

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	31-03-2023
Date of board meeting when results were approved	30-05-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	30-05-2023
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Audited
Segment Reporting	Single segment
Description of single segment	Fresh Juice
Start date and time of board meeting	30-05-2023 03:00
End date and time of board meeting	30-05-2023 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	Declaration of unmodified opinion

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	01-10-2022	01-04-2022
B	Date of end of reporting period	31-03-2023	31-03-2023
C	Whether results are audited or unaudited	Audited	Audited
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	60156035	117164834
	Other income	12694855	19276954
	Total Revenue	72850890	136441788
2	Expenses		
(a)	Cost of materials consumed	18138062	34824797
(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	6432545	9922081
(e)	Finance costs	0	8063
(f)	Depreciation and amortisation expense	1590395	3234923
(g)	Other Expenses		
1	Bank Charges	245950	475601
2	Business Promotion	296942	587282
3	Electricity, gas and water	3561048	6974346
4	GST	2736797	5299768
5	Legal & Professional Charges	3908743	4182141
6	Rent	14618664	25965668
7	Repairs & Maintenance	2935528	5890053
8	Sales Promotion	4875972	9305084
9	Conveyance	392499	1184082
10	General & Misc Exp	3071983	9171604
	Total other expenses	36644126	69035629
	Total expenses	62805128	117025493

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3	Profit before exceptional and extraordinary items and tax	10045762	19416295
4	Exceptional items	0	0
5	Profit before extraordinary items and tax	10045762	19416295
6	Extraordinary items	0	0
7	Profit before tax	10045762	19416295
	Current tax	2985516	2985516
	Deferred tax	-18929	-45340
	Total tax expenses	2966587	2940176
9	Net Profit Loss for the period from continuing operations	7079175	16476119
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	7079175	16476119
16	Net profit (Loss) for the period	7079175	16476119

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)
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C	Whether results are audited or unaudited	Audited	Audited
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.		
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	1.49	3.47
20	Debt equity ratio		
21	Debt service coverage ratio	0	0
22	Interest service coverage ratio	0	0

Statement of Asset and Liabilities		
	Particulars	Current year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2022
	Date of end of reporting period	31-03-2023
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	Equity and liabilities	
1	Shareholders' funds	
	Share capital	47541060
	Reserves and surplus	44921521
	Money received against share warrants	
	Total shareholders' funds	92462581
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	33619218
	Total non-current liabilities	33619218
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	3656511
	Other current liabilities	0
	Short-term provisions	3702279
	Total current liabilities	7358790
	Total equity and liabilities	133440589
	Assets	
1	Non-current assets	
(i)	Fixed assets	
	Tangible assets	11587860
	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	11587860

Statement of Asset and Liabilities		
Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2022
Date of end of reporting period		31-03-2023
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
(ii)	Non-current investments	89311102
(v)	Deferred tax assets (net)	2390901
(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	103289863
	Current assets	
	Current investments	0
	Inventories	1539544
	Trade receivables	698581
	Cash and cash equivalents	432470
	Bank balance other than cash and cash equivalents	12867127
	Short-term loans and advances	14613004
	Other current assets	
	Total current assets	30150726
	Total assets	133440589
	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	01-10-2022	01-04-2022
Date of end of reporting period	31-03-2023	31-03-2023
Whether accounts are audited or unaudited	Audited	Audited
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		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022
B	Date of end of reporting period	31-03-2023
C	Whether results are audited or unaudited	Audited
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	19416295
2 Adjustments for reconcile profit (loss)		
Adjustments to profit (loss)		
	Adjustments for finance costs	0
	Adjustments for depreciation and amortisation expense	3234923
	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)	3234923
3 Adjustments for working capital		
	Adjustments for decrease (increase) in inventories	-492710
	Adjustments for decrease (increase) in trade receivables	-616755
	Adjustments for decrease (increase) in other current assets	11398439
	Adjustments for increase (decrease) in trade payables	-752546
	Adjustments for increase (decrease) in other current liabilities	-893876
	Adjustments for provisions	0
	Total adjustments for working capital	8642552
	Total adjustments for reconcile profit (loss)	11877475
	Net cash flows from (used in) operations	31293770
	Dividends received	0
	Interest paid	-8063
	Interest received	-57819
	Income taxes paid (refund)	2985516
	Other inflows (outflows) of cash	89146
	Net cash flows from (used in) operating activities before extraordinary items	28347644
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	28347644
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	-21049715

	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	500000
	Purchase of tangible assets	151905
	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	57819
	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	-20643801
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) investing activities	-20643801
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	3999012
	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	-4007075
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	-4007075
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	3696768
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	3696768
	Cash and cash equivalents cash flow statement at beginning of period	9602829
	Cash and cash equivalents cash flow statement at end of period	13299597

