

Date: 15<sup>th</sup> June, 2026

Ref: WHL/BSE/INTIMATION-RESIGNATION/JUNE-2026

To,

Corporate Relations Department  
BSE Limited

Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400 001

Scrip Code: 512063

Scrip ID: WARDHEALTH

Ref: WARDWIZARD HEALTHCARE LIMITED -(BSE SCRIPT CODE: 512063) (Formerly known as Ayoki Merchantile Limited)

**SUBJECT: INTIMATION REGARDING RESIGNATION OF STATUTORY AUDITOR OF THE COMPANY**

**Listing Regulation: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") read with SEBI MASTER CIRCULAR NO. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026**

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with SEBI Master Circular No. **HO/49/14/14(7)2025-CFD-POD2/I/3762/2026**, dated **30<sup>th</sup> January 2026**, this is to inform you that the Company has received a resignation letter dated 14<sup>th</sup> May 2026 from **M/s Mahesh Udhwani & Associates**, Chartered Accountants (Firm Registration No. 129738W ) Statutory Auditors of the Company tendering his resignation as the Statutory Auditor of the Company with effect from 14<sup>th</sup> May 2026 by informing their inability to continue as the Statutory Auditors of the Company reason being mentioned in the resignation letter as attached.

The copy of the resignation letter dated 14<sup>th</sup> May 2026 with Annexure- I as received from M/s Mahesh Udhwani & Associates, Chartered Accountants is attached herewith.

1. Reason for Delay : We would like to clarify that the delay in submission of the aforementioned disclosure within the prescribed time limit was due to:

• **Missed out the submission within the prescribed time limits inadvertently and unintentionally. There was no intention to withhold any material information from the shareholders, investors, or the Stock Exchange.**

We request you to kindly condone the inadvertent and unintentional delay, take the above clarification on record, and treat this intimation as compliance under the applicable provisions of the SEBI Listing Regulations.

The details as required under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular no. **HO/49/14/14(7)2025-CFD-POD2/I/3762/2026** dated 30<sup>th</sup> January 2026, are enclosed as **Annexure -1**.

The above information shall also be made available on the Company's website at <https://www.ayokimerchantile.com>  
Kindly acknowledge the receipt.

Thanking you

For and on behalf of the Board

**WARDWIZARD HEALTHCARE LIMITED**

**GAURAV JAYANT GUPTA**  
MANAGING DIRECTOR  
DIN: 06741475

Wardwizard Healthcare Limited

CIN: L20237MH1985PLC034972 | GSTIN NO: 24AAACA4982A1Z5

Registered Office: Office no. 101, 1<sup>st</sup> 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

### Annexure-A

**Details pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 Read with Schedule III of these Regulations and with SEBI Master Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 , dated 30<sup>th</sup> January 2026 with respect to resignation of Statutory Auditor of the Company**

| Sr. No | Details of Information that required to be provided   | Information of such events   |
|--------|---|--|
| 1      | Name of the Company   | <b>WARDWIZARD HEALTHCARE LIMITED</b>   |
| 2      | Name of the Auditor   | M/s Mahesh Udhvani & Associates, Chartered Accountants (Firm Registration No. 129738W) |
| 3      | Reasons of change viz. <del>appointment</del> , resignation, <del>removal</del> , <del>death or otherwise</del>     | Resignation as Statutory Auditor vide letter dated 14th May 2026                       |
| 4      | Effective date of resignation   | <b>w.e.f.14th May 2026</b> ( <del>closure of Business hours</del> )                    |
| 5      | Brief profile (in case of appointment)  | <b>Not Applicable</b>  |
| 6      | Disclosure in terms of Regulation 30 read with As Enclosed Para A(7A) of Part A of Schedule III of SEBI Regulations | <b>As enclosed</b>   |
| 7      | Disclosure of relationship between directors (in case of appointment of a director ).                               | Not applicable   |

**Wardwizard Healthcare Limited**

**CIN: L20237MH1985PLC034972 | GSTIN NO: 24AAACA4982A1Z5**

**Registered Office:** Office no. 101, 1<sup>st</sup> 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



## 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](http://www.maheshudhwani.com)

Date: 14<sup>th</sup> May, 2026

To,

The Board of Directors  
Wardwizard Healthcare Limited

Subject: Resignation as Statutory Auditor

Dear Sir/Madam,

We refer to our appointment as the Statutory Auditor of Wardwizard Healthcare Limited ("the Company") (CIN:L20237MH1985PLC034972).

Due to non-receipt of the required information, records, and supporting documents in a timely manner despite repeated requests, thereby we are constrained in discharging our professional responsibilities satisfactorily. Considering the circumstances, we hereby tender our resignation as the Statutory Auditor of the Company with effect from 14<sup>th</sup> May, 2026.

We request the Company to take note of our resignation and arrange to file the necessary forms with the Registrar of Companies within the prescribed timelines. We shall also be filing Form ADT-3 as required under the provisions of the Companies Act, 2013.

We thank the management for the opportunity provided to us during our association with the Company.

Thanking you.

Yours faithfully,

For Mahesh Udhwani & Associates  
Chartered Accountants  
FRN :129738W

*M. A. Udhwani*  


Mahesh Udhwani  
Partner  
Membership No. 047328

  
*[Signature]*  
14/05/26

**Annexure I**

Disclosure of information from statutory auditor upon resignation pursuant to master circular no Ho/49/14/14(7)2025-Cfd-Pod2/I/3762/2026 Dated 30th January 2026

Disclosure of information from Statutory Auditor upon Resignation:

| S.No. | Particulars   | Details   |
|-------|---|---|
| 1     | Name of the listed Company  | <b>WARDWIZARD HEALTHCARE LIMITED</b>  |
| 2.    | Details of the statutory auditor:   |   |
|       | Name  | Mahesh Udhwani & Associates,<br>Chartered Accountant  |
|       | Address   | 3 <sup>rd</sup> Floor, Satyam Building, Opp. Old Vuda Office, Fatehganj, Vadodara-390024, Gujarat, India  |
|       | Phone No.   | +91 8758756360  |
|       | Email id  | mahesh@maheshudhwani.com  |
| 3.    | Details of association with the listed entity   |   |
|       | Date on which the statutory auditor was appointed   | <ul style="list-style-type: none"> <li>• <b>Initial Tenure:</b> August 11, 2023, to the conclusion of the AGM held in 2023.</li> <li>• <b>Reappointment:</b> Approved at the 39th AGM on September 29, 2023, spanning from the conclusion of the 39<sup>th</sup> AGM until the conclusion of the 44th AGM to be held in the year 2028.</li> </ul> |
|       | Date on which the term of the statutory auditor was scheduled to expire   | 30/09/2028  |
|       | Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission   | Audit reports dated 30 <sup>th</sup> May, 2026 on the Company's Standalone financial statements and financial results for the year ended 31st March, 2026.  |
| 4.    | Detailed reasons for resignation  | Please refer to the resignation letter dated 14.05.2026   |
| 5.    | In case of any concerns, efforts made by the auditor prior to resignation   | Not Applicable  |
| 6.    | In case the information requested by the auditor was not provided, then following shall be disclosed  |   |
|       | a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management | Not Applicable  |

|    |   |                |
|----|---|----------------|
|    | b. Whether the lack of information would have significant impact on the financial statements/results.   | Not Applicable |
|    | c. Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised)                | Not Applicable |
|    | d. Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued | Not Applicable |
| 7. | Any other facts relevant to the resignation   | None           |

**Declaration**

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. We hereby confirm that there is no other material reason other than those provided above for resignation of my firm. For M/s. Mahesh Udhwani & Associates Chartered Accountants (FRN: 129738W)

For M/s Mahesh Udhwani & Associates  
Chartered Accountants  
FRN: 129738W

*MA. A. Udhwani*  
Mahesh Udhwani  
Partner  
M. No. 047328  
Place: Vadodara  
Date: 14/05/2026

