

Date: November 14, 2024

REF: WHL/BSE/FR-SEP/2024-25

To,  
**BSE Limited**  
Listing Compliance  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400 001.

REF: - **WARDWIZARD HEALTHCARE LIMITED (Formerly known as Ayoki Mercantile Limited)**  
**(SCRIPT CODE: 512063)**

**SUB: SUBMISSION OF UNAUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2024 UNDER REGULATION 33(3) SEBI (LODR) REGULATION 2015**

With Reference to the captioned Subject matter & in Compliance with Regulation 33(3) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, enclosed herewith Unaudited Standalone Financial Results along with the Limited Review Report for the Quarter and half-year ended on **September 30, 2024**.

The Board of Directors took these results on record at their meeting held on **November 14, 2024**.

The same is also available on the Company's website at [www.ayokimerchantile.com](http://www.ayokimerchantile.com)

The Board meeting commenced at 03:00 p.m. (IST) and concluded at 08:15 p.m. (IST)

Thanking you,

**For WARDWIZARD HEALTHCARE LIMITED**  
**(Formerly known as Ayoki Mercantile Limited)**

**DHARMESH CHAUHAN**  
**COMPANY SECRETARY & COMPLIANCE OFFICER**  
**MEMBERSHIP NO. – A40003**  
Enclose: As above

**CIN : L20237MH1985PLC034972 | GSTIN NO. 24AAACA4982A1Z5**

**Registered Office:** Office no. 101, 1<sup>st</sup> Floor, Shree Sai Ashirwad CHS, Ghantali Path, Above Saibaba Mandir, Thane (West)-400602, Village-Naupada, Tehsil-Thane, Dist.-Thane, Maharashtra

**Corporate Office:** 11, Windward Business Park, Opp. Aadicura Hospital, Jetalpur Road, Vadodara, Gujarat-390007

**Website:** [www.ayokimerchantile.com](http://www.ayokimerchantile.com) | **Email ID:** [ayoki1985@gmail.com](mailto:ayoki1985@gmail.com) | **Contact Us:** +91 63591 58825



**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the WARDWIZARD HEALTHCARE LIMITED (Formerly known as Ayoki Mercantile Limited) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review report to**

**The Board of Directors  
WARDWIZARD HEALTHCARE LIMITED  
(Formerly known as Ayoki Mercantile Limited)**

We have reviewed the accompanying statement of unaudited financial results of **WARDWIZARD HEALTHCARE LIMITED (Formerly known as Ayoki Mercantile Limited)** for the quarter ended 30<sup>th</sup> September, 2024 and half year ended 30th September, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The company's Management is responsible for the preparation of the statement 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 relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

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 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 financial results prepared in accordance with applicable



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

**Emphasis of Matter**

We draw attention to note 6 to the accompanying Statement regarding Commencement of healthcare services for which the requisite licenses are under process. Our opinion is not modified in respect of this matter.

**For Mahesh Udhwani & Associates**

**Chartered Accountants**

**FRN :129738W**

*M. A. Udhwani*



**Mahesh Udhwani**

**Partner**

**M.N-047328**

**UDIN: 24047328BJZYZA6674**

**Place: Vadodara**

**Date : 14/11/2024**

# WARDWIZARD HEALTHCARE LIMITED

(Formerly known as Ayoki Mercantile Limited)

Corporate Identification Number (CIN): L17120MH1985PLC034972;

**Registered Office:** Office no. 101, 1st Floor, Shree Sai Ashirwad CHS, Ghantali Path, Above Saibaba Mandir, Thane (West) – 400602,  
Village – Naupada, Tehsil – Thane, Dist. – Thane, Maharashtra

**Corporate Office:** 11, Windward Business Park, Opp. Aadicura Hospital, Jetalpur Road, Vadodara, Gujarat – 390 007,

**Corporate Office Contact Details:** +91 6359158825, **Website:** www.ayokimerchantile.com, **Email Address:** ayoki1985@gmail.com

## Statement of Unaudited Financial Results for the Quarter and Half year ended September 30, 2024

Sr. No.	Particulars	QUARTER ENDED					HALF YEAR ENDED		(Rupees in Lacs)
		30-09-24	30-06-24	30-09-23	30-09-24	30-09-23	YEAR ENDED		
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31-03-24		
								Audited	
<b>1</b>	<b>Income from Operation</b>								
	(a) Revenue From Operations	21.571	-	4.000	21.571	11.100		11.100	
	(b) Other Income	0.165	-		0.165	0.360		0.360	
	<b>Total Income from Operation (a+b)</b>	<b>21.736</b>	<b>-</b>	<b>4.000</b>	<b>21.736</b>	<b>11.460</b>		<b>11.460</b>	
<b>2</b>	<b>EXPENSES</b>				-	-			
	(a) Cost of materials consumed		-	-	-	-		-	
	(b) Purchases of Stock-in-Trade	19.987	-	-	19.987	-		-	
	(c) Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(14.242)	-	-	(14.242)	-		-	
	(d) Employee benefits expense	26.442	6.381	4.227	32.822	6.735		19.434	
	(e) Finance costs	18.155	0.842		18.998	-		2.552	
	(f) Depreciation and amortization expense	15.440	3.025		18.464	-		8.065	
	(g) Other expenses	28.470	5.299	6.382	33.769	7.933		23.076	
	<b>Total expenses (a+b+c+d+e+f+g)</b>	<b>94.251</b>	<b>15.547</b>	<b>10.609</b>	<b>109.798</b>	<b>14.668</b>		<b>53.127</b>	
<b>3</b>	Profit/(loss) before exceptional items and extraordinary Items and tax (1-2)	(72.515)	(15.547)	(6.609)	(88.062)	(3.208)		(41.667)	
<b>4</b>	Exceptional Items				-				
<b>5</b>	Profit/(loss) before extraordinary Items/Prior Period Items and tax (3-4)	(72.515)	(15.547)	(6.609)	(88.062)	(3.208)		(41.667)	
<b>6</b>	Extraordinary items/Prior Period Items				-				
<b>7</b>	Profit/(loss) from Ordinary activities before tax (5-6)	(72.515)	(15.547)	(6.609)	(88.062)	(3.208)		(41.667)	
<b>8</b>	Tax expense:				-				
	(1) Current tax				-				
	(2) Deferred tax	(3.541)	(0.114)	-	(3.655)			(0.467)	
	(3) Earlier Period Tax Adjustment				-	3.664		3.664	
<b>9</b>	Profit/ (Loss) for the period from continuing operations (7-8)	(68.974)	(15.433)	(6.609)	(84.407)	(6.872)		(44.863)	
<b>10</b>	Other Comprehensive Income (Net of Tax)	-	-	-	-	-		-	



11	Total other Comprehensive Income (Net of Tax) (9+10)	(68.974)	(15.433)	(6.609)	(84.407)	(6.872)	(44.863)
	<b>Paid up Equity Share Capital (No of Shares) (Face Value: Rs. 10/- each )</b>	<b>2.450</b>	<b>2.450</b>	<b>2.450</b>	<b>2.450</b>	<b>2.450</b>	<b>2.450</b>
	<b>(Face Value: Rs. 10/- each )</b>	<b>10.000</b>	<b>10.000</b>	<b>10.000</b>	<b>10.000</b>	<b>10.000</b>	<b>10.000</b>
	Earnings per equity share-for continuing operation):-In Rupees						
	(1) Basic	(28.153)	(6.299)	(2.697)	(34.452)	(2.805)	(18.312)
	(2) Diluted	(28.153)	(6.299)	(2.697)	(34.452)	(2.805)	(18.312)
	Earnings per equity share-for discontinued operation):-In Rupees						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
	Earnings per equity share(for discontinued & continuing operations)-In Rupees						
	(1) Basic	(28.153)	(6.299)	(2.697)	(34.452)	(2.805)	(18.312)
	(2) Diluted	(28.153)	(6.299)	(2.697)	(34.452)	(2.805)	(18.312)

**Note:**

1	The Statement of Unaudited Financial Result for the Quarter and Half Year ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on <b>14/11/2024</b>
2	These Un audited Financial results have been prepared in accordance with the Indian Accounting Standard (Ind-AS) prescribed under Section 133 of the Company Act, 2013, read together with the Companies (Indian Accounting Standards ) Rules ,2015 (as amended) and requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
3	The previous period figures have been regrouped/reclassified wherever required to conform to the current year's presentation.
4	The Statutory auditors of the Company have carried out a "Limited Review Report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015. There are no qualifications in the audit report.
5	The Company is primarily engaged in the business of medical and health service. Hence, company has only one reportable segment as per Ind AS 108 "Operating Segment".
6	The Company has commenced healthcare services during the period under review from July 2024, which is reflected in the above results, for which the requisite licenses are under process hence prior comparative periods are not entirely comparable.
7	No investor complaints remain pending at the quarter ended on September 30, 2024
8	The above financial results are also available on the Company's website <a href="http://www.ayokimerchantile.com">www.ayokimerchantile.com</a> and BSE Limited's website <a href="http://www.bseindia.com">www.bseindia.com</a>



Place: VADODARA  
Date: 14.11.2024

FOR AND ON BEHALF OF BOARD  
Wardwizard Healthcare Limited(Formerly Known As Ayoki Mercantile Limited)

  
GAURAV GUPTA  
MANAGING DIRECTOR  
(DIN: 06741475)



  
MITTAL PATEL  
CHIEF FINANCIAL OFFICER

# WARDWIZARD HEALTHCARE LIMITED

(Formerly known as Ayoki Mercantile Limited)

Corporate Identification Number (CIN): L17120MH1985PLC034972

Registered Office: Office no. 101, 1st Floor, Shree Sai Ashirwad CHS, Ghantali Path, Above Salbaba Mandir, Thane (West) – 400602,  
Village – Naupada, Tehsil – Thane, Dist. – Thane, Maharashtra

Corporate Office: 11, Windward Business Park, Opp. Aadicura Hospital, Jetalpura Road, Vadodara, Gujarat – 390 007,

Corporate Office Contact Details: +91 6359158825, Website: www.ayokimerchantile.com, Email Address: ayoki1985@gmail.com

Unaudited Statement of Assets and Liabilities for Company as on September 30, 2024		
Standalone Statement of Assets and Liabilities	Rupees in Lacs	
	As at 30-09-2024 Unaudited	As at 31-03-2024 Audited
<b>ASSET</b>		
<b>Non-current assets</b>		
(a) Property, plant and equipment	758.825	33.270
(b) Capital work-in-progress	-	-
(c) Goodwill	-	-
(d) other Intangible assets	-	-
(e) Intangible assets under development	-	-
(f) Investments in subsidiary, joint ventures and associate	-	-
(g) Non-current Financial Assets	99.700	-
(i) Non-current Investments	-	-
(ii) Non-current Trade receivables	-	-
(iii) Non-current Loans	-	-
(iv) Other Non-current financial assets	-	-
(h) Deferred tax assets (net)	4.122	0.467
(i) Other non-current assets	-	-
<b>Total non-current assets</b>	<b>862.647</b>	<b>33.737</b>
<b>Current Assets</b>		
(a) Inventories	14.242	-
(b) Current financial assets	-	-
(i) Current Investments	-	-
(ii) Trade receivables	3.306	-
(iii) Cash and cash equivalents	6.472	1.865
(iv) Bank Balance other than cash and cash equivalents	-	-
(v) Current Loans & Advances	-	-
(vi) Other current financial assets	-	-
(c) Current tax assets (net)	-	1.760
(d) Other current assets	5.828	10.420
<b>Total Current assets</b>	<b>29.848</b>	<b>14.045</b>
Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax Assets	-	-
<b>Total Assets</b>	<b>892.495</b>	<b>47.782</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
<b>Equity attributable to owner of parent</b>		
(a) Equity share Capital	24.500	24.500
(b) Other equity	(148.871)	(64.464)
Total Equity attributable to owner of parent	(124.371)	(39.964)
(c) Non controlling interest	-	-
<b>Total Equity</b>	<b>(124.371)</b>	<b>(39.964)</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
<b>(a) Non-current financial liabilities</b>		
(i) Borrowings	-	-
(ii) Lease Liability	737.706	32.110
(iii) Other non-current financial liabilities	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (net)	-	-
(d) Deferred government grants	-	-
(e) Other non-current liabilities	-	-
<b>Total non-current liabilities</b>	<b>737.706</b>	<b>32.110</b>
<b>Current liabilities</b>		
<b>(a) Current Financial liabilities</b>		
(i) Lease Liability	36.141	2.956
(ii) Trade payables/Other Payable	52.108	4.515
(iii) Other current financial liabilities	114.961	-
(b) Other current liabilities	9.410	3.025
(c) provisions	-	-
(d) Short term borrowings	66.540	45.140
(e) Current tax liabilities (Net)	-	-
(f) Deferred government grants	-	-
<b>Total current liabilities</b>	<b>279.160</b>	<b>55.636</b>
Liabilities directly associated with assets in disposal group classed as held for sale	-	-
Regulatory deferral account credit balance and related deferred tax liability	-	-
<b>Total Liabilities</b>	<b>1,016.866</b>	<b>87.746</b>
<b>Total Equity and Liabilities</b>	<b>892.495</b>	<b>47.782</b>

FOR AND ON BEHALF OF BOARD  
Wardwizard Healthcare Limited (Formerly Known As Ayoki Mercantile Limited)

GAURAV GUPTA  
MANAGING DIRECTOR  
(DIN: 06741475)

MITTAL PATEL  
CHIEF FINANCIAL OFFICER

Place: VADODARA  
Date: 14.11.2024





# WARDWIZARD HEALTHCARE LIMITED

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Unaudited Statement of Cash flow Statement for the Quarter and Half year ended September 30, 2024			
Particulars	Half Year ended		Year Ended
	30-09-24	30-09-23	31-03-24
	Unaudited	UnAudited	Audited
(Rupees in Lacs)			
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Profit/(Loss) before Tax and exceptional items	(88.062)	(3.208)	(41.670)
Non-cash Adjustment to reconcile Profit before tax to net cash flow:			
Depreciation and amortization expense	18.464	-	8.070
Interest Paid	18.998	-	2.550
Interest & Dividend received			
Profit on sale of Fixed Assets			
Other Comprehensive (Income)/Loss			
Loss/ (Profit) on sale of fixed assets			
<b>CASH GENERATED BEFORE WORKING CAPITAL CHANGES</b>	<b>(50.600)</b>	<b>(3.208)</b>	<b>(31.050)</b>
Adjustments for:			
<b>CASH GENERATED FROM OPERATIONS</b>			
Inventory	(14.242)		
Trade Receivable	(3.306)		
Loans & Advances - Current	-		
Other Current Assets	4.592		(10.305)
Other Non Current Assets	-		
Trade Payables- Current	47.593	0.705	3.960
Other Current Liabilities	6.385	0.593	3.020
Other Non Current Financial Assets	(99.700)		
Non-current Loans			
Current -Provisions			
Non Current -Provisions			
Other financial Liabilities-Current	114.961	7.038	(1.220)
Other financial Assets- Current		(1.479)	
Current Tax	1.760	(1.085)	
Advance Tax Paid			
Taxes Paid ( net of refunds)			(1.020)
<b>NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES (A)</b>	<b>7.444</b>	<b>2.564</b>	<b>(36.615)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of property, plant and equipment	(0.791)	-	-
Purchase of Intangibles	-	-	-
Additions in WIP	-	-	-
Proceeds from sale of property, plant and equipment	-	-	-
Profit on Sale of Fixed Asset	-	-	-
Investment in Subsidiary Company	-	-	-
Maturity of bank deposits (havind original maturity of more than 12 months)	-	-	-
Interest Received	-	-	-
<b>NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES (B)</b>	<b>(0.791)</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Repayment of Lease Liability	(23.446)	-	(8.820)
Proceeds from long term borrowings	-	-	-
Proceeds from issue of compounding instrument	-	-	-
Proceeds from short term borrowings	21.400	-	45.140
Share Application Money	-	-	-
Pending Investment Realised	-	-	-
Dividend Paid	-	-	-
Interest paid	-	-	-
Premium on issue of Shares	-	-	-
Proceeds from issue of shares	-	-	-
<b>NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES (C)</b>	<b>(2.046)</b>	<b>-</b>	<b>36.320</b>
<b>Net Increase in Cash and Cash Equivalents (A+B+C)</b>	<b>4.607</b>	<b>2.564</b>	<b>(0.295)</b>
<b>Add: Cash and Cash Equivalents at the beginning of the year</b>	<b>1.865</b>	<b>2.160</b>	<b>2.160</b>
<b>Cash and Cash Equivalents at the end of the year</b>	<b>6.472</b>	<b>4.724</b>	<b>1.865</b>

Note:

1. Cash and Cash equivalents represents cash in hand and balances with banks and Overdraft Facilities.

FOR AND ON BEHALF OF BOARD

Wardwizard Healthcare Limited (Formerly Knwn As Ayoki Mercantile Limited)

GAURAV GUPTA  
MANAGING DIRECTOR  
(DIN: 06741475)

MITTAL PATEL  
CHIEF FINANCIAL OFFICER

Place: VADODARA  
Date: 14.11.2024



**Date: November 14, 2024**

**REF: WHL/BSE/NA-Sep/2024-25**

**To,**  
**BSE Limited**  
Listing Compliance  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400 001.

**REF: - WARDWIZARD HEALTHCARE LIMITED (Formerly known as Ayoki Mercantile Limited)**  
**(SCRIPT CODE: 512063)**

**Sub: Non-Applicability of Regulation 32 of SEBI (LODR) Regulations 2015**

Dear Sir/Madam,

Pursuant to Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby confirms, that the Company has not raised any funds through Public Issue, Rights Issue, Preferential Issue, QIP etc. during the quarter ended **September 30, 2024** of current Financial Year 2024-25.

Hence, the statement of Deviation or variation in Public issues, Rights issues, Preferential issues, etc under Regulation 32 of SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015 for the quarter ended on **September 30, 2024**, does not apply to the Company.

Kindly take the same on record and acknowledge the receipt.

Thanking you,

**For WARDWIZARD HEALTHCARE LIMITED**  
**(Formerly known as Ayoki Mercantile Limited)**

**DHARMESH CHAUHAN**  
**COMPANY SECRETARY & COMPLIANCE OFFICER**  
**MEMBERSHIP NO. – A40003**

**CIN : L20237MH1985PLC034972 | GSTIN NO. 24AAACA4982A1Z5**

**Registered Office:** Office no. 101, 1<sup>st</sup> Floor, Shree Sai Ashirwad CHS, Ghantali Path, Above Saibaba Mandir, Thane (West)-400602, Village-Naupada, Tehsil-Thane, Dist.-Thane, Maharashtra

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