

**Date: May 30, 2024**

**REF: WHL/BSE/OutCome/2023-24**

**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: OUTCOME OF MEETING OF BOARD OF DIRECTORS HELD ON MAY 30, 2024**

**Ref: Disclosure under Regulation 30 and all other applicable Regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015, 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 May 30, 2024 has transacted and approved the following business, inter alia:

- 1) The Board has considered and approved Audited Standalone Financial Results along with the Auditor's Report for the quarter and year ended on March 31, 2024 as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015

The Board meeting commenced at 11:00 a.m. & concluded at 12:15 p.m.

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

# WARDWIZARD HEALTHCARE LIMITED

(Formerly known as Ayoki Mercantile Limited)

Corporate Identification Number (CIN): L20237MH1985PLC034972

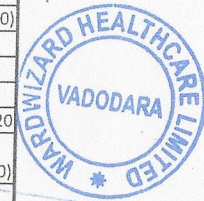
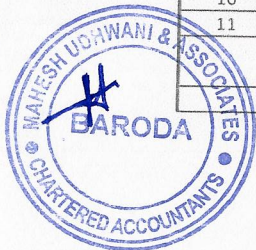
Registered Office: Office no. 101, 1st Floor, Shree Sai Ashirwad CHS, Ghantali Path, Above Saibaba Mandir, Thane (West) - 400602,  
Village - Naupada, Tehsil - Thane, Dist. - Thane, Maharashtra

Corporate Office: 11, Windward Business Park, Opp. Aadicura Hospital, Jetalpura Road, Vadodara, Gujarat - 390 007,  
Corporate Office Contact Details: +91 6359158825, Website: www.ayokimerchantile.com Email Address: ayoki1985@gmail.com

## Statement of Audited Financial Results for the Quarter and Year ended March 31, 2024

(Amount in Lacs)

Sr. No.	Particulars	QUARTER ENDED			YEAR ENDED	
		31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
		Audited	Unaudited	Audited	Audited	Audited
1	<b>Income from Operation</b>					
	(a) Revenue From Operations	0.000	0.000	3.000	11.100	13.500
	(b) Other Income	0.000	0.000	0.050	0.360	0.150
	<b>Total Income from Operation (a+b)</b>	<b>0.000</b>	<b>0.000</b>	<b>3.050</b>	<b>11.460</b>	<b>13.650</b>
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	6.371	6.328	2.510	19.434	10.030
	(e) Finance costs	-	-	-	-	-
	(f) Depreciation and amortization expense	3.025	5.041	-	8.065	-
	(g) Other expenses	8.214	9.481	1.380	25.628	6.500
	<b>Total expenses (a+b+c+d+e+f+g)</b>	<b>17.609</b>	<b>20.850</b>	<b>3.890</b>	<b>53.127</b>	<b>16.530</b>
3	Profit/(loss) before exceptional items and extraordinary Items and tax (1-2)	(17.609)	(20.850)	(0.840)	(41.667)	(2.880)
4	Exceptional Items	-	-	-	-	-
5	Profit/(loss) before extraordinary Items/Prior Period Items and tax (3-4)	(17.609)	(20.850)	(0.840)	(41.667)	(2.880)
6	Extraordinary items/Prior Period Items	-	-	-	-	-
7	Profit/(loss) from Ordinary activities before tax (5-6)	(17.609)	(20.850)	(0.840)	(41.667)	(2.880)
8	Tax expense:					
	(1) Current tax	-	-	-	-	-
	(2) Deferred tax	(0.162)	(0.305)	-	(0.467)	-
	(3) Earlier Period Tax Adjustment	-	-	0.220	3.664	0.220
9	Profit/ (Loss) for the period from continuing operations (7-8)	(17.447)	(20.545)	(1.060)	(44.863)	(3.100)
10	Other Comprehensive Income (Net of Tax)	-	-	-	-	-
11	Total other Comprehensive Income (Net of Tax) (9+10)	(17.447)	(20.545)	(1.060)	(44.863)	(3.100)
	Paid up Equity Share Capital (No of Shares) (Face Value: Rs. 10/- each )	2.450	2.450	2.450	2.450	2.450
	(Face Value: Rs. 10/- each )	10.000	10.000	10.000	10.000	10.000



Mittal Patel

Suman Chapee

Earnings per equity share-for continuing operation):-In Rupees					
(1) Basic	(7.121)	(8.386)	(0.433)	(18.312)	(1.265)
(2) Diluted	(7.121)	(8.386)	(0.433)	(18.312)	(1.265)
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	(7.121)	(8.386)	(0.433)	(18.312)	(1.265)
(2) Diluted	(7.121)	(8.386)	(0.433)	(18.312)	(1.265)

**Note:**

- 1 The Statement of audited Financial Results for the Quarter and year ended 31st March, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 30, 2024
- 2 These 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 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".
- 5 The figures for the current Quarter ended March 31,2024 and quarter ended March 31,2023 are the balancing figures between the audited figures for the year ended March 31,2024 and March 31,2023 , respectively and published figures for the nine months ended December 31,2023 and December 31,2022,respectively , which were subjected to limited review.
- 6 There are no qualification in the Audit Report issued by the Auditor.
- 7 No investor complaints remain pending at the quarter ended on March 31, 2024
- 8 The company's name and it's business object has been changed during the current reporting period.
- 9 During the period under review, there has been a change in the company's management, effective as of 11.08.2023.
- 10 The above financial results are also available on the Company's website www.ayokimerchantile.com and BSE Limited's website www.bseindia.com

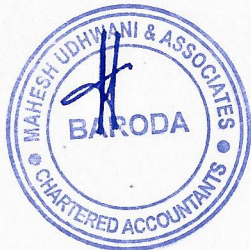
Place: VADODARA  
Date: May 30, 2024



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



# WARDWIZARD HEALTHCARE LIMITED

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Corporate Identification Number (CIN): L20237MH1985PLC034972

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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

Audited Standalone Statement of Assets and Liabilities for Company as on March 31, 2024

(Amount in Lacs)

Standalone Statement of Assets and Liabilities	As at 31/03/2024 Audited	As at 31/03/2023 Audited
<b>ASSET</b>		
<b>Non-current assets</b>		
(a) Property, plant and equipment		
(b) Capital work-in-progress	33.270	-
(c) Goodwill	-	-
(d) other Intangible assets (ROU)	-	-
(e) Intangible assets under development	-	-
(f) Investments in subsidiary, joint ventures and associate	-	-
(g) Non-current Financial Assets	-	-
(i) Non-current Investments	-	-
(ii) Non-current Trade receivables	-	-
(iii) Non-current Loans	-	-
(iv) Other Non-current financial assets	-	-
<b>Total non-current financial assets</b>	<b>33.270</b>	<b>-</b>
(h) Deferred tax assets (net)	0.467	-
(i) Other non-current assets	-	-
<b>Total non-current assets</b>	<b>33.737</b>	<b>-</b>
<b>Current Assets</b>		
(a) Inventories	-	-
(b) Current financial assets	-	-
(i) Current Investments	-	-
(ii) Trade receivables	-	-
(iii) Cash and cash equivalents	-	-
(iv) Bank Balance other than cash and cash equivalents	1.865	2.158
(v) Current Loans & Advances	-	-
(vi) Other current assets	-	-
<b>Total current financial assets</b>	<b>10.421</b>	<b>0.103</b>
(c) Current tax assets (net)	12.285	2.261
(d) Other current financial assets	1.760	4.403
<b>Total Current assets</b>	<b>14.045</b>	<b>6.663</b>
Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax Assets	-	-
<b>Total Assets</b>	<b>47.782</b>	<b>6.663</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Equity attributable to owner of parent		
(a) Equity share Capital	24.500	24.500
(b) Other equity	(64.464)	(19.601)
<b>Total Equity attributable to owner of parent</b>	<b>(39.964)</b>	<b>4.899</b>
(c) Non controlling interest	-	-
<b>Total Equity</b>	<b>(39.964)</b>	<b>4.899</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Non-current financial liabilities		
(i) Borrowings	-	-
(ii) Lease Liability	32.110	-



*(Signature)*

*Mital Patel*

(iii) Other non-current financial liabilities		-	-
	Total non-current liabilities	32.110	-
(b) Provisions		-	-
(c ) Deferred tax liabilities (net)		-	-
(d) Deferred government grants		-	-
(e) Other non-current liabilities		-	-
	Total non-current liabilities	32.110	-
Current liabilities			
(a) Current Financial liabilities			
(i) Lease Liability		2.956	-
(ii) Trade paybles		4.515	0.554
(iii) Other current financial liabilities			1.210
	Total current financial liabilities	7.471	1.764
(b) Other current liabilities		3.025	-
(c ) provisions		-	-
(d) Short term borrowings		45.140	-
(e) Current tax liabilities (Net)		-	-
(f) Deferred government grants		-	-
	Total current liabilities	55.636	1.764
Liabilities directly associated with assets in disposal group classed as held for sale		-	-
Regulatory deferral account credit balance and related deferred tax liability		-	-
	Total liabilities	87.746	1.764
	Total Equity and Liabilities	47.782	6.663

Place: VADODARA  
Date: May 30, 2024



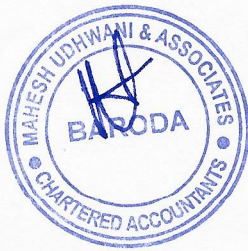
FOR AND ON BEHALF OF BOARD  
WARDWIZARD HEALTHCARE LIMITED  
(Formerly known as Ayoki Mercantile Limited)

*Gaurav Gupte*  
GAURAV GUPTA

GAURAV GUPTA  
MANAGING DIRECTOR  
(DIN: 06741475)

*Mittal Patel*

MITTAL PATEL  
CHIEF FINANCIAL OFFICER



# WARDWIZARD HEALTHCARE LIMITED

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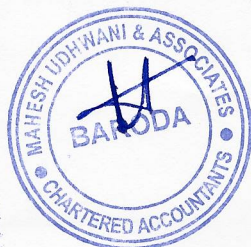
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Audited Standalone Statement of Cash flow Statement for the Year ended March 31, 2024

Particulars	Year ended	
	31/03/2024	31/03/2023
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit/(Loss) before Tax and exceptional items	(41.667)	-2.880
Non-cash Adjustment to reconcile Profit before tax to net cash flow:		
Depreciation and amortization expense	-	-
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>	-	-
Adjustments for:		
<b>CASH GENERATED FROM OPERATIONS</b>	-	-
Inventory	-	-
Trade Receivable	-	2.825
Loans & Advances - Current	-	-
Other Current Assets	-	-
Other Non Current Assets	(10.318)	-0.061
Trade Payables- Current	(33.270)	-
Other Current Liabilities	3.961	-0.298
Other Non Current Financial Assets	3.025	0.253
Non-current Liabilities	-	-
Current -Provisions	32.110	0.000
Non Current -Provisions	-	-
Other financial Liabilities-Current	-	-
Other financial Assets- Current	1.746	-
Advance Tax Paid	-	-
Taxes Paid	-	-
<b>NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES(A)</b>	(1.021)	-0.877
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>	(45.434)	-1.037
Purchase of property, plant and equipment	-	-
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>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest & Dividend Received	-	-
Proceeds from long term borrowings	-	-
Proceeds from issue of compounding instrument	-	-
Proceeds from short term borrowings	45.140	-
Share Application Money	-	-
Pending Investment Realised	-	-
Dividend Paid	-	-
Interest paid	-	-



*Saravjit*  
*Mithal Patel*

Premium on issue of Shares		
Proceeds from issue of shares	-	-
NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES ©	45.140	-
Net Increase in Cash and Cash Equivalents (A+B+C)	(0.293)	-1.037
Add: Cash and Cash Equivalents at the beginning of the year	2.158	3.195
Cash and Cash Equivalents at the end of the year	1.86	2.158

Note:

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

Place: Vadodara

Date: May 30, 2024



FOR AND ON BEHALF OF BOARD  
WARDWIZARD HEALTHCARE LIMITED  
(Formerly known as Ayoki Mercantile Limited)

*Gaurav Gubte*  
GAURAV GUBTE

MANAGING DIRECTOR  
(DIN: 06741475)

*Mittal Patel*

MITTAL PATEL  
CHIEF FINANCIAL OFFICER





**Independent Auditors' Report on Audited Quarterly Financial Results & Year to Date Results of WARDWIZARD HEALTHCARE LIMITED (Formerly known as Ayoki Mercantile Limited) Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

TO THE BOARD OF DIRECTORS OF  
**WARDWIZARD HEALTHCARE LIMITED**  
(Formerly known as Ayoki Mercantile Limited)

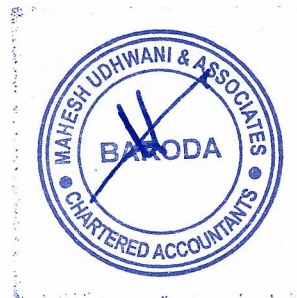
**Report on the audit of the Financial Results**

**Opinion**

We have audited the accompanying statement of Financial Results of **WARDWIZARD HEALTHCARE LIMITED (Formerly known as Ayoki Mercantile Limited)** ("the company"), for the quarter and year ended 31st March 2024 ("the Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these Financial statements:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter and year ended 31<sup>st</sup> March 2024.





## **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Management's Responsibilities for the Financial Results**

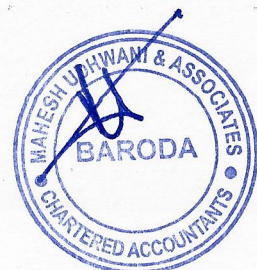
The statement has been prepared on the basis of the Financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these Financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the Financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the



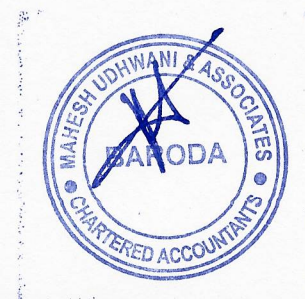
aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of Financial statements on whether the company has adequate internal financial controls with reference to Financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Financial results made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial results, including the disclosures, and whether the Financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



## Other Matters

- The comparative financial information of the Company for the quarter and year ended 31st March 2023 included in this Statement have been audited/Reviewed by the predecessor auditor. The report of the predecessor auditor on these comparative financial information for the period ended 31st March 2023, has expressed an unmodified opinion.
- The Statement includes the results for the quarter ended 31st March 2024 being the balancing figures between the audited figures in respect of full financial year ended 31st March 2024 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.
- We draw your attention to Note 8 to the accompanying Statement in respect of change in name and business object of the company during the reporting period.

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

For Mahesh Udhwani & Associates  
Chartered Accountants  
FRN :129738W



Mahesh Udhwani

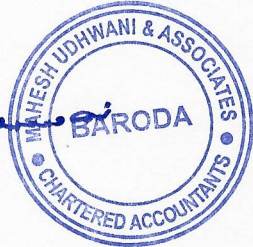
Partner

M.No.047328

UDIN: 24047328BJZYNP3521

Place: Vadodara

Date : 30/05/2024



Date: May 30, 2024

REF: WHL/BSE/FR-MAR/2023-24

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: DECLARATION OF AUDIT REPORT WITH UNMODIFIED OPINION(S) UNDER REGULATION 33(3)(D) SEBI (LODR) REGULATION 2015**

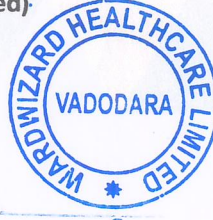
I, **Mittal Patel**, Chief Financial Officer of **WARDWIZARD HEALTHCARE LIMITED (Formerly known as Ayoki Mercantile Limited)**, hereby declare that the statutory Auditors of the company **M/s. Mahesh Udhvani & Associates** Chartered Accountants (FRN:129738W) have issued an Audit Report with an unmodified opinion on the Annual Audited Standalone Financial Result of the company for the Quarter and year ended on March 31, 2024. This declaration is submitted in compliance with Regulation 33(3)(d) of SEBI (LODR) Regulations 2015.

Kindly take the same on record.

Thanking you,

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

*Mittal Patel*



**MITTAL PATEL**  
**CHIEF FINANCIAL OFFICER**

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

Date: May 30, 2024

REF: WHL/BSE/LC/2023-24

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

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

**Sub: Disclosure requirements under the revised framework issued by SEBI for LCs**


Dear Sir,

In compliance with paragraph 3.1(a) of Chapter XII (Fundraising by the issuance of debt securities by large corporates) of the circular issued by SEBI bearing the reference number SEBI/HO/DDHS/P/CIR/2021/613 dated August 10, 2021 on "Operational Circular for the issue and listing of Non-convertible Securities, Securitized Debt Instruments, Security Receipts, Municipal Debt Securities and Commercial Paper" (Operational Circular) updated from time to time, pertaining to fundraising by the issuance of debt securities by large corporates, we hereby declare that our company, **WARDWIZARD HEALTHCARE LIMITED (Formerly known as Ayoki Mercantile Limited)** is not identified as "Large Corporate" as on March 31, 2024.

Further please find attached the disclosure in prescribed by BSE disclosure of information w.r.t. Large Corporate.

1. Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores): NIL
2. Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores) : NIL
3. Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in : NA
4. Incremental borrowing done during the year (qualified borrowing) (Rs. In Crores) : NIL
5. Borrowings by way of issuance of debt securities during the year (Rs. In Crores): NIL

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



**MITTAL PATEL**  
CHIEF FINANCIAL OFFICER



Date: May 30, 2024

REF: WHL/BSE/NA-Mar/2023-24

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 March 31, 2024.

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 March 31, 2024 does not apply to the Company.

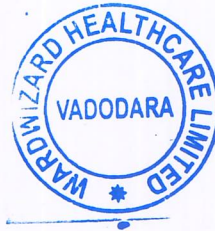
Kindly take the same on record and acknowledge the receipt.

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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