

KANTILAL JAIN & CO.

CHARTERED ACCOUNTANTS

KANTILAL K. JAIN

B.Com, FCA

DIVESH K. Jain

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

402, Kapadia Chambers,

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Limited Review Report

Review Report to Board of Directors Has Lifestyle Limited

We have reviewed the accompanying statement of unaudited financial results of M/s. Has Lifestyle Limited for the period ended September 30, 2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

YOURS TRULY,

FOR, KANTILAL JAIN & CO.

FIRM REGISTRATION NO: 104739W

DIVESH K. JAIN

MEMBERSHIP NO: 139654

DATE: 15TH NOVEMBER 2021

PLACE: MUMBAI

UDIN: 21139654AAAAPF7041

HAS Lifestyle Ltd
Unaudited financial result for the half year ended Septmber 30, 2021

(Amount in Rs)

Sr No.	Particulars	Six months ended on	Six months ended on	Six months ended on	Year ended on
		30/09/2021	31/03/2021	30/09/2020	31/03/2021
		Unaudited	Unaudited	Unaudited	Audited
I	Income from Operations	63,43,566	2,80,65,473	6,77,059	2,87,42,532
II	Other Income	1,31,28,558	65,85,887	63,789	66,49,675
III	Total Revenue (I+II)	1,94,72,124	3,46,51,360	7,40,848	3,53,92,208
IV	Expenditure				
	Cost of material consumed	21,70,423	81,95,963	8,09,595	90,05,557
	Employees cost	6,79,861	11,33,025	2,85,794	14,18,819
	Finance Cost	29,052	31,047	42,543	73,590
	Depreciation and amortisation expense	21,33,108	28,29,149	28,29,313	56,58,462
	Other expenses	64,80,167	1,81,53,890	15,37,604	1,96,91,494
	Total Expenditure	1,14,92,611	3,03,43,073	55,04,849	3,58,47,923
V	Profit before exceptional and extra-ordinary items, tax and exceptional items (III-IV)	79,79,513	43,08,286	-47,64,001	-4,55,715
VI	Exceptional items	-	-	-	-
VII	Profit before extra-ordinary items (V-VI)	79,79,513	43,08,286	-47,64,001	-4,55,715
VIII	Extraordinary Items	-	-	-	-
IX	Prfot before tax (VII-VIII)	79,79,513	43,08,286	-47,64,001	-4,55,715
X	Tax Expense	-90,249	76,455	-1,94,472	-1,18,017
	Current tax	-	2,72,407	-	2,72,407
	Deferred tax	-90,249	-1,95,952	-1,94,472	-3,90,424
XI	Profit/(loss) for the period from continuing operations (IX-X)	80,69,762	42,31,831	-45,69,529	-3,37,698
XII	Profit/(loss) from discontinuing operations	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-
XIV	Profit/(loss) from discontinuing operations after tax (XII-XIII)	-	-	-	-
XV	Profit/(Loss) for the period (XI+XIV)	80,69,762	42,31,831	-45,69,529	-3,37,698
XVI	Earning Per Equity Share-In Rupees	4,75,41,060	4,75,41,060	4,75,41,060	4,75,41,060
	Basic	1.70	0.89	(0.96)	(0.07)
	Diluted	1.70	0.89	(0.96)	(0.07)



For HAS Lifestyle Limited

H M Bhatt
HEMANG MANOJ BHATT
Managing Director
DIN-01353668

Place:- Mumbai

Date:- 15th November, 2021

Note :

The outbreak of COVID-19 had disrupted regular business operations of the Company due to lock down restrictions and other emergency measures imposed by the Government from time to time. The business operation have recommenced in all limited scale post relaxation of lockdowns. The management has made an assessment of the possible effects of COVID-19 on the standalone audited financial results and has concluded that the impact of COVID-19 as not material However, the actual impact of COVID-19 pandemic on the company's results remain uncertain and dependant on the spread of COVID-19 and steps taken by Government to mitigate the economic impact and may differ from that estimated as at the date of approval of these stabdalone audited financial results



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HAS Lifestyle Limited.

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Alkesh Dinesh Mody Marg, Fort,

Mumbai - 400 001. India

Tel. : +91 22 30266060

Web : www.hasjuicebar.com

CIN No. : L74999MH2006PLC166037

HAS LIFESTYLE LIMITED

Unaudited Statement of Assets & Liabilities as on September 30, 2021

(Amount in Rs)

Particular	Six months ended	Corresponding six months ended in the previous year	Previous Accounting year ended
	30/09/2021	30/09/2020	31/03/2021
	Unaudited	Unaudited	Audited
A EQUITY AND LIABILITIES			
1. Shareholders' funds:			
(a) Share Capital	4,75,41,060	4,75,41,060	4,75,41,060
(b) Reserves and surplus	1,62,74,170	39,72,577	82,04,408
Total - Shareholders' funds	6,38,15,230	5,15,13,637	5,57,45,468
2. Share application money pending allotment	-	-	-
3. Deferred government grants	-	-	-
4. Minority interest*	-	-	-
5. Non-current liabilities			
(a) Long-term borrowings	3,99,563	7,66,673	5,87,005
(b) Deferred tax liabilities (net)	-	-	-
(c) Foreign currency monetary item translation difference liability account	-	-	-
(d) Other long-term liabilities	3,77,70,718	3,89,70,718	3,80,20,718
(e) Long-term Provisions	-	-	-
Total - Non-current liabilities	3,81,70,281	3,97,37,391	3,86,07,723
6. Current liabilities			
(a) Short-term borrowings	33,000	34,252	33,000
(b) Trade Payables			
(i) Total outstanding dues of micro enterprises and small enterprises	-	-	-
(ii) Total outstanding dues of creditors other micro enterprises and small enterprises	85,58,503	29,50,639	36,23,252
(c) Other current liabilities	-	-	-
(d) Short-term Provisions	1,71,826	1,069	4,41,025
Total - current liabilities	87,63,329	29,85,960	40,97,277
TOTAL-EQUITY AND LIABILITIES	11,07,48,840	9,42,36,988	9,84,50,468
B ASSETS			
1. Non-current assets			
(i) Fixed assets			
(a) Tangible assets	1,73,92,968	2,25,18,150	1,95,26,076
(b) Producing properties	-	-	-
(c) Intangible assets	-	-	-
(d) preproducing properties	-	-	-
(e) Tangible assets capital work-in-progress	-	-	-
(f) Intangible assets under development or work-in-progress	-	-	-
Total fixed assets	1,73,92,968	2,25,18,150	1,95,26,076
(ii) Non-current investments	6,92,21,164	4,23,49,758	5,12,54,719
(iii) Deferred tax assets (net)	22,55,355	19,69,154	21,65,106
(iv) Foreign currency monetary item translation difference assets account	-	-	-
(v) Long-term loans & advances	-	-	-
(vi) Other non-current assets	-	-	-
Total - Non-current assets	7,14,76,519	4,43,18,912	5,34,19,825
2. Current assets			
(a) Current investments	-	-	-
(b) Inventories	11,57,410	15,80,372	13,61,826
(c) Trade receivables	1,25,076	38,87,227	5,66,021
(d) Cash and cash equivalents	51,34,814	42,70,789	65,26,730
(e) Bank balance other than cash and cash equivalents	-	-	-
(f) Short-term loans & advances	1,54,62,053	1,76,61,538	1,70,49,990
(g) Other current assets	-	-	-
Total - Current assets	2,18,79,353	2,73,99,926	2,55,04,567
Total assets	11,07,48,840	9,42,36,988	9,84,50,468

Place:- Mumbai

Date:- 15th November, 2021



For HAS Lifestyle Limited

Hemang Manoj Bhatt
HEMANG MANOJ BHATT
Managing Director
DIN-01353668



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CIN (Amended) : H2006PLC166037

Cash Flow Statement For The Year Ended 30th Sep, 2021

Particulars	Year to date figure for the current period ended 30 Sep, 2021	Year to date figure for the previous period ended 30 Sep, 2020
	Unaudited	Unaudited
1) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Taxation and Exceptional Items	79,79,513	-47,64,001
Adjustments :		
Depreciation	21,33,108	28,29,313
Preliminary & Preoperative Expenses Written Off	-	-
Assets Written off	-	-
Interest Received	-	-
Interest Paid	29,052	42,543
Loss on Sale of Assets	-	-
Operating Profit Before Working Capital Changes	1,01,41,673	-18,92,145
Working Capital Changes		
Inventory	2,04,416	5,40,019
Trade Receivable	4,40,945	32,94,843
Short Term and Loan and Advances	15,87,936	1,14,041
Trade Payable	49,35,251	-7,49,404
Short Term Borrowings	-	-58,748
Short Term Provision	-2,69,199	-5,09,297
Cash Generated From Operations	1,70,41,022	7,39,309
Less: Exceptional Items:		
Preoperative expenses	-	-
Tax expenses	-	-
Net Cash Generated/(Used) from Operating Activities	1,70,41,022	7,39,309
2) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-	-
Sale of Fixed Assets	-	-
Investment	-1,79,66,445	-30,17,839
Interest Received	-	-
Net Cash Generated/(Used) from Investing Activities	-1,79,66,445	-30,17,839
3) CASH FLOW FROM FINANCING ACTIVITIES		
Long-term borrowings	-1,87,441	-1,72,217
Other long-term liabilities	-2,50,000	-9,71,000
Interest Paid	-29,052	-42,543
Shares Issued	-	-
Net Cash Generated/(Used) from Financing Activities	-4,66,493	-11,85,760
Net Increase / (Decrease) in Cash and Cash equivalents	-13,91,917	-34,64,290
Opening Cash and Cash Equivalents	65,26,730	77,35,078
Closing Cash and Cash Equivalents	51,34,814	42,70,789

Note:

- 1 : The above results have been reviewed by the Audit Committee and taken on record in the Board of Directors Meeting of the Company at their Meeting held on November 15, 2021
- 2 : The Company operate on One Segment i.e. Fresh Juices & eatable and entire revenue is from this Segment
- 3 : The Company got listed its shares on SME Institutional Trading Platform of Exchange of BSE Ltd on December 24, 2014.
- 4 : No Complaints were received from Investors during the period
- 5 : Results of year to date for current year is same as current year six month ended and corresponding period of previous are same as six month ended of previous period.
- 6 : Figures of previous year have been reclassified/ regrouped whatever necessary.
- 7 : The results for half year ended September 30, 2021 has been subjected to a limited review by statutory auditor of the Company

Place:- Mumbai

Date:- 15th November, 2021



For HAS Lifestyle Limited

Hemang Manoj Bhatt

HEMANG MANOJ BHATT

Managing Director

DIN-01353668