AYOKI MERCHANTILE LIMITED

CIN: L17120MH1985PLC034972
REGD OFFICE ADDRESS: Laxmi Commercial Centre, Room No.405, 4th Floor, Senapati Bapat Marg, Dadar (west), Mumbai 400 028
Email ayokimerchantile@gmail.com Website: www.ayokimerchantile.com

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

Date: 13.11.2020

Dear Sir/Madam

Sub: OUTCOME OF BOARD MEETING

Scrip Code: **512063**

In continuation of our letter dated 5th November 2020, we wish to inform you that the Board meeting of the Company held today that is 13th November 2020, is just concluded and the following matters were discussed and the following business was transacted

1. The unaudited Financial Result for the quarter ended on 30th September 2020 approved by the board of directors.

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

2. Unaudited Financial Result for the quarter ended on 30th September 2020.
3. The limited review report on the unaudited Financial Results.
4. The meeting of the Board of Directors was commenced at 12.30 P.M and concluded at 2.00 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

CA. KIRTI J. SHAH B.Com., F.C.A.

K. J. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS
Office : Shop No. D-11, Sai Darshan - 'B', Rambaug Lane,
Opp. Mulji Nagar, Borivli (West), Mumbai - 400 092.
✆ : 2864 6766 • Mobile : 98212 80470
E-mail : kjshahca@yahoo.com

Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of the Company for the quarter ended 30 September, 2020 and Year to date.

To,
The Board of Directors,
AYOKI MERCHANTILE LIMITED.,
Mumbai.

We have reviewed the accompanying statement of unaudited standalone financial results of **AYOKI MERCHANTILE LIMITED.** (the "Company"), for the quarter ended September 30, 2020 and year to date from April 01, 2020 to September 30, 2020 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. 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 Engagement (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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

K. J. SHAH & ASSOCIATES
M.No.: 030784
F. No.: 127308W
MUMBAI
CHARTERED ACCOUNTANTS

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CA. KIRTI J. SHAH B.Com., F.C.A.

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Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



KIRTI J. SHAH
F.C.A.

Proprietor. (K. J. Shah)
Membership No:. 030784
UDIN : 20030784AAAAEC4094

Date : 13th November, 2020.
Place : Mumbai.

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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER,2020

Statement of Unaudited Financial Results For the quarter and Half Year Ended 30th September, 2020

Rs. In lacs (Except per share data)

Sr. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Unaudited)	30.09.2020 (Unaudited)	30.09.2019 (Unaudited)	31.03.2020 (Audited)
1	Income from Operations						
	(a) Net Sales/ Income from Operations	0.20	-	0.02	0.20	0.02	3.07
	(b) Other Income	3.03	0.06	0.12	3.08	0.23	0.42
	Total Income from Operations (a+b)	3.23	0.06	0.14	3.28	0.25	3.49
2	Expenses						
	(a) Cost of materials consumed	0.17	-	0.01	0.17	0.01	0.52
	(b) Purchase of Stock-in Trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, and work-in-progress and stock in trade	-	-	-	-	-	-
	(d) Employee Benefit Expenses	2.37	2.32	0.58	4.69	1.16	4.85
	(e) Finance Cost	-	-	-	-	-	-
	(f) Depreciation & Amortisation Expenses	-	-	-	-	-	-
	(g) Other Expenses	3.67	-	0.91	3.67	4.43	5.95
	Total Expenses	6.21	2.32	1.50	8.53	5.60	11.32
3	Profit before Exceptional and Extra ordinary items and Tax (1-2)	(2.98)	(2.26)	(1.36)	(5.25)	(5.35)	(7.83)
4	Exceptional Items	-	-	-	-	-	-
5	Profit /(Loss)before Extra ordinary items and Tax (3-4)	(2.98)	(2.26)	(1.36)	(5.25)	(5.35)	(7.83)
6	Extra ordinary items	-	-	-	-	-	-
7	Net Profit/(Loss) from Ordinary Activities before Tax(5-6	(2.98)	(2.26)	(1.36)	(5.25)	(5.35)	(7.83)
8	Tax Expenses						
	I. Current Tax	-	-	-	-	-	-
	II. Deferred Tax	-	-	-	-	-	-
9	Net Profit /(Loss) for the Period (7-8)	(2.98)	(2.26)	(1.36)	(5.25)	(5.35)	(7.83)
10	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
11	Total Comprehensive Income/(Loss) for the period (9+10)	(2.98)	(2.26)	(1.36)	(5.25)	(5.35)	(7.83)
12	Paid up Equity Share Capital (F. V. of Rs. 10/- Each)	24.50	24.50	24.50	24.50	24.50	24.50
13	Earnings per Share (of Rs. 10/- each) (not annualized) :						
	(a) Basic-Rs	(1.22)	(0.92)	(0.56)	(2.14)	(2.18)	(3.20)
	(b) Diluted-Rs	(1.22)	(0.92)	(0.56)	(2.14)	(2.18)	(3.20)

Notes :

1 The Financial Results have been reviewed and recommended by Audit Committee and approved by the Board of Directors in its meeting held on 13th November, 2020. The auditors of the Company have carried out a "Limited Review" of the financial results for the Quarter and Half year ended 30th September, 2020 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have expressed their unqualified opinion.

2 The Company has adopted Indian Accounting Standard ("Ind AS") notified by the Ministry of Corporate Affairs w.e.f. 1st April, 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS - 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder. The date of transition is 1st April, 2017.

3 Figures for the Previous period /quarter have been rearranged/re-grouped wherever necessary, to confirm with the figures for the current year/quarter

4 The entire operation of the Company relate to only one segment. Hence, Ind AS - 108 is not applicable.

For and on behalf of the Board
For AYOKI MERCHANTILE LIMITED

(Managing Director)
DIN No.: 08069899

Place : Mumbai
Date : 13th November, 2020

AYOKI MERCHANTILE LIMITED
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2020

	PARTICULARS	HALF YEAR ENDED		YEAR ENDED
		30th September,2020 (Unaudited)	30th September,2019 (Unaudited)	31 st March,2020 (Audited)
(A)	**CASH FLOW FROM OPERATING ACTIVITIES :**			
	Net Profit/(Loss) Before Tax	(5.25)	(5.35)	(7.83)
	Other Comprehensive Income	-	-	-
	Total comprehensive income before tax	(5.25)	(5.35)	(7.83)
	Interest Received on Bank FD	3.08	0.23	(0.42)
	Operating Profit Before Working Capital Changes	(2.17)	(5.12)	(8.25)
	Adjustments for Changes in Operating Assets & Liabilities:			
	Adjustments for(Increase)/decrease in assets :			
	Inventories	(0.09)	(1.53)	(1.02)
	Trade Receivable	3.46	7.00	3.53
	Other Current Asset	(0.59)	(0.81)	0.05
	Adjustments for Increase/(decrease) in liabilities :			
	Other Current Liabilities	1.66	(0.30)	0.16
	Cash used in operations	2.28	(0.76)	(5.53)
	Taxes Paid (Net)	0.39	-	(0.60)
	NET CASH FLOW FROM OPERATING ACTIVITIES (A)	2.67	(0.76)	(6.13)
(B)	**CASH FLOW FROM INVESTING ACTIVITIES**			
	Interest Received on Bank FD	(3.08)	(0.23)	0.42
	NET CASH (USED IN) INVESTING ACTIVITIES (B)	(3.08)	(0.23)	0.42
(C)	**CASH FLOW FROM FINANCING ACTIVITIES :-**			
	NET CASH FLOW USED IN FINANCING ACTIVITIES(C)	-	-	-
	Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(0.41)	(0.99)	(5.71)
	Cash & Cash Equivalent at the beginning of the Year	7.53	13.24	13.24
	Cash & Cash Equivalent at the end of the Year	7.12	12.25	7.53
	Cash & Cash Equivalents			
	Cash on Hand	1.85	2.10	2.07
	Balances with banks in Current account	5.27	10.15	5.46
	TOTAL	7.12	12.25	7.53

For and on behalf of the Board.
Ayoki Merchantile Limited

(Managing Director)
DIN No.: 08069899

Place : Mumbai
Date : 13th November, 2020

AYOKI MERCHANTILE LIMITED

(CIN : L17120MH1985PLC034972)

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

Email: ayokimerchantlle@gmail.com

Statement of Assets & Liabilities as at 30th September'2020

(Rs. In lacs)

PARTICULARS	As At 30th Sept, 2020 Rupees	As At 31st March, 2020 Rupees
A ASSETS		
1. Non Current Assets		
(a) Tangible Assets		
(b) Intangible Assets		
(c) Financial Assets		
a) Investments		
b) Loans		
c) Other Financial Assets		
d) Income Tax Assests (Net)	2.59	2.98
Sub Total - Non Current Assets	2.59	2.98
2. Current Assets		
(a) Inventories	1.11	1.02
(b) Financial Assets		3.47
(i) Cash & Cash Equivalent	5.95	2.97
(ii) Bank Balances other than cash and cash equivalents	1.17	4.56
(iii) Other Current Assets	0.63	0.04
Sub Total - Current Assets	8.86	12.06
TOTAL ASSETS	11.45	15.04
B EQUITY & LIABILITIES		
1.Equity		
(a) Equity Share Capital	24.50	24.50
(b) Other Equity		
Reserves & Surplus	(15.97)	(10.72)
Sub Total - Share Holders' Fund	8.53	13.78
2. Non Current Liabilities		
Financial Liabilities		
(a) Borrowings	-	-
(b) Provisions		
Sub Total - Non Current Liabilities	-	-
3. Current Liabilities		
Financial Liabilities		
(a) Other Financial Liabilities	2.92	1.26
(b) Provisions	-	-
Sub Total - Current Liabilities	2.92	1.26
TOTAL LIABILITIES	11.45	15.04

For and On behalf of the Board.
For AYOKI MERCHANTILE LIMITED,

(Managing Director)
DIN No.: 08069899

Place : Mumbai
Date : 13th November, 2020