



# SACHIN PHADKE & ASSOCIATES

CHARTERED ACCOUNTANTS

313/309, New Bldg., Shastri- Hall, Nana chowk, J.D.Road, Grant Road, Mumbai – 400 007

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**Independent Auditor's Limited Review Report on Unaudited Year to date financial results of HAS Lifestyle Limited pursuant to the Regulations 33 of SEBI (Listing obligations and Disclosures Requirements) Regulations, 2015, as amended ("Listing Regulations")**

**To the Board of Directors of HAS Lifestyle Limited**

We have reviewed the accompanying statement of Unaudited financial results of HAS Lifestyle Limited ("the Company") for the period ended 30th September, 2024 ("the statement), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, as amended.

This statement, which is the responsibility of the Company's Management and which has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial reporting ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagements (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 Statement is 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. A Review is substantially less in scope than an audit conducted in accordance with Standards of Auditing and consequently does not enable us to obtain assurance that we have become aware of all significant matters that may be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

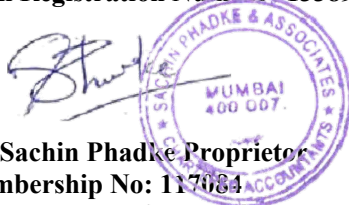
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information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

**For Sachin Phadke & Associates**

**Chartered Accountants**

**Firm Registration Number: 133898W**



**CA Sachin Phadke Proprietor**

**Membership No: 117084**

**UDIN: 24117084BKCXSM1680**

**Date: 14th November 2024**

**Place: Mumbai**



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## HAS Lifestyle Limited.

A/5, Ground Floor,  
Gandhi Sadan Building C.T.S.,  
Usha Talkies, New Nagardas Road,  
Andheri East, Mumbai : 400 069  
Tel. : +91 22 3511 2864  
Web : www.hasjuicebar.com  
CIN No. : L74999MH20069LC166037

### HAS Lifestyle Ltd

Unaudited financial result for the half year ended September 30, 2024

(Amount in Rs)

Sr No.	Particulars	Six months ended on	Six months ended on	Six months ended on	Year ended on
		30-09-24	31-03-24	30-09-23	31-03-24
		Unaudited	Unaudited	Unaudited	Audited
I	Income from Operations	6,55,64,318	6,40,91,947	6,31,48,803	12,72,40,749
II	Other Income	57,61,639	84,03,253	1,93,14,655	2,77,17,907
III	<b>Total Revenue (I+II)</b>	<b>7,13,25,957</b>	<b>7,24,95,199</b>	<b>8,24,63,457</b>	<b>15,49,58,656</b>
IV	Expenditure				
	Cost of material consumed	2,09,29,201	1,88,78,354	1,87,65,129	3,76,43,484
	Employees cost	70,50,292	79,71,057	60,78,725	1,40,49,782
	Finance Cost	3,70,947	14,992	2,44,180	2,59,172
	Depreciation and amortisation expense	11,10,976	13,24,629	12,93,403	26,18,032
	Other expenses	3,61,30,685	3,41,18,855	3,32,87,915	6,74,06,769
	<b>Total Expenditure</b>	<b>6,55,92,101</b>	<b>6,23,07,887</b>	<b>5,96,69,352</b>	<b>12,19,77,239</b>
V	<b>Profit before exceptional and extra-ordinary items, tax and exceptional items (III-IV)</b>	<b>57,33,856</b>	<b>1,01,87,312</b>	<b>2,27,94,105</b>	<b>3,29,81,418</b>
VI	Exceptional items	-	-	-	-
VII	<b>Profit before extra-ordinary items (V-VI)</b>	<b>57,33,856</b>	<b>1,01,87,312</b>	<b>2,27,94,105</b>	<b>3,29,81,418</b>
VIII	Extraordinary Items	-	-	-	-
IX	<b>Prfot before tax (VII-VIII)</b>	<b>57,33,856</b>	<b>1,01,87,312</b>	<b>2,27,94,105</b>	<b>3,29,81,418</b>
X	Tax Expense	25,131	51,91,266	18,895	52,10,161
	Current tax	-	51,73,447	-	51,73,447
	Deferred tax	25,131	17,819	18,895	36,714
XI	<b>Profit/(loss) for the period from continuing operations (IX-X)</b>	<b>57,08,725</b>	<b>49,96,046</b>	<b>2,27,75,210</b>	<b>2,77,71,257</b>
XII	Profit/(loss) from discontinuing operations	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-
XIV	<b>Profit/(loss) from discontinuing operations after tax (XII-XIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV	<b>Profit/(Loss) for the period (XI+XIV)</b>	<b>57,08,725</b>	<b>49,96,046</b>	<b>2,27,75,210</b>	<b>2,77,71,257</b>
XVI	<b>Earning Per Equity Share-In Rupees</b>	<b>4,75,41,060</b>	<b>4,75,41,060</b>	<b>4,75,41,060</b>	<b>4,75,41,060</b>
	Basic	1.20	1.05	4.79	5.84
	Diluted	1.20	1.05	4.79	5.84

Place:- Mumbai  
Date:- 14th November, 2024



For HAS Lifestyle Limited

*PM Bhatt*  
**HEMANG MANOJ BHATT**  
Managing Director  
DIN-01353668





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Web : [www.hasjuicebar.com](http://www.hasjuicebar.com)

CIN No. : L74999MH20069LC166037  
(Amount in Rs)

**HAS LIFESTYLE LIMITED**

Unaudited Statement of Assets & Liabilities as on September 30, 2024

Particular	Six months ended	Corresponding six months ended in the previous year	Previous Accounting year ended
	30-09-24	30-09-23	31-03-24
	Unaudited	Unaudited	Audited
<b>A EQUITY AND LIABILITIES</b>			
1. Shareholders' funds:			
(a) Share Capital	4,75,41,060	4,75,41,060	4,75,41,060
(b) Reserves and surplus	7,84,01,504	6,76,96,732	7,26,92,778
<b>Total - Shareholders' funds</b>	<b>12,59,42,564</b>	<b>11,52,37,792</b>	<b>12,02,33,838</b>
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	2,59,01,426	3,17,14,840	2,70,96,907
(e) Long-term Provisions	-	-	-
<b>Total - Non-current liabilities</b>	<b>2,59,01,426</b>	<b>3,17,14,840</b>	<b>2,70,96,907</b>
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	47,83,706	42,82,646	35,03,619
(c) Other current liabilities	-	-	-
(d) Short-term Provisions	7,60,196	7,30,418	29,79,383
<b>Total - current liabilities</b>	<b>55,43,902</b>	<b>50,13,064</b>	<b>64,83,002</b>
<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>15,73,87,892</b>	<b>15,19,65,696</b>	<b>15,38,13,747</b>
<b>B ASSETS</b>			
1. Non-current assets			
(i) Fixed assets			
(a) Tangible assets	94,93,778	1,09,98,232	1,01,51,655
(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	-	-	-
<b>Total fixed assets</b>	<b>94,93,778</b>	<b>1,09,98,232</b>	<b>1,01,51,655</b>
(ii) Non-current investments	6,94,37,101	7,79,13,770	6,60,03,262
(iii) Deferred tax assets (net)	23,29,056	23,72,006	23,54,187
(iv) Foreign currency monetary item translation difference assets account	-	-	-
(v) Long-term loans & advances	-	-	-
(vi) Other non-current assets	-	-	-
<b>Total - Non-current assets</b>	<b>7,17,66,157</b>	<b>8,02,85,776</b>	<b>6,83,57,449</b>
2. Current assets			
(a) Current investments	-	-	-
(b) Inventories	18,26,662	13,39,128	16,36,230
(c) Trade receivables	3,60,737	32,07,796	68,36,602
(d) Cash and cash equivalents	1,56,74,942	56,05,104	50,75,954
(e) Bank balance other than cash and cash equivalents	-	-	-
(f) Short-term loans & advances	5,82,65,617	5,05,29,660	6,17,55,857
(g) Other current assets	-	-	-
<b>Total - Current assets</b>	<b>7,61,27,958</b>	<b>6,06,81,688</b>	<b>7,53,04,643</b>
<b>Total assets</b>	<b>15,73,87,892</b>	<b>15,19,65,696</b>	<b>15,38,13,747</b>
<div style="display: flex; justify-content: space-between; align-items: center;"> <div> <p>Place:- Mumbai</p> <p>Date:- 14th November, 2024</p> </div> <div style="text-align: center;">  <p>For HAS Lifestyle Limited</p> <p><b>HEMANG MANOJ BHATT</b></p> <p>Managing Director</p> <p>DIN-01353668</p> </div> </div>			



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(Amount in Rs)

**Cash Flow Statement For The Year Ended 30th Sep, 2024**

Particulars	Year to date figure for the current period ended 30 Sep, 2024	Year to date figure for the previous period ended 30 Sep, 2023
	Unaudited	Unaudited
<b>1) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Taxation and Exceptional Items	57,33,856	2,27,94,105
<b>Adjustments :</b>		
Depreciation	11,10,976	12,93,403
Preliminary & Preoperative Expenses Written Off	-	-
Assets Written off	-	-
Interest Received	-	-
Interest Paid	3,70,947	2,44,180
Loss on Sale of Assets	-	-
<b>Operating Profit Before Working Capital Changes</b>	<b>72,15,779</b>	<b>2,43,31,688</b>
<b>Working Capital Changes</b>		
Inventory	-1,90,432	2,00,416
Trade Receivable	64,75,865	-25,09,215
Short Term and Loan and Advances	34,90,241	-3,59,16,656
Trade Payable	12,80,087	6,26,135
Short Term Borrowings	-	-
Short Term Provision	-22,19,187	-29,71,861
<b>Cash Generated From Operations</b>	<b>1,60,52,353</b>	<b>-1,62,39,492</b>
<b>Less: Exceptional Items:</b>		
Preoperative expenses	-	-
Tax expenses	-	-
<b>Net Cash Generated/(Used) from Operating Activities</b>	<b>1,60,52,353</b>	<b>-1,62,39,492</b>
<b>2) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	-4,53,099	-7,03,775
Sale of Fixed Assets	-	-
Investment	-34,33,839	1,13,97,332
Interest Received	-	-
<b>Net Cash Generated/(Used) from Investing Activities</b>	<b>-38,86,938</b>	<b>1,06,93,557</b>
<b>3) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Long-term borrowings	-	-
Other long-term liabilities	-11,95,481	-19,04,378
Interest Paid	-3,70,947	-2,44,180
Shares Issued	-	-
<b>Net Cash Generated/(Used) from Financing Activities</b>	<b>-15,66,428</b>	<b>-21,48,558</b>
Net Increase / (Decrease) in Cash and Cash equivalents	1,05,98,988	-76,94,493
Opening Cash and Cash Equivalents	50,75,954	1,32,99,597
<b>Closing Cash and Cash Equivalents</b>	<b>1,56,74,942</b>	<b>56,05,104</b>

**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 14, 2024
- 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:- 14th November, 2024



For HAS Lifestyle Limited

*Hemang Manoj Bhatt*  
HEMANG MANOJ BHATT  
Managing Director  
DIN-01353668