

# AYOKI MERCHANTILE LIMITED

CIN: L17120MH1985PLC034972

REGD OFFICE ADDRESS: Laxmi Commercial Centre, Room No.405, 4<sup>th</sup> Floor, Senapati Bapat Marg,  
Dadar (west), Mumbai 400 028,

Email [ayokimerchantile@gmail.com](mailto:ayokimerchantile@gmail.com) Website: [www.ayokimerchantile.com](http://www.ayokimerchantile.com)

Date: 29.05.2019

The Bombay Stock Exchange Limited,  
Mumbai. First Floor, New Trading Ring  
Rotunda Building, P.J. Towers,  
Dalal Street,  
Mumbai - 400 001

Dear Sir/Madam

## Sub: OUTCOME OF BOARD MEETING

Scrip Code: **512063**

In continuation of our letter dated 20<sup>th</sup> May 2019, we wish to inform you that at the Board meeting of the Company held today that is 29<sup>th</sup> May 2019, the Board of directors have approved the following:

1. Audited Financial Result (Standalone) for the quarter / financial year ended 31<sup>st</sup> March 2019.

Pursuant to Regulation 33 of Securities and Exchange Board of India, (Listing Obligations and Disclosure Requirements) Regulations, 2015, (Listing Regulations), we are enclosing herewith

1. Audited Standalone Financial Result for the quarter / financial year ended 31st March 2019.
2. Audit Report on the Audited Financial Results – Standalone

The meeting of the Board of Directors was commenced at 12.30 P.M and concluded at 3.00 P.M

Kindly take the above on record and acknowledge receipt please.

Thanking you,  
Yours Faithfully

**FOR AYOKI MERCHANTILE LIMITED**



**company Secretary cum Compliance Officer**

**Encl as above**

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Dear Sir/Madam

**Sub: Declaration under Regulation 33 of SEBI (Listing Obligations and Disclosure-2 Requirements) Regulations, 2015 (Listing Regulations)**

Pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we hereby confirm and declare that the statutory auditors of the Company, have issued audit report on the Financial Results of the Company for the year ended March 31, 2019 with unmodified opinion.

Kindly take the above on record and acknowledge receipt please.

Thanking you,  
Yours Faithfully

**FOR AYOKI MERCHANTILE LIMITED**



**Company Secretary cum Compliance Officer**

**Encl as above**



**Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company  
Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)  
Regulations, 2015**

**TO THE BOARD OF DIRECTORS OF  
AYOKI MERCHANTILE LTD**

We have audited the accompanying statement of financial results of Ayoki Merchantile Limited ('the Company') for the quarter and year ended March 31, 2019 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The financial results for the quarter and year ended March 31, 2019 have been prepared on the basis of the financial results for the nine-month period ended December 31, 2018, the audited annual financial statements as at and for the year ended March 31, 2019, which are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these financial results based on our review of the financial results for the nine-month period ended December 31, 2018 which was prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting, specified under Section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principles generally accepted in India; our audit of the annual standalone financial statements as at and for the year ended March 31, 2019 as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



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In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard ; and
- ii. give a true and fair view of the net profit, other comprehensive income and other financial information for the quarter and year ended March 31st, 2019.

For K. J. SHAH & ASSOCIATES  
Chartered Accountants  
(ICAI FRN : 127308W)



Place : Mumbai  
Date : 29.05.2019

  
K. J. SHAH  
Proprietor  
(Membership No. 030784)

**KIRTI J. SHAH**  
**F.C.A.**

**AYOKI MERCHANTILE LIMITED**

Regd. Office : Laxmi Commercial Center, Room No. 405, 4th Floor, Senapati bapat Marg, Dadar (w), Mumbai - 400 028

Email: ayokimerchantile@gmail.com

**Statement of Audited Financial Results For the Quarter and Year Ended 31st March, 2019**

Published pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015

PART-I		Rs. In Lakhs ( Except per share data)				
Sr. No.	Particulars	QUARTER ENDED			YEAR ENDED	
		31.03.2019 (Audited)	31.12.2018 (Unaudited)	31.03.2018 (Audited)	31.03.2019 (Audited)	31.03.2018 (Audited)
1	<b>Income from Operations</b>					
	Gross Value of Sales & Services (Revenue)	7.65	-	7.65	7.65	7.65
	Less : GST Recovered	1.17	-	1.17	1.17	1.17
	<b>(a) Net Sales/ Income from Operations</b>	<b>6.48</b>	<b>-</b>	<b>6.48</b>	<b>6.48</b>	<b>6.48</b>
	(b) Other Income	0.17	0.18	0.17	0.72	0.79
	<b>Total Income from Operations (a+b)</b>	<b>6.65</b>	<b>0.18</b>	<b>6.65</b>	<b>7.20</b>	<b>7.27</b>
2	<b>Expenses</b>					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchase of Stock-in Trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, and work-in-progress and stock in trade	-	-	-	-	-
	(d) Excise Duty	-	-	-	-	-
	(e) Employee Benefit Expenses	0.41	0.41	0.44	1.62	1.62
	(f) Finance Cost	-	-	-	-	-
	(g) Depreciation & Amortisation Expenses	-	-	-	-	-
	(h) Other Expenses	1.09	0.66	0.90	5.20	5.36
	<b>Total Expenses</b>	<b>1.50</b>	<b>1.07</b>	<b>1.34</b>	<b>6.82</b>	<b>6.98</b>
3	<b>Profit before Exceptional and Extra ordinary items and Tax (1-2)</b>	<b>5.15</b>	<b>(0.89)</b>	<b>5.31</b>	<b>0.38</b>	<b>0.29</b>
4	Exceptional Items	-	-	-	-	-
5	<b>Profit before Extra ordinary items and Tax (3-4)</b>	<b>5.15</b>	<b>(0.89)</b>	<b>5.31</b>	<b>0.38</b>	<b>0.29</b>
6	Extra ordinary items	-	-	-	-	-
7	<b>Net Profit from Ordinary Activities before Tax(5-6)</b>	<b>5.15</b>	<b>(0.89)</b>	<b>5.31</b>	<b>0.38</b>	<b>0.29</b>
8	<b>Tax Expenses</b>					
	I. Current Tax	-	-	-	-	-
	II. Deferred Tax	-	-	-	-	-
9	<b>Net Profit for the Period (7-8)</b>	<b>5.15</b>	<b>(0.89)</b>	<b>5.31</b>	<b>0.38</b>	<b>0.29</b>
10	<b>Other Comprehensive Income</b>					
	Remeasurement of defined benefit plans	-	-	-	-	-
	Income Tax	-	-	-	-	-
11	<b>Total Comprehensive Income for the period (9+10)</b>	<b>5.15</b>	<b>(0.89)</b>	<b>5.31</b>	<b>0.38</b>	<b>0.29</b>
12	<b>Paid up Equity Share Capital (F. V. of Rs. 10/- Each)</b>	<b>24.50</b>	<b>24.50</b>	<b>24.50</b>	<b>24.50</b>	<b>24.50</b>
13	Other Equity excluding Revaluation Reserve					
14	<b>Earnings per Share (of Rs. 10/- each) :</b>					
	(a) Basic-Rs	2.10	(0.36)	2.17	0.16	0.12
	(b) Diluted-Rs	2.10	(0.36)	2.17	0.16	0.12

**Notes :**

- The Financial Results have been reviewed and recommended by Audit Committee and approved by the Board of Directors in its meeting held on 29th May, 2019. The above results have been audited by the Statutory Auditors of the Company. The results have been prepared in accordance with the IND AS for notified under the Companies (Indian Accounting Standards) Rules, 2015.
- Figures for the Previous period / quarter have been rearranged/re-grouped wherever necessary, to confirm with the figures for the current year/quarter.
- The entire operation of the Company relate to only one segment viz. Consultancy and Other Services. Hence, Ind AS - 108 is not applicable.



For and on behalf of the Board.  
For Ayoki Merchantile Limited

*Kalachand Mukherjee*

Kalachand Mukherjee  
(Managing Director)

Place : Mumbai  
Date : 29th May, 2019

AYOKI MERCHANTILE LIMITED

Regd. Office : Laxmi Commercial Center, Room No. 405, 4th Floor, Senapati bapat Marg, Dadar (w), Mumbai - 400 028

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STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2019

Part II		Ks. In Lakhs ( Except per share data)	
PARTICULARS		As At 31 st March, 2019 Rupees	As At 31 st March, 2018 Rupees
<b>A ASSETS</b>			
<b>1. Non Current Assets</b>			
Financial Assets			
(a) Income Tax Assests (Net)		2.39	1.67
<b>Sub Total - Non Current Assets</b>		2.39	1.67
<b>2. Current Assets</b>			
Financial Assets			
(a) Trade receivables		7.00	-
(b) Cash & Bank Balance		13.24	21.18
(c) Other Current Assets		0.09	0.04
<b>Sub Total - Current Assets</b>		20.33	21.22
<b>TOTAL ASSETS</b>		22.72	22.89
<b>B EQUITY &amp; LIABILITIES</b>			
<b>1. Equity</b>			
Equity Share Capital			
		24.50	24.50
Other Equity			
Reserves & Surplus		(2.89)	(3.27)
<b>Sub Total - Share Holders' Fund</b>		21.61	21.23
<b>2. Non Current Liabilities</b>			
<b>Sub Total - Non Current Liabilities</b>		-	-
<b>3. Current Liabilities</b>			
Financial Liabilities			
Other Financial Liabilities		1.11	1.66
<b>Sub Total - Current Liabilities</b>		1.11	1.66
<b>TOTAL LIABILITIES</b>		22.72	22.89



On behalf of the Board  
FOR AYOKI MERCHANTILE LIMITED

*Kalachand Mukherjee*

Kalachand Mukherjee  
(Managing Director)

Place : Mumbai  
Date : 29th May, 2019