

AYOKI MERCHANTILE LIMITED

CIN: L17120MH1985PLC034972

REGD OFFICE ADDRESS: Laxmi Commercial Centre, Room No.405, 4th Floor, Senapati Bapat Marg, Dadar (west),
Mumbai 400 028

Email ayokimerchantile@gmail.com Website: www.ayokimerchantile.com

The Bombay Stock Exchange Limited,
Mumbai, First Floor, New Trading Ring
Rotunda Building, P.J. Towers,
Dalal Street, Mumbai - 400 001

Date:14.11.2022

Dear Sir/Madam

Sub:OUTCOME OF BOARD MEETING

Scrip Code: **512063**

In continuation of our letter dated 7th November 2022, we wish to inform you that the Board meeting of the Company held today that is 14th November 2022, is just concluded and the following matters were discussed and the following business was transacted

1. The unaudited Financial Result for the quarter ended on 30th September 2022 approved by the board of directors.

Pursuant to Regulation 33 of Securities and Exchange Board of India, (Listing Obligations and Disclosure Requirements) Regulations, 2015, (Listing Regulations), we are enclosing herewith the following:

Audited Financial Result for the quarter and year ended on 30th September 2022.
The Audit Report on the Audited Financial Results.

The meeting of the Board of Directors was commenced at 12.30 P.M and concluded at 2.00 P.M

Kindly take the above on record and acknowledge receipt please.

Thanking you,
Yours Faithfully,

FOR AYOKI MERCHANTILE LIMITED



Company Secretary cum Compliance Officer
(Memb No A3152)
Encl as above



FALOD & MAHESHWARI
Chartered Accountants

Radheyshyam Falod

B.Com. (Hons.), FCA

Aditya Maheshwari

B. Com., FCA, DISA (ICAI)

Independent Auditors' Review Report on quarterly and six months ended year to date Unaudited Quarterly Financial Results of the Ayoki Merchantile Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Ayoki Merchantile Private Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Ayoki Merchantile Private Limited** ("the Company") for the quarter ended 30th September, 2022 and year to date from 01st April, 2022 to 30th September, 2022 ('the statement'). The Statement has been prepared by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the regulations").
2. The Statement, which is the responsibility of Company's management and has been approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) – "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India, read with the regulations. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagements (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 statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing

108, Laxmi Plaza, Laxmi Industrial Estate,
New Link Road, Andheri (W), Mumbai - 400 053



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Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Falod & Maheshwari
Chartered Accountants
Firm Registration No. 151051W

Aditya Maheshwari

Aditya Maheshwari

Partner

Membership No. 130730

UDIN: 22130730BDARGB8138



Place: Mumbai

Date : 14th November, 2022

AYOKI MERCHANTILE LIMITED

(CIN : L17120MH1985PLC034972)

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 six months ended 30th September, 2022

Sr. No.	Particulars	Rs. In lakhs (Except per share data)					
		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
1	Income from Operations						
	(a) Net Sales/ Income from Operations	3.50	4.00	4.00	7.50	11.39	16.39
	(b) Other Income	-	-	0.05	0.00	0.12	0.12
	Total Income from Operations (a+b)	3.50	4.00	4.05	7.50	11.51	16.51
2	Expenses						
	(a) Cost of materials consumed	-	-	-	-	0.91	1.02
	(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	2.51	2.51	2.51	5.02	5.02	10.03
	(e) Finance Cost	-	-	-	-	-	-
	(f) Depreciation & Amortisation Expenses	-	-	-	-	-	-
	(g) Other Expenses	0.43	3.63	0.86	4.06	3.87	6.07
	Total Expenses	2.94	6.14	3.37	9.08	9.80	17.12
	Profit / (Loss) before Exceptional and Extra Ordinary Items and Tax (1-2)	0.56	(2.14)	0.68	(1.58)	1.71	(0.61)
3	Exceptional Items	-	-	-	-	-	-
4	Profit/(Loss) before Extra ordinary items and Tax (3-4)	0.56	(2.14)	0.68	(1.58)	1.71	(0.61)
5	Extra ordinary items	-	-	-	-	-	-
6	Net Profit/(Loss) from Ordinary Activities before Tax(5-6)	0.56	(2.14)	0.68	(1.58)	1.71	(0.61)
7	Tax Expenses						
	I. Current Tax	-	-	0.11	-	0.27	-
	II. Deferred Tax	-	-	-	-	-	-
8	Net Profit/(Loss) for the Period (7-8)	0.56	(2.14)	0.57	(1.58)	1.44	(0.61)
9	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
10	Total Comprehensive Income/(Loss) for the period (9+10)	0.56	(2.14)	0.57	(1.58)	1.44	(0.61)
11	Paid up Equity Share Capital (F. V. of Rs. 10/- Each)	24.50	24.50	24.50	24.50	24.50	24.50
12	Earnings per Share (of Rs. 10/- each) (not annualized) :						
	(a) Basic-Rs	0.23	(0.87)	0.23	(0.64)	0.59	(0.25)
	(b) Diluted-Rs	0.23	(0.87)	0.23	(0.64)	0.59	(0.25)

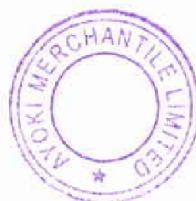
Notes :

1. These unaudited financial results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time. These Financial Results for the quarter and six months ended 30th September, 2022 have been reviewed and recommended by Audit Committee and have been approved by the Board of Directors in its meeting held on 14th November, 2022. The statutory auditors of the Company have carried out a limited review of the above unaudited financial results of the Company for the quarter and six months ended 30 September 2022 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have expressed their unqualified opinion.

2. The entire operation of the company relate to only one segment. Hence, as per the Management under Ind AS-108, the company has a single operating segment.

3. Figures for the Previous period / quarter have been rearranged/re-grouped wherever necessary, to confirm with the figures for the current year/quarter.

Place: Mumbai
Date : 14th November, 2022.



For and on behalf of the Board
For AYOKI MERCHANTILE LIMITED

(Signature)
(Managing Director)
DIN : 08069899

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, 2022

(Rs. In lakhs)

PARTICULARS	As At 30th September, 2022 (Unaudited)	As At 31st March, 2022 (Audited)
A ASSETS		
1. Non Current Assets		
(a) Tangible Assets	-	-
(b) Intangible Assets	-	-
(c) Financial Assets	-	-
a) Investments	-	-
b) Loans	-	-
c) Other Financial Assets	-	-
d) Income Tax Assests (Net)	4.13	3.70
Sub Total - Non Current Assets	4.13	3.70
2. Current Assets		
(a) Inventories	-	-
(b) Trade Receivable	-	2.83
(c) Financial Assets		
(i) Cash & Cash Equivalent	3.08	3.19
(ii) Other Current Assets	-	0.09
Sub Total - Current Assets	3.08	6.11
TOTAL ASSETS	7.21	9.81
B EQUITY & LIABILITIES		
1. Equity		
(a) Equity Share Capital	24.50	24.50
(b) Other Equity	(18.08)	(16.50)
Sub Total - Share Holders' Fund	6.42	8.00
2. Non Current Liabilities		
Financial Liabilities		
(a) Borrowings	-	-
(b) Provisions	-	-
Sub Total - Non Current Liabilities	-	-
3. Current Liabilities		
Financial Liabilities		
(a) Other Financial Liabilities	0.79	1.81
(b) Provisions	-	-
Sub Total - Current Liabilities	0.79	1.81
TOTAL LIABILITIES	7.21	9.81

For and On behalf of the Board.
For AYOKI MERCHANTILE LIMITEDPlace : Mumbai
Date : 14th November, 2022.(Managing Director)
DIN : 08069899

AYOKI MERCHANTILE LIMITED
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2022

(Rs. In lakhs)

PARTICULARS	HALF YEAR ENDED		YEAR ENDED
	30th September, 2022	30th September, 2021	31st March, 2022
	(Unaudited)	(Unaudited)	(Audited)
(A) CASH FLOW FROM OPERATING ACTIVITIES :			
Net Profit/(Loss) Before Tax	(1.58)	1.44	(0.61)
Other Comprehensive Income	-	-	-
Total comprehensive income before tax	(1.58)	1.44	(0.61)
Interest Received on Bank FD	(0.00)	(0.12)	(0.12)
Operating Profit/(Loss) Before Working Capital Changes	(1.58)	1.32	(0.73)
Adjustments for Changes in Operating Assets & Liabilities:			
<u>Adjustments for(Increase)/decrease in assets :</u>			
Inventories	-	0.79	0.91
Trade Receivable	2.83	(0.66)	(2.83)
Other Current Asset	0.04	0.06	0.01
<u>Adjustments for Increase/(decrease) in liabilities :</u>			
Other Current Liabilities	(1.02)	(1.53)	(1.21)
Cash used in operations	0.27	(0.02)	(3.85)
Taxes Paid (Net)	(0.38)	(0.19)	(0.71)
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	(0.11)	(0.21)	(4.56)
(B) CASH FLOW FROM INVESTING ACTIVITIES			
Interest Received on Bank FD	0.00	0.12	0.12
Proceeds from maturity of fixed deposit	-	0.89	5.19
NET CASH (USED IN) INVESTING ACTIVITIES (B)	0.00	1.01	5.31
(C) CASH FLOW FROM FINANCING ACTIVITIES :-			
NET CASH FLOW USED IN FINANCING ACTIVITIES(C)	-	-	-
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(0.11)	0.80	0.75
Cash & Cash Equivalent at the beginning of the Year	3.19	2.44	2.44
Cash & Cash Equivalent at the end of the Year	3.08	3.24	3.19
Cash & Cash Equivalents			
Cash on Hand	2.02	1.79	1.75
Balances with banks in Current account	1.06	1.45	1.44
TOTAL	3.08	3.24	3.19

For and on behalf of the Board.
Ayoki Merchantile Limited



Jyotep m...

(Managing Director)
DIN : 08069899

Place : Mumbai

Date : 14th November, 2022.