

Scrip code	
Scrip code	780014
NSE Symbol	Not applicable
MSEI Symbol	Not applicable
ISIN	INE888Q01016
Name of company	HAS Lifestyle Limited
Result Type	Main Format
Type of company	SME
Class of security	Equity
Date of start of financial year	01-04-2020
Date of end of financial year	31-03-2021
Date of board meeting when results were approved	25-06-2021
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	25-06-2021
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 Juice
Start date and time of board meeting	25-06-2021 03:00
End date and time of board meeting	25-06-2021 04:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
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	01-10-2020	01-04-2020
B	Date of end of reporting period	31-03-2021	31-03-2021
C	Whether results are audited or unaudited	Audited	Audited
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	28065473	28742532
	Other income	6585887	6649675
	Total Revenue	34651360	35392207
2	Expenses		
(a)	Cost of materials consumed	8195963	9005557
(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	1133025	1418819
(e)	Finance costs	31047	73590
(f)	Depreciation and amortisation expense	2829149	5658462
(g)	Other Expenses		
1	Advertisement charges	9480	9480
2	GST Expenses	1333114	1364056
3	Rent	7181922	7305576
4	Audit Fess	35000	35000
5	Business Pramotion	3754067	3927807
6	Travelling and Conveyance	412371	491661
7	Electricity, gas and water	1800651	2225175
8	Communication & Software Expenses	137162	220027
9	Professional Charges	93290	328263
10	Miscellaneous Expenses	3396833	3784449
	Total other expenses	18153890	19691494
	Total expenses	30343074	35847922

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3	Profit before exceptional and extraordinary items and tax	4308286	-455715
4	Exceptional items	0	0
5	Profit before extraordinary items and tax	4308286	-455715
6	Extraordinary items	0	0
7	Profit before tax	4308286	-455715
	Current tax	272407	272407
	Deferred tax	-195952	-390424
	Total tax expenses	76455	-118017
9	Net Profit Loss for the period from continuing operations	4231831	-337698
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	4231831	-337698
16	Net profit (Loss) for the period	4231831	-337698

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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	0.89	-0.07
20	Debt equity ratio		
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	01-04-2020
	Date of end of reporting period	31-03-2021
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	Equity and liabilities	
1	Shareholders' funds	
	Share capital	47541060
	Reserves and surplus	8204408
	Money received against share warrants	
	Total shareholders' funds	55745468
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	
5	Non-current liabilities	
	Long-term borrowings	587005
	Deferred tax liabilities (net)	0
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	0
	Long-term provisions	38020718
	Total non-current liabilities	38607723
6	Current liabilities	
	Short-term borrowings	33000
	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	3623252
	Other current liabilities	0
	Short-term provisions	441025
	Total current liabilities	4097277
	Total equity and liabilities	98450468
	Assets	
1	Non-current assets	
(i)	Fixed assets	
	Tangible assets	19526076
	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	19526076

Statement of Asset and Liabilities		
Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2020
Date of end of reporting period		31-03-2021
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
(ii)	Non-current investments	51254719
(v)	Deferred tax assets (net)	2165106
(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	72945901
	Current assets	
	Current investments	0
	Inventories	1361826
	Trade receivables	566021
	Cash and cash equivalents	207807
	Bank balance other than cash and cash equivalents	6318923
	Short-term loans and advances	17049990
	Other current assets	0
	Total current assets	25504567
	Total assets	98450468
	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	01-10-2020	01-04-2020
Date of end of reporting period	31-03-2021	31-03-2021
Whether accounts are audited or unaudited	Audited	Audited
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		

Cash flow statement - indirect		
	Particulars	Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2020
B	Date of end of reporting period	31-03-2021
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Standalone
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before extraordinary items and tax	-455715
2	Adjustments for reconcile profit (loss)	
	Adjustments to profit (loss)	
	Adjustments for finance costs	0
	Adjustments for depreciation and amortisation expense	5658462
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for share-based payments	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments to profit (loss)	5658462
3	Adjustments for working capital	
	Adjustments for decrease (increase) in inventories	758565
	Adjustments for decrease (increase) in trade receivables	6616049
	Adjustments for decrease (increase) in other current assets	725590
	Adjustments for increase (decrease) in trade payables	-76791
	Adjustments for increase (decrease) in other current liabilities	-60000
	Adjustments for provisions	-69341
	Total adjustments for working capital	7894072
	Total adjustments for reconcile profit (loss)	13552534
	Net cash flows from (used in) operations	13096819
	Dividends received	0
	Interest paid	73590
	Interest received	-102625
	Income taxes paid (refund)	272407
	Other inflows (outflows) of cash	84800
	Net cash flows from (used in) operating activities before extraordinary items	12732997
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	12732997
4	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0

	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of tangible assets	78125
	Purchase of tangible assets	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	102625
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-11922800
	Proceeds from government grants	0
	Net cash flows from (used in) investing activities before extraordinary items	-11742050
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) investing activities	-11742050
5	Cash flows from used in financing activities	
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	0
	Dividends paid	0
	Interest paid	-73590
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-2272885
	Net cash flows from (used in) financing activities before extraordinary items	-2199295
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	-2199295
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-1208348
6	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-1208348
	Cash and cash equivalents cash flow statement at beginning of period	7735078
	Cash and cash equivalents cash flow statement at end of period	6526730

