

Date: August 14, 2024

REF: WHL/BSE/Outcome/2024-25

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: OUTCOME OF MEETING OF BOARD OF DIRECTORS HELD ON TODAY AUGUST 14, 2024

Ref: Disclosure under Regulation 30, 33 and all other applicable Regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015, ("Listing Regulation") as amended from time to time.

Dear Sir/Madam,

Pursuant to Regulations 30 & 33 reads with Schedule III of SEBI (LODR) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today, i.e Wednesday, August 14, 2024 has transacted and approved the following business, inter alia:

- 1) Copy of the Unaudited Standalone Financial Results along with Limited Review Report thereon issued by **M/s. Mahesh Udhvani & Associates** for the quarter on June 30, 2024 of the Current Financial Year 2024-25 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- 2) Notice of 40th Annual General Meeting ("AGM") of the Company, Directors' Report ("Board Report") and all other related documents forming the part of Annual Report for Financial Year 2023-24;
- 3) Appointment of **Mr. Kamal A. Lalani**, Practicing Company Secretary, Vadodara to act the scrutinizer for purpose of conducting e-Voting Process in fair and transparent manner for ensuing 40th AGM for Financial year 2023-24.
- 4) Appointment of **Mr. Kamal A. Lalani**, Practicing Company Secretary, Vadodara as Secretarial Auditor of the Company in terms of Section 204 of the Companies Act, 2013 read with Rule 8 of the Companies (Meetings of Board and its powers) Rules, 2014 for undertaking the Secretarial Audit of the Company for the Financial Year 2024-25.

CIN : L20237MH1985PLC034972 | GSTIN NO. 24AAACA4982A1Z5

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-390007

Website: www.ayokimerchantile.com | **Email ID:** ayoki1985@gmail.com | **Contact Us:**+91 63591 58825



Wardwizard

Healthcare Limited

(Formerly known as Ayoki Mercantile Limited)

(Details with respect to Regulation 30 read with Schedule III of the Listing Regulations, SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is enclosed in **Annexure -1**)

- 5) Increase in the Authorised Share Capital of the Company **from 7,50,00,000 /- (Rupees Seven Crore Fifty lakh only)** to Rs. **40,00,00,000 /-(Rupees Forty Crore only)** subject to the approval of shareholders of the Company.
- 6) Alteration in Memorandum of Association i.e the Brief details as required under Schedule III of SEBI (LODR) Regulations, 2015 is enclosed as "**Annexure- 2**"

The Board meeting commenced at 12:30 p.m (IST) & 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**

ENCL. : AS ABOVE

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ANNEXURE 1

Details with respect to Regulation 30 read with Schedule III of the Listing Regulations, SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

Appointment of Mr. Kamal A. Lalani, Practicing Company Secretary as Secretarial Auditor of the Company:-

Sr. No	Particulars	Details
1	Name of Secretarial Auditor	Mr. Kamal A. Lalani
2	Reason for Change viz appointment, Re-appointment, Resignation, removal, death or otherwise	Appointment as Secretarial Auditor
3	Date of Appointment/ re-appointment/cessation (as applicable) & term of appointment/ re-appointment ;	August 14, 2024 CS Kamal A. Lalani, Practicing Company Secretary, Vadodara, appointed as Secretarial Auditor of the Company, by the Board of Directors of the Company as per the recommendation of the audit committee.
4	Brief Profile (In case of appointment).	Name of Secretarial Auditor: CS Kamal A Lalani (Proprietor) is an Associate member of Institute of Company Secretaries of India (ICSI). Membership No: A37774 COP No: 25395 Auditor's Brief Profile: He is having experience of around 10 years in the field of Corporate Laws, Foreign Exchange Management Act (FEMA), Securities and Exchange Board of India (SEBI), Stock Exchanges, Due Diligence and worked with multinational companies and at present taking care of Secretarial Audit, Due Diligence and IPO Work etc. He is a Graduate with Honours in Commerce, an Associate Member of the Institute of Company Secretaries of India. He is often invited at various forums for giving

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		deliberating lectures and sharing his views on various topics in the field of corporate laws.
5	Disclosure of relationship between directors (in case of appointment of a director)	Not Applicable

ANNEXURE -2

Details required under regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P /CIR/2023/123 dated July 13, 2023

Brief details pertaining to the Alteration of Capital clause of the Memorandum of Association of the Company.

Amendment in Memorandum of Association ("MOA") of the Company:

Clause No	Existing Clause	Proposed Clause
V	The Authorized Share Capital of the Company is Rs. 7,50,00,000 /- (Rupees Seven Crore Fifty lakh only) divided into 75,00,000 (Seventy-Five Lakh only) Equity shares of Rs.10 /- (Rupees Ten only)	The Authorized Share Capital of the Company is Rs. 40,00,00,000 /-(Rupees Forty Crore only) divided into 4,00,00,000 (Four Crore only) Equity shares of Rs.10 /- (Rupees Ten only) each.

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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 30th 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

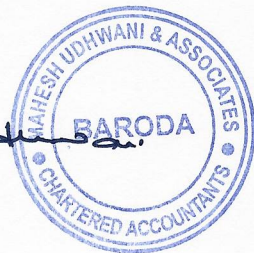
Partner

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

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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	YEAR ENDED 31-Mar-24
		Unaudited	Audited	Unaudited	Audited
1	Income from Operation				
	(a) Revenue From Operations	-	-	7.100	11.100
	(b) Other Income	-	-	0.360	0.360
	Total Income from Operation (a+b)	-	-	7.460	11.460
2	EXPENSES				
	(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
	Total expenses (a+b+c+d+e+f+g)	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	Profit/(loss) from Ordinary activities before tax (5-6)	(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	Total other Comprehensive Income (Net of Tax) (9+10)	(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

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