

AYOKI MERCHANTILE LIMITED

Corporate Identification Number (CIN): L17120MH1985PLC034972;

Registered Office: Laxmi Commercial Centre, Room No. 405, 4th Floor, Senapati Bapat Marg,
Dadar (W), Mumbai, Maharashtra, 400028.

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

Corporate Office Contact Details: +91 6359158825

Website: www.ayokimerchantile.com Email Address: ayoki1985@gmail.com

Date: November 3, 2023

REF: AML/BSE/FR-SEP/2023-24

To,

BSE Limited

Listing Compliance

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai-400 001.

REF: - AYOKI MERCHANTILE LTD (SCRIPT CODE: 512063)

SUB: OUTCOME OF MEETING OF BOARD OF DIRECTORS HELD ON NOVEMBER 3, 2023

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 November 3, 2023 has transacted and approved the following business, inter alia:

- 1) The Board has considered and approved Unaudited Standalone Financial Results along with the Auditor's Limited Review report for the quarter ended on September 30, 2023 as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015

The Board meeting commenced at 12:30 P.M. & concluded at 1.30 P.M.

Thanking you,

For, **AYOKI MERCHANTILE LIMITED**

DHARMESH CHAUHAN

COMPANY SECRETARY & COMPLIANCE OFFICER

MEMBERSHIP NO. – A40003



Limited Review Report on the Unaudited Standalone Financial Results of AYOKI MERCHANTILE LIMITED for quarter and half year ended September 30, 2023 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**Review report to
The Board of Directors
AYOKI MERCHANTILE LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **AYOKI MERCHANTILE LIMITED** for the quarter ended 30th September 2023 and half year ended 30th September 2023 ("the Statement") attached herewith.

The Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report 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.

Our conclusion is not modified in respect of this matter.

Other Matters

- The comparative financial information of the Company for the quarter and year ended March 31, 2023 included in this Statement have been audited/Reviewed by the predecessor auditor. The report of the predecessor auditor on this comparative financial information for the period ended 31st March 2023, 30th June 2023, and 30th September 2022 has 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: 23047328BGUTFK8179

Place: Vadodara

Date: 03.11.2023

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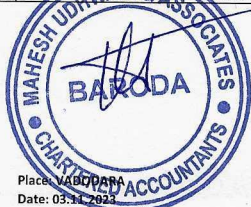
Statement of Unaudited Financial Results for the Quarter and Half year ended 30th September, 2023

(Rupees in Lacs)

Sr. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-03-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operation						
	(a) Revenue From Operations	4.000	7.100	3.500	11.100	7.500	13.500
	(b) Other Income	-	0.360	-	0.360	0.000	0.150
	Total Income from Operation (a+b)	4.000	7.460	3.500	11.460	7.500	13.650
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	4.227	2.508	2.510	6.735	5.020	10.030
	(e) Finance costs	-	-	-	-	-	-
	(f) Depreciation and amortization expense	-	-	-	-	-	-
	(g) Other expenses	6.382	1.551	0.430	7.933	4.060	6.500
	Total expenses (a+b+c+d+e+f+g)	10.609	4.059	2.940	14.668	9.080	16.530
3	Profit/(loss) before exceptional items andand extraordinary Items and tax (1-2)	-6.609	3.401	0.560	-3.208	-1.580	-2.880
4	Exceptional Items						
5	Profit/(loss)before extraordinary Items/Prior Period Items and tax (3-4)	-6.609	3.401	0.560	-3.208	-1.580	-2.880
6	Extraordinary Items/Prior Period Items						
7	Profit/(loss) from Ordinary activities before tax (5-6)	-6.609	3.401	0.560	-3.208	-1.580	-2.880
8	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
	(3) Earlier Period Tax Adjustment	-	3.664	0.000	3.664	0.000	0.220
9	Profit/ (Loss) for the period from continuing operations (7-8)	-6.609	-0.263	0.560	-6.872	-1.580	-3.100
10	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
11	Total other Comprehensive Income (Net of Tax) (9+10)	-6.609	-0.263	0.560	-6.872	-1.580	-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	2.450
	(Face Value: Rs. 10/- each)	10.000	10.000	10.000	10.000	10.000	10.000
	Earnings per equity share-for continuing operation):-In Rupees						
	(1) Basic	-2.697	-0.107	0.229	-2.805	-0.645	-1.265
	(2) Diluted	-2.697	-0.107	0.229	-2.805	-0.645	-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	-2.697	-0.107	0.229	-2.805	-0.645	-1.265
	(2) Diluted	-2.697	-0.107	0.229	-2.805	-0.645	-1.265

Note:

- The Statement of Unaudited Financial Result for the Quarter and Half Year ended 30th September, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on **03.11.2023**
- These 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.
- The previous period figures have been regrouped/reclassified wherever required to conform to the current year's presentation.
- 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.
- Based on the guiding principles given in Ind AS-108 on 'Operating Segments', the Company's business activity fall within a single operating segment namely consultancy and other services.
- No investor complaints remain pending at the quarter ended on 30th September , 2023
- During the period under review, there has been a change in the company's management, effective as of 11.08.2023.
- The above financial results are also available on the Company's website, www.ayokimerchantile.com and BSE Limited's website www.bseindia.com



FOR AND ON BEHALF OF BOARD
AYOKI MERCHANTILE LIMITED

(Signature)
GAURAV GUPTA
MANAGING DIRECTOR
(DIN: 06741475)

(Signature)
MITTAL PATEL
CHIEF FINANCIAL OFFICER

AYOKI MERCHANTILE LIMITED

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Unaudited Statement of Assets and Liabilities for Company as on 30th September, 2023		
Standalone Statement of Assets and Liabilities	Rupees in Lacs	
	As at 30-09-2023 Unaudited	As at 31-03-2023 Audited
ASSETS		
Non-current assets		
(a) Property, plant and equipment	-	-
(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	-	-
(i) Non-current Investments	-	-
(ii) Non-current Trade receivables	-	-
(iii) Non-current Loans	-	-
(iv) Other Non-current financial assets	-	-
Total non-current financial assets	-	-
(h) Deferred tax assets (net)	-	-
(i) Other non-current assets	-	-
Total non-current assets	-	-
Current Assets		
(a) Inventories	-	-
(b) Current financial assets	-	-
(i) Current Investments	-	-
(ii) Trade receivables	-	-
(iii) Cash and cash equivalents	4.722	2.158
(iv) Bank Balance other than cash and cash equivalents	-	-
(v) Current Loans & Advances	-	-
(vi) Other current financial assets	-	0.103
Total current financial assets	4.722	2.261
(c) Current tax assets (net)	1.760	4.339
(d) Other current assets	1.646	0.064
Total Current assets	8.127	6.663
Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax Assets	-	-
Total Assets	8.127	6.663
EQUITY AND LIABILITIES		
EQUITY		
Equity attributable to owner of parent		
(a) Equity share Capital	24.500	24.500
(b) Other equity	(26.472)	(19.601)
Total Equity attributable to owner of parent	-	-
(c) Non controlling interest	-	-
Total Equity	(1.972)	4.899
LIABILITIES		
Non-current liabilities		
(a) Non-current financial liabilities		
(i) Borrowings	-	-
(ii) Lease Liability	-	-
(iii) Other non-current financial liabilities	-	-
Total non-current liabilities	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (net)	-	-
(d) Deferred government grants	-	-
(e) Other non-current liabilities	-	-
Total non-current liabilities	-	-
Current liabilities		
(a) Current Financial liabilities		
(i) Borrowings	-	-
(ii) Trade payables/Other Payable	1.134	0.430
(iii) Other current financial liabilities	8.328	1.290
Total current financial liabilities	9.462	1.720
(b) Other current liabilities	0.638	0.044
(c) provisions	-	-
(e) Current tax liabilities (Net)	-	-
(f) Deferred government grants	-	-
Total current liabilities	10.100	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	10.100	1.764
Total Equity and Liabilities	8.127	6.663

FOR AND ON BEHALF OF BOARD
AYOKI MERCHANTILE LIMITED

GAURAV GUPTA
MANAGING DIRECTOR
(DIN: 06741475)

MITTAL PATEL
CHIEF FINANCIAL OFFICER

Place: VADODARA
Date: 03.11.2023



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Unaudited Statement of Cash flow Statement for the Quarter and Half year ed 30th September, 2023

Particulars	Half Year ended		Rupees in Lacs
	30th September, 2023	30th September, 2022	Year Ended
	Unaudited	UnAudited	31st March ,2023 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit/(Loss) before Tax and exceptional items	(3.208)	(1.580)	(2.880)
Non-cash Adjustment to reconcile Profit before tax to net cash flow:			
Depreciation and amortization expense	-	-	-
FCTR	-	-	-
Interest & Dividend received	-	-	-
Profit on sale of Fixed Assets	-	-	-
Other Comprehensive (Income)/Loss	-	-	-
Loss/ (Profit) on sale of fixed assets	-	-	-
CASH GENERATED BEFORE WORKING CAPITAL CHANGES	(3.208)	(1.580)	(2.880)
Adjustments for:			
CASH GENERATED FROM OPERATIONS			
Inventory	-	2.830	2.830
Trade Receivable	-	-	-
Loans & Advances - Current	-	-	-
Other Current Assets	-	0.040	(0.060)
Other Non Current Assets	-	-	-
Trade Payables- Current	0.705	-	(0.300)
Other Current Liabilities	0.593	(1.020)	0.260
Other Non Current Financial Assets	-	-	-
Non-current Loans	-	-	-
Current -Provisions	-	-	-
Non Current -Provisions	-	-	-
Other financial Liabilities-Current	-	-	-
Other financial Assets- Current	7.038	-	-
Current Tax	(1.085)	-	-
Advance Tax Paid	-	-	-
Taxes Paid (net of refunds)	-	-	-
NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES(A)	2.564	(0.380)	(0.880)
B. CASH FLOW FROM INVESTING ACTIVITIES			
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	-	-	-
NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES- (B)	-	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES			
Interest & Dividend Received	-	-	-
Proceeds from long term borrowings	-	-	-
Proceeds from issue of compounding instrument	-	-	-
Proceeds from short term borrowings	-	-	-
Share Application Money	-	-	-
Pending Investment Realised	-	-	-
Dividend Paid	-	-	-
Interest paid	-	-	-
Premium on issue of Shares	-	-	-
Proceeds from issue of shares	-	-	-
NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES ©	-	-	-
Net Increase in Cash and Cash Equivalents (A+B+C)	2.564	(0.110)	(1.040)
Add:Cash and Cash Equivalents at the beginning of the year	2.160	3.190	3.190
Cash and Cash Equivalents at the end of the year	4.724	3.080	2.160

Note:

- Cash and Cash equivalents represents cash in hand and balances with banks.
- Previous year figures have been regrouped, where necessary to conform to current year's classification

FOR AND ON BEHALF OF BOARD
AYOKI MERCHANTILE LIMITED



Gaurav Gupta
GAURAV GUPTA
MANAGING DIRECTOR
(DIN: 06741475)

Mittal Patel
MITTAL PATEL
CHIEF FINANCIAL OFFICER

Place: VADODARA
Date: 03.11.2023



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REF: AML/BSE/NA/2023-24

To,

BSE Limited

Listing Compliance

Phiroze Jeejeebhoy Towers,

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Mumbai-400 001.

REF: - AYOKI MERCHANTILE LTD (SCRIPT CODE: 512063)

Sub: Non-Applicability Regulation 32 of SEBI (Listing Obligation Disclosure requirement) Regulations 2015 for the quarter ended 30th September 2023

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 30th September 2023.

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 30th September 2023 does not apply to the Company.

Kindly take the same on record and acknowledge the receipt.

Thanking you,

For, **AYOKI MERCHANTILE LIMITED**

DHARMESH CHAUHAN

COMPANY SECRETARY & COMPLIANCE OFFICER

MEMBERSHIP NO. – A40003