

KANTILAL JAIN & CO.

CHARTERED ACCOUNTANTS

DIVESH K. JAIN

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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, 2023. 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.
Chartered Accountants
FRN: 104739W



CA DIVESH K. JAIN
Partner
Membership No: 139654

DATE: 15TH NOVEMBER 2023
PLACE: MUMBAI
UDIN: 23139654BGWFNP6044

HAS Lifestyle Ltd					
Unaudited financial result for the half year ended September 30, 2023					
Sr No.	Particulars	Six months ended on	Six months ended on	Six months ended on	(Amount in Rs) Year ended on
		2023-09-30	2023-03-31	2022-09-30	2023-03-31
		Unaudited	Unaudited	Unaudited	Audited
I	Income from Operations	63,148,803	60,156,035	57,008,799	117,164,834
II	Other Income	19,314,655	12,694,855	6,582,099	19,276,954
III	Total Revenue (I+II)	82,463,457	72,850,890	63,590,898	136,441,788
IV	Expenditure				
	Cost of material consumed	18,765,129	18,138,062	16,686,734	34,824,797
	Employees cost	6,078,725	6,432,545	3,489,536	9,922,081
	Finance Cost	244,180	-	8,063	8,063
	Depreciation and amortisation expense	1,293,403	1,590,395	1,644,528	3,234,923
	Other expenses	33,287,915	36,644,126	32,391,504	69,035,629
	Total Expenditure	59,669,352	62,805,128	54,220,365	117,025,493
V	Profit before exceptional and extra-ordinary items, tax and exceptional items (III-IV)	22,794,105	10,045,762	9,370,533	19,416,295
VI	Exceptional items	-	-	-	-
VII	Profit before extra-ordinary items (V-VI)	22,794,105	10,045,762	9,370,533	19,416,295
VIII	Extraordinary Items	-	-	-	-
IX	Prfot before tax (VII-VIII)	22,794,105	10,045,762	9,370,533	19,416,295
X	Tax Expense	18,895	2,966,587	-26,411	2,940,176
	Current tax	-	2,985,516	-	2,985,516
	Deferred tax	18,895	-18,929	-26,411	-45,340
XI	Profit/(loss) for the period from continuing operations (IX-X)	22,775,210	7,079,175	9,396,944	16,476,119
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)	22,775,210	7,079,175	9,396,944	16,476,119
XVI	Earning Per Equity Share-In Rupees	47,541,060	47,541,060	47,541,060	47,541,060
	Basic	4.79	1.49	1.98	3.47
	Diluted	4.79	1.49	1.98	3.47

Place:- Mumbai
Date:- 15th November, 2023



For HAS Lifestyle Limited

HEMANG MANOJ BHATT
 Director
 DIN-01353668

Get high... Naturally!

Cash Flow Statement For The Year Ended 30th Sep, 2023

Particulars	Year to date figure for the current period ended 30 Sep, 2023	Year to date figure for the previous period ended 30 Sep, 2022
	Unaudited	Unaudited
1) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Taxation and Exceptional Items	2,27,94,105	93,70,533
Adjustments :		
Depreciation	12,93,403	16,44,528
Preliminary & Preoperative Expenses Written Off	-	-
Assets Written off	-	-
Interest Received	-	-
Interest Paid	2,44,180	8,063
Loss on Sale of Assets	-	-
Operating Profit Before Working Capital Changes	2,43,31,688	1,10,23,124
Working Capital Changes		
Inventory	2,00,416	-4,45,968
Trade Receivable	-25,09,215	-78,058
Short Term and Loan and Advances	-3,59,16,656	1,21,12,522
Trade Payable	6,26,135	2,32,606
Short Term Borrowings	-	-
Short Term Provision	-29,71,861	-40,26,880
Cash Generated From Operations	-1,62,39,492	1,88,17,346
Less: Exceptional Items:		
Preoperative expenses	-	-
Tax expenses	-	-
Net Cash Generated/(Used) from Operating Activities	-1,62,39,492	1,88,17,346
2) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-7,03,775	-
Sale of Fixed Assets	-	-
Investment	1,13,97,332	-1,26,31,474
Interest Received	-	-
Net Cash Generated/(Used) from Investing Activities	1,06,93,557	-1,26,31,474
3) CASH FLOW FROM FINANCING ACTIVITIES		
Long-term borrowings	-	-2,04,012
Other long-term liabilities	-19,04,378	-21,93,748
Interest Paid	-2,44,180	-8,063
Shares Issued	-	-
Net Cash Generated/(Used) from Financing Activities	-21,48,558	-24,05,823
Net Increase / (Decrease) in Cash and Cash equivalents	-76,94,493	37,80,049
Opening Cash and Cash Equivalents	1,32,99,597	96,02,829
Closing Cash and Cash Equivalents	56,05,104	1,33,82,878

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, 2023
- 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, 2023 has been subjected to a limited review by statutory auditor of the Company

Place:- Mumbai

Date:- 15th November, 2023



For HAS Lifestyle Limited

HEMANG MANOJ BHATT
Director
DIN-01353668



Juices & More

Get high... Naturally!

HAS Lifestyle Limited.

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Web : www.hasjuicebar.com

CIN No. : L74999MH2006PLC166037

HAS LIFESTYLE LIMITED
Unaudited Statement of Assets & Liabilities as on September 30, 2023 (Amount in Rs)

Particular	Six months ended	Corresponding six months ended in the previous year	Previous Accounting year ended
	30-09-2023	30-09-2022	31-03-2023
	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	6,76,96,732	3,78,42,348	4,49,21,521
Total - Shareholders' funds	11,52,37,792	8,53,83,408	9,24,62,581
2. Share application money pending allotment	-	-	-
3. Deferred government grants	-	-	-
4. Minority interest*	-	-	-
5. Non-current liabilities			
(a) Long-term borrowings	-	-	-
(b) Deferred tax liabilities (net)	-	-	-
(c) Foreign currency monetary item translation difference liability account	-	-	-
(d) Other long-term liabilities	3,17,14,840	3,52,20,470	3,36,19,218
(e) Long-term Provisions	-	-	-
Total - Non-current liabilities	3,17,14,840	3,52,20,470	3,36,19,218
6. Current liabilities			
(a) Short-term borrowings	-	-	-
(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	42,82,646	46,41,662	36,56,511
(c) Other current liabilities	-	-	-
(d) Short-term Provisions	7,30,418	5,69,274	37,02,279
Total - current liabilities	50,13,064	52,10,936	73,58,789
TOTAL-EQUITY AND LIABILITIES	15,19,65,696	12,58,14,814	13,34,40,589
B ASSETS			
1. Non-current assets			
(i) Fixed assets			
(a) Tangible assets	1,09,98,232	1,36,15,495	1,15,87,860
(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	1,09,98,232	1,36,15,495	1,15,87,860
(ii) Non-current investments	7,79,13,770	8,08,92,861	8,93,11,102
(iii) Deferred tax assets (net)	23,72,006	23,71,972	23,90,901
(iv) Foreign currency monetary item translation difference assets account	-	-	-
(v) Long-term loans & advances	-	-	-
(vi) Other non-current assets	-	-	-
Total - Non-current assets	8,02,85,776	8,32,64,833	9,17,02,003
2. Current assets			
(a) Current investments	-	-	-
(b) Inventories	13,39,128	14,92,802	15,39,544
(c) Trade receivables	32,07,796	1,59,884	6,98,581
(d) Cash and cash equivalents	56,05,104	1,33,82,878	1,32,99,597
(e) Bank balance other than cash and cash equivalents	-	-	-
(f) Short-term loans & advances	5,05,29,660	1,38,98,922	1,46,13,004
(g) Other current assets	-	-	-
Total - Current assets	6,06,81,688	2,89,34,486	3,01,50,726
Total assets	15,19,65,696	12,58,14,814	13,34,40,589
<div style="display: flex; justify-content: space-between; align-items: center;"> <div> <p>Place:- Mumbai</p> <p>Date:- 15th November, 2023</p> </div> <div style="text-align: center;">  <p>For HAS Lifestyle Limited <i>HEMANG MANOJ BHATT</i> HEMANG MANOJ BHATT Director DIN-01353668</p> </div> </div>			