S. V. NIPHADKAR AND COMPANY Chartered Accountants

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, 2015, except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ committee of Board of Directors of the Company. 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) 2400, Engagements to Review Financial Statements 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 Clause 39 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, S. V. Niphadkar & Co Chartered Accountant

CA. Suhas Niphadkar

S.J. 1010

(Proprietor)

Membership No. 041578

Place: Mumbai Date: 06/11/2015



Get high... Naturally!

HAS Lifestyle Ltd.

35-B, Khatau Building, 2nd Floor, Alkesh Dinesh Mody Marg, Near BSE, Fort, Mumbai - 400 001. India. CIN No.: U74999MH2006PLC166037

Particulars 30.09. Unauc	015 ited 5,068 1,760 7,828 - 6,228 - 5,201 8,132 5,590	80,04,319 80,04,319 6,58,369 86,62,688 -37,90,504 -15,59,696 3,47,150 49,83,899 1,06,81,249 (20,18,561) 1,30,775 (18,87,786) 14,918 (19,02,704) (19,02,704)	Half Year En 30.09.2015 Unaudited 1,84,66,068 23,51,760 2,08,17,828 63,86,228 30,35,201 7,88,132 96,75,590 1,98,85,151 9,32,678 5,03,523 14,36,201 46,349 46,349 13,89,851	80,04,319 80,04,319 6,58,369 86,62,688 37,90,504 - 15,59,696 3,47,150 49,83,899 1,06,81,249 (20,18,561) 1,30,775 , (18,87,786) 14,918 - 14,918 (19,02,704)	Year Enek Results 31.03.20 Audited Aud
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4 Other income 5,0 5 Profit From Ordinery activities before Finance Cost, Exchange Diffrence & Exceptional Items (3 + 4) 14,3 6 (a) Finance Costs 4 (b) Exchange Diffrences Sub- Total 4 7 Profit From Ordinery activities after Finance Cost, Exchange Diffrence & Exceptional Items (5 - 6) 13,8 8 Exceptional Items (5 - 6) 13,8 8 Exceptional Items 9 9 Profit // Loss) from Ordinary Activities before Tax (7+8) 13,1 10 Tax Expenses (Including Deferred Tax) (1,7) 11 Net Profit / (Loss) from Ordinary Activities after Tax (9-10) 15,1 12 Extraordinery Items (net of expenses) 13 Net Profit / (Loss) for the period / year 15,1 14 Paid Up Eqity Share Capital 4,75,4 (Face Value of Share Rs.10 /-Each) 15 Reserves Excluding Revaluation Reserve (As per Audited Balance Sheet of Previous accounting Year) 16 Earning Per share (Before Extraordiney Items) (a) Basic (Rs.) - (a) Diluted (Rs.) - Earning Per share (After Extraordiney Items) (a) Basic (Rs.) - (a) Diluted (Rs.) - PARTICULARS OF SHAREHOLDING 1 Public Shareholding (a) No of Shares 37,6 (b) Percentage of Shareholding	6,201 6,349 - 6,349 9,851	1,30,775 (18,87,786) 14,918 - 14,918 (19,02,704)	5,03,523 14,36,201 46,349 - 46,349 13,89,851	1,30,775 , (18,87,786) 14,918 - 14,918 (19,02,704)	38,17, 41,43, 58, 58,
5 Profit From Ordinery activities before Finance Cost, Exchange Diffrence & Exceptional Items (3+4) 6 (a) Finance Costs (b) Exchange Diffrences (c) Exchange Diffrences (d) Exchange Diffrences (e) Exchange Diffrence & Sub- Total 7 Profit From Ordinery activities after Finance Cost, Exchange Diffrence & Exceptional Items (5-6) 13,8 Exceptional Items 9 Profit /(Loss) from Ordinary Activities before Tax (7+8) 113,8 10 Tax Expenses (Including Deferred Tax) 11 Net Profit / (Loss) from Ordinary Activities after Tax (9-10) 12 Extraordinery Items (net of expenses) 13 Net Profit / (Loss) for the period / year 14 Paid Up Eqity Share Capital (A75,4) Face Value of Share Rs.10 /-Each) 15 Reserves Excluding Revaluation Reserve (As per Audited Balance Sheet of Previous accounting Year) 16 Earning Per share (Before Extraordiney Items) (a) Basic (Rs.) - (a) Diluted (Rs.) - Earning Per share (After Extraordiney Items) (a) Basic (Rs.) - (a) Diluted (Rs.) - PARTICULARS OF SHAREHOLDING 1 Public Shareholding (a) No of Shares 37,4	6,201 6,349 - 6,349 9,851	(18,87,786) 14,918 - 14,918 (19,02,704)	14,36,201 46,349 - 46,349 13,89,851	(18,87,786) 14,918 - 14,918 (19,02,704)	41,43, 58, 58,
Finance Cost, Exchange Diffrence & Exceptional Items (3+4) 14; 6 (a) Finance Costs 4 (b) Exchange Diffrences Sub- Total 4 7 Profit From Ordinery activities after Finance Cost, Exchange Diffrence & Exceptional Items (5-6) 13; 8 Exceptional Items (5-6) 13; 10 Tax Expenses (Including Deferred Tax) (1,2) 10 Tax Expenses (Including Deferred Tax) (1,2) 11 Extraordinery Items (net of expenses) 15; 12 Extraordinery Items (net of expenses) 15 13 Net Profit / (Loss) for the period / year 15; 14 Paid Up Eqity Share Capital (75,6) 15 Reserves Excluding Revaluation Reserve (As per Audited Balance Sheet of Previous accounting Year) 16 16 Earning Per share (Before Extraordiney Items) (a) Basic (Rs.) - (a) Diluted (Rs.) - Earning Per share (After Extraordiney Items) (a) Basic (Rs.) - (a) Diluted (Rs.) - PARTICULARS OF SHAREHOLDING 1 Public Shareholding (b) Percentage of Shareholding (a) No of Shares 37; (b) Percentage of Shareholding	6,349 - 6,349 9,851	14,918 - 14,918 (19,02,704)	46,349 - 46,349 13,89,851	14,918 - 14,918 (19,02,704)	58,
Exceptional Items (3 + 4) 14,2 6 (a) Finance Costs 4 7 Profit From Ordinery activities after Finance Cost, Exchange Diffrence & Exceptional Items (5 - 6) 13,3 8 Exceptional Items (5 - 6) 13,4 10 Tax Expenses (Including Deferred Tax) 14,7 11 Net Profit / (Loss) from Ordinary Activities 11 Defer Tax (7+8) 13,4 12 Extraordinery Items (net of expenses) 15,1 13 Net Profit / (Loss) from Ordinary Activites 14 Paid Up Eqity Share Capital 4,75,4 15 Reserves Excluding Revaluation Reserve 16 (As per Audited Balance Sheet of Previous 16 accounting Year) 16 16 Earning Per share (Before Extraordiney Items) 17 (a) Diluted (Rs.) - 18 (a) Basic (Rs.) - 19 (a) Diluted (Rs.) - 20 PARTICULARS OF SHAREHOLDING 20 Public Shareholding 21 (a) Percentage of Shareholding 23 (b) Percentage of Shareholding 24 Public Shareholding 25 Particulars Of Shareholding 26 Public Shareholding 26 Public Shareholding 27 Public Shareholding 28 Percentage of Shareholding 38 Percentage of Shareholding 39 Percentage of Shareholding 30 Public Shareholding 30 Public Shareholding 30 Percentage of Shareholding 31 Percentage of Shareholding 31 Percentage of Shareholding 32 Percentage of Shareholding 33 Percentage of Shareholding 34 Percentage of Shareholding 36 Percentage of Shareholding 37 Percentage of Shareholding 38 Percentage of Shareholding 38 Percentage of Shareholding 39 Percentage of Shareholding 30 Percentage of Shareholding 31	6,349 - 6,349 9,851	14,918 - 14,918 (19,02,704)	46,349 - 46,349 13,89,851	14,918 - 14,918 (19,02,704)	58,
6 (a) Finance Costs (b) Exchange Diffrences 7 Profit From Ordinery activities after Finance Cost, Exchange Diffrence & Exceptional Items (5 - 6) 8 Exceptional Items (5 - 6) 13,8 Exceptional Items 9 Profit /(Loss) from Ordinary Activities before Tax (7+8) 10 Tax Expenses (Including Deferred Tax) (1,2) 11 Net Profit / (Loss) from Ordinary Activites after Tax (9-10) 12 Extraordinery Items (net of expenses) 13 Net Profit /(Loss) for the period / year 14 Paid Up Eqity Share Capital (Face Value of Share Rs. 10 /-Each) 15 Reserves Excluding Revaluation Reserve (As per Audited Balance Sheet of Previous accounting Year) 16 Earning Per share (Before Extraordiney Items) (a) Basic (Rs.) - (a) Diluted (Rs.) - Earning Per share (After Extraordiney Items) (a) Basic (Rs.) - (a) Diluted (Rs.) - PARTICULARS OF SHAREHOLDING 1 Public Shareholding (a) No of Shares (b) Percentage of Shareholding	6,349 - 6,349 9,851	14,918 - 14,918 (19,02,704)	46,349 - 46,349 13,89,851	14,918 - 14,918 (19,02,704)	58,
(b) Exchange Diffrences Sub-Total 4	- 6,349 9,851	14,918 (19,02,704) (19,02,704)	13,89,851	14,918	58,
Sub-Total 4	9,851 9,851	(19,02,704)	13,89,851	(19,02,704)	
7 Profit From Ordinery activities after	9,851 9,851	(19,02,704)	13,89,851	(19,02,704)	
Finance Cost, Exchange Diffrence &	9,851	(19,02,704)			40,84,
Exceptional Items (5 - 6) 13,8	9,851	(19,02,704)			40,84,
8 Exceptional Items 9 Profit /(Loss) from Ordinary Activities before Tax (7+8) 13,1 10 Tax Expenses (Including Deferred Tax) (1,2 11 Net Profit / (Loss) from Ordinary Activites after Tax (9-10) 15, 12 Extraordinery Items (net of expenses) 1 13 Net Profit / (Loss) for the period / year 15, 14 Paid Up Eqity Share Capital 4,75, 16 Face Value of Share Rs, 10 /-Each) 1 15 Reserves Excluding Revaluation Reserve (As per Audited Balance Sheet of Previous accounting Year) 1 16 Earning Per share (Before Extraordiney Items) (a) Basic (Rs,) - (a) Diluted (Rs,) - (b) PARTICULARS OF SHAREHOLDING 1 Public Shareholding (a) No of Shares 37, (b) Percentage of Shareholding	9,851	(19,02,704)			40,64,
9 Profit /(Loss) from Ordinary Activities before Tax (7+8) 13,4 10 Tax Expenses (Including Deferred Tax) (1,7 11 Net Profit / (Loss) from Ordinary Activites after Tax (9-10) 15, 12 Extraordinery Items (net of expenses) 12 12 Extraordinery Items (net of expenses) 14 14 Paid Up Eqity Share Capital (4,75,4 15 (Face Value of Share Rs.10 /-Each) 15 15 Reserves Excluding Revaluation Reserve (As per Audited Balance Sheet of Previous accounting Year) 16 16 Earning Per share (Before Extraordiney Items) (a) Basic (Rs.) - (a) Diluted (Rs.) - (b) PARTICULARS OF SHAREHOLDING 1 1 Public Shareholding (a) No of Shares 37, (b) Percentage of Shareholding			13,89,851	(10.00.70.0	
before Tax (7+8) 13,1 10 Tax Expenses (Including Deferred Tax) (1,7 11 Net Profit / (Loss) from Ordinary Activites after Tax (9-10) 15,1 12 Extraordinery Items (net of expenses) 13 Net Profit / (Loss) for the period / year 15,1 14 Paid Up Eqity Share Capital (4,75,4 (Face Value of Share Rs. 10 /-Each) 15 15 Reserves Excluding Revaluation Reserve (As per Audited Balance Sheet of Previous accounting Year) 16 Earning Per share (Before Extraordiney Items) (a) Basic (Rs.) - (a) Diluted (Rs.) - Earning Per share (After Extraordiney Items) (a) Basic (Rs.) - (a) Diluted (Rs.) - (a) Diluted (Rs.) - (a) Diluted (Rs.) - (b) PARTICULARS OF SHAREHOLDING 1 10 Public Shareholding (a) No of Shares 37,1 10 (b) Percentage of Shareholding (a) Percentage of Shareholding (a) Percentage of Shareholding (b) Percentage of Shareholding (a) Particular (a) Particul			13,89,851	(10.00.70.0	
10 Tax Expenses (Including Deferred Tax) (1,2)			15,05,051	(19 07 704)	40,84,
11 Net Profit / (Loss) from Ordinary Activites after Tax (9-10) 15, 12 Extraordinery Items (net of expenses)	0,137)	(10,217)	(1,20,459)	(18,247)	8,
after Tax (9-10) 15, Extraordinery Items (net of expenses) 15 Extraordinery Items (net of expenses) 15, Paid Up Eqity Share Capital 4,75,4 Face Value of Share Rs.10 /-Each) 15 Reserves Excluding Revaluation Reserve (As per Audited Balance Sheet of Previous accounting Year) 16 Earning Per share (Before Extraordiney Items) (a) Basic (Rs.) - (a) Diluted (Rs.) - Earning Per share (After Extraordiney Items) (a) Basic (Rs.) - (a) Diluted (Rs.) - Earning Per share (After Extraordiney Items) (a) Basic (Rs.) - (b) Particulars Of Shareholding 1 Public Shareholding 1 (a) No of Shares 37, (b) Percentage of Shareholding 15, 15, 15, 15, 15, 16, 17, 17, 17, 17, 17, 17, 18, 17, 17, 17, 19, 17, 17, 10, 17, 17, 11, 17, 17, 12, 17, 17, 13, 14, 17, 14, 15, 17, 15, 15, 17, 16, 17, 17, 17, 17, 17, 18, 17, 17, 19, 17, 17, 10, 17, 17, 11, 17, 17, 11, 17, 17, 12, 17, 13, 14, 15, 14, 15, 17, 15, 15, 15, 1			(1,20,100)	(10,217)	
12 Extraordinery Items (net of expenses) 13 Net Profit / (Loss) for the period / year 15, 14 Paid Up Eqity Share Capital 4,75, (Face Value of Share Rs.10 /-Each) 15 Reserves Excluding Revaluation Reserve (As per Audited Balance Sheet of Previous accounting Year) 16 Earning Per share (Before Extraordiney Items) (a) Basic (Rs.) - (a) Diluted (Rs.) - Earning Per share (After Extraordiney Items) (a) Basic (Rs.) - (a) Diluted (Rs.) - PARTICULARS OF SHAREHOLDING 1 Public Shareholding 17 17 17 17 17 17 17 1	0,311	(18,84,458)	15,10,311	(18,84,458)	40,75,
13 Net Profit / (Loss) for the period / year 15, 14 Paid Up Eqity Share Capital 4,75,4 (Face Value of Share Rs.10 /-Each) 15 Reserves Excluding Revaluation Reserve (As per Audited Balance Sheet of Previous accounting Year) 16 Earning Per share (Before Extraordiney Items) (a) Basic (Rs.) - (a) Diluted (Rs.) - (a) Diluted (Rs.) - (a) Basic (Rs.) - (a) Diluted (Rs.) - (a) Diluted (Rs.) - (b) PARTICULARS OF SHAREHOLDING 1 Public Shareholding (a) No of Shares 37, (b) Percentage of Shareholding 37, (b) Percentage of Shareholding 37,					
14 Paid Up Eqity Share Capital 4,75,4 (Face Value of Share Rs.10 /-Each) 15 Reserves Excluding Revaluation Reserve	0,311	(18,84,458)	15,10,311	(18,84,458)	40,75
(Face Value of Share Rs. 10 /-Each) 15 Reserves Excluding Revaluation Reserve (As per Audited Balance Sheet of Previous accounting Year) 16 Earning Per share (Before Extraordiney Items) (a) Basic (Rs.) - (a) Diluted (Rs.) - Earning Per share (After Extraordiney Items) (a) Basic (Rs.) - (a) Diluted (Rs.) - 2 Basic (Rs.) - (a) Diluted (Rs.) - PARTICULARS OF SHAREHOLDING 1 Public Shareholding (a) No of Shares 37, (b) Percentage of Shareholding		4,75,41,060	4,75,41,060	4,75,41,060	4,75,41.
15 Reserves Excluding Revaluation Reserve (As per Audited Balance Sheet of Previous accounting Year) 16 Earning Per share (Before Extraordiney Items) (a) Basic (Rs.) - (a) Diluted (Rs.) - Earning Per share (After Extraordiney Items) (a) Basic (Rs.) - (a) Diluted (Rs.) - PARTICULARS OF SHAREHOLDING 1 Public Shareholding (a) No of Shares 37, (b) Percentage of Shareholding					
(As per Audited Balance Sheet of Previous accounting Year) 16 Earning Per share (Before Extraordiney Items) (a) Basic (Rs.) - (a) Diluted (Rs.) - Earning Per share (After Extraordiney Items) (a) Basic (Rs.) - (a) Buluted (Rs.) - PARTICULARS OF SHAREHOLDING 1 Public Shareholding (a) No of Shares 37, (b) Percentage of Shareholding					
accounting Year)					
16 Earning Per share (Before Extraordiney Items)					
(a) Basic (Rs.) - (a) Diluted (Rs.) - Earning Per share (After Extraordiney Items) (a) Basic (Rs.) - (a) Diluted (Rs.) - PARTICULARS OF SHAREHOLDING 1 Public Shareholding (a) No of Shares 37, (b) Percentage of Shareholding					
Earning Per share (After Extraordiney Items)	0.32	(0.40)	0.32	(0.40)	
(a) Basic (Rs.) - (a) Diluted (Rs.) - PARTICULARS OF SHAREHOLDING 1 Public Shareholding (a) No of Shares (b) Percentage of Shareholding	0.32	(0.40)	0.32	(0.40)	
(a) Diluted (Rs.) - PARTICULARS OF SHAREHOLDING 1 Public Shareholding (a) No of Shares 37, (b) Percentage of Shareholding					
(a) Diluted (Rs.) - PARTICULARS OF SHAREHOLDING 1 Public Shareholding (a) No of Shares 37, (b) Percentage of Shareholding	0.32	(0.40)	0.32	(0.40)	
1 Public Shareholding (a) No of Shares 37, (b) Percentage of Shareholding	0.32	(0.40)	0.32	(0.40)	
(a) No of Shares 37, (b) Percentage of Shareholding					
(b) Percentage of Shareholding					
	5,000	37,45,000	37,45,000	37,45,000	37,45
	78.77	78.77	78.77	78.77	7
2 Promoters and Promoters group Share holding			a <u>5</u>		
(A) Pledged / Encumberd					
(a) No of Shares					
(b) Percentage of Shares (as a % of the					
total shareholding of Promoter and Promoter Group)	-				
(c) Percentage of Shares (as a % of the					
total share capital of the company)					
(B) Non Pledged / Non Encumberd					
(a) No of Shares 10,					10,09
(b) Percentage of Shares (as a % of the	19,106	10,09,106	10,09,106	10,09,106	
total shareholding of Promoter and Promoter Group) (c) Percentage of Shares (as a % of the total share capital of the	9,106	10,09,106	10,09,106	10,09,106	

- 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 06, 2015.
 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 Figures of previous year, have been reclassified/ regrouped whatever necessary.

Web: www.hasjuicebar.com

For and behalf of the Board of Directors of Has Lifestyle Limited Viru Kanod

Niru Kanodia Director DIN 02651444

Place: Mumbai Date: 6th Nov 2015

Tel.: +91 22 30266060

Email: info@hasjuicebar.com

MUMBA



HAS Lifestyle Ltd.

35-B, Khatau Building, 2nd Floor, Alkesh Dinesh Mody Marg, Near BSE, Fort, Mumbai - 400 001. India. CIN No.: U74999MH2006PLC166037

HAS LIFESTYLE LIMITED

Statement of Assets and Liabilities

(Amt in Rs.)

		(Amt m 13.)		
	As at	As at	As at 01/04/2014 To 31/03/2015	
Particulars	01/04/2015 To 30/09/2015	01/04/2014 To 30/09/2014		
	Unaudited	Unaudited	Audited	
SHAREHOLDERS' FUNDS:		11 0 60	4 75 41 060	
(a) Capital	4,75,41,060	4,75,41,060	4,75,41,060	
(b) Reserves and Surplus	69,31,648	(5,39,005)	54,21,353	
Total	5,44,72,708	4,70,02,055	5,29,62,413	
Loan Funds		45.00.400	41,71,462	
Fixed Assets	38,87,020	45,00,409	1,39,27,186	
Investments	3,53,29,159	26,51,020	1,39,27,180	
Current Assets, Loans and Advances		2 00 072	2 21 521	
(a) Inventories	7,08,708	2,00,853	3,31,521	
(b) Sundry debtors	23,47,179	21,34,383	5,57,587	
(c) Cash and bank balances	31,38,607	19,14,899	16,88,955	
(d) Other current assets	4,30,336	3,01,694	2,89,695	
(e) Loans and advances	1,13,98,263	3,78,37,147	3,36,26,157	
Total Current assets	1,80,23,093	4,23,88,976	3,64,93,915	
Less: Current liabilities and Provisions			1424211	
(a) Liabilities	24,99,201	23,78,129	14,34,311	
(b) Provisions	2,67,363	1,60,221	1,95,839	
Miscellanceous Expenditure	9 "		· 2 =	
(Not Written off or adjusted)				
Profit and loss account			47.00.450	
Total current liabilities	27,66,564	25,38,350	16,30,150	
Net Current Assets	1,52,56,529	3,98,50,626	3,48,63,765	
Total	5,44,72,708	4,70,02,055	5,29,62,413	

For and behalf of the Board of Directors of Has Lifestyle Limited

Niru Kanodia

Director

DIN 02651444

Place: Mumbai Date: 6th Nov 2015

Tel.: +91 22 30266060

Web: www.hasjuicebar.com

Email: info@hasjuicebar.com