

# Looks Health Services Limited

CIN: L93030MH2011PLC222636

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**Date:** 11<sup>th</sup> November, 2021

To,  
**Bombay Stock Exchange Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai - 400001.  
**Scrip Code – 534422**

**Sub: Outcome of the Meeting of the Board of Directors held on 11<sup>th</sup> November, 2021.**

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, the board has considered and approved the Un-audited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2021.

A copy of duly signed Un-audited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2021 alongwith the Limited Review Report thereon, issued by M/s. Parekh Shah & Lodha, Statutory Auditors of the Company is enclosed herewith.

The board meeting commenced at 12:00 pm and concluded at 12:55 p.m.

You are requested to kindly take the above on your record

Thanking you.

Yours faithfully,

**For Looks Health Services Limited**

**Pritesh Doshi**  
**Managing Director**  
**DIN: 05155318**

**Encl: a/a**

**LOOKS HEALTH SERVICES LIMITED**  
**CIN: L93030MH2011PLC222636**

Regd. Office : 5 & 9, Plot - 27/33, Floor 1 & 2,, Beaumon Chambers, Nagindas Master Lane, Hutatma Chowk, Fort, Mumbai- 400001  
Tel No.:9773413916 ; Email:lookshealthserv@gmail.com ; Website: www.looksclinic.in

**STATEMENT OF UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30.09.2021**

(Rs. In lacs Except EPS)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021 UnAudited	30.06.2021 UnAudited	30.09.2020 UnAudited	30.09.2021 UnAudited	30.09.2020 UnAudited	31.03.2021 Audited
<b>1</b>	<b>Income from operations</b>						
a)	Revenue from Operations	-	-	0.23	-	0.87	1.46
b)	Other Income	11.12	11.03	19.00	22.15	37.46	57.15
	<b>Total Income (a+b)</b>	<b>11.12</b>	<b>11.03</b>	<b>19.23</b>	<b>22.15</b>	<b>38.32</b>	<b>58.61</b>
<b>2</b>	<b>Expenses</b>						
a)	Purchase of Stock - in -Trade	-	-	0.19	-	0.28	0.79
b)	Changes in Inventories of Finished goods, Stock-in-Trade and Work in Progress	-	-	-0.09	-	-0.08	0.12
c)	Operating Expenses	-	-	-	-	-	0.01
d)	Employees Benefit Expenses	5.03	5.03	5.22	10.05	12.65	28.53
e)	Depreciation and amortization expenses	3.57	3.54	5.96	7.11	11.86	22.30
f)	Finance Costs	0.00	0.00	1.09	0.01	1.20	1.76
g)	Other Expenses	1.39	1.34	0.20	2.73	5.04	14.72
	<b>Total Expenses (2)</b>	<b>9.99</b>	<b>9.90</b>	<b>12.57</b>	<b>19.89</b>	<b>30.95</b>	<b>68.21</b>
<b>3</b>	<b>Profit / ( Loss ) from ordinary activities before exceptional &amp; extraordinary items and Tax ( 1 + 2 )</b>	<b>1.13</b>	<b>1.13</b>	<b>6.66</b>	<b>2.26</b>	<b>7.38</b>	<b>-9.60</b>
<b>4</b>	<b>Exceptional Items &amp; Prior Period Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.49</b>
<b>5</b>	<b>Profit / ( Loss ) from ordinary activities before extraordinary items &amp; tax ( 3 + 4 )</b>	<b>1.13</b>	<b>1.13</b>	<b>6.66</b>	<b>2.26</b>	<b>7.38</b>	<b>-10.09</b>
<b>6</b>	<b>Extraordinary Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7</b>	<b>Profit / ( Loss ) from ordinary activities before tax (5+6)</b>	<b>1.13</b>	<b>1.13</b>	<b>6.66</b>	<b>2.26</b>	<b>7.38</b>	<b>-10.09</b>
<b>8</b>	<b>Tax Expenses</b>	<b>-0.37</b>	<b>-0.36</b>	<b>-0.28</b>	<b>-0.74</b>	<b>-0.38</b>	<b>7.17</b>
<b>9</b>	<b>Net Profit / (Loss) from ordinary activities after Tax (7+8)</b>	<b>1.50</b>	<b>1.49</b>	<b>6.95</b>	<b>2.99</b>	<b>7.76</b>	<b>-17.26</b>
<b>10</b>	Share of Profit / (Loss) of associates	-	-	-	-	-	-
<b>11</b>	Minority Interest	-	-	-	-	-	-
<b>12</b>	<b>Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates ( 9+ 10 + 11 )</b>	<b>1.50</b>	<b>1.49</b>	<b>6.95</b>	<b>2.99</b>	<b>7.76</b>	<b>-17.26</b>
<b>A (i)</b>	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
<b>(ii)</b>	Remeasurements of the defined benefit Plans	-	-	-	-	-	-
<b>(iii)</b>	Equity Instruments through Other Comprehensive Income	-	-	-	-	-	-
<b>(iv)</b>	Income tax related to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
<b>B (i)</b>	Items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>(ii)</b>	Income tax related to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total profit or loss, attributable to</b>						
	Shareholders of the Company	1.50	1.49	6.95	2.99	7.76	-17.26
	Non-controlling Interests	-	-	-	-	-	-
	<b>Total Comprehensive Income for the period attributable to</b>						
	Shareholders of the Company	1.50	1.49	6.95	2.99	7.76	-17.26
	Non-controlling interests	-	-	-	-	-	-
	<b>Details of Equity Share Capital</b>						
<b>13</b>	Paid-up Equity Share Capital (Face Value : 10 Rs Per share)	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00
<b>14</b>	Earnings per Equity Share of Rs. 10/- each	10.00	10.00	10.00	10.00	10.00	10
<b>i (a)</b>	<b>Before extra-ordinary items (not annualised)</b>						
<b>(i)</b>	Basic	0.01	0.01	0.07	0.03	0.07	-0.16
<b>(ii)</b>	Diluted	0.01	0.01	0.07	0.03	0.07	-0.16
<b>ii (b)</b>	<b>After extra-ordinary items (not annualised)</b>						
<b>(i)</b>	Basic	0.01	0.01	0.07	0.03	0.07	-0.16
<b>(ii)</b>	Diluted	0.01	0.01	0.07	0.03	0.07	-0.16

Notes:

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 11th November, 2021 and the Statutory Auditors of the Company have carried out the limited review of the same.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- Covid-19 outbreak was declared as a global pandemic by World Health Organisation. As per the current reports the Second wave of COVID-19 pandemic has peaked in most states in India. The Company is closely monitoring the impact due to COVID-19 on various aspects of its business including its customers/ vendors/ employees and other business partners. The Company will continue to monitor for any material changes to future economic conditions and as of September 30, 2021 based on the facts and circumstances existing as of that date, the Company does not anticipate any material uncertainties which affects its liquidity position and also ability to continue as a going concern. In management view, the Company's capital and liquidity position stands strong as on reporting date. However, the impact assessment of Covid-19 is a continuing process given the uncertainties associated with its nature and duration.
- 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.
- The IND-AS financial Results and financial information for the quarter ended 30th September, 2021 have been compiled by the management after making necessary adjustments to give a true and fair view of the results.
- The Figures have been regrouped & rearranged where necessary to confirm the figures of the current period. The figures for the Quarter ended September 30, 2021 and September 30, 2020 are balancing figures between unaudited figures in respect of the half year ended September 30, 2021 and September 30, 2020 and the unaudited figures of six months ended September 30, 2020 respectively.
- Previous period / year figures have been regrouped/ reclassified, wherever found necessary, to conform to current period/ year classification

These financial result will be made available on the Company's website viz. www.looksclinic.in and on the website of BSE Ltd. viz. www.bseindia.com respectively.

FOR LOOKS HEALTH SERVICES LIMITED

Place : Mumbai  
Date : 11.11.2021

PRITESH DOSHI  
MANAGING DIRECTOR  
DIN: 05155318

# LOOKS HEALTH SERVICES LIMITED

CIN: L93030MH2011PLC222636

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STATEMENT OF ASSETS & LIABILITIES AS AT 30.09.2021

(Rs. In lacs)

Sr. No.	Particulars	As at 30.09.2021 UnAudited	As at 31.03.2021 Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non - Current Assets</b>		
	a) Property, plant and equipment	85.43	92.54
	b) Capital Work in process	-	-
	c) Investment Property	-	-
	d) Other Intangible Assets	-	-
	e) Financial assets		
	(i) Investments	-	-
	(ii) Loans	-	-
	(iii) Other financial assets	771.16	761.22
	f) Other non-Current Assets	630.00	630.00
	g) Deferred Tax Asset (Net)	-	-
	<b>Total non-current assets</b>	<b>1,486.59</b>	<b>1,483.77</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	-	-
	(b) Financial assets		
	(i) Trade Receivables	-	-
	(ii) Cash and Cash equivalents	5.13	11.66
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans and Advances	-	-
	(c) Other Current Assets	15.46	9.64
	<b>Total current assets</b>	<b>20.59</b>	<b>21.30</b>
	<b>TOTAL-ASSETS</b>	<b>1,507.18</b>	<b>1,505.06</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	Equity share capital	1,050.00	1,050.00
	Other equity	447.68	444.68
	<b>Total Equity</b>	<b>1,497.68</b>	<b>1,494.68</b>
	<b>Liabilities</b>		
<b>2</b>	<b>Non Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Deposits	-	-
	(iii) Other financial liabilities	-	-
	(b) Deferred tax liabilities (net)	7.88	8.62
	(c) Provisions	-	-
	<b>Total non-current liabilities</b>	<b>7.88</b>	<b>8.62</b>
<b>3</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade and other payables	0.11	0.38
	(iii) Other financial liabilities	0.82	0.55
	(b) Provisions	0.69	0.83
	<b>Total current liabilities</b>	<b>1.62</b>	<b>1.76</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,507.18</b>	<b>1,505.06</b>

FOR LOOKS HEALTH SERVICES LIMITED

Place : Mumbai  
Date : 11.11.2021

PRITESH DOSHI  
MANAGING DIRECTOR  
DIN: 05155318

# LOOKS HEALTH SERVICES LIMITED

CIN: L93030MH2011PLC222636

Regd. Office : 5 & 9, Plot - 27/33, Floor 1 & 2,, Beaumon Chambers, Nagindas Master Lane, Hutatma Chowk, Fort,

Tel No.:9773413916 ; Email:lookshealthserv@gmail.com ; Website: www.looksclinic.in

## CASH FLOW STATEMENT AS AT 30TH SEPTEMBER, 2021

		30.09.2021	31.03.2021
		UnAudited	Audited
<b>Cash flow from/(used in) operating activities</b>			
Profit before tax		2.26	-10.09
<b>Adjustment for:</b>			
Exception item		-	22.41
Interest expense		-	1.64
Interest income on deposits and dividend income		-22.15	-57.15
Interest on income tax		-	-
Depreciation and amortization		7.11	22.30
Unrealised exchange difference (net)		-	-
(Profit)/Loss from sale of Property, plant and equipment		-	6.58
Trade receivables / advances written off		-	-
Creditor written back		-	-
Fair value on change of equity instruments		-	-
Remeasurement of defined employee benefit plans		-	-
Operating profit before working capital changes		-12.78	-14.31
<b>Movement in working capital:</b>			
(Increase)/decrease in trade receivables		-	-
(Increase)/decrease in inventories		-	0.12
(Increase)/decrease in Financial Asset		-	-
(Increase)/decrease in trade advance		-	-
(Increase)/decrease in other Current Assets		-5.82	-3.97
Increase/(decrease) in trade payables		-0.27	-2.21
Increase/(decrease) in other current liability		0.27	-3.19
Increase/(decrease) in provision		-0.14	-0.36
Cash generated/(used) in operations		-18.74	-23.92
Income taxes paid		-	-4.29
<b>Net Cash flow from operating activities</b>	<b>(A)</b>	<b>-18.74</b>	<b>-28.20</b>
<b>Cash flow from/(used) investing activities</b>			
Payments Property, plant and equipment		-	0.10
Interest received		22.15	57.15
Proceeds from sale of Property, plant and equipment		-	-
Proceeds from sale of Biological Assets		-	-
(Increase)/decrease in Deposit & Other Financial Asset		-9.93	6.08
(Increase)/decrease in Trade Advance		-	-
(Increase)/decrease in fixed deposit with bank		-	-
(Increase)/decrease in Investment		-	-
<b>Cash generated/(used) in investing activities</b>	<b>(B)</b>	<b>12.21</b>	<b>63.32</b>
<b>Cash flow from/(used in) financing activities</b>			
Proceed /(repayment) of borrowings (net) & Other Financial Liabilities		-	-22.49
Proceeds from issue of share capital		-	-
Share premium from issue of equity shares		-	-
Unclaimed dividend paid on equity share		-	-
Interest paid		-	-1.64
Cash generated/(used) in financing activities	<b>(C)</b>	<b>-</b>	<b>-24.13</b>
Net increase/(decrease) in cash and cash equivalents	<b>(A+B+C)</b>	<b>-6.52</b>	<b>10.99</b>
Cash and cash equivalent at beginning of year		11.66	0.67
Unrealised exchange difference		-	-
Total Cash and cash equivalent at beginning of year		11.66	0.67
Cash and cash equivalent at end of year		5.13	11.66
Unrealised exchange difference at year end		-	-
Total Cash and cash equivalent at end of year		5.13	11.66
Net increase/decrease as disclosed above		<b>-6.52</b>	<b>10.99</b>

FOR LOOKS HEALTH SERVICES LIMITED

Place :Mumbai  
Date :11.11.2021

PRITESH DOSHI  
MANAGING DIRECTOR  
DIN: 05155318



PAREKH  
SHAH  
&  
LODHA

BKC Centre,  
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Tel. : +91 22 4962 1281 - 90  
Email : psca1988@gmail.com  
pslca@bkcadvoters.in

Chartered Accountants

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the  
Company

To the Board of Directors of  
LOOKS HEALTH SERVICES LIMITED

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of LOOKS HEALTH SERVICES LIMITED ('the Company') for the quarter and half year ended September 30, 2021, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. 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 Ind AS 34, prescribed under Section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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 PAREKH SHAH & LODHA  
Chartered Accountants  
Firm Registration No. : 107487W

Place: Mumbai  
Date: 11.11.2021  
UDIN: 21410227AAAAGV6597



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Ashutosh Dwivedi  
(Partner)

M. No. : 410227