

| General information about company | |
|--|-----------------------|
| Scrip code | 780014 |
| Name of company | Has Lifestyle Limited |
| Result Type | Main Format |
| Class of security | Equity |
| Date of start of financial year | 01-04-2017 |
| Date of end of financial year | 31-03-2018 |
| Date of board meeting when results were approved | 14-12-2017 |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 06-12-2017 |
| Description of presentation currency | INR |
| Level of rounding used in financial results | Actual |
| Reporting Quarter | Half yearly |
| Nature of report standalone or consolidated | Standalone |
| Whether results are audited or unaudited | Unaudited |
| Segment Reporting | Single segment |
| Description of single segment | Fresh Juices |
| Start time of board meeting | 11:00 |
| End time of board meeting | 11:30 |

| Financial Results – Other than Bank | | | |
|--|---|--|---|
| Particulars | | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| A | Date of start of reporting period | 01-07-2017 | 01-04-2017 |
| B | Date of end of reporting period | 30-09-2017 | 30-09-2017 |
| C | Whether results are audited or unaudited | Unaudited | Unaudited |
| D | Nature of report standalone or consolidated | Standalone | Standalone |
| Part I | 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. | | |
| 1 | Revenue From Operations | | |
| | Revenue from operations | 45304903 | 45304903 |
| | Other income | 2056661 | 2056661 |
| | Total Revenue | 47361564 | 47361564 |
| 2 | Expenses | | |
| (a) | Cost of materials consumed | 14689737 | 14689737 |
| (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 | 9912076 | 9912076 |
| (e) | Finance costs | 212487 | 212487 |
| (f) | Depreciation and amortisation expense | 1895866 | 1895866 |
| (g) | Other Expenses | | |
| 1 | Advertisement charges | 2152268 | 2152268 |
| 2 | Rent | 8024472 | 8024472 |
| 3 | Miscellaneous Expenses | 5789511 | 5789511 |
| 4 | Business Promotion | 175745 | 175745 |
| 5 | Legal & Professional Charges | 1232002 | 1232002 |
| 6 | Repairs and Maintenance | 1600730 | 1600730 |
| 7 | Consultancy Charges | 515886 | 515886 |
| 8 | Travelling and Conveyance | 1148364 | 1148364 |
| 9 | Bank Charges | 151694 | 151694 |
| 10 | Electricity, gas and water | 2356718 | 2356718 |
| | Total other expenses | 23147390 | 23147390 |
| | Total expenses | 49857556 | 49857556 |

| Financial Results – Other than Bank | | | |
|--|---|--|---|
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| B | Date of end of reporting period | 30-09-2017 | 30-09-2017 |
| C | Whether results are audited or unaudited | Unaudited | Unaudited |
| D | Nature of report standalone or consolidated | Standalone | Standalone |
| Part I | 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. | | |
| 3 | Profit before exceptional and extraordinary items and tax | -2495992 | -2495992 |
| 4 | Exceptional items | 0 | 0 |
| 5 | Profit before extraordinary items and tax | -2495992 | -2495992 |
| 6 | Extraordinary items | 0 | 0 |
| 7 | Profit before tax | -2495992 | -2495992 |
| | Current tax | 0 | 0 |
| | Deferred tax | -160892 | -160892 |
| | Total tax expenses | -160892 | -160892 |
| 9 | Net Profit Loss for the period from continuing operations | -2335100 | -2335100 |
| 10 | Profit (loss) from discontinuing operations before tax | 0 | 0 |
| 11 | Tax expense of discontinuing operations | 0 | 0 |
| 12 | Net profit (loss) from discontinuing operation after tax | 0 | 0 |
| 13 | Profit (loss) for period before minority interest | -2335100 | -2335100 |
| 16 | Net profit (Loss) for the period | -2335100 | -2335100 |

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|-------------------------------------|---|---------------------------------------|--|
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| B | Date of end of reporting period | 30-09-2017 | 30-09-2017 |
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| D | Nature of report standalone or consolidated | Standalone | Standalone |
| Part I | 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. | | |
| 17 | Details of equity share capital | | |
| | Paid-up equity share capital | 47541060 | 47541060 |
| | Face value of equity share capital | 10 | 10 |
| 17 | Details of debt securities | | |
| 18 | Reserves excluding revaluation reserve | | |
| 20 | Earnings per equity share | | |
| | Basic earnings (loss) per share from continuing and discontinued operations | -0.49 | -0.49 |
| | Diluted earnings (loss) per share from continuing and discontinued operations | -0.49 | -0.49 |
| 24 | Disclosure of notes on financial results | | |

| Statement of Asset and Liabilities | | | |
|---|--|------------------------------|----------------------------------|
| Particulars | | Half year ended (dd-mm-yyyy) | Previous year ended (dd-mm-yyyy) |
| Date of start of reporting period | | 01-04-2017 | 01-04-2016 |
| Date of end of reporting period | | 30-09-2017 | 31-03-2017 |
| Whether results are audited or unaudited | | Unaudited | |
| Nature of report standalone or consolidated | | Standalone | Standalone |
| | Equity and liabilities | | |
| 1 | Shareholders' funds | | |
| | Share capital | 47541060 | 47541060 |
| | Reserves and surplus | 6159999 | 8718717 |
| | Money received against share warrants | | |
| | Total shareholders' funds | 53701059 | 56259777 |
| 2 | Share application money pending allotment | 0 | 0 |
| 3 | Deferred government grants | 0 | 0 |
| 4 | Minority interest | | |
| 5 | Non-current liabilities | | |
| | Long-term borrowings | 0 | 10177337 |
| | Deferred tax liabilities (net) | 0 | 0 |
| | Foreign currency monetary item translation difference liability account | 0 | 0 |
| | Other long-term liabilities | 21153421 | 14192217 |
| | Long-term provisions | 0 | 0 |
| | Total non-current liabilities | 21153421 | 24369554 |
| 6 | Current liabilities | | |
| | Short-term borrowings | 93000 | 233000 |
| | Trade Payables | | |
| | (A) Total outstanding dues of micro enterprises and small enterprises | 0 | 0 |
| | (B) Total outstanding dues of creditors other than micro enterprises and small enterprises | 715229 | 2649431 |
| | Other current liabilities | 0 | 0 |
| | Short-term provisions | 857948 | 1248629 |
| | Total current liabilities | 1666177 | 4131060 |
| | Total equity and liabilities | 76520657 | 84760391 |
| | Assets | | |
| 1 | Non-current assets | | |
| (i) | Fixed assets | | |
| | Tangible assets | 15600124 | 14813737 |
| | Producing properties | 0 | 0 |
| | Intangible assets | 0 | 0 |
| | Preproducing properties | 0 | 0 |
| | Tangible assets capital work-in-progress | 0 | |
| | Intangible assets under development or work-in-progress | 0 | 0 |
| | Total fixed assets | 15600124 | 14813737 |

| Statement of Asset and Liabilities | | | |
|---|---|------------------------------|----------------------------------|
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| Date of end of reporting period | | 30-09-2017 | 31-03-2017 |
| Whether results are audited or unaudited | | Unaudited | |
| Nature of report standalone or consolidated | | Standalone | Standalone |
| (ii) | Non-current investments | 7779512 | 11972795 |
| (v) | Deferred tax assets (net) | 445457 | 284565 |
| (vi) | Foreign currency monetary item translation difference asset account | 0 | 0 |
| (vii) | Long-term loans and advances | 0 | 0 |
| (viii) | Other non-current assets | 268248 | 386397 |
| | Total non-current assets | 24093341 | 27457494 |
| | Current assets | | |
| | Current investments | 0 | 0 |
| | Inventories | 1974107 | 1181875 |
| | Trade receivables | 1180786 | 866302 |
| | Cash and cash equivalents | 5455965 | 14166622 |
| | Bank balance other than cash and cash equivalents | 0 | 0 |
| | Short-term loans and advances | 43816458 | 41088098 |
| | Other current assets | 0 | 0 |
| | Total current assets | 52427316 | 57302897 |
| | Total assets | 76520657 | 84760391 |
| | Disclosure of notes on assets and liabilities | | |

