

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	13-11-2019
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-11-2019
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
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 date and time of board meeting	13-11-2019 03:00
End date and time of board meeting	13-11-2019 04:00
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

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	01-04-2019	01-04-2019
B	Date of end of reporting period	30-09-2019	30-09-2019
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	70838669	70838669
	Other income	512326	512326
	Total Revenue	71350995	71350995
2	Expenses		
(a)	Cost of materials consumed	21156538	21156538
(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	10854685	10854685
(e)	Finance costs	56405	56405
(f)	Depreciation and amortisation expense	3343662	3343662
(g)	Other Expenses		
1	Advertisement charges	4117656	4117656
2	Rent	14172932	14172932
3	Miscellaneous Expenses	4374792	4374792
4	GST Expenses	3345521	3345521
5	Business Promotion	130796	130796
6	Repairs and Maintenance	3534695	3534695
7	Legal & Professional Charges	1915104	1915104
8	Travelling and Conveyance	737970	737970
9	Bank Charges	179762	179762
10	Electricity, gas and water	4601305	4601305
	Total other expenses	37110533	37110533
	Total expenses	72521823	72521823

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3	Profit before exceptional and extraordinary items and tax	-1170828	-1170828
4	Exceptional items	0	0
5	Profit before extraordinary items and tax	-1170828	-1170828
6	Extraordinary items	0	0
7	Profit before tax	-1170828	-1170828
	Current tax	0	0
	Deferred tax	-278777	-278777
	Total tax expenses	-278777	-278777
9	Net Profit Loss for the period from continuing operations	-892051	-892051
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	-892051	-892051
16	Net profit (Loss) for the period	-892051	-892051

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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		
	Basic earnings (loss) per share from continuing and discontinued operations	-0.19	-0.19
20	Debt equity ratio		
21	Debt service coverage ratio	0	0
22	Interest service coverage ratio	0	0

Statement of Asset and Liabilities		
	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2019
	Date of end of reporting period	30-09-2019
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
	Equity and liabilities	
1	Shareholders' funds	
	Share capital	47541060
	Reserves and surplus	7955073
	Money received against share warrants	
	Total shareholders' funds	55496133
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	
5	Non-current liabilities	
	Long-term borrowings	1127798
	Deferred tax liabilities (net)	0
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	0
	Long-term provisions	36295590
	Total non-current liabilities	37423388
6	Current liabilities	
	Short-term borrowings	293000
	Trade Payables	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	5990625
	Other current liabilities	0
	Short-term provisions	959634
	Total current liabilities	7243259
	Total equity and liabilities	100162780
	Assets	
1	Non-current assets	
(i)	Fixed assets	
	Tangible assets	26592709
	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
	Total fixed assets	26592709

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Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2019
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Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
(ii)	Non-current investments	38091672
(v)	Deferred tax assets (net)	1482386
(vi)	Foreign currency monetary item translation difference asset account	0
(vii)	Long-term loans and advances	0
(viii)	Other non-current assets	0
	Total non-current assets	66166767
	Current assets	
	Current investments	0
	Inventories	2199137
	Trade receivables	428360
	Cash and cash equivalents	8252321
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	23116195
	Other current assets	0
	Total current assets	33996013
	Total assets	100162780
	Disclosure of notes on assets and liabilities	

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2019	01-04-2019
Date of end of reporting period	30-09-2019	30-09-2019
Whether accounts are audited or unaudited	Unaudited	
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue		
(net sale/income from each segment should be disclosed)		
Total segment revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other unallocable expenditure net off unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Assets		
Un-allocable Assets		
Net Segment Assets		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		

