

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

S. V. Niphadkar



CA. Suhas Niphadkar
(Proprietor)
Membership No. 041578

Place: Mumbai
Date: 06/11/2015



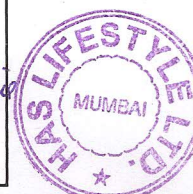
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HAS Lifestyle Ltd.

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

HAS LIFESTYLE LIMITED					
PART 1 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th SEPTEMBER, 2015					
Particulars	Half Year Ended Results		Half Year Ended Results		Year Ended Results
	30.09.2015	30.09.2014	30.09.2015	30.09.2014	31.03.2015
	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Gross Sales From Operation					
1 Income From Operations					
(a) Net Sales from operations	1,84,66,068	80,04,319	1,84,66,068	80,04,319	1,88,48,737
(b) Other Operating Income	23,51,760	6,58,369	23,51,760	6,58,369	33,82,626
Total Income	2,08,17,828	86,62,688	2,08,17,828	86,62,688	2,22,31,363
2 Expenditure					
(a) Increase / Decrease in stock in trade & work in progress	-	-	-	-	-
(b) Consumption of raw materials	63,86,228	37,90,504	63,86,228	37,90,504	71,65,560
(c) Purchase of traded goods	-	-	-	-	-
(d) Employee cost	30,35,201	15,59,696	30,35,201	15,59,696	40,06,257
(e) Depreciation And Amortisation Expenses	7,88,132	3,47,150	7,88,132	3,47,150	8,91,917
(f) Other expenditure	96,75,590	49,83,899	96,75,590	49,83,899	98,41,802
Total Expenditure	1,98,85,151	1,06,81,249	1,98,85,151	1,06,81,249	2,19,05,536
3 Profit From Operations before other Income, Finance Cost, Exchange					
Difference & Exceptional Items (1 - 2)	9,32,678	(20,18,561)	9,32,678	(20,18,561)	3,25,827
4 Other income	5,03,523	1,30,775	5,03,523	1,30,775	38,17,707
5 Profit From Ordinary activities before Finance Cost, Exchange Difference & Exceptional Items (3 + 4)	14,36,201	(18,87,786)	14,36,201	(18,87,786)	41,43,534
6 (a) Finance Costs	46,349	14,918	46,349	14,918	58,756
(b) Exchange Differences	-	-	-	-	-
Sub- Total	46,349	14,918	46,349	14,918	58,756
7 Profit From Ordinary activities after Finance Cost, Exchange Difference & Exceptional Items (5 - 6)	13,89,851	(19,02,704)	13,89,851	(19,02,704)	40,84,778
8 Exceptional Items					
9 Profit / (Loss) from Ordinary Activities before Tax (7+8)	13,89,851	(19,02,704)	13,89,851	(19,02,704)	40,84,778
10 Tax Expenses (Including Deferred Tax)	(1,20,459)	(18,247)	(1,20,459)	(18,247)	8,881
11 Net Profit / (Loss) from Ordinary Activities after Tax (9-10)	15,10,311	(18,84,458)	15,10,311	(18,84,458)	40,75,897
12 Extraordinary Items (net of expenses)					
13 Net Profit / (Loss) for the period / year	15,10,311	(18,84,458)	15,10,311	(18,84,458)	40,75,897
14 Paid Up Equity Share Capital (Face Value of Share Rs.10 /-Each)	4,75,41,060	4,75,41,060	4,75,41,060	4,75,41,060	4,75,41,060
15 Reserves Excluding Revaluation Reserve (As per Audited Balance Sheet of Previous accounting Year)					
16 Earning Per share (Before Extraordinary Items)					
(a) Basic (Rs.) -	0.32	(0.40)	0.32	(0.40)	0.86
(a) Diluted (Rs.) -	0.32	(0.40)	0.32	(0.40)	0.86
Earning Per share (After Extraordinary Items)					
(a) Basic (Rs.) -	0.32	(0.40)	0.32	(0.40)	0.86
(a) Diluted (Rs.) -	0.32	(0.40)	0.32	(0.40)	0.86
PARTICULARS OF SHAREHOLDING					
1 Public Shareholding					
(a) No of Shares	37,45,000	37,45,000	37,45,000	37,45,000	37,45,000
(b) Percentage of Shareholding	78.77	78.77	78.77	78.77	78.77
2 Promoters and Promoters group Share holding					
(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	10,09,106	10,09,106	10,09,106	10,09,106	10,09,106
(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	21.23	21.23	21.23	21.23	21.23
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 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.					
For and behalf of the Board of Directors of Has Lifestyle Limited <i>Niru Kanodia</i> Niru Kanodia Director DIN 02651444					
Place : Mumbai Date : 6th Nov 2015					





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CIN No. : U74999MH2006PLC166037

HAS LIFESTYLE LIMITED

Statement of Assets and Liabilities

(Amt in Rs.)

Particulars	As at	As at	As at
	01/04/2015	01/04/2014	01/04/2014
	To	To	To
	30/09/2015	30/09/2014	31/03/2015
	Unaudited	Unaudited	Audited
SHAREHOLDERS' FUNDS:			
(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			-
Fixed Assets	38,87,020	45,00,409	41,71,462
Investments	3,53,29,159	26,51,020	1,39,27,186
Current Assets, Loans and Advances			
(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			
(a) Liabilities	24,99,201	23,78,129	14,34,311
(b) Provisions	2,67,363	1,60,221	1,95,839
Miscellaneous Expenditure (Not Written off or adjusted)			-
Profit and loss account			-
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

Niru Kanodia
Director
DIN 02651444



Place : Mumbai
Date : 6th Nov 2015