

Looks Health Services Limited

CIN NO.: U93030MH2011PLC222636

(Earlier Known as Monarch Health Services Limited)

A/203, Green Villa, above Pizza Hut, Lokhandwala Complex, Andheri West, Mumbai- 400053.

14th December, 2017

To,
The Manager - CRD
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001.

Dear Sir,

Scrip Code No. 534422

Sub: Outcome of Board Meeting held on 14th December, 2017.

This is to inform you that the Board of Directors of the Company at its meeting held today i.e. Thursday, the 14th Day of December, 2017 started at 3.00 p.m. and concluded at 4.00 p.m., inter alia, have considered and approved Un-Audited Financial Results for the Quarter and Six Months ended on 30th September, 2017 along with Limited Review Report issued by the Statutory Auditors of the Company. A copy of the same is enclosed.

Kindly take the above on your record.

Thanking You,

Yours faithfully,

For Looks Health Services Limited

Pritesh

Pritesh Doshi
Director
DIN: 05155318



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Statement of Standalone Un-Audited Financial Results for the Quarter and Six Months ended 30.09.2017

(Rs. in Lacs)

Sr. No.	Particulars	Quarter ended			Six Months ended		Year Ended
		30.09.2017	30.06.2017	30.09.2016	30.09.2017	30.09.2016	31.03.2017
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Income from operations						-
a)	Revenue from operations	43.44	44.38	36.27	87.82	81.05	175.56
b)	Other Income	14.78	14.84	31.88	29.62	63.63	55.23
	Total Income	58.22	59.22	68.15	117.44	144.68	230.79
2	Expenses						
	(a) Purchase of Stock in trade	4.92	3.48	2.96	8.40	6.24	17.87
	(b) Changes in inventories of finished goods work-in-progress and stock-in-trade	1.56	(0.77)	(1.93)	0.79	9.24	8.25
	(c) Employees benefit expenses	19.49	14.72	13.12	34.21	26.23	60.01
	(d) Depreciation and amortisation expenses	5.18	5.06	5.97	10.24	15.73	23.74
	(e) Other expenses	17.19	21.73	16.57	38.92	50.58	120.20
	(f) Finance Costs	0.28	0.10	-	0.38	-	-
	Total expenses	48.62	44.32	36.69	92.94	108.02	230.07
3	Profit / (Loss) from ordinary activities before exceptional items (1+2)	9.60	14.90	31.46	24.50	36.66	0.72
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before extraordinary items (3+4)	9.60	14.90	31.46	24.50	36.66	0.72
6	Extraordinary items	-	-	-	-	-	-
7	Profit / (Loss) from ordinary activities before tax (5+6)	9.60	14.90	31.46	24.50	36.66	0.72
8	Tax expenses						
	- Current Tax	-	-	0.07	-	0.07	0.07
	- Short/Excess Prov of Tax	-	-	-	-	-	0.05
	- Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	-	-	0.07	-	0.07	0.12
9	Net Profit / (Loss) from ordinary activities after tax (7+8)	9.60	14.90	31.39	24.50	36.59	0.60
10	Share of Profit / (Loss) of associates						-
11	Minority Interest						-
12	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15)	9.60	14.90	31.39	24.50	36.59	0.60
	Other Comprehensive Income						
	Total profit or loss, attributable to						
	Shareholders of the Company	9.60	14.90	31.39	24.50	36.59	0.60
	Non-controlling interests	-	-	-	-	-	-
	Total Comprehensive Income for the period attributable	9.60	14.90	31.39	24.50	36.59	0.60
	Shareholders of the Company	9.60	14.90	31.39	24.50	36.59	0.60
	Non-controlling interests	-	-	-	-	-	-
	Details of Equity Share Capital						
13	Paid-up Equity Share Capital	1,050	1,050	1,050	1,050	1,050	1,050
14	(Face Value : 10 Rs Per share)						
15.i	Earnings per Equity Share of Rs. 10/- each						
	a) Before extra-ordinary items (not annualised)						
	(i) Basic	0.09	0.14	0.30	0.23	0.35	0.01
15.ii	(ii) Diluted	0.09	0.14	0.30	0.23	0.35	0.01
	a) After extra-ordinary items (not annualised)						
	(i) Basic	0.09	0.14	0.30	0.23	0.35	0.01
	(ii) Diluted	0.09	0.14	0.30	0.23	0.35	0.01



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Notes:

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th December, 2017 and the Statutory Auditors of the Company have carried out the Limited Review of the same.
- 2 Pursuant to Regulation 33 (3) of the SEBI (Listing and Obligations Disclosure Regulations) Requirements, 2015, the Company at its Board Meeting dated 14th December, 2017 has decided to exercise its option to publish the Standalone Un-audited Financial Results of the Company for the quarters ending 30th Sep, 2017 during the Financial Year 2017-2018.
- 3 The Company adopted Indian Accounting Standards ("IND-AS") from 1st April, 2017 and accordingly, the transition was carried out, from the Accounting Principle's generally accepted in India as specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 (previous GAAP), in accordance with IND-AS-101 "First Time adoption of Indian Accounting Standards". Accordingly the impact of transition has been recorded in opening reserves as at April 1, 2016 and the periods presented have been restated accordingly.
- 4 Reconciliation of Net Profits after tax reported in accordance with Indian GAAP to total comprehensive income in accordance with IND-AS is given below:

Particulars	Half Year ended 30.09.2016	Half Year ended 30.09.2016
Profit after Tax reported in PreviousGAAP	36.59	31.39
Total Comprehensive Income as per IND AS	36.59	31.39

- 5 The format for un-audited quarterly results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated November 15, 2015 has been modified to comply with requirements of SEBI's circular CIR/CFD/FAC/62/2016 dated July 5, 2016, IND-AS and schedule III (Division) to the Companies Act, 2013 applicable to companies that are required to comply with IND-AS.
- 6 The statement does not include IND-As compliant results for the quarter and half year ended 30th September, 2016 and previous year ended 31st March, 2017 as the same is not mandatory as per the SEBI's circular dated July 5, 2016.
- 7 The IND-AS financial Results and financial information for the quarter ended 30th September, 2016 have been complied by the management after making necessary adjustments to give a true and fair view of the results. The information has not been subject to Limited Review or audit.
- 8 There is a possibility that these Quarterly financial results may require adjustments before constituting the final IND-AS Financial Statements as at and for the year ending 31st March, 2018 due to changes in financial reporting requirements arising from new or revised standards or interpretations issued by MCA/appropriate or changes in the use of one or more optional exemptions from full retrospective application of certain IND-AS as permitted under IND-AS 101.
- 9 The Company is having single reportable segment as defined in Accounting Standard-17 on 'Segment Reporting' and therefore Segment Reporting is not applicable to the Company.
- 10 The Figures have been regrouped & rearranged where necessary.

Place: Mumbai
Date : 14.12.2017

By order of the Board of Directors
For LOOKS HEALTH SERVICES LIMITED



A handwritten signature in blue ink that reads "Pritesh".

Pritesh Doshi
Chairman and Managing Director

Looks Health Services Limited

CIN NO.: U93030MH2011PLC222636

(Earlier Known as Monarch Health Services Limited)

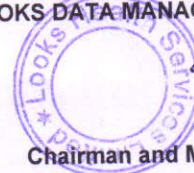
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STATEMENT OF STANDALONE ASSETS & LIABILITIES

(Rs. In lacs)

	Particulars	As at 30.09.2017 Unaudited	As at 31.03.2017 Audited
A	ASSETS		
1	Non - Current Assets		
	(a) Property, plant and equipment	159.97	162.79
	(b) Financial assets		
	(i) Non - Current Investments	51.80	51.80
	(ii) Loans and advances	2,107.45	2,081.22
	(c) Other non-Current Assets	8.44	9.29
	Total non-current assets	2,327.66	2,305.10
2	Current Assets		
	(a) Inventories	2.70	3.49
	(b) Financial assets		
	(i) Trade Receivables	2.65	1.65
	(ii) Cash and Cash equivalents	14.53	14.94
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans and Advances	-	-
	(c) Other Current Assets	-	-
	Total current assets	19.88	20.08
	TOTAL-ASSETS	2,347.54	2,325.18
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	1,050.00	1,050.00
	Other equity	427.73	403.23
	Total Equity	1,477.73	1,453.23
	Liabilities		
2	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	840.00	840.00
	(ii) Other financial liabilities	-	-
	(b) Deferred tax liabilities (net)	3.08	3.08
	(c) Provisions	-	-
	Total non-current liabilities	843.08	843.08
4	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	19.22	16.70
	(iii) Other financial liabilities	1.15	-
	(b) Provisions	6.36	12.17
	Total current liabilities	26.73	28.87
	TOTAL EQUITY AND LIABILITIES	2,347.54	2,325.18

By order of the Board of Directors
For LOOKS DATA MANAGEMENT LIMITED



Pritesh Doshi
Chairman and Managing Director

Place: Mumbai
Date : 14.12.2017

Kriplani Milani & Co

CHARTERED ACCOUNTANTS

Office No. 203 & 207, Mint Chambers, 45/47 Mint Road, Opp GPO, Fort, Mumbai – 400 001

☎ 91-22-2265 0430, 4005 8971 E-mail: kriplani.bharat@gmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT

To,
The Board of Directors
Looks Health Services Limited

We have reviewed the accompanying statement of unaudited financial results of **Looks Health Services Limited** (the company) for the quarter and half year ended 30th September, 2017, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listings Obligations and Disclosure Requirements) Regulations, 2015, as modified by circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016.

This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting standard for Interim Financial Reporting (Ind AS 34), prescribed under sec 133 of the companies Act, 2013 read with relevant rules issued thereunder 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 in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information performed by 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.

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 Indian accounting standards and other recognized accounting practices and policies 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 modified by circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kriplani Milani & Co.
Chartered Accountants
FRN No. 130461W

Bharat R K

Bharat R. Kriplani
Partner
Membership No. 134969



Place: Mumbai
Date: 09/12/2017