

KANTILAL JAIN & CO.

CHARTERED ACCOUNTANTS

DIVESH K. JAIN

B.Com, FCA, CS

DIMPLE N. PUNMIYA

B.Com, F.C.A.

402, Kapadia Chambers,
599, J.S.S. Road, Chira Bazar,
Mumbai 400 002

Mob : 9930749132 / 9920952529

EMail : cakkjain@yahoo.com

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, 2022. 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.

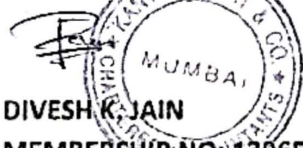
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information 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: 14TH NOVEMBER 2022

PLACE: MUMBAI

UDIN: 22139654BDCRYA2749





Juices & More

Get high... Naturally!

HAS Lifestyle Limited.

35-B, Khatau Bldg., 2nd Floor,
Alkesh Dinesh Mody Marg, Fort,
Mumbai - 400 001.India

Tel.: +91 22 30266060

Web : www.hasjuicebar.com

CIN No. : L74999MH2006PLC166307

HAS Lifestyle Ltd

Unaudited financial result for the half year ended September 30, 2022

(Amount in Rs)

Sr No.	Particulars	Six months ended on	Six months ended on	Six months ended on	Year ended on
		30/09/2022	31/03/2022	30/09/2021	31/03/2022
		Unaudited	Unaudited	Unaudited	Audited
I	Income from Operations	5,70,08,799	4,35,43,581	63,43,566	4,98,87,147
II	Other Income	65,82,099	1,37,22,735	1,31,28,558	2,68,51,292
III	Total Revenue (I+II)	6,35,90,898	5,72,66,316	1,94,72,124	7,67,38,439
IV	Expenditure				
	Cost of material consumed	1,66,86,734	1,20,70,955	21,70,423	1,42,41,379
	Employees cost	34,89,536	15,09,175	6,79,861	21,89,036
	Finance Cost	8,063	13,549	29,052	42,600
	Depreciation and amortisation expense	16,44,528	21,32,944	21,33,108	42,66,052
	Other expenses	3,23,91,504	2,53,32,880	64,80,167	3,18,13,047
	Total Expenditure	5,42,20,365	4,10,59,503	1,14,92,611	5,25,52,114
V	Profit before exceptional and extra-ordinary items, tax and exceptional items (III-IV)	93,70,533	1,62,06,812	79,79,513	2,41,86,325
VI	Exceptional items	-	-	-	-
VII	Profit before extra-ordinary items (V-VI)	93,70,533	1,62,06,812	79,79,513	2,41,86,325
VIII	Extraordinary Items	-	-	-	-
IX	Prfot before tax (VII-VIII)	93,70,533	1,62,06,812	79,79,513	2,41,86,325
X	Tax Expense	-26,411	40,35,579	-90,249	39,45,330
	Current tax	-	41,25,785	-	41,25,785
	Deferred tax	-26,411	-90,206	-90,249	-1,80,455
XI	Profit/(loss) for the period from continuing operations (IX-X)	93,96,944	1,21,71,233	80,69,762	2,02,40,995
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)	93,96,944	1,21,71,233	80,69,762	2,02,40,995
XVI	Earning Per Equity Share-In Rupees	4,75,41,060	4,75,41,060	4,75,41,060	4,75,41,060
	Basic	1.98	2.56	1.70	4.26
	Diluted	1.98	2.56	1.70	4.26



For HAS Lifestyle Limited

H M Bhatt

HEMANG MANOJ BHATT
Director
DIN-01353668

Place:- Mumbai

Date:- 15th November, 2022



Juices & More

Get high... Naturally

HAS Lifestyle Limited.

35-B, Khatau Bldg., 2nd Floor,
Alkesh Dinesh Mody Marg, Fort,
Mumbai - 400 001.India

Tel.: +91 22 30266060

Web : www.hasjuicebar.com

CIN No. : U74999MH2006PLC16630

Cash Flow Statement For The Year Ended 30th Sep, 2022

Particulars	Year to date figure for the current period ended 30 Sep, 2022	Year to date figure for the previous period ended 30 Sep, 2021
	Unaudited	Unaudited
1) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Taxation and Exceptional Items	93,70,533	79,79,513
Adjustments :		
Depreciation	16,44,528	21,33,108
Preliminary & Preoperative Expenses Written Off	-	-
Assets Written off	-	-
Interest Received	-	-
Interest Paid	8,063	29,052
Loss on Sale of Assets	-	-
Operating Profit Before Working Capital Changes	1,10,23,124	1,01,41,673
Working Capital Changes		
Inventory	-4,45,968	2,04,416
Trade Receivable	-78,058	4,40,945
Short Term and Loan and Advances	1,21,12,522	15,87,936
Trade Payable	2,32,606	49,35,251
Short Term Borrowings	-	-
Short Term Provision	-40,26,880	-2,69,199
Cash Generated From Operations	1,88,17,346	1,70,41,022
Less: Exceptional Items:		
Preoperative expenses	-	-
Tax expenses	-	-
Net Cash Generated/(Used) from Operating Activities	1,88,17,346	1,70,41,022
2) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-	-
Sale of Fixed Assets	-	-
Investment	-1,26,31,474	-1,79,66,445
Interest Received	-	-
Net Cash Generated/(Used) from Investing Activities	-1,26,31,474	-1,79,66,445
3) CASH FLOW FROM FINANCING ACTIVITIES		
Long-term borrowings	-2,04,012	-1,87,441
Other long-term liabilities	-21,93,748	-2,50,000
Interest Paid	-8,063	-29,052
Shares Issued	-	-
Net Cash Generated/(Used) from Financing Activities	-24,05,823	-4,66,493
Net Increase / (Decrease) in Cash and Cash equivalents	37,80,049	-13,91,917
Opening Cash and Cash Equivalents	96,02,829	65,26,730
Closing Cash and Cash Equivalents	1,33,82,878	51,34,814

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, 2022
- 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, 2022 has been subjected to a limited review by statutory auditor of the Company

Place:- Mumbai
Date:- 15th November, 2022



For HAS Lifestyle Limited

HEMANG MANOJ BHATT
Director
DIN-01353668



Juices & More

Get high... Naturally!

HAS Lifestyle Limited.
35-B, Khatau Bldg., 2nd Floor,
Alkesh Dinesh Mody Marg, Fort,
Mumbai - 400 001.India
Tel.: +91 22 30266060
Web : www.hasjuicebar.com
CIN No. : L74999MH2006PLC166307

HAS LIFESTYLE LIMITED
Unaudited Statement of Assets & Liabilities as on September 30, 2022 (Amount in Rs)

Particular	Six months ended	Corresponding six months ended in the previous year	Previous Accounting year ended
	30/09/2022	30/09/2021	31/03/2022
	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	3,78,42,348	1,62,74,170	2,84,45,403
Total - Shareholders' funds	8,53,83,408	6,38,15,230	7,59,86,463
2. Share application money pending allotment	-	-	-
3. Deferred government grants	-	-	-
4. Minority interest*	-	-	-
5. Non-current liabilities			
(a) Long-term borrowings	-	3,99,563	2,04,012
(b) Deferred tax liabilities (net)	-	-	-
(c) Foreign currency monetary item translation difference liability account	-	-	-
(d) Other long-term liabilities	3,52,20,470	3,77,70,718	3,74,14,218
(e) Long-term Provisions	-	-	-
Total - Non-current liabilities	3,52,20,470	3,81,70,281	3,76,18,230
6. Current liabilities			
(a) Short-term borrowings	-	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	46,41,662	85,58,503	44,09,057
(c) Other current liabilities	-	-	-
(d) Short-term Provisions	5,69,274	1,71,826	45,96,154
Total - current liabilities	52,10,936	87,63,329	90,05,211
TOTAL-EQUITY AND LIABILITIES	12,58,14,814	11,07,48,840	12,26,09,904
B ASSETS			
1. Non-current assets			
(i) Fixed assets			
(a) Tangible assets	1,36,15,495	1,73,92,968	1,52,60,024
(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	1,36,15,495	1,73,92,968	1,52,60,024
(ii) Non-current investments	8,08,92,861	6,92,21,164	6,82,61,387
(iii) Deferred tax assets (net)	23,71,972	22,55,355	23,45,561
(iv) Foreign currency monetary item translation difference assets account	-	-	-
(v) Long-term loans & advances	-	-	-
(vi) Other non-current assets	-	-	-
Total - Non-current assets	8,32,64,833	7,14,76,519	7,06,06,948
2. Current assets			
(a) Current investments	-	-	-
(b) Inventories	14,92,802	11,57,410	10,46,834
(c) Trade receivables	1,59,884	1,25,076	81,826
(d) Cash and cash equivalents	1,33,82,878	51,34,814	96,02,829
(e) Bank balance other than cash and cash equivalents	-	-	-
(f) Short-term loans & advances	1,38,98,922	1,54,62,053	2,60,11,443
(g) Other current assets	-	-	-
Total - Current assets	2,89,34,486	2,18,79,353	3,67,42,932
Total assets	12,58,14,814	11,07,48,840	12,26,09,904



For HAS Lifestyle Limited
H M Bhatt
HEMANG MANOJ BHATT
Director
DIN-01353668

Place:- Mumbai
Date:- 15th November, 2022