Wardwizard Healthcare Limited
(Formerly known as Ayoki Mercantile Limited)

Date: February 10, 2025 **Ref: WHL/BSE/FINANCIAL RESULTS/DEC-Q3/2024-25**

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: Submission of Un-audited Standalone Financial Results of the Company for the Third Quarter and Nine Months ended 31st December, 2024

Ref: Regulation 33 & 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,

The Board of Directors of the Company at its meeting held today, i.e **Monday, 10th February, 2025** has considered and approved the Un-audited Standalone Financial Results of the Company for the Third Quarter and Nine Months ended 31st December, 2024.

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

a) Limited Review Report of the Statutory Auditors of the Company
b) Statement showing the Un-audited Standalone Financial Results of the Company for the Third Quarter and Nine Months ended 31st December, 2024;

The same is also available on the Company's website at www.ayokimerchantile.com.

The Board meeting commenced at 13:15 (IST) & concluded at 15:10(IST)

Kindly take on record the above information.

Thanking You.

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

GAURAV JAYANT GUPTE
Digitally signed by GAURAV JAYANT GUPTE
Date: 2025.02.10 15:21:33 +05'30'

GAURAV JAYANT GUPTE
MANAGING DIRECTOR
DIN: 06741475
Enclose: As above

MAHESH UDHWANI & ASSOCIATES
CHARTERED ACCOUNTANTS
3rd Floor, Satyam Building,
Opp. Old Vuda Office, Fatehgunj,
Vadodara - 390 024, Gujarat, India
M.: +91 8758756360
Website : www.maheshudhwani.com

Independent Auditor's Review Report on the Unaudited Standalone Financial Results of WARDWIZARD HEALTHCARE LIMITED (Formerly known as Ayoki Mercantile Limited) for quarter and nine months ended December 31, 2024 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

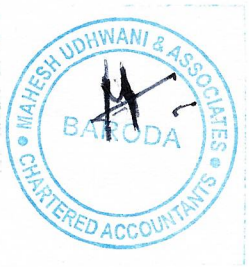
Review report to

The Board of Directors
WARDWIZARD HEALTHCARE LIMITED
(Formerly known as Ayoki Mercantile Limited)

We have reviewed the accompanying statement of unaudited financial results of **WARDWIZARD HEALTHCARE LIMITED (Formerly known as Ayoki Mercantile Limited)** (the "Company") for the quarter ended 31st December 2024 and nine months ended 31st December 2024 ("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.

Emphasis of Matter

We draw attention to note 7 to the accompanying Statement regarding Commencement of healthcare services for which the requisite licenses are under process. Our opinion is not modified in respect of this matter.

For Mahesh Udhwani & Associates
Chartered Accountants
FRN :129738W

MAHESH UDHWANI & ASSOCIATES CHARTERED ACCOUNTANTS VADODARA

Mahesh Udhwani
Partner
M.N: 047328
UDIN: 25047328BMHXRK8822
Place: Vadodara
Date: 10/02/2025

WARDWIZARD HEALTHCARE LIMITED

(Formerly known as Ayoki Mercantile Limited)

Corporate Identification Number (CIN): L17120MH1985PLC034972;

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, 2024

(Rupees in Lacs)

Sr. No.	Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	3/31/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income from Operation**						
	(a) Revenue From Operations	8.841	21.571	-	30.412	11.100	11.100
	(b) Other Income	-	0.165	-	0.165	0.360	0.360
	Total Income from Operation (a+b)	**8.841**	**21.736**	**-**	**30.577**	**11.460**	**11.460**
2	**EXPENSES**						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of Stock-in-Trade	1.973	19.987	-	21.960	-	-
	(c) Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(1.707)	(14.242)	-	(15.949)	-	-
	(d) Employee benefits expense	24.969	26.442	6.328	57.791	13.063	19.434
	(e) Finance costs	18.105	18.155	-	37.102	-	2.552
	(f) Depreciation and amortization expense	15.502	15.440	5.041	33.966	5.041	8.065
	(g)Other expenses	29.596	28.470	9.481	63.365	17.414	23.076
	Total expenses (a+b+c+d+e+f+g)	**88.438**	**94.252**	**20.850**	**198.235**	**35.518**	**53.127**
3	Profit/(loss) before exceptional items andand extraordinary Items and tax (1-2)	(79.597)	(72.516)	(20.850)	(167.658)	(24.058)	(41.667)
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(loss)before extraordinary Items/Prior Period Items and tax (3-4)	(79.597)	(72.516)	(20.850)	(167.658)	(24.058)	(41.667)
6	Extraordinary items/Prior Period Items	-	-	-	-	-	-

MAHESH UDHWANI & ASSOCIATES CHARTERED ACCOUNTANTS BARODA

WARDWIZARD HEALTHCARE LIMITED VADODARA

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7	Profit/(loss) from Ordinary activities before tax (5-6)	(79.597)	(72.516)	(20.850)	(167.658)	(24.058)	(41.667)
8	Tax expense:						
	(1) Current tax	-	-	-	-	-	
	(2) Deferred tax	(3.487)	(3.541)	(0.305)	(7.143)	(0.305)	(0.467)
	(3) Earlier Period Tax Adjustment	-	-	-	-	3.664	3.664
9	Profit/ (Loss) for the period from continuing operations (7-8)	(76.109)	(68.975)	(20.545)	(160.515)	(27.417)	(44.864)
10	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
11	Total other Comprehensive Income (Net of Tax) (9+10)	(76.109)	(68.975)	(20.545)	(160.515)	(27.417)	(44.864)
	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	(31.065)	(28.153)	(8.386)	(65.517)	(11.191)	(18.312)
	(2) Diluted	(31.065)	(28.153)	(8.386)	(65.517)	(11.191)	(18.312)
	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	(31.065)	(28.153)	(8.386)	(65.517)	(11.191)	(18.312)
	(2) Diluted	(31.065)	(28.153)	(8.386)	(65.517)	(11.191)	(18.312)

MAHESH UDHWANI & ASSOCIATES CHARTERED ACCOUNTANTS BARODA

WARDWIZARD HEALTHCARE LIMITED VADODARA

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Note:

1	The Statement of Unaudited Financial Result for the Quarter and Nine Months ended December 31, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 10/02/2025
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 is primarily engaged in the business of medical and health service. Company has only one reportable segment as per Ind AS 108 "Operating Segment".
6	No investor complaints remain pending at the quarter ended on December 31, 2024
7	The Company has commenced healthcare services during the period under review from July 2024, which is reflected in the above results, for which the requisite licenses are under process hence prior comparative periods are not entirely comparable.
8	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
Wardwizard Healthcare Limited(Formerly Known As Ayoki Mercantile Limited)

GAURAV GUPTE
MANAGING DIRECTOR
(DIN: 06741475)

WARDWIZARD HEALTHCARE LIMITED VADODARA

MITTAL PATEL
CHIEF FINANCIAL OFFICER

Place: VADODARA
Date: 10.02.2025

MAHESH UDHWANI & ASSOCIATES CHARTERED ACCOUNTANTS BARODA