

Date: May 30, 2026
BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001.

REF: WHL/BSE/OUTCOME-01/2026-27

Scrip Code:512063
Scrip Id: Wardhealth

REF: - Wardwizard Healthcare Limited (formerly known as Ayoki Mercantile Limited)

Outcome of Meeting of Board of Directors of Wardwizard Healthcare Limited (Formerly known as Ayoki Mercantile Limited) held on Saturday, 30th May 2026.

Listing Regulation: Disclosure under Regulation 30 read with Schedule III, Reg, 33 & all other applicable Regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015, (“Listing Regulations”) as amended from time to time.

Dear Sir/Madam,

Pursuant to Regulation 30, 33 and schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the **Board of Directors** of the Company at its meeting held today, i.e. **Saturday, 30th May, 2026**, inter alia have transacted, discussed, approved, and taken on record the following matters:

- A. Audited Standalone Financial Results of the Company for the Fourth quarter and Financial Year ended 31st March, 2026 (“Audited Financial Results”).
- B. Independent Auditor’s (M/s. Mahesh Udhvani & Associated, Vadodara) Report on the above Financial Results (Standalone) as at March 31, 2026.
- C. Declaration of the Company duly signed by the Managing Director of the Company stating that the Statutory Auditors of the Company issued an Audit Report with an unmodified opinion on the Audited Standalone Financial Results of the Company for the fourth quarter and year ended March 31, 2026, is attached for your ready reference.
- D. Based on the recommendations of the Audit Committee and Nomination and Remuneration Committee, the Appointment of Ms. Harshita Kharva (Chartered Accountant having Membership No. 641390) as the Chief Financial Officer (CFO) and Key Managerial Personnel (KMP) of the Company, with effect from 30th May, 2026.

Details as required under Regulation 30, read with Para A(7) of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, as per Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026, are provided in **Annexure-A**. Further, Brief Profile of Ms. Harshita Kharva is enclosed herewith.

Wardwizard Healthcare Limited

CIN: L20237MH1985PLC034972 | GSTIN NO: 24AAACA4982A1Z5

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, Jetalpur Road, Vadodara, Gujarat-390007

Email ID: ayoki1985@gmail.com | **Website:** www.ayokimerchantile.com | **Contact Us:** +91 63591 58825

1. We refer to our earlier letter dated 14th November 2025 whereby the Company had, pursuant to Regulation 30(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), intimated the name of the Key Managerial Personnel (“KMP”) of the Company, for determining materiality of an event or information and making disclosures to the Stock Exchange(s) under Regulation 30 of the Listing Regulations

We wish to inform that, the Board of Directors of the Company at its meeting held on 30th May 2026 has approved the changes in the KMPs authorised under Regulation 30(5) of the Listing Regulations with effect from 30th May 2026.

The contact details of these KMPs authorised under Regulation 30(5) of the Listing Regulations are given below:

Name of Key Managerial Personnel	Designation	Contact Details
Mr. Gaurav Jayant Gupte	Managing Director	ayokimerchantile@gmail.com
Mr. Yuvraj Priyadarshi	CEO cum Director	dr.yuvraj@wardwizardmed.com
Ms. Harshita Kharva	Chief Financial Officer	ayokiacc@gmail.com
Ms. Rajbala Kiroriwal	Company Secretary and Compliance Officer	ayoki1985@gmail.com

The details of the authorized personnel are also available on the Company’s website at <https://www.ayokimerchantile.com>

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

The Board meeting commenced at 9:00 P.M and concluded at 10 :05P.M.

You are requested to kindly take note of above and bring the same to the notice of investors and members.

Thanking you,
For WARDWIZARD HEALTHCARE LIMITED
(Formerly known as Ayoki Mercantile Limited)

GAURAV JAYANT GUPTÉ
MANAGING DIRECTOR
DIN: 06741475

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ANNEXURE -A

Details with respect to Regulation 30 read with Para A(7) of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and Master Circular No. Ho/49/14/14(7)2025-Cfd-Pod2/I/3762/2026 Dated 30th January 2026.

Appointment of Ms. Harshita Kharva as Chief Financial Officer (CFO) of the Company, Designated as a Key Managerial Personnel of the Company:

Name	Ms. Harshita Kharva
Reason for Change viz Appointment	Appointment of Ms. Harshita Kharva as the Chief Financial Officers of the Company, designated as a Key Managerial Personnel of the Company
Date of Appointment & Term of Appointment	Date of Appointment: 30 th May, 2026 Term of Appointment: Appointed as Chief Financial Officer and Key Managerial Personnel of the Company.
Brief Profile (In case of Appointment)	As Attached
Disclosure of relationship between directors (In case of Appointment)	Not Applicable
Information as required pursuant to BSE Circular No. LIST/COMP/14/2018-19	Not Applicable

CA Harshita Kharva -Brief Profile

CA Harshita Kharva, a qualified Chartered Accountant from the Institute of Chartered Accountants of India (ICAI). She has experience during Articleship in the areas of audit, taxation, accounting and corporate compliances. She is proficient in financial reporting, GST and income tax matters and possesses sound analytical and leadership skills. Hereby below are details of work handle by her.

Conducted Statutory Audit of Private limited company having turnover of more than Rs. 100 Crore as per applicable Standards on Auditing.

- Handled various Tax Audit of Private limited companies, Partnership Firms and Proprietors.
- Filed Return of Income and quarterly TDS return in compliance with Income Tax Act.
- Preparing Partnership Deed and Net Worth Certificate

Audit and Assurance

- Conducted Statutory Audit and Tax Audit of Listed entities and Unlisted entities including a giant listed pharma company, chemical company, manufacturing company of pipes and fitting, manufacturing company of sanitary equipment, MNC engage in manufacturing of turbines and generators.

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- Monitored physical verification of Cash and Stock at client place, carried out limited reviews, maintain balance confirmation tracker of trade payables, trade receivables and bank balances, calculated MTM working, inventory valuation, Cut-off procedure, finalization, standardized documentation after Audit.
- Experience in preparing Consolidated financial Statements of State government company involved in power generation and distribution having six subsidiaries.
- Coordinate with clients to gather necessary documentation and data for audit purposes.

Direct Taxation

- Prepared Computation of income and filed Return of Income of Individuals and multiple non-corporate clients.
- Prepared and filed quarterly TDS returns (Form 24Q, 26Q, 27Q, 27EQ etc) in compliance with the Income Tax Act.
- Concluded various research related to TDS compliance.

Governance, Risk and Compliance (Internal and Management Audit)

- Human Resource – Audit of New Joinee and Left employees.
- Fixed Assets– FA Register Analysis, Depreciation working and Fixed Assets Physical verification.
- Statutory Compliance- Payment and Due Date of TDS, GST, PF, PT, ESIC.

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Independent Auditors' Report on Audited Quarterly Financial Results & Year to Date Results of WARDWIZARD 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, 2026 ("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 applicable Indian accounting standards and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

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"). 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

The Statement has been prepared on the basis of the audited financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the statement 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, 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 statement 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 the statement.

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 statement 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 statement 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 statement, including the disclosures, and whether the statement 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 have not considered the Internal Audit Report for Quarter-4 in our review, as the same was not made available to us.
- The figures for the current quarter ended March 31, 2026 and quarter ended March 31, 2025 are the balancing figures between the audited figures for the year ended March 31, 2026 and March 31, 2025, respectively and published figures for the nine months ended December 31, 2025 and December 31, 2024, respectively, which were subjected to limited review.

Our opinion on the statement is not modified in respect of above matters.

For Mahesh Udhwani & Associates
Chartered Accountants
FRN :129738W



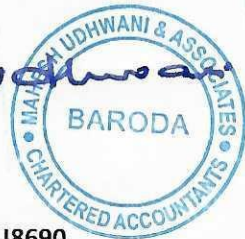
Mahesh Udhwani
Partner

M.No.047328

UDIN: 26047328VEZELU8690

Place: Vadodara

Date: 30/05/2026



WARDWIZARD HEALTHCARE LIMITED

(Formerly known as Ayoki Mercantile Limited)

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Statement of Financial Results for the Quarter and Year ended March 31, 2026

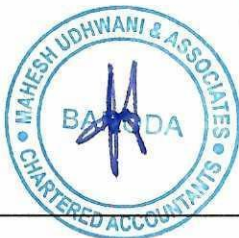
(Amount in Lacs)

Sr. No.	Particulars	QUARTER ENDED			YEAR ENDED	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Unaudited	Audited	Audited	Audited
1	Income from Operation					
	(a) Revenue From Operations	57.13	7.85	11.29	84.41	41.70
	(b) Other Income	31.65	9.60		85.29	0.16
	Total Income from Operation (a+b)	88.78	17.45	11.29	169.70	41.86
2	EXPENSES					
	(a) Cost of materials consumed		-			
	(b) Purchases of Stock-in-Trade	-	5.58	3.38	6.46	25.34
	(c) Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-	-	0.05	15.90	(15.90)
	(d) Employee benefits expense	16.48	7.48	25.99	40.60	83.78
	(e) Finance costs	0.31	0.40	18.04	7.54	55.14
	(f) Depreciation and amortization expense	3.67	3.69	15.50	17.67	49.47
	(g) Other expenses	36.67	18.97	63.16	104.03	126.52
	Total expenses (a+b+c+d+e+f+g)	57.13	36.10	126.11	192.20	324.35
3	Profit/(loss) before exceptional items and extraordinary items and tax (1-2)	31.65	(18.65)	(114.83)	(22.50)	(282.48)
4	Exceptional Items					
5	Profit/(loss) before extraordinary items/Prior Period Items and tax (3-4)	31.65	(18.65)	(114.83)	(22.50)	(282.48)
6	Extraordinary items/Prior Period Items					
7	Profit/(loss) from Ordinary activities before tax (5-6)	31.65	(18.65)	(114.83)	(22.50)	(282.48)
8	Tax expense:					
	(1) Current tax					
	(2) Deferred tax	(2.12)	(0.18)	(4.02)	9.03	(11.16)
	(3) Earlier Period Tax Adjustment					
9	Profit/ (Loss) for the period from continuing operations (7-8)	33.77	(18.47)	(110.81)	(31.53)	(271.33)
10	Other Comprehensive Income					
	(i) Items that will not be reclassified to profit or loss	1.85	0.26		4.36	
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(1.13)			(1.13)	
	Total Other Comprehensive Incomes for the period (i-ii)	0.72	0.26	-	3.22	-
11	Total other Comprehensive Income (Net of Tax) (9+10)	34.49	(18.21)	(110.81)	(28.30)	(271.33)
	Paid up Equity Share Capital (No of Shares) (Face Value: Rs. 10/- each)	2.45	2.45	2.45	2.45	2.45
	(Face Value: Rs. 10/- each)	10.00	10.00	10.00	10.00	10.00
	Earnings per equity share-for continuing operation):-In Rupees					
	(1) Basic	14.08	(7.43)	(45.23)	(11.55)	(110.75)
	(2) Diluted	14.08	(7.43)	(45.23)	(11.55)	(110.75)
	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	14.08	(7.43)	(45.23)	(11.55)	(110.75)
	(2) Diluted	14.08	(7.43)	(45.23)	(11.55)	(110.75)

Note:

1	The Statement of audited Financial Results for the Quarter and year ended 31st March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30/05/2026.
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 31,2026 and quarter ended March 31,2025 are the balancing figures between the audited figures for the year ended March 31,2026 and March 31,2025 , respectively and published figures for the nine months ended December 31,2025 and December 31,2024,respectively , which were subjected to limited review.
5	The Company is primarily engaged in the business of medical and healthcare related 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 March 31, 2026
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: 30/05/2026



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

(Signature)
GAURAV GUPTA
MANAGING DIRECTOR
(DIN: 06741475)

(Signature)
YATIN GUPTA
Non-executive Non-Independent Director
(DIN :07261150)

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Audited Statement of Assets and Liabilities as on March 31, 2026

(Amount in Lacs)

Standalone Statement of Assets and Liabilities	As at 31/03/2026	As at 31/03/2025
	Audited	Audited
ASSET		
Non-current assets		
(a) Property, plant and equipment	15.81	727.82
Financial Assets		
(i) Non-current Financial Assets	4.00	99.70
(b) Defferred tax assets (net)	1.47	11.63
Total non-current assets	21.28	839.15
Current Assets		
(a) Inventories	-	16
(b) Current financial assets		
(i) Trade receivables	76.79	0.28
(ii) Cash and cash equivalents	1.35	2.76
(iii) Other current assets	4.43	
(c) Current tax assets (net)		
(d) Other current financial assets		16.02
Total Current assets	82.56	34.96
Total Assets	103.84	874.11
EQUITY AND LIABILITIES		
EQUITY		
Equity attributable to owner of parent		
(a) Equity share Capital	24.50	24.50
(b) Other equity	(364.09)	(335.79)
Total Equity	(339.59)	(311.29)
LIABILITIES		
Non-current liabilities		
(a) Non-current financial liabilities		
Financial Liabilities		
(i) Borrowings		
(ii) Lease Liability	-	697.54
(b) Provisions	3.24	4.69
Total non-current liabilities	3.24	702.23
Current liabilities		
(a) Current Financial liabilities		
(i) Borrowings	313.01	274.82
(ii) Lease Liability	11.11	71.35
(iii) Trade paybles		
(a) Total Outstanding dues of micro enterprises and small enterprises	31.39	58.13
(b) Total Outstanding dues of creditors other than micro enterprises and small enterprises	52.88	47.30
(iv) Other current financial liabilities		1.50
(b) Other current liabilities	31.36	29.95
(c) provisions	0.45	0.12
(d) Short term borrowings		
(e) Current tax liabilities (Net)		
(f) Deferred government grants		
Total current liabilities	440.20	483.17
Total Equity and Liabilities	103.84	874.11

Place: VADODARA
Date: 30/05/2026



FOR AND ON BEHALF OF BOARD
WARDWIZARD HEALTHCARE LIMITED
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GAURAV GURTE
MANAGING DIRECTOR
(DIN: 06741475)

YATIN GURTE
Non-executive Non-Independent Director
(DIN :07261150)

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Audited Statement of Cash flow Statement for the Year ended March 31, 2026

Particulars	Year ended	
	31/03/2026	31/03/2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before Tax and exceptional items	(22.50)	(282.48)
Non-cash Adjustment to reconcile Profit before tax to net cash flow:		
Depreciation and amortization expense	17.67	49.47
Interest & Dividend received	7.54	55.14
Profit on sale of Fixed Assets		
Accrued Defined Benefit Plan Liability	2.85	
Reversal of lease liability - Income	(42.90)	
CASH GENERATED BEFORE WORKING CAPITAL CHANGES	(37.33)	(177.88)
Adjustments for:		
CASH GENERATED FROM OPERATIONS		
Inventory	15.90	(15.90)
Other Current Assets	11.59	(5.60)
Other Non-Current Financial Assets	95.70	(99.70)
Trade Receivable	(76.51)	(0.28)
Trade Payables- Current	(21.15)	100.92
Other Current Liabilities	1.41	26.92
Other financial Liabilities	(1.50)	1.50
Loans and Advances- Non Current	-	-
Provisions	0.37	4.81
	25.82	12.67
Taxes Paid	-	1.76
NET CASH GENERATED FROM OPERATING ACTIVITIES(A)	(11.51)	(163.45)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(7.60)	(0.79)
NET CASH FLOW GENERATED FROM INVESTING ACTIVITIES- (B)	(7.60)	(0.79)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Lease Liability	(20.48)	(64.55)
Proceeds from borrowings	38.19	229.68
NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES ©	17.70	165.13
Net Increase in Cash and Cash Equivalents (A+B+C)	(1.41)	0.89
Add: Cash and Cash Equivalents at the beginning of the year	2.76	1.86
Cash and Cash Equivalents at the end of the year	1.35	2.76

Note:

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

Place: Vadodara

Date: 30/05/2026

FOR AND ON BEHALF OF BOARD
WARDWIZARD HEALTHCARE LIMITED

(Formerly known as Ayoki Mercantile Limited)




GAURAV GUPTA
MANAGING DIRECTOR
(DIN: 06741475)


YATIN GUPTA
Non-executive Non-Independent Director
(DIN :07261150)



Date: May 30, 2026

REF: WHL/BSE/DECLARATION/MAY-2026

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: DECLARATION OF AUDIT REPORT WITH UNMODIFIED OPINION(S) UNDER REGULATION 33(3)(D) SEBI (LODR) REGULATION 2015

I, **GAURAV JAYANT GUPTA**, **MANAGING DIRECTOR** of **WARDWIZARD HEALTHCARE LIMITED (Formerly known as Ayoki Mercantile Limited)**, hereby declare that the statutory Auditors of the company **M/s. Mahesh Udhvani & 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, 2026**. 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)

GAURAV JAYANT GUPTA
MANAGING DIRECTOR
DIN: 06741475

Wardwizard Healthcare Limited

CIN: L20237MH1985PLC034972 | GSTIN NO: 24AAACA4982A1Z5

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, Jetalpur Road, Vadodara, Gujarat-390007

Email ID: ayoki1985@gmail.com | **Website:** www.ayokimerchantile.com | **Contact Us:** +91 63591 58825

Date: May 30, 2026

REF: WHL/BSE/LC/MAY-2026

To,
BSE Limited
Listing Compliance
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400 001.

REF: - WARDWIZARD HEALTHCARE LIMITED (SCRIPT CODE: 512063) (Formerly known as Ayoki Mercantile Limited)

Sub: Disclosure requirements under the revised framework issued by SEBI or LCs

Dear Sir,

In compliance with paragraph 3.1(a) of Chapter XII (Fundraising by the 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 (Formerly known as Ayoki Mercantile Limited)** is not identified as "Large Corporate" as on **March 31, 2026**.

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

1. Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores): NIL
2. Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores): NIL
3. Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in: NA
4. Incremental borrowing done during the year (qualified borrowing) (Rs. In Crores): NIL
5. Borrowings by way of issuance of debt securities during the year (Rs. In Crores): NIL

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

GAURAV JAYANT GUPTE
MANAGING DIRECTOR
DIN: 06741475

Wardwizard Healthcare Limited

CIN: L20237MH1985PLC034972 | GSTIN NO: 24AAACA4982A1Z5

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