

Looks Health Services Limited

CIN: L93030MH2011PLC222636

Date: 30th May, 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 on 30th May, 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. Audited Financial Results for the quarter and year ended 31st March, 2024 alongwith Audit Report issued by M/s. Parekh Shah & Lodha, Statutory Auditors of the Company.
2. Declaration regarding Audit Report issued by the Statutory Auditor's of the Company with unmodified opinion on Audited Standalone Financial Results of the Company for the quarter and year ended 31st March, 2024
3. Further we wish to inform you that the Board of the Directors have also considered the following:
 - a) Re-appointment of M/s. VKM & Associates, Practicing Company Secretaries as Secretarial Auditor for F.Y. 2023-2024.
 - b) Re-appointment of M/s. Dhruvaprakash & Co., Chartered Accountants as Internal Auditor for F.Y. 2023-2024

The board meeting commenced at 04:00 p.m. and concluded at 05:15 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 AUDITED FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED 31.03.2024

(Rs. In lacs Except EPS)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2024 Audited	31.12.2023 UnAudited	31.03.2023 Audited	31.03.2024 Audited	31.03.2023 Audited
1	Income from operations	-	-	-	-	0.75
a)	Revenue from Operations	-	-	-	45.76	45.47
b)	Other Income	11.18	11.61	11.30	45.76	46.22
	Total Income (a+b)	11.18	11.61	11.30	45.76	46.22
2	Expenses	-	-	-	-	-
a)	Purchase of Stock - In -Trade	-	-	-	-	-
b)	Changes in Inventories of Finished goods, Stock-in-Trade and Work in Progress	-	-	-	-	-
c)	Operating Expenses	7.33	7.20	5.68	27.13	21.65
d)	Employees Benefit Expenses	3.49	3.57	3.49	14.17	14.18
e)	Depreciation and amortization expenses	0.00	0.00	0.00	0.00	0.00
f)	Finance Costs	1.52	1.83	16.35	6.83	20.83
g)	Other Expenses	-	-	-	-	-
	Total Expenses (2)	12.34	12.60	25.52	48.12	56.65
3	Profit / (Loss) from ordinary activities before exceptional & extraordinary Items and Tax (1 + 2)	-1.16	-0.99	-14.22	-2.36	-10.43
4	Exceptional Items & Prior Period Items	-	-	-0.14	-	-0.20
5	Profit / (Loss) from ordinary activities before extraordinary Items & tax (3 + 4)	-1.16	-0.99	-14.08	-2.36	-10.23
6	Extraordinary items	-	-	-	-	-
7	Profit / (Loss) before tax (5+6)	-1.16	-0.99	-14.08	-2.36	-10.23
8	Tax Expenses	-0.29	-0.25	3.85	-0.59	5.72
9	Net Profit / (Loss) after Tax (7+8)	-0.87	-0.74	-17.93	-1.77	-15.96
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	-	-	-	-	-
	Attributable to:					
	Shareholders of the Company	-0.87	-0.74	-17.93	-1.77	-15.96
	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
13	(Face Value : 10 Rs Per share)	10.00	10.00	10.00	10.00	10.00
14	Earnings per Equity Share of Rs. 10/- each					
I (a)	Before extra-ordinary Items (not annualised)					
(i)	Basic	-0.01	-0.01	-0.17	-0.02	-0.15
(ii)	Diluted	-0.01	-0.01	-0.17	-0.02	-0.15
II (b)	After extra-ordinary Items (not annualised)					
(i)	Basic	-0.01	-0.01	-0.17	-0.02	-0.15
(ii)	Diluted	-0.01	-0.01	-0.17	-0.02	-0.15



T. M. K. S.

Notes:

- 1) The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th May, 2024. The Statutory Auditors have carried out an audit of the financial results and have issued an unmodified opinion thereon.
- 2) 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.
- 3) The Company is having single reportable segment as defined in Accounting Standard-108 on "Operating Segment".
- 4) The IND-AS financial Results and financial information for the quarter and year ended 31st March, 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.
- 5) The Figures have been regrouped & rearranged where necessary to confirm the figures of the current period. The figures for the quarter ended March 31, 2024 and March 31, 2023 are balancing figures between unaudited figures in respect of the year ended March 31, 2024 and March 31, 2023 and the unaudited figures of nine months ended December 31, 2023 and December 31, 2022 respectively.
- 6) Previous period / year figures have been regrouped/ reclassified, wherever found necessary, to conform to current period/ year classification
- 7) 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.
- 8) 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 : 30.05.2024

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 31ST MARCH, 2024

(Rs. In lacs)

	As at 31.03.2024 Audited	As at 31.03.2023 Audited
ASSETS		
Non-current assets		
Property Plant and Equipment	50.01	64.18
Intangible Assets	-	-
Financial assets		
- Loans & Advances	784.00	765.00
- 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	1,464.01	1,459.18
Current assets		
Inventories		
Inventories	-	-
Financial assets		
- Trade Receivables	-	-
- Cash and cash equivalents	8.15	16.54
- Loans and advances	-	-
Current Tax Assets (Net)		
Current Tax Assets (Net)	3.13	4.48
Non- Financial assets		
- Other Current Asset	9.24	7.92
Total Current Assets	20.53	28.94
Total Assets	1,484.54	1,488.12
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,050.00	1,050.00
Other equity	430.14	431.91
Total Equity	1,480.14	1,481.91
Non-current liabilities -		
Financial liabilities		
- Other financial Liabilities	-	-
Deferred tax Liabilities (Net)	3.77	5.78
Total Non Current Liabilities	3.77	5.78
Current liabilities -		
Financial liabilities		
- Trade payables	-	0.06
- Other financial liabilities	0.32	0.32
Non-Financial liabilities		
- Other current liabilities	0.32	0.06
Total Current Liabilities	0.63	0.43
TOTAL Liabilities	1,484.54	1,488.12

Place :Mumbai
Date : 30.05.2024

FOR LOOKS HEALTH SERVICES LIMITED

Prithesh Doshi
PRITESH DOSHI
MANAGING DIRECTOR
DIN: 05155318



LOOKS HEALTH SERVICES LIMITED

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CASH FLOW STATEMENT AS AT 31ST MARCH, 2024

		(Rs. In lacs)	
		31.03.2024	31.03.2023
		Audited	Audited
Cash flow from/(used in) operating activities			
Profit before tax		-2.36	-10.23
Adjustment for:			
Exception item		-	-
Finance Cost		-	-
Interest income on deposits and dividend income		-45.52	-44.81
Depreciation and amortization		14.17	14.18
(Profit)/Loss from sale of Property, plant and equipment		-	-
Operating profit before working capital changes		-33.72	-40.87
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		-1.32	-0.94
Increase/(decrease) in trade payables		-0.06	-0.07
Increase/(decrease) in other liability		-	-0.22
Increase/(decrease) in provision		0.26	-
Cash generated/(used) in operations		-34.84	-42.10
Income taxes paid		0.07	-0.50
Net Cash flow from operating activities	(A)	-34.91	-41.60
Cash flow from/(used) investing activities -			
Payments Property, plant and equipment			
Interest received		45.52	44.81
Proceeds from sale of Property, plant and equipment			
Proceeds from sale of Biological Assets			
(Increase)/decrease in other financial Assets		-	15.00
(Increase)/decrease in Trade Advances		-	-
(Increase)/decrease in fixed deposit with bank		-	-
(Increase)/decrease in Loans & Advances		-19.00	-15.00
Cash generated/(used) in investing activities	(B)	26.52	44.81
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)	-8.39	3.21
Cash and cash equivalent at beginning of year		16.54	13.33
Unrealised exchange difference		-	-
Total Cash and cash equivalent at beginning of year		16.54	13.33
Cash and cash equivalent at end of year		8.15	16.54
Unrealised exchange difference at year end		-	-
Total Cash and cash equivalent at end of year		8.15	16.54

FOR LOOKS HEALTH SERVICES LIMITED

Pritesh Doshi
PRITESH DOSHI
 MANAGING DIRECTOR
 DIN: 05155318



Place :Mumbai
 Date : 30.05.2024



**PAREKH
SHAH
&
LODHA** BKC Centre,
31-E, Laxmi Industrial Estate,
New Link Road, Andheri (W),
Mumbai - 400 053
Tel. : +91 22 4962 1281- 90
Email : pslca1988@gmail.com
pslca@bkcadvisors.in

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT ON QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To

The Board of Directors

LOOKS HEALTH SERVICES LIMITED

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

Opinion

We have audited the accompanying annual financial results of **LOOKS HEALTH SERVICES LIMITED** (hereinafter referred to as the "Company") for the year ended 31st March 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31st March 2024, subject to balance confirmation and reconciliation of Loans and advances given by the company and the matters described under emphasis of matter paragraph.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Annual Financial Results* section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules there-under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence, we have obtained, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

During the previous year, the Company became applicable for registration with the Reserve Bank of India (RBI) under Section 45-IA of the Reserve Bank of India Act, 1934, however, referring to note no. 7 of the result, the 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.



Management's and Board of Directors' Responsibilities for the Annual Financial Results

These annual financial results have been prepared on the basis of the annual financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

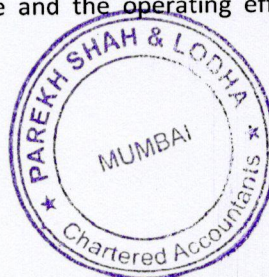
The Board of Directors is responsible for overseeing the Company's financial reporting process

Auditor's Responsibilities for the Audit of the Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

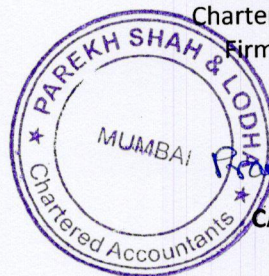
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The standalone annual financial results include the results for the quarter ended 31st March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

Place: Mumbai
Date: 30-05-2024
UDIN: 24623927BKEWYS6724



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



Pranay Bhutra

CA Pranay Bhutra
(Partner)
M. No.: 623927

Declaration of Unmodified Opinion in the audit report on the standalone financial results for the year ended March 31, 2024 - Regulation 33(3)(d) of the of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

1	Name of the Company	Looks Health Services Limited
2	Standalone Annual Financial Results for the year ended	31 st March, 2024
3	Statutory Auditor's	M/s. Parekh Shah & Lodha, Chartered Accountants, (FRN - 107487W)
4	Type of Audit observation	Un Modified Report
5	Signed by Pritesh Doshi Managing Director	 

Place: Mumbai
Date: 30th May, 2024