

**Date: August 14, 2024**

**REF: WHL/BSE/FR-JUN/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 ENDED ON JUNE 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 ended on **June 30, 2024**.

The Board of Directors took these results on record at their meeting held on **August 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 12:30 p.m. (IST) and concluded at 01:30 p.m. (IST)

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

**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> June 2024 and year to date from 1st April, 2024 to 30th June, 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.

#### Other Matters

- The comparative financial information of the Company for the quarter ended June 30, 2023 prepared in accordance with Ind AS included in this Statement have been audited by the predecessor auditor. The report of the predecessor auditor on these comparative financial information for the period ended June 30, 2023 expressed an unmodified opinion.

Our report on the Statement is not modified in respect of these matters.

**For Mahesh Udhvani & Associates**

**Chartered Accountants**

FRN :129738W

*M. A. Udhvani*

**Mahesh Udhvani**

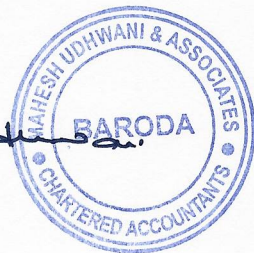
**Partner**

M.N-047328

UDIN: 24047328BJZYQR8414

Place: Vadodara

Date : 14/08/2024



# WARDWIZARD HEALTHCARE LIMITED

(Formerly known as Ayoki Mercantile Limited)

Corporate Identification Number (CIN): L20237MH1985PLC034972

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, Jetalpara 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 ended June 30, 2024					
Sr. No.	Particulars	QUARTER ENDED			(Amount in Lacs)
		30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
		Unaudited	Audited	Unaudited	Audited
1	<b>Income from Operation</b>				
	(a) Revenue From Operations	-	-	7.100	11.100
	(b) Other Income	-	-	0.360	0.360
	<b>Total Income from Operation (a+b)</b>	-	-	7.460	11.460
2	<b>EXPENSES</b>				
	(a) Cost of materials consumed	-	-	-	-
	(b) Purchases of Stock-in-Trade	-	-	-	-
	(c) Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-	-	-	-
	(d) Employee benefits expense	6.381	6.371	2.510	19.434
	(e) Finance costs	0.842	0.907	-	2.552
	(f) Depreciation and amortization expense	3.025	3.025	-	8.065
	(g) Other expenses	5.299	7.307	1.550	23.076
	<b>Total expenses (a+b+c+d+e+f+g)</b>	15.547	17.609	4.060	53.127
3	Profit/(loss) before exceptional items and extraordinary items and tax (1-2)	(15.547)	(17.609)	3.400	(41.667)
4	Exceptional Items	-	-	-	-
5	Profit/(loss) before extraordinary items/Prior Period Items and tax (3-4)	(15.547)	(17.609)	3.400	(41.667)
6	Extraordinary items/Prior Period Items	-	-	-	-
7	<b>Profit/(loss) from Ordinary activities before tax (5-6)</b>	(15.547)	(17.609)	3.400	(41.667)
8	Tax expense:				
	(1) Current tax	-	-	-	(0.467)
	(2) Deferred tax	(0.114)	(0.162)	-	3.663
	(3) Earlier Period Tax Adjustment	-	-	3.660	-
9	Profit/ (Loss) for the period from continuing operations (7-8)	(15.433)	(17.447)	(0.260)	(44.863)
10	Other Comprehensive Income (Net of Tax)	-	-	-	-
11	<b>Total other Comprehensive Income (Net of Tax) (9+10)</b>	(15.433)	(17.447)	(0.260)	(44.863)
12	Paid up Equity Share Capital (No of Shares) (Face Value: Rs. 10/- each )	2.450	2.450	2.450	2.450
	(Face Value: Rs. 10/- each )	10.000	10.000	10.000	10.000
13	Earnings per equity share-for continuing operation):-In Rupees				
	(1) Basic	(6.299)	(7.121)	(0.106)	(18.311)
	(2) Diluted	(6.299)	(7.121)	(0.106)	(18.311)

**Note:**

1	The Statement of Unaudited standalone Financial Results for the Quarter ended 30th June, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14.08.2024.
2	These un-audited financial results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Company Act, 2013, read with the companies ( Indian Accounting Standards ) Rules , 2015 as amended from time to time and the provisions of the Companies Act, 2013.
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 Consultancy and other services which has changed w.e.f 17/11/2023 by passing of special resolution and now company is in the business of medical and health service. Hence, company has only one reportable segment as per Ind AS 108 "Operating Segment".
6	No investor complaints remain pending at the quarter ended on June 30, 2024.
7	The Figure of the three months ended 31/03/2024 are arrived at as difference between audited figures in respect of full financial year and unaudited published figures up to nine months of the relevant financial year which was subject to limited review.
8	The above financial results are also available on the Company's website www.ayokimerchantile.com and BSE Limited's website www.bseindia.com

Place: VADODARA

Date: 14-08-2024

FOR AND ON BEHALF OF BOARD

WARDWIZARD HEALTHCARE LIMITED

(Formerly known as Ayoki Mercantile Limited)



*Gaurav Gupte*  
GAURAV GUPTA  
MANAGING DIRECTOR  
DIN: 06741475

*Mittal Patel*  
MITTAL PATEL  
CHIEF FINANCIAL OFFICER

**Date: August 14, 2024**

**REF: WHL/BSE/NA-Jun/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 June 30, 2024 of current Financial Year 2024-25.

Hence, the statement of Deviation or variation in Public issue, Rights issue, Preferential issue, etc under Regulation 32 of SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015 for the quarter ended on June 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**

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