

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	01-04-2022
Date of end of financial year	30-09-2022
Date of board meeting when results were approved	15-11-2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	15-11-2022
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	15-11-2022 03:00
End date and time of board meeting	15-11-2022 04:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
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	01-04-2022	01-04-2022
B	Date of end of reporting period	30-09-2022	30-09-2022
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	57008799	57008799
	Other income	6582099	6582099
	Total Revenue	63590898	63590898
2	Expenses		
(a)	Cost of materials consumed	16686734	16686734
(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	3489536	3489536
(e)	Finance costs	8063	8063
(f)	Depreciation and amortisation expense	1644528	1644528
(g)	Other Expenses		
1	Bank Charges	229651	229651
2	Business Promotion	290340	290340

3	Electricity, gas and water	3413298	3413298
4	GST	2562971	2562971
5	Legal & Professional Charges	273398	273398
6	Rent	11347004	11347004
7	Repairs & Maintenance	2954525	2954525
8	Sales Promotion	4429112	4429112
9	Conveyance	791583	791583
10	General & Misc Exp	6099622	6099622
	Total other expenses	32391504	32391504
	Total expenses	54220365	54220365

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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.		
3	Profit before exceptional and extraordinary items and tax	9370533	9370533
4	Exceptional items	0	0
5	Profit before extraordinary items and tax	9370533	9370533
6	Extraordinary items	0	0
7	Profit before tax	9370533	9370533
	Current tax	0	0
	Deferred tax	-26411	-26411
	Total tax expenses	-26411	-26411
9	Net Profit Loss for the period from continuing operations	9396944	9396944
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	9396944	9396944

16	Net profit (Loss) for the period	9396944	9396944
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C	Whether results are audited or unaudited	Unaudited	Unaudited
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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.		
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	1.98	1.98
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		01-04-2022
Date of end of reporting period		30-09-2022
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	37842348
	Money received against share warrants	
	Total shareholders' funds	85383408
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	35220470
	Total non-current liabilities	35220470
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	4641662
	Other current liabilities	0
	Short-term provisions	569274
	Total current liabilities	5210936
	Total equity and liabilities	125814814
	Assets	
1	Non-current assets	
(i)	Fixed assets	
	Tangible assets	13615495
	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	13615495

Statement of Asset and Liabilities		
Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2022
Date of end of reporting period		30-09-2022
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
(ii)	Non-current investments	80892861
(v)	Deferred tax assets (net)	2371972
(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	96880328
	Current assets	
	Current investments	0
	Inventories	1492802
	Trade receivables	159884
	Cash and cash equivalents	13382878
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	13898922
	Other current assets	
	Total current assets	28934486
	Total assets	125814814
	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		01-04-2022	01-04-2022
Date of end of reporting period		30-09-2022	30-09-2022
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 - indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022
B	Date of end of reporting period	30-09-2022
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before extraordinary items and tax	9370533
2	Adjustments for reconcile profit (loss)	
	Adjustments to profit (loss)	
	Adjustments for finance costs	0
	Adjustments for depreciation and amortisation expense	1644528
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for share-based payments	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments to profit (loss)	1644528
3	Adjustments for working capital	

	Adjustments for decrease (increase) in inventories	-445968
	Adjustments for decrease (increase) in trade receivables	-78058
	Adjustments for decrease (increase) in other current assets	12112522
	Adjustments for increase (decrease) in trade payables	232606
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for provisions	-4026880
	Total adjustments for working capital	7794222
	Total adjustments for reconcile profit (loss)	9438750
	Net cash flows from (used in) operations	18809283
	Dividends received	0
	Interest paid	-8063
	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	18817346
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	18817346
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	-12631474
	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	0
	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	-12631474
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) investing activities	-12631474
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	-204012
	Repayments of borrowings	2193748

	Dividends paid	0
	Interest paid	8063
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities before extraordinary items	-2405823
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	-2405823
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	3780049
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	3780049
	Cash and cash equivalents cash flow statement at beginning of period	9602829
	Cash and cash equivalents cash flow statement at end of period	13382878

