

Scrip code	
Scrip code	780014
NSE Symbol	Not Applicable
MSEI Symbol	Not Applicable
ISIN	INE888Q01016
Name of company	HAS Lifestyle Limited
Result Type	Main Format
Type of company	SME
Class of security	Equity
Date of start of financial year	01-04-2023
Date of end of financial year	30-09-2023
Date of board meeting when results were approved	15-11-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	15-11-2023
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Fresh Juices
Start date and time of board meeting	15-11-2023 03:00
End date and time of board meeting	15-11-2023 04:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Direct
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Other than Bank			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2023	01-04-2023
B	Date of end of reporting period	30-09-2023	30-09-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Revenue From Operations		
	Revenue from operations	63148803	63148803
	Other income	19314654	19314654
	Total Revenue	82463457	82463457
2	Expenses		
(a)	Cost of materials consumed	18765129	18765129
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	6078725	6078725
(e)	Finance costs	244180	244180
(f)	Depreciation and amortisation expense	1293403	1293403
(g)	Other Expenses		
1	Bank Charges	247515	247515
2	Business Promotion	280504	280504
3	Electricity, gas and water	3257744	3257744
4	GST	3058396	3058396
5	Legal & Professional Charges	1228427	1228427
6	Rent	13244146	13244146
7	Repairs & Maintenance	3090136	3090136
8	Sales Promotion	5058919	5058919
9	Conveyance	745479	745479
10	General & Misc Exp	3076649	3076649
	Total other expenses	33287915	33287915
	Total expenses	59669352	59669352

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3	Profit before exceptional and extraordinary items and tax	22794105	22794105
4	Exceptional items	0	0
5	Profit before extraordinary items and tax	22794105	22794105
6	Extraordinary items	0	0
7	Profit before tax	22794105	22794105
	Current tax	0	0
	Deferred tax	18895	18895
	Total tax expenses	18895	18895
9	Net Profit Loss for the period from continuing operations	22775210	22775210
10	Profit (loss) from discontinuing operations before tax	0	0
11	Tax expense of discontinuing operations	0	0
12	Net profit (loss) from discontinuing operation after tax	0	0
13	Profit (loss) for period before minority interest	22775210	22775210
16	Net profit (Loss) for the period	22775210	22775210

Financial Results – Other than Bank			
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17	Details of equity share capital		
	Paid-up equity share capital	47541060	47541060
	Face value of equity share capital	10	10
17	Details of debt securities		
	Basic earnings (loss) per share from continuing and discontinued operations	4.79	4.79
20	Debt equity ratio		
21	Debt service coverage ratio	0	0
22	Interest service coverage ratio	0	0

Statement of Asset and Liabilities		
	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2023
	Date of end of reporting period	30-09-2023
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
	Equity and liabilities	
1	Shareholders' funds	
	Share capital	47541060
	Reserves and surplus	67696732
	Money received against share warrants	0
	Total shareholders' funds	115237792
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	
5	Non-current liabilities	
	Long-term borrowings	0
	Deferred tax liabilities (net)	0
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	0
	Long-term provisions	31714840
	Total non-current liabilities	31714840
6	Current liabilities	
	Short-term borrowings	0
	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	4282646
	Other current liabilities	
	Short-term provisions	730418
	Total current liabilities	5013064
	Total equity and liabilities	151965696
	Assets	
1	Non-current assets	
(i)	Fixed assets	
	Tangible assets	10998232
	Producing properties	0
	Intangible assets	0
	Preproducing properties	0
	Tangible assets capital work-in-progress	0
	Intangible assets under development or work-in-progress	0
	Total fixed assets	10998232

Statement of Asset and Liabilities		
Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2023
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Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
(ii)	Non-current investments	77913770
(v)	Deferred tax assets (net)	2372006
(vi)	Foreign currency monetary item translation difference asset account	0
(vii)	Long-term loans and advances	0
(viii)	Other non-current assets	0
	Total non-current assets	91284008
	Current assets	
	Current investments	0
	Inventories	1339128
	Trade receivables	3207796
	Cash and cash equivalents	5605104
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	50529660
	Other current assets	0
	Total current assets	60681688
	Total assets	151965696
	Disclosure of notes on assets and liabilities	

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2023	01-04-2023
Date of end of reporting period	30-09-2023	30-09-2023
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
1	Segment Revenue	
	(net sale/income from each segment should be disclosed)	
	Total segment revenue	
	Less: Inter segment revenue	
	Revenue from operations	
2	Segment Result	
	Profit (+) / Loss (-) before tax and interest from each segment	
	Total Profit before tax	
	i. Finance cost	
	ii. Other unallocable expenditure net off unallocable income	
	Profit before tax	
3	(Segment Asset - Segment Liabilities)	
	Segment Asset	
	Total Segment Assets	
	Un-allocable Assets	
	Net Segment Assets	
4	Segment Liabilities	
	Segment Liabilities	
	Total Segment Liabilities	
	Un-allocable Liabilities	
	Net Segment Liabilities	
	Disclosure of notes on segments	

Cash flow statement - direct		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2023
B	Date of end of reporting period	30-09-2023
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
1	Statement of cash flows	
2	Cash flows from used in operating activities	
	Classes of cash receipts from operating activities	
	Receipts from sales of goods and rendering of services	3479450
	Receipts from royalties fees, commissions and other revenue	1953695
	Receipts from future contracts, forward contracts, options contracts and swap contracts held for dealing or trading purpose	0
	Receipts from premiums and claims annuities and other policy benefits	0
	Other cash receipts from operating activities	17360960
3	Classes of cash payments	
	Payments to suppliers for goods and services	-200416
	Payments to future contracts, forward contracts, options contracts and swap contracts held for dealing or trading purpose	0
	Payments to and on behalf of employees	0
	Payments for premiums and claims annuities and other policy benefits	0
	Other cash payments from operating activities	39478193
	Net cash flows from (used in) operations	-16483672
	Dividends received	0
	Interest paid	-244180
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities before extraordinary items	-16239492
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	-16239492
4	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	11397332
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of tangible assets	0
	Purchase of tangible assets	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	703775

	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Proceeds from government grants	0
	Net cash flows from (used in) investing activities before extraordinary items	10693557
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) investing activities	10693557
5	Cash flows from used in financing activities	
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	1904378
	Dividends paid	0
	Interest paid	244180
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities before extraordinary items	-2148558
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	-2148558
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-7694493
6	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-7694493
	Cash and cash equivalents cash flow statement at beginning of period	13299597
	Cash and cash equivalents cash flow statement at end of period	5605104

