

VIJAY KUMAR MISHRA

B. Com (Hons.), A C A . F C.S

PARESH D PANDYA

B. Com., A.C.S.

NEHAL MISHRA

B.Com, A.C.S, A.C.A, LLB

SUYASHI MISHRA

B.Com, A.C.S, LLB

VKM & ASSOCIATES

PRACTISING COMPANY SECRETARIES

406, Garnet Paladium,

Panch Bawadi, Near W E highway,

Malad E, Mumbai-400097 Mob.: 9322977388

E-mail: vkmassociales@yahoo.com

Annual Secretarial Compliance Report for the year ended 31st March 2025

**The Members,
Looks Health Services Limited,
35, Floor- 2 , Plot -3/5,
Seth Lalji Dayal Building,
Dadi Seth Agiary Lane, Malharrao Wadi,
Kalbadevi, Mumbai,
Maharashtra, India, 400002**

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by "**Looks Health Services Limited,**" (hereinafter referred as 'the listed entity'), having its registered office at **35, Floor- 2 , Plot -3/5, Seth Lalji Dayal Building, Dadi Seth Agiary Lane, Malharrao Wadi, Kalbadevi, Mumbai, Maharashtra, India, 400002.** Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that the listed entity has, during the review period covering the financial year ended on 31 March, 2025, complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

We, **M/s VKM & Associates**, Practicing Company Secretaries, have examined:

- a. All the documents and records made available to us and explanation provided by the listed entity,
- b. The filings/ submissions made by the listed entity to the stock exchange,
- c. Website of the listed entity
- d. Any other document/ filing, as may be relevant, which has been relied upon to make this certification, for the financial year ended **31st March, 2025** ("Review Period") in respect of compliance with the provisions of:-



- i. The Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- ii. The Securities Contracts (Regulation) Act, 1956 ("SCRA"), Rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars / guidelines issued thereunder, have been examined, include:-

- a. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- b. Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;- **(Not Applicable to the Company during the review period)**
- c. Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- d. Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not Applicable to the Company during the review period)**
- e. Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not Applicable to the Company during the review period)**
- f. Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not applicable during the review period);**
- g. SEBI (Issue and Listing of Non-Convertible Securities) Regulations, 2021; - **(Not applicable during the review period);**
- h. Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- i. The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- j. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

and circulars/ guidelines issued thereunder (including any statutory modification(s) or reenactment thereof for the time being in force).



Thereby, based on the above examination, we hereby report that, during the Review Period:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS
1.	Secretarial Standard The compliances of listed entities are in accordance with the Auditing Standards issued by ICSI, namely CSAS-1 to CSAS-3	YES	—
2.	Adoption and timely updation of the Policies: a. All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities. b. All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI.	a. YES b. YES	—
3.	Maintenance and disclosures on Website: a. The Listed entity is maintaining a functional website. b. Timely dissemination of the documents/information under a separate section on the website. c. Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/ section of the website.	a. YES b. YES c. YES	—
4.	Disqualification of Director: None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013.	YES	—
5.	To examine details related to Subsidiaries of listed entities: a. Identification of material subsidiary companies. b. Requirements with respect to disclosure of material as well as other subsidiaries.	N.A.	—
6.	Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015	YES	—



7.	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations	YES	—
8.	Related Party Transactions: a. The listed entity has obtained prior approval of Audit Committee for all Related party transactions b. In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit committee.	a. YES b. N.A.	—
9.	Disclosure of events and information: The listed entity has provided all the required disclosure(s) under Regulation 30 alongwith Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	YES	—
10.	Prohibition of Insider Trading The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	YES	—
11.	Actions taken by SEBI or Stock Exchange(s), if any: No Actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/guidelines issued thereunder	YES	—
12.	Resignation of statutory auditors from the listed entity or its material subsidiaries: In case of resignation of statutory auditor from the listed or any of its material subsidiaries during the financial year, the listed entity and/ or its material subsidiary(ies) has/ have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the SEBI LODR Regulations by listed entities.	YES	M/s. Parekh Shah & Lodha, Chartered Accountants, (Registration No. 107487W), have expressed their inability to continue as statutory auditors of the Company vide their letter dated 14th August, 2024 to BSE. They have resigned since their vaildity of peer review expired on 31-07-24.
13.	Additional Non-compliances, if any:	N.A.	—



(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:-

Sr. No	Compliance Requirement (Regulations/ Circulars Guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount (Rs.)	Observation/ Remarks of PCS	Management Remark	Remarks
N.A.										

(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No	Compliance Requirement(Regulations/ Circulars Guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observation / Remarks of PCS	Management Remark	Remarks
N.A.										

(c) The listed entity has maintained proper records under the provisions of the above Regulations and circulars/guidelines issued thereunder in so far as it appears from my/our examination of those records.

(d) We further, report that the listed entity is in compliance/ not in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations- N.A.

Assumptions & limitation of scope and review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial records and books of account of the listed entity.



4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

For VKM & ASSOCIATES
Company Secretaries



(Vijay Kumar Mishra)
Partner
C.P.No.4279

FCS No.: 5023
PR. No. : 1846/2022
UDIN : F005023G000440832
Place : Mumbai
Date : 26/05/2025