Wardwizard Healthcare Limited
(Formerly known as Ayoki Mercantile Limited)

Date: May 27, 2025 **REF: WHL/BSE/FR-MARCH/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: SUBMISSION OF AUDITED STANDALONE FINANCIAL RESULT FOR THE FOURTH QUARTER AND FINANCIAL YEAR ENDED ON MARCH 31, 2025 UNDER REGULATION 33(3) SEBI (LODR) REGULATION 2015

Dear Sir / Madam,

The Board of Directors of the Company at its meeting held today, i.e **Tuesday, 27th May, 2025** has considered and approved the Audited Standalone Financial Results of the Company for the Fourth Quarter and Year ended 31st March, 2025.

In relation to the aforesaid, please find enclosed the following documents:

a) Independent Auditors Report of the Statutory Auditors of the Company on the aforesaid Audited Financial Results (Standalone);
b) Statements showing the Audited Financial results (Standalone) of the Company for the fourth quarter and financial year ended on March 31, 2025; and
c) Declaration regarding unmodified opinion on the Audited Financial Results duly signed by the Chief Financial Officer of the Company.

The same will also be made available on the Company's website at www.ayokimerchantile.com

The Board meeting commenced at 14:15 P.M. (IST) and discussions on the above agenda items concluded at 15:45 P.M. (IST).

Thanking you,

For WARDWIZARD HEALTHCARE LIMITED
(Formerly known as Ayoki Merchantile Limited)

MITTALBEN PATEL
Digitally signed by MITTALBEN PATEL
Date: 2025.05.27 16:02:32 +05'30'

MITTALBEN PATEL
CHIEF FINANCIAL OFFICER

Enclose: As above

MAHESH UDHWANI & ASSOCIATES
CHARTERED ACCOUNTANTS

3rd Floor, Satyam Building,
Opp. Old Vuda Office, Fatehgunj,
Vadodara - 390 002, Gujarat, India
M.: +91 8758756360
Website : www.maheshudhwani.com

Independent Auditors' Report on Audited Quarterly Financial Results & Year to Date Results of 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 annual Financial Results of **WARDWIZARD HEALTHCARE LIMITED (Formerly known as Ayoki Mercantile Limited)** ("the company"), for the quarter and year ended March 31, 2025 ("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").

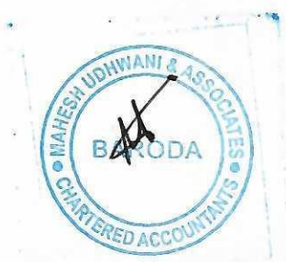
In our opinion and to the best of our information and according to the explanations given to us, the Statement:

i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder, the circulars, guidelines and directions issued by the Reserve Bank of India (RBI) Guidelines ("RBI Guidelines") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025.

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) and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("ICAI"). 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 ICAI together with the ethical requirements that are relevant to our audit of the Financial Results 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

These Financial Results have been prepared on the basis of the audited 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 profit 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 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

- We draw attention to note 6 to the accompanying Statement regarding Commencement of healthcare services for which the requisite registrations/license were under process, the requisite license/registration has been received dated 06/01/2025 under Drugs and Cosmetic Act,1940 and as on 09/04/2025 under Gujarat Clinical Establishments (Registration and Regulation) Act, 2021

- The figures for the current Quarter ended March 31, 2025 and quarter ended March 31, 2024 are the balancing figures between the audited figures for the year ended March 31, 2025 and March 31, 2024, respectively and published figures for the nine months ended December 31, 2024 and December 31, 2023, respectively, which were subjected to limited review.

Our report on the Financial Results is not modified in respect of above matters.

For Mahesh Udhwani & Associates
Chartered Accountants
FRN :129738W

MAHESH UDHWANI & ASSOCIATES • CHARTERED ACCOUNTANTS • BARODA

Mahesh Udhwani
Partner
M.No.047328
UDIN: 25047328BMHXWQ5035
Place: Vadodara
Date: 27/05/2025

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, 2025

(Amount in Lacs)

Sr. No.	Particulars	QUARTER ENDED			YEAR ENDED	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited	Unaudited	Audited	Audited	Audited
1	**Income from Operation**					-
	(a) Revenue From Operations	11.286	8.841	-	41.698	11.100
	(b) Other Income	-	-	-	0.165	0.360
	Total Income from Operation (a+b)	**11.286**	**8.841**	**-**	**41.863**	**11.460**
2	**EXPENSES**					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of Stock-in-Trade	3.377	1.973	-	25.338	-
	(c) Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	0.049	(1.707)	-	(15.900)	-
	(d) Employee benefits expense	25.991	24.969	6.371	83.783	19.434
	(e) Finance costs	18.037	18.105	0.907	55.139	2.552
	(f) Depreciation and amortization expense	15.500	15.502	3.025	49.466	8.065
	(g)Other expenses	63.157	29.596	7.307	126.522	23.076
	Total expenses (a+b+c+d+e+f+g)	**126.112**	**88.438**	**17.609**	**324.347**	**53.127**
3	Profit/(loss) before exceptional items andand extraordinary Items and tax (1-2)	(114.825)	(79.597)	(17.609)	(282.484)	(41.667)
4	Exceptional Items	-	-	-	-	-
5	Profit/(loss)before extraordinary Items/Prior Period Items and tax (3-4)	(114.825)	(79.597)	(17.609)	(282.484)	(41.667)
6	Extraordinary items/Prior Period Items	-	-	-	-	-

WARDWIZARD HEALTHCARE LIMITED VADODARA

Mitul Patel

7	Profit/(loss) from Ordinary activities before tax (5-6)	(114.825)	(79.597)	(17.609)	(282.484)	(41.667)
8	Tax expense:					
	(a) Current tax	-	-	-	-	-
	(b) Deferred tax	(4.016)	(3.487)	(0.162)	(11.158)	(0.467)
	(c) Earlier Period Tax Adjustment	-	-	-	-	3.664
9	Profit/ (Loss) for the period from continuing operations (7-8)	(110.809)	(76.109)	(17.447)	(271.326)	(44.863)
10	Profit/(loss) from discontinued operations	-	-	-	-	-
11	Tax expense of discontinued operations	-	-	-	-	-
12	Profit/(loss) from Discontinued operations (after tax) (10-11)	-	-	-	-	-
13	**Profit/(loss) for the period (9+12)**	**(110.809)**	**(76.109)**	**(17.447)**	**(271.326)**	**(44.863)**
	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax (expense)/credit relating to items that will not be reclassified to profit and loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax (expense)/credit relating to items that will be reclassified to profit and loss	-	-	-	-	-
	Total other comprehensive income/(loss)	-	-	-	-	-
	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(110.809)	(76.109)	(17.447)	(271.326)	(44.863)
	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**
	Earnings per equity share-for continuing operation):-In Rupees					
	(1) Basic	(45.228)	(31.065)	(7.121)	(110.745)	(18.312)
	(2) Diluted	(45.228)	(31.065)	(7.121)	(110.745)	(18.312)
	Earnings per equity share-for discontinued operation):-In Rupees					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-

MAHESH SUDHWANI & ASSOCIATES CHARTERED ACCOUNTANTS BARODA

WARDWIZARD HEALTHCARE LIMITED VADODARA

Mitul Patel

	Earnings per equity share(for discontinued & continuing operations)-In Rupees					
	(1) Basic	(45.228)	(31.065)	(7.121)	(110.745)	(18.312)
	(2) Diluted	(45.228)	(31.065)	(7.121)	(110.745)	(18.312)

Note:

1	The Statement of audited Financial Results for the Quarter and year ended 31st March, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 27/05/2025.
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 figures for the Current Quarter ended March 31,2025 and quarter ended March 31,2024 are the balancing figures between the audited figures for the year ended March 31,2025 and March 31,2024 , respectively and published figures for the nine months ended December 31,2024 and December 31,2023,respectively , which were subjected to limited review.
5	The Company has commenced healthcare services during the period under review from July 2024,Hence prior comparative periods are not entirely comparable.
6	The Company has commenced healthcare services during the period under review from July 2024, for which the requisite registrations/license were under process , the requiste license/registration has been recevied dated 06/01/2025 under Drugs and Cosmetic Act,1940 and as on 09/04/2025 under Gujarat Clinical Establishments (Registration and Regulation) Act, 2021.
7	The Company is primarily engaged in the business of medical and health service. Company has only one reportable segment as per Ind AS 108 "Operating Segment".
8	No investor complaints remain pending at the quarter ended on March 31, 2025.
9	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: 27.05.2025

MAHESH UDHWANI & ASSOCIATES CHARTERED ACCOUNTANTS BARODA

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

WARDWIZARD HEALTHCARE LIMITED VADODARA

GAURAV GUPTE
MANAGING DIRECTOR
(DIN: 06741475)

MITTAL PATEL
CHIEF FINANCIAL OFFICER

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

Audited Statement of Assets and Liabilities for Company as on March 31, 2025

(Amount in Lacs)

Standalone Statement of Assets and Liabilities	As at 31/03/2025 Audited	As at 31/03/2024 Audited
ASSEST		
Non-current assets		
(a) Property, plant and equiptment	727.824	33.270
(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 assests	99.700	-
Total non-current financial assets	**827.524**	**33.270**
(h) Defferred tax assets (net)	11.626	0.467
(i) Other non-current assets	-	-
Total non-current assets	**839.150**	**33.737**
Current Assets		
(a) Inventories	15.900	-
(b) Current financial assets	-	-
(i) Current Investments	-	-
(ii) Trade receivables	0.279	-
(iii) Cash and cash equivalents	2.760	1.865
(iv) Bank Balance other than cash and cahs equivalents	-	-
(v) Current Loans & Advances	-	-
(vi) Other current financial assets	-	-
Total current financial assets	**18.939**	**1.865**
(c) Current tax assets (net)	-	1.760
(d) Other current assets	16.021	10.42
Total Current assets	**34.960**	**14.045**
Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax Assets	-	-
Total Assets	**874.110**	**47.782**

MAHESH UDHWANI & ASSOCIATES CHARTERED ACCOUNTANTS VADODARA

WARDWIZARD HEALTHCARE LIMITED VADODARA

mitul patel

EQUITY AND LIABILITIES		
EQUITY		
Equity attributable to owner of parent		
(a) Equity share Capital	24.500	24.500
(b) Other equity	(335.790)	(64.464)
Total Equity attributable to owner of parent	**(311.290)**	**(39.964)**
(c) Non controlling interest	-	-
Total Equity	**(311.290)**	**(39.964)**
LIABILITIES		
Non-current liabilites		
(a) Non-current financial liabilites		
(i) Borrowings	-	-
(ii) Lease Liablity	697.536	32.110
(iii) Other non-current financial liabilities	-	-
Total non-current financial liabilities	**697.536**	**32.110**
(b) Provisions	4.693	-
(c) Deferred tax liabilities (net)	-	-
(d) Other non-current liabilities	-	-
Total non-current liabilities	**702.229**	**32.110**
Current liabilities		
(a) Current Financial liabilities		
(i) Borrowings	274.821	45.140
(ii) Lease Liability	71.349	2.956
(iii) Trade paybles		
(a) Total Outstanding dues of micro enterprises and small enterprises	58.133	2.450
(b) Total Outstanding dues of creditors other than micro enterprises and small enterprises	47.301	2.065
(iv) Other current financial liabilities	1.500	-
Total current financial liabilities	**453.104**	**52.611**
(b) Other current liabilities	29.946	3.025
(c) provisions	0.121	-
(d) Current tax liabilities (Net)	-	-
Total current libilities	**483.171**	**55.636**
Liabilities directly associated with assets in disposal group classied as held for sale	-	-
Regulatory deferral account credit balance and related deferred tax libility	-	-
Total liabilities	**1185.400**	**87.746**
Total Equity and Liabilities	**874.110**	**47.782**

Place: VADODARA
Date: 27.05.2025

MAHESH UDHWANI & ASSOCIATES CHARTERED ACCOUNTANTS VADODARA

WARDWIZARD HEALTHCARE LIMITED VADODARA

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

GAURAV GUPTE
MANAGING DIRECTOR
(DIN: 06741475)

MITTAL PATEL
CHIEF FINANCIAL OFFICER

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:

Audited Statement of Cash flow Statement for the Year ended March 31, 2025

(Amount in Lacs)

Particulars	Year ended	
	31/03/2025	31/03/2024
	Audited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before Tax and exceptional items	(282.484)	**(41.667)**
Non-cash Adjustment to reconcile Profit before tax to net cash flow:		
Depreciation and amortization expense	49.466	8.065
Interest paid	55.139	2.552
Loss/ (Profit) on sale of fixed assets	-	-
CASH GENERATED BEFORE WORKING CAPITAL CHANGES	**(177.880)**	**(31.050)**
Adjustments for:		
CASH GENERATED FROM OPERATIONS		
Inventory	(15.900)	-
Trade Receivable	(0.279)	-
Loans & Advances - Current	-	-
Other Current Assets	(5.600)	(10.318)
Other Non Current Assets	-	-
Trade Payables- Current	100.919	3.961
Other Current Liabilities		3.025
Other Non Current Financial Assets	(99.700)	
Non-current Liabilities	-	-
Current -Provisions	0.121	-
Non-Current -Provisions	4.693	-
Other financial Liabilties-Current	1.500	(1.210)
Other financial Assets- Current	26.921	-
Taxes Paid /Refund recevied	1.760	1.021
NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES(A)	**(163.445)**	**(36.624)**
B.CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(0.791)	-
Proceeds from sale of property, plant and equipment	-	-
Profit on Sale of Fixed Asset	-	-
Interest Received	-	-
NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES- (B)	**(0.791)**	-
C.CASH FLOW FROM FINANCING ACTIVITIES		
Lease Liability	(64.550)	(8.820)
Proceeds from issue of compounding instrument	-	-
Proceeds from borrowings	229.681	45.140
Dividend Paid	-	-
Interest paid	-	-
NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES (C)	**165.131**	**36.320**
Net Increase in Cash and Cash Equivalents (A+B+C)	**0.895**	**(0.303)**
Add:Cash and Cash Equivalents at the beginning of the year	**1.865**	**2.168**
Cash and Cash Equivalents at the end of the year	**2.760**	**1.865**

Components of cash and cash equivalents:

Particulars	Year ended 31st March 2025	Year ended 31st March 2024
Cash and cash equivalents comprises of:		
Cash on hand and bank balances	2.760	1.865
Cash and cash equivalents as reported		
Total	**2.760**	**1.865**

Note:

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

MAHESH U. PATEL & ASSOCIATES CHARTERED ACCOUNTANTS BARODA

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

WARDWIZARD HEALTHCARE LIMITED VADODARA

GAURAV GUPTE
MANAGING DIRECTOR
(DIN: 06741475)

mittal patel

MITTAL PATEL
CHIEF FINANCIAL OFFICER

Place: Vadodara
Date: 27.05.2025

Wardwizard
Healthcare Limited
(Formerly known as Ayoki Mercantile Limited)

Date: May 27, 2025 **REF: WHL/BSE/FR-MAR/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: 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 Udhwani & 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, 2025. 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

WARDWIZARD HEALTHCARE LIMITED * VADODARA

Wardwizard
Healthcare Limited
(Formerly known as Ayoki Mercantile Limited)

Date: May 27, 2025 **Ref: WHL/BSE/LC /MAY-2025**

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

Dear Sir / Madam,

In compliance with paragraph 3.1(a) of Chapter XII (Fundraising by 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** is not identified as "Large Corporate" as on **March 31, 2025.**

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

(i) Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores): NIL
(ii) Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores) : NIL
(iii) Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in : Not Applicable
(iv) Incremental borrowing done during the year (qualified borrowing) (Rs. In Crores) : NIL
(v) Borrowings by way of issuance of debt securities during the year (Rs. In Crores): NIL

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

WARDWIZARD HEALTHCARE LIMITED * VADODARA