

Looks Health Services Limited

CIN: L93030MH2011PLC222636

Date: 14th November, 2024

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 today i.e. 14th November, 2024

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 below amongst other businesses:

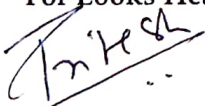
1. Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2024.
2. Limited review report on financial results by KPSJ & Associates LLP, Chartered Accountants, Statutory Auditors of the Company for the quarter and half year ended 30th September, 2024.

The board meeting commenced at 04:00 p.m. and concluded at 05:05 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 YEAR ENDED 30.09.2024

(Rs. In lacs Except EPS)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024 UnAudited	30.06.2024 UnAudited	30.09.2023 UnAudited	30.09.2024 UnAudited	30.09.2023 UnAudited	31.03.2024 Audited
1	Income from operations	-	-	-	-	-	-
a)	Revenue from Operations	-	-	-	-	-	-
b)	Other Income	11.70	11.64	11.52	23.34	22.96	45.76
	Total Income (a+b)	11.70	11.64	11.52	23.34	22.96	45.76
2	Expenses						
a)	Purchase of Stock - in -Trade	-	-	-	-	-	-
b)	Changes in Inventories of Finished goods, Stock-in-Trade and	-	-	-	-	-	-
c)	Work in Progress	-	-	-	-	-	-
d)	Operating Expenses	-	-	-	-	-	-
e)	Employees Benefit Expenses	8.59	8.59	6.30	17.18	12.60	27.13
f)	Depreciation and amortization expenses	3.57	3.53	3.57	7.10	7.10	14.17
g)	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
h)	Other Expenses	7.77	5.25	1.81	13.02	3.47	6.83
	Total Expenses (2)	19.93	17.37	11.68	37.30	23.18	48.12
3	Profit / (Loss) from ordinary activities before exceptional & extraordinary items and Tax (1 + 2)	-8.23	-5.74	-0.16	-13.96	(0.21)	(2.36)
4	Exceptional Items & Prior Period Items	-	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before extraordinary items & tax (3 + 4)	-8.23	-5.74	-0.16	-13.96	(0.21)	(2.36)
6	Extraordinary items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5+6)	-8.23	-5.74	-0.16	-13.96	(0.21)	(2.36)
8	Tax Expenses	-0.57	-0.56	-0.04	-1.13	-0.05	(0.59)
9	Net Profit / (Loss) after Tax (7+8)	-7.66	-5.18	-0.12	-12.84	-0.16	(1.77)
10	Other Comprehensive Income						
A (i)	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii)	Remeasurements of the defined benefit Plans	-	-	-	-	-	-
(iii)	Equity Instruments through Other Comprehensive Income	-	-	-	-	-	-
(iv)	Income tax related 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 related to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income for the year	(7.66)	(5.18)	(0.12)	(12.84)	(0.16)	(1.77)
	Attributable to:						
	Shareholders of the Company	(7.66)	(5.18)	(0.12)	(12.84)	(0.16)	(1.77)
	Non-controlling Interests	-	-	-	-	-	-
	Details of Equity Share Capital						
12	Paid-up Equity Share Capital	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00
13	(Face Value : 10 Rs Per share)	10.00	10.00	10.00	10.00	10.00	10.00
14	Earnings per Equity Share of Rs. 10/- each	(0.07)	(0.05)	(0.00)	(0.12)	(0.00)	(0.02)
i (a)	Before extra-ordinary items (not annualised)						
(i)	Basic	-0.07	(0.05)	-0.00	-0.12	-0.00	(0.02)
(ii)	Diluted	(0.07)	(0.05)	-0.00	-0.12	-0.00	(0.02)
ii (b)	After extra-ordinary items (not annualised)						
(i)	Basic	(0.07)	(0.05)	-0.00	-0.12	-0.00	(0.02)
(ii)	Diluted	(0.07)	(0.05)	-0.00	-0.12	-0.00	(0.02)

Notes:

- The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2024. The Statutory Auditors have carried out an audit of the financial results and have issued an unmodified opinion thereon.
- 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
- The Company is having single reportable segment as defined in Accounting Standard-108 on "Operating Segment".
- The IND-AS financial Results and financial information for the Half year ended 30th September, 2024 have been compiled by the management after making necessary adjustments to give a true and fair view of the results. The information has been subject to Audit by Statutory Auditor.
- The Figures have been regrouped & rearranged where necessary to confirm the figures of the current period. The figures for the quarter ended September 30, 2024 and September 30, 2023 are balancing figures between unaudited figures in respect of the Half year ended September 30, 2024 and September 30, 2023 and the unaudited figures of Quarter ended June 30, 2024 & June 30, 2023 respectively.
- Previous period / year figures have been regrouped/ reclassified, wherever found necessary, to conform to current period/ year classification
- The comparative financial information of the Company for the previous reporting periods/ year included in the statement have been reviewed/ audited by the predecessor auditor. The reports of the predecessor auditor on these comparative financial information expressed an un-modified conclusion/ opinion.
- Management is in the Process of identifying better business opportunity and in the meantime, to generate returns from idle funds, these funds have been invested in interest-bearing assets. These funds will be utilized once a suitable business opportunity is identified.
- 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.

Place : Mumbai
Date : 14.11.2024

FOR LOOKS HEALTH SERVICES LIMITED



PRITESH DOSHI
MANAGING DIRECTOR
DIN: 05155318

LOOKS HEALTH SERVICES LIMITED

CIN: L93030MH2011PLC222636

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STATEMENT OF ASSETS & LIABILITIES AS AT 30TH SEPTEMBER, 2024

(Rs. In lacs)

	As at 30.09.2024 Unaudited	As at 31.03.2024 Audited
ASSETS		
Non-current assets		
Property Plant and Equipment	42.91	50.01
Intangible Assets	-	-
Financial assets		
- Loans & Advances	784.92	784.00
- Other Financial Assets	-	-
Non-Current Tax Assets (Net)	-	-
Non-Financial Assets		
- Other Non-Financial Assets	630.00	630.00
Deffered Tax Asset	-	-
Total Non Current Assets	1,457.83	1,464.01
Current assets		
Inventories		
Financial assets		
- Trade Receivables	-	-
- Cash and cash equivalents	2.49	8.15
- Loans and advances	-	-
Current Tax Assets (Net)	2.32	3.13
Non- Financial assets		
- Other Current Asset	8.82	9.24
Total Current Assets	13.64	20.53
Total Assets	1,471.47	1,484.54
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,050.00	1,050.00
Other equity	417.30	430.14
Total Equity	1,467.30	1,480.14
Non-current liabilities -		
Financial liabilities		
- Other financial Liabilites	-	-
Deferred tax Liabilities (Net)	2.64	3.77
Total Non Current Liabilities	2.64	3.77
Current liabilities -		
Financial liabilities		
- Trade payables	-	-
- Other financial liabilities	1.36	0.32
Non-Financial liabilities		
- Other current liabilities	0.16	0.32
Total Current Liabilities	1.52	0.63
TOTAL Liabilities	1,471.47	1,484.54

FOR LOOKS HEALTH SERVICES LIMITED


PRITESH DOSHI
MANAGING DIRECTOR
DIN: 05155318

Place : Mumbai
Date : 14.11.2024

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CASH FLOW STATEMENT AS AT 30TH SEPTEMBER, 2024

		(Rs. In lacs)	
		30.09.2024	30.09.2023
		Unaudited	Unaudited
Cash flow from/(used in) operating activities			
Profit before tax		-13.96	-0.21
Adjustment for:			
Exception item		-	-
Finance Cost		-	-
Interest income on deposits and dividend income		-23.24	-22.96
Depreciation and amortization		7.10	7.10
(Profit)/Loss from sale of Property, plant and equipment		-	-
Operating profit before working capital changes		-30.10	-16.07
Movement in working capital:			
(Increase)/decrease in Trade Receivables		-	-
(Increase)/decrease in Inventories		-	-
(Increase)/decrease in other financial Assets		-	-
(Increase)/decrease in other Current Assets		0.42	-8.16
Increase/(decrease) in trade payables		-	0.12
Increase/(decrease) in other liability		1.05	0.24
Increase/(decrease) in provision		-0.16	0.01
Cash generated/(used) in operations		-28.79	-23.86
Income taxes paid		-0.81	-2.18
Net Cash flow from operating activities	(A)	-27.98	-21.68
Cash flow from/(used) investing activities -			
Payments Property, plant and equipment		-	-
Interest received		23.24	22.96
Proceeds from sale of Property, plant and equipment		-	-
Proceeds from sale of Biological Assets		-	-
(Increase)/decrease in other financial Assets		-	-
(Increase)/decrease in Trade Advances		-	-
(Increase)/decrease in fixed deposit with bank		-	-
(Increase)/decrease in Loans & Advances		-0.92	-12.67
Cash generated/(used) in investing activities	(B)	22.32	10.30
Cash flow from/(used in) financing activities -			
Proceeds from issue of share capital		-	-
Share premium from issue of equity shares		-	-
Increase/(decrease) in other financial liability		-	-
Unclaimed dividend paid on equity share		-	-
Finance Cost		-	-
Cash generated/(used) in financing activities	(C)	-	-
Net increase/(decrease) in cash and cash equivalents	(A+B+C)	-5.66	-11.38
Cash and cash equivalent at beginning of year		8.15	16.54
Unrealised exchange difference		-	-
Total Cash and cash equivalent at beginning of year		8.15	16.54
Cash and cash equivalent at end of year		2.49	5.16
Unrealised exchange difference at year end		-	-
Total Cash and cash equivalent at end of year		2.49	5.16

FOR LOOKS HEALTH SERVICES LIMITED

Place :Mumbai
Date : 14.11.2024

PRITESH DOBHI
MANAGING DIRECTOR
DIN: 05155318





Independent Auditor's Review Report on Quarterly and Half Yearly Unaudited Financial Results of Looks Health Services Limited pursuant to Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**To the Board of Directors
Looks Health Services Limited**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Looks Health Services Limited ("the Company")** for the quarter and half year ended on **30th September, 2024 ("the Statement")**, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended.
2. 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 34, 'Interim Financial Reporting' ("Ind-AS 34"), as prescribed under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free from material misstatement. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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 of the Statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended and read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and 52 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.
5. The financial results of the Company for the year ended 31 March 2024 were audited by the predecessor auditor whose report dated 30 May 2024 had expressed an unmodified opinion. The financial information of the Company for the corresponding quarter ended 30 June 2024 were reviewed by the predecessor auditor whose report dated 29 July 2024 had expressed an unmodified conclusion.

For, KPSJ & ASSOCIATES LLP
Chartered Accountants
(FRN: 124845W / W100209)


Prakashchandra Parakh
[Partner]

M. No.: 039946
UDIN: 24039946BJZYQG2595
Place: Ahmedabad
Date: 14/11/2024

