

Date: February 1, 2024

REF: WHL/BSE/FR-DEC/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: SUBMISSION OF UNAUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER ENDED ON DECEMBER 31, 2023 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 Auditor's Limited Review Report for the Quarter ended on **December 31, 2023**.

These results were taken on record by the Board of Directors at their meeting held on **February 1, 2024**.

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

The Board meeting commenced at 02:00 p.m. and concluded at 2:45 p.m.

Thanking you,

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

**DHARMESH**  
**ASHWINBHAI**  
**CHAUHAN**

Digitally signed by  
DHARMESH ASHWINBHAI  
CHAUHAN  
Date: 2024.02.01 14:23:04  
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**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 Limited Review Report on the Unaudited Financial Results for Third Quarter and Nine Months ended on 31<sup>st</sup> December, 2023 of 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)**

**Re: Limited Review Report of Unaudited Financial Results for Third Quarter and Nine months ended on 31<sup>st</sup> December, 2023**

We have reviewed the accompanying statement of unaudited financial results ('the Statement') of WARDWIZARD HEALTHCARE LIMITED (Formerly known as Ayoki Mercantile Limited for the third quarter and nine months ended on 31<sup>st</sup> December 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, which are 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 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on these financial statements 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 ended 31-12-2022 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 these comparative financial information for the period ended 31st Dec 2022 & 31st March 2023, has expressed an unmodified opinion.
- We draw your attention to Note 5 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 Udhvani & Associates  
Chartered Accountants  
FRN :129738W

*M. A. Udhvani*

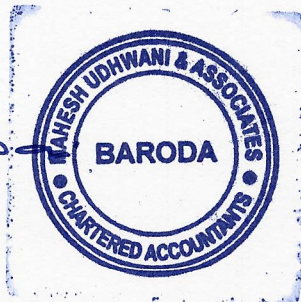
Mahesh Udhvani  
Partner

M.N:- 047328

UDIN: 24047328BJZYHR2673

Place: Vadodara

Date : 01/02/2024



# 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, Jetalpura 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 Nine Months ended December 31, 2023

(Rupees in Lakhs)

Sr. No.	Particulars	QUARTER ENDED			NINE MONTH ENDED		YEAR ENDED
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-03-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income from Operation</b>						
	(a) Revenue From Operations	-	4.000	3.000	11.100	10.500	13.500
	(b) Other Income	-	0.000	0.090	0.360	0.090	0.150
	<b>Total Income from Operation (a+b)</b>	-	<b>4.000</b>	<b>3.090</b>	<b>11.460</b>	<b>10.590</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	6.328	4.227	2.508	13.063	7.525	10.030
	(e) Finance costs	-	-	-	-	-	-
	(f) Depreciation and amortization expense	5.041	-	-	5.041	-	-
	(g) Other expenses	9.481	6.382	1.059	17.414	5.121	6.500
	<b>Total expenses (a+b+c+d+e+f+g)</b>	<b>20.850</b>	<b>10.609</b>	<b>3.567</b>	<b>35.518</b>	<b>12.646</b>	<b>16.530</b>
3	Profit/(loss) before exceptional items and extraordinary items and tax (1-2)	(20.850)	(6.609)	(0.477)	(24.058)	(2.056)	(2.880)
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(loss) before extraordinary items/Prior Period Items and tax (3-4)	(20.850)	(6.609)	(0.477)	(24.058)	(2.056)	(2.880)
6	Extraordinary items/Prior Period Items	-	-	-	-	-	-
7	Profit/(loss) from Ordinary activities before tax (5-6)	(20.850)	(6.609)	(0.477)	(24.058)	(2.056)	(2.880)
8	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	(0.305)	-	-	(0.305)	-	-
	(3) Earlier Period Tax Adjustment	-	-	-	3.664	-	0.220
9	Profit/ (Loss) for the period from continuing operations (7-8)	(20.545)	(6.609)	(0.477)	(27.416)	(2.056)	(3.100)
10	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
11	Total other Comprehensive Income (Net of Tax) (9+10)	(20.545)	(6.609)	(0.477)	(27.416)	(2.056)	(3.100)
	<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	(8.386)	(2.697)	(0.195)	(11.190)	(0.839)	(1.265)
	(2) Diluted	(8.386)	(2.697)	(0.195)	(11.190)	(0.839)	(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	(8.386)	(2.697)	(0.195)	(11.190)	(0.839)	(1.265)	(1.265)
(2) Diluted	(8.386)	(2.697)	(0.195)	(11.190)	(0.839)	(1.265)	(1.265)

<b>Note:</b>	
1	The Statement of Unaudited Financial Result for the Quarter and Nine Month ended 31st December, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 01/02/2024
2	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.
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's name and it's business object has been changed during the current reporting period.
6	No investor complaints remain pending at the quarter ended on December 31, 2023
7	During the period under review, there has been a change in the company's management, effective as of 11.08.2023.
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: 01/02/2024

UDIN: 24047328BJ2YHR2673

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



GAURAV GUPTA  
MANAGING DIRECTOR  
(DIN: 06741475)

*Mittal Patel*  
MITTAL PATEL  
CHIEF FINANCIAL OFFICER