Paid up Equity Share Capital (F. V. of Rs. 10/- Each)	24.50	24.50	24.50	24.50	24.50	24.50
13	Earnings per Share (of Rs. 10/- each ) (not annualized) :						
	(a) Basic-Rs	(0.56)	(1.63)	(0.30)	(2.18)	(1.63)	0.16
	(b) Diluted-Rs	(0.56)	(1.63)	(0.30)	(2.18)	(1.63)	0.16

#### Notes :

- 1 The Financial Results have been reviewed and recommended by Audit Committee and approved by the Board of Directors in its meeting held on 14th November, 2019. The auditors of the Company have carried out a "Limited Review" of the financial results for the Quarter and Half year ended 30th September, 2019 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have expressed their unqualified opinion.
- 2 The Company has adopted Indian Accounting Standard ("Ind AS") notified by the Ministry of Corporate Affairs w.e.f. 1st April, 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS - 34 Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder. The date of transition is 1st April, 2017.
- 3 Figures for the Previous period /quarter have been rearranged/re-grouped wherever necessary, to confirm with the figures for the current year/quarter.
- 4 The entire operation of the Company relate to only one segment. Hence, Ind AS - 108 is not applicable.



For and on behalf of the Board  
For AYOKI MERCHANTILE LIMITED

*(Signature)*  
(Managing Director)

Place : Mumbai  
Date : 14th November, 2019

**AYOKI MERCHANTILE LIMITED**  
**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2019**

PARTICULARS	HALF YEAR ENDED		YEAR ENDED
	30th September,2019	30th September,2018	31 st March,2019
	(Unaudited)	(Unaudited)	(Audited)
<b>(A) CASH FLOW FROM OPERATING ACTIVITIES :</b>			
Net Profit/(Loss) Before Tax	(5.35)	(4.00)	0.38
Other Comprehensive Income	-	-	-
<b>Total comprehensive income before tax</b>	<b>(5.35)</b>	<b>(4.00)</b>	<b>0</b>
Interest Received on Bank FD	0.23	0.37	(0.72)
<b>Operating Profit Before Working Capital Changes</b>	<b>(5.12)</b>	<b>(3.63)</b>	<b>(0.34)</b>
<b>Adjustments for Changes in Operating Assets &amp; Liabilities:</b>			
<u>Adjustments for( Increase)/decrease in assets :</u>			
Inventories	(1.53)	-	
Trade Receivable	7.00	-	(7.00)
Other Current Asset	(0.81)	(0.59)	(0.05)
<u>Adjustments for Increase/(decrease) in liabilities :</u>			
Other Current Liabilities	(0.30)	(1.41)	(0.55)
<b>Cash used in operations</b>	<b>(0.76)</b>	<b>(5.63)</b>	<b>(7.94)</b>
Taxes Paid (Net)	-	(0.03)	(0.72)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (A)</b>	<b>(0.76)</b>	<b>(5.66)</b>	<b>(8.66)</b>
<b>(B) CASH FLOW FROM INVESTING ACTIVITIES</b>			
Interest Received on Bank FD	(0.23)	(0.37)	0.72
Proceeds from maturity of fixed deposit	1.80	(0.32)	0.37
<b>NET CASH (USED IN) INVESTING ACTIVITIES (B)</b>	<b>1.57</b>	<b>(0.69)</b>	<b>1.09</b>
<b>(C) CASH FLOW FROM FINANCING ACTIVITIES :-</b>			
<b>NET CASH FLOW USED IN FINANCING ACTIVITIES(C)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>0.81</b>	<b>(6.35)</b>	<b>(7.57)</b>
Cash & Cash Equivalent at the beginning of the Year	1.98	9.55	9.55
Cash & Cash Equivalent at the end of the Year	2.79	3.20	1.98
Cash & Cash Equivalents			
Cash on Hand	2.10	1.86	1.94
Balances with banks in Current account	0.69	1.34	0.04
<b>TOTAL</b>	<b>2.79</b>	<b>3.20</b>	<b>1.98</b>

For and on behalf of the Board.  
Ayoki Merchantile Limited



*(Handwritten Signature)*

(Managing Director)  
DIN No.: 03413917

Place : Mumbai  
Date : 14th November, 2019

**AYOKI MERCHANTILE LIMITED**

( CIN : L17120MH1985PLC034972 )

Regd. Office : Laxmi Commercial Center, Room No. 405, 4th Floor, Senapati bapat Marg, Dadar (w), Mumbai – 400 028

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**Statement of Assets & Liabilities as at 30th September'2019**

(Rs. In lacs)

PARTICULARS	As At 30th Sept, 2019 Rupees	As At 31st March, 2019 Rupees
<b>A ASSETS</b>		
<b>1. Non Current Assets</b>		
(a) Tangible Assets		
(b) Intangible Assets		
(f) Financial Assets		
a) Investments		
b) Loans		
c) Other Financial Assets		
d) Income Tax Assests (Net)	2.39	2.39
<b>Sub Total - Non Current Assets</b>	<b>2.39</b>	<b>2.39</b>
<b>2. Current Assets</b>		
(a) Inventories	1.53	-
(b) Financial Assets		
(i) Cash & Cash Equivalent	12.25	13.24
(ii) Other Current Assets	0.90	7.09
<b>Sub Total - Current Assets</b>	<b>14.68</b>	<b>20.33</b>
<b>TOTAL ASSETS</b>	<b>17.07</b>	<b>22.72</b>
<b>B EQUITY &amp; LIABILITIES</b>		
<b>1. Equity</b>		
(a) Equity Share Capital	24.50	24.50
(b) Other Equity		
Reserves & Surplus	(8.24)	(2.89)
<b>Sub Total - Share Holders' Fund</b>	<b>16.26</b>	<b>21.61</b>
<b>2. Non Current Liabilities</b>		
Financial Liabilities		
(a) Borrowings	-	-
(b) Provisions		
<b>Sub Total - Non Current Liabilities</b>	<b>-</b>	<b>-</b>
<b>3. Current Liabilities</b>		
Financial Liabilities		
(a) Other Financial Liabilities	0.78	0.67
(b) Provisions	0.03	0.44
<b>Sub Total - Current Liabilities</b>	<b>0.81</b>	<b>1.11</b>
<b>TOTAL LIABILITIES</b>	<b>17.07</b>	<b>22.72</b>



Place : Mumbai

Date : 14th November, 2019

For and On behalf of the Board:  
For AYOKI MERCHANTILE LIMITED,

  
(Managing Director)