

Scrip code	
Scrip code	780014
NSE Symbol	Not applicable
MSEI Symbol	Not applicable
ISIN	INE888Q01016
Name of company	HAS Lifestyle Ltd
Result Type	Main Format
Type of company	SME
Class of security	Equity
Date of start of financial year	01-04-2019
Date of end of financial year	31-03-2020
Date of board meeting when results were approved	30-06-2020
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	23-06-2020
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 Juices
Start date and time of board meeting	30-06-2020 03:00
End date and time of board meeting	30-06-2020 04:30
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

<b>Financial Results – Other than Bank</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-10-2019	01-04-2019
B	Date of end of reporting period	31-03-2020	31-03-2020
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>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.</b>		
<b>1</b>	<b>Revenue From Operations</b>		
	Revenue from operations	68086710	138925380
	Other income	1232431	1744756
	<b>Total Revenue</b>	<b>69319141</b>	<b>140670136</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	19171005	40327543
(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	10168515	21023200
(e)	Finance costs	44227	100632
(f)	Depreciation and amortisation expense	3540649	6884311
<b>(g)</b>	<b>Other Expenses</b>		
1	Advertisement charges	32333	139525
2	GST Expenses	3229910	6575979
3	Rent	15156569	30514778
4	Audit Fess	41300	41300
5	Business Promotion	2439780	7697312
6	Travelling and Conveyance	764548	1523518
7	Electricity, gas and water	4779009	9380314
8	Communication & Software Expenses	200372	410271
9	Professional Charges	999799	1854633
10	Miscellaneous Expenses	8040002	14656525
	<b>Total other expenses</b>	<b>35683622</b>	<b>72794155</b>
	<b>Total expenses</b>	<b>68608018</b>	<b>141129841</b>

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<b>3</b>	<b>Profit before exceptional and extraordinary items and tax</b>	711123	-459705
4	Exceptional items	0	0
<b>5</b>	<b>Profit before extraordinary items and tax</b>	711123	-459705
6	Extraordinary items	0	0
<b>7</b>	<b>Profit before tax</b>	711123	-459705
	Current tax	416386	416386
	Deferred tax	-292296	-571073
	<b>Total tax expenses</b>	124090	-154687
<b>9</b>	<b>Net Profit Loss for the period from continuing operations</b>	587033	-305018
10	Profit (loss) from discontinuing operations before tax	0	0
11	Tax expense of discontinuing operations	0	0
<b>12</b>	<b>Net profit (loss) from discontinuing operation after tax</b>	0	0
<b>13</b>	<b>Profit (loss) for period before minority interest</b>	587033	-305018
<b>16</b>	<b>Net profit (Loss) for the period</b>	587033	-305018

Financial Results – Other than Bank			
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D	Nature of report standalone or consolidated	Standalone	Standalone
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<b>17</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	47541060	47541060
	Face value of equity share capital	10	10
<b>17</b>	<b>Details of debt securities</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	0.12	-0.06
<b>20</b>	<b>Debt equity ratio</b>		
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	01-04-2019
	Date of end of reporting period	31-03-2020
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Shareholders' funds</b>	
	Share capital	47541060
	Reserves and surplus	8542105
	Money received against share warrants	
	<b>Total shareholders' funds</b>	<b>56083165</b>
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	
<b>5</b>	<b>Non-current liabilities</b>	
	Long-term borrowings	938890
	Deferred tax liabilities (net)	0
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	39941718
	Long-term provisions	0
	<b>Total non-current liabilities</b>	<b>40880608</b>
<b>6</b>	<b>Current liabilities</b>	
	Short-term borrowings	93000
	<b>Trade Payables</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3700043
	Other current liabilities	
	Short-term provisions	510366
	<b>Total current liabilities</b>	<b>4303409</b>
	<b>Total equity and liabilities</b>	<b>101267182</b>
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
<b>(i)</b>	<b>Fixed assets</b>	
	Tangible assets	25347463
	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
	<b>Total fixed assets</b>	<b>25347463</b>

Statement of Asset and Liabilities		
Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2019
Date of end of reporting period		31-03-2020
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
(ii)	Non-current investments	39331918
(v)	Deferred tax assets (net)	1774682
(vi)	Foreign currency monetary item translation difference asset account	0
(vii)	Long-term loans and advances	0
(viii)	Other non-current assets	0
	<b>Total non-current assets</b>	<b>66454063</b>
	<b>Current assets</b>	
	Current investments	0
	Inventories	2120391
	Trade receivables	7182071
	Cash and cash equivalents	287781
	Bank balance other than cash and cash equivalents	7447297
	Short-term loans and advances	17775579
	Other current assets	
	<b>Total current assets</b>	<b>34813119</b>
	<b>Total assets</b>	<b>101267182</b>
	<b>Disclosure of notes on assets and liabilities</b>	

<b>Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results</b>		
<b>Particulars</b>	<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
Date of start of reporting period	01-10-2019	01-04-2019
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Whether accounts are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
<b>1 Segment Revenue</b>		
<b>(net sale/income from each segment should be disclosed)</b>		
<b>Total segment revenue</b>		
<b>Less: Inter segment revenue</b>		
<b>Revenue from operations</b>		
<b>2 Segment Result</b>		
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
<b>Total Profit before tax</b>		
<b>i. Finance cost</b>		
<b>ii. Other unallocable expenditure net off unallocable income</b>		
<b>Profit before tax</b>		
<b>3 (Segment Asset - Segment Liabilities)</b>		
<b>Segment Asset</b>		
<b>Total Segment Assets</b>		
<b>Un-allocable Assets</b>		
<b>Net Segment Assets</b>		
<b>4 Segment Liabilities</b>		
<b>Segment Liabilities</b>		
<b>Total Segment Liabilities</b>		
<b>Un-allocable Liabilities</b>		
<b>Net Segment Liabilities</b>		
<b>Disclosure of notes on segments</b>		

