

Looks Health Services Limited

CIN: L93030MH2011PLC222636

November 12, 2020

To,
The Manager - CRD
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400001

Dear Sir,

Sub: Outcome of the Board Meeting held today i.e. 12th November, 2020

Ref: Scrip Code 534422

With regards to the captioned subject matter, this is to inform you that the Board of Directors of the Company in its meeting held today i.e. 12th November, 2020 which commenced at 05.30 p.m. and concluded at 06.30 p.m., inter-alia, have considered and approved below among other businesses

1. Un-Audited Financial Results for the Quarter and Half year ended 30th September, 2020 alongwith Limited Review Report.

Please take the above information on your record.

Thanking you.

Yours faithfully,

For Looks Health Services Limited




Renuka Marwah
Managing Director

LOOKS HEALTH SERVICES LIMITED

CIN: L93030MH2011PLC222636

Regd. Office : 5 & 9, Floor-1 & 2, Plot-27/33, Beaumon Chambers, Nagindas Master Lane, Hutatma Chowk, Fort, Mumbai- 400001

Tel No.: 09773413916; Email: lookshealthserv@gmail.com; Website: www.looksclinic.in

(Rs. in lacs Except EPS)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.20	30.06.20	30.09.19	30.09.20	30.09.19	31.03.20
		UnAudited	Unaudited	UnAudited	UnAudited	UnAudited	Audited
1	Income from operations						
a)	Revenue from Operations	0.23	0.63	17.81	0.87	39.23	77.66
b)	Other Income	19.00	18.46	22.83	37.46	36.23	60.23
	Total Income (a+b)	19.23	19.09	40.64	38.32	75.46	137.90
2	Expenses						
a)	Purchase of Stock - in -Trade	0.19	0.08	1.82	0.28	3.28	5.82
b)	Changes in Inventories of Finished goods, Stock-in-Trade and Work in Progress	-0.09	0.01	(0.07)	-0.08	(0.16)	0.26
c)	Operating Expenses	-	-	2.56	-	5.27	4.48
d)	Employees Benefit Expenses	5.22	7.43	15.34	12.65	30.87	53.34
e)	Depreciation and amortization expenses	5.96	5.91	4.55	11.86	9.05	23.78
f)	Finance Costs	1.09	0.62	0.06	1.20	0.15	2.72
g)	Other Expenses	0.20	4.32	4.47	5.04	13.46	49.02
	Total Expenses (2)	12.57	18.38	28.72	30.95	61.92	139.42
3	Profit / (Loss) from ordinary activities before exceptional & extraordinary items and Tax (1 + 2)	6.66	0.72	11.92	7.38	13.54	-1.52
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before extraordinary items & tax (3 + 4)	6.66	0.72	11.92	7.38	13.54	-1.52
6	Extraordinary items	-	-	-	-	-	-
7	Profit / (Loss) from ordinary activities before tax (5+6)	6.66	0.72	11.92	7.38	13.54	-1.52
8	Tax Expenses	-0.28	-0.09	-0.22	-0.38	-0.29	0.14
9	Net Profit / (Loss) from ordinary activities after Tax (7+8)	6.95	0.81	12.14	7.76	13.83	-1.66
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 (9+ 10 + 11)	6.95	0.81	12.14	7.76	13.83	-1.66
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	-	-	-	-	-	-
	Total profit or loss, attributable to Shareholders of the Company	6.95	0.81	12.14	7.76	13.83	-1.66
	Non-controlling Interests	-	-	-	-	-	-
	Total Comprehensive Income for the period attributable to Shareholders of the Company	6.95	0.81	12.14	7.76	13.83	-1.66
	Non-controlling interests	-	-	-	-	-	-
	Details of Equity Share Capital						
13	Paid-up Equity Share Capital	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00
14	(Face Value : 10 Rs Per share)	10.00	10.00	10.00	10.00	10.00	10.00
15	Earnings per Equity Share of Rs. 10/- each						
i (a)	Before extra-ordinary items (not annualised)						
(i)	Basic	0.07	0.01	0.12	0.07	0.13	-0.02
(ii)	Diluted	0.07	0.01	0.12	0.07	0.13	-0.02
ii (b)	After extra-ordinary items (not annualised)						
(i)	Basic	0.07	0.01	0.12	0.07	0.13	-0.02
(ii)	Diluted	0.07	0.01	0.12	0.07	0.13	-0.02

Notes:

- 1) The result have been reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors held on 12th November, 2020 and were subject to Limited Review by the Statutory Auditors of the Company .
- 2) The Financial results of the company have been prepared in accordance with Companies(Indian Accounting Standard) Rules, 2015 prescribed under section 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3) The Companies business activity falls within single reportable segment as defined in terms of IND-AS 108 on Operating Segment.
- 4) Company has adopted IND-AS 116 "Leases" during the year w.e.f.01.04.2019 using modified retrospective method & necessary adjustments have been made in retained earnings as on 01.04.2019
- 5) The Board is of the opinion that there has been no material change in the controls or processes followed in the closing of the financial results of the Company. Given the dynamic nature of the pandemic situation, the carrying value of the Company's assets as at Sept 30, 2020, may be affected by the severity and duration of the outbreak.; however the Company believes that it has taken into account all the possible impact of known events arising out of COVID 19 pandemic in the preparation of financial results resulting out of fair valuation of these assets.However the impact assessment of COVID 19 is a continuing process given its nature and duration. The Company will continue to monitor for any material changes to future economic conditions.
- 6) Figures for the previous years have been regrouped / rearranged wherever necessary.

FOR LOOKS HEALTH SERVICES LIMITED




Place : Mumbai
Date : 12.11.2020

Renuka Marwah
Director
DIN: 05155318

LOOKS HEALTH SERVICES LIMITED

CIN: L93030MH2011PLC222636

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(Rs. In lacs)

	Particulars	As at	As at
		30.09.2020	31.03.2020
		Un Audited	Audited
A	ASSETS		
1	Non - Current Assets		
	a) Property, plant and equipment	116.78	128.64
	b) Capital Work in process		
	c) Investment Property		
	d) Other Intangible Assets		
	e) Financial assets		
	(i) Investments		
	(ii) Loans		
	(iii) Other financial assets	1,405.69	1,390.68
	f) Other non-Current Assets		
	g) Deferred Tax Asset (Net)		
	Total non-current assets	1,522.47	1,519.32
2	Current Assets		
	(a) Inventories	0.19	0.12
	(b) Financial assets		
	(i) Trade Receivables		
	(ii) Cash and Cash equivalents	2.01	0.67
	(iii) Bank balances other than (ii) above		
	(iv) Loans and Advances		
	(c) Other Current Assets	14.43	10.29
	Total current assets	16.64	11.07
	TOTAL-ASSETS	1,539.11	1,530.39
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	1,050.00	1,050.00
	Other equity	454.42	446.66
	Total Equity	1,504.42	1,496.66
	Liabilities		
2	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	5.43	-
	(ii) Deposits		
	(iii) Other financial liabilities	21.98	22.49
	(b) Deferred tax liabilities (net)	3.13	3.70
	(c) Provisions		
	Total non-current liabilities	30.54	26.19
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade and other payables	1.71	2.59
	(iii) Other financial liabilities		
	(b) Provisions	0.49	1.21
	(c) Other current liabilities	1.95	3.74
	Total current liabilities	4.15	7.55
	TOTAL EQUITY AND LIABILITIES	1,539.11	1,530.39

FOR LOOKS HEALTH SERVICES LIMITED

Renuka



Place : Mumbai
Date : 12.11.2020

Renuka Marwah
Director
DIN: 05155318

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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2020

(Rs. In Lacs)

		As at 30th September 2020 Un-Audited	As at 31st March 2020 Audited
Cash flow from/(used in) operating activities			
Profit before tax		7.38	-1.52
Adjustment for:			
Exception item			
Interest expense		1.20	2.72
Interest income on deposits and dividend income		-36.81	-52.48
Interest on income tax			
Depreciation and amortization		11.86	23.78
Unrealised exchange difference (net)			
(Profit)/Loss from sale of Property, plant and equipment			
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		-16.36	-27.50
Movement in working capital:			
(Increase)/decrease in trade receivables			
(Increase)/decrease in inventories		-0.08	0.26
(Increase)/decrease in trade advance			
(Increase)/decrease in other Financial Assets		-4.14	-0.54
(Increase)/decrease in other Current Assets			
Increase/(decrease) in trade payables		-0.88	-6.99
Increase/(decrease) in other current liability		-2.86	19.47
Increase/(decrease) in provision		-0.72	-6.78
Cash generated/(used) in operations		-25.05	-22.08
Income taxes paid		0.38	-0.72
Net Cash flow from operating activities	(A)	-24.68	-22.80
Cash flow from/(used) investing activities			
Payments Property, plant and equipment		-	-26.14
Interest received		36.81	52.48
Proceeds from sale of Property, plant and equipment			
Proceeds from sale of Biological Assets			
(Increase)/decrease in Loans/ Trade Deposit			
(Increase)/decrease in fixed deposit with bank			
(Increase)/decrease in Investment			
Cash generated/(used) in investing activities	(B)	36.81	26.35
Cash flow from/(used) financing activities			
Proceed/(repayment) of borrowings (net)		-9.58	-11.75
Proceeds from issue of share capital			
Share premium from issue of equity shares			
Unclaimed dividend paid on equity share			
Interest paid		-1.20	-2.72
Cash generated/(used) in financing activities	(C)	-10.79	-14.47
Net increase/(decrease) in cash and cash equivalents	(A+B+C)	1.35	-10.92
Cash and cash equivalent at beginning of year		0.67	11.59
Unrealised exchange difference			-
Total Cash and cash equivalent at beginning of year		0.67	11.59
Cash and cash equivalent at end of year		2.01	0.67
Unrealised exchange difference at year end		-	-
Total Cash and cash equivalent at end of year		2.01	0.67
Net Increase/(decrease) as disclosed above		1.35	-10.92

FOR LOOKS HEALTH SERVICES LIMITED

Renukka



Renukka Marwah
Managing Director
DIN: 05155318

Place : Mumbai
Date : 12.11.2020



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

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 ended September 30, 2020 and year to date results for the period April 01, 2020 to September 30, 2020, 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.



5. We draw attention to Note No. 5 in the accompanying statement relating to fair value measurement of financial assets of the company as on September 30, 2020. As described in the aforesaid notes, the carrying value of the financial assets is subject to uncertainties relating to the impact of the Covid-19 pandemic. Our opinion is not modified in respect to this matter.
6. Attention is drawn to the fact that figures in the financial results upto and including for the quarter ended June 30, 2020 included in the statement was carried out by a firm of Chartered Accountants, other than us, who have expressed their opinion for the above periods vide their respective review reports/ audit reports which have been furnished to us and which have been relied upon by us for the purpose of our review of the statement. Our conclusion is not modified in respect of this matter.

Place: Mumbai
Date: 12.11.2020
UDIN: 20410227AAAAGY4235

For **PAREKH SHAH & LODHA**
Chartered Accountants
Firm Reg : 107487W



Ashutosh Dwivedi
Ashutosh Dwivedi
(Partner)
M. No. : 410227