Wardwizard Healthcare Limited
(Formerly known as Ayoki Mercantile Limited)

Date: August 11, 2025 **REF: WHL/BSE/FINANCIAL-RESULTS/JUNE-Q1/2025**

To,
Department of Corporate Services,
BSE Ltd.,
Ground Floor, P.J Towers,
Dalal Street, Fort,
Mumbai – 4000 001

Scrip Code: 512063
Scrip ID: WARDHEALTH

Sub: Submission of Un-audited Financial Results (Standalone) of the Company for the First Quarter and Three Months ended 30th June, 2025

Listing Regulation: 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,

Pursuant to Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today, **Monday, August 11, 2025**, has considered and approved the Un-audited Financial Results (Standalone) for the first quarter and three months ended June 30, 2025.

In this regard, we are enclosing the following documents for your records:

a) Copy of the Limited Review Reports issued by the Statutory Auditors on the said financial results.
b) Copy of the Un-audited Financial Results (Standalone) for the first quarter and three months ended June 30, 2025.

The aforementioned financial results are also available on the Company's website at www.ayokimerchantile.com

The Board meeting commenced at 11:30 (IST) and concluded at 14:40 (IST).

Kindly take the same on record.

Thanking You,

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

MITTALBEN PATEL
Digitally signed by MITTALBEN PATEL
Date: 2025.08.11 14:48:39 +05'30'

MITTALBEN PATEL
CHIEF FINANCIAL OFFICER

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 Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the 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)

We have reviewed the accompanying statement of unaudited financial results of **WARDWIZARD HEALTHCARE LIMITED (Formerly known as Ayoki Mercantile Limited)** for the quarter ended 30th June 2025 ("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").

The company's Management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion 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 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

MAHESH UDHWANI & ASSOCIATES BARODA CHARTERED ACCOUNTANTS

issued thereunder 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 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 5 to the accompanying Statement regarding temporary suspension of the business operations geographically during the period under review as company is re-strategizing its business operations. The Management is reviewing the feasibility of future operations.

Our conclusion is not modified in respect of this matter.

For Mahesh Udhwani & Associates
Chartered Accountants
FRN :129738W



Mahesh Udhwani
Partner
M.N-047328
UDIN: 25047328BMHYCB3985

Place: Vadodara
Date: 11.08.2025

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 Unaudited Financial Results for the Quarter ended June 30, 2025

(Rupees in Lacs)

Sr. No.	Particulars	QUARTER ENDED			YEAR ENDED
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		Unaudited	Audited	Unaudited	Audited
1	**Income from Operation**				
	(a) Revenue From Operations	19.424	11.286	-	41.698
	(b) Other Income	43.830	-	-	0.165
	Total Income from Operation (a+b)	**63.254**	**11.286**	**-**	**41.863**
2	**EXPENSES**				
	(a) Cost of materials consumed		-		-
	(b) Purchases of Stock-in-Trade	0.879	3.377	-	25.338
	(c) Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	15.900	0.049	-	(15.900)
	(d) Employee benefits expense	10.729	25.991	6.381	83.783
	(e) Finance costs	6.358	18.037	0.842	55.139
	(f) Depreciation and amortization expense	7.219	15.500	3.025	49.466
	(g)Other expenses	31.723	63.157	5.299	126.522
	Total expenses (a+b+c+d+e+f+g)	**72.808**	**126.112**	**15.547**	**324.347**
3	Profit/(loss) before exceptional items andand extraordinary Items and tax (1-2)	(9.554)	(114.825)	(15.547)	(282.484)
4	Exceptional Items	-	-	-	-
5	Profit/(loss)before extraordinary Items/Prior Period Items and tax (3-4)	(9.554)	(114.825)	(15.547)	(282.484)
6	Extraordinary items/Prior Period Items	-	-	-	-
7	Profit/(loss) from Ordinary activities before tax (5-6)	(9.554)	(114.825)	(15.547)	(282.484)
8	Tax expense:				
	(1) Current tax	-	-	-	-
	(2) Deferred tax	11.253	(4.016)	(0.114)	(11.158)
	(3) Earlier Period Tax Adjustment		-	-	-
9	Profit/ (Loss) for the period from continuing operations (7-8)	(20.807)	(110.809)	(15.433)	(271.326)
10	Other Comprehensive Income		-	-	-
	A (i) Items that will not be reclassified to profit or loss	2.083	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
11	Total other Comprehensive Income (Net of Tax) (9+10)	(18.724)	(110.809)	(15.433)	(271.326)

MAHESH UDHWANI & ASSOCIATES CHARTERED ACCOUNTANTS BARODA

WARDWIZARD HEALTHCARE LIMITED VADODARA

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	Paid up Equity Share Capital (No of Shares) (Face Value: Rs. 10/- each)	**2.450**	**2.450**	**2.450**	**2.450**
	(Face Value: Rs. 10/- each)	**10.000**	**10.000**	**10.000**	**10.000**
	Earnings per equity share-for continuing operation):-In Rupees				
	(1) Basic	(8.493)	(45.228)	(6.299)	(110.745)
	(2) Diluted	(8.493)	(45.228)	(6.299)	(110.745)
	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	(8.493)	(45.228)	(6.299)	(110.745)
	(2) Diluted	(8.493)	(45.228)	(6.299)	(110.745)

Note:

1	The Statement of Unaudited Financial Result for the Quarter ended June 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on **11.08.2025**
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 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".
5	Considering current scenario, the company is re-strategising its business operations geographically. As part of this exercise, it has temporarily suspended its business operations during the period under review. The Management is reviewing the feasibility of future operations.
6	No investor complaints remain pending at the quarter ended on June 30, 2025
7	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: 11.08.2025

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

MAHESH UDHWANI & ASSOCIATES CHARTERED ACCOUNTANTS BARODA

WARDWIZARD HEALTHCARE LIMITED VADODARA

GAURAV GUPTE
MANAGING DIRECTOR
(DIN: 06741475)

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CHIEF FINANCIAL OFFICER