

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	01-04-2020
Date of end of financial year	31-03-2021
Date of board meeting when results were approved	13-11-2020
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-11-2020
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	13-11-2020 03:00
End date and time of board meeting	13-11-2020 04:00
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

<b>Financial Results – Other than Bank</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-07-2020	01-04-2020
B	Date of end of reporting period	30-09-2020	30-09-2020
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>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.</b>		
<b>1</b>	<b>Revenue From Operations</b>		
	Revenue from operations	677059	677059
	Other income	63789	63789
	<b>Total Revenue</b>	<b>740848</b>	<b>740848</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	809595	809595
(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	285794	285794
(e)	Finance costs	42543	42543
(f)	Depreciation and amortisation expense	2829313	2829313
<b>(g)</b>	<b>Other Expenses</b>		
1	Advertisement Charges	9480	9480
2	Bank Charges	88867	88867
3	Business Pramotion	10694	10694
4	Elecctricity Gas and Water Charges	424524	424524
5	GST	30942	30942
6	Legal and Professional Charges	222636	222636
7	General and Mis Expenses	391901	391901
8	Rent	123654	123654
9	Sales Pramotion	165999	165999
10	Conveyance Charges	68907	68907
	<b>Total other expenses</b>	<b>1537604</b>	<b>1537604</b>
	<b>Total expenses</b>	<b>5504849</b>	<b>5504849</b>

<b>Financial Results – Other than Bank</b>			
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<b>3</b>	<b>Profit before exceptional and extraordinary items and tax</b>	-4764001	-4764001
4	Exceptional items	0	0
<b>5</b>	<b>Profit before extraordinary items and tax</b>	-4764001	-4764001
6	Extraordinary items	0	0
<b>7</b>	<b>Profit before tax</b>	-4764001	-4764001
	Current tax	0	0
	Deferred tax	-194472	-194472
	<b>Total tax expenses</b>	-194472	-194472
<b>9</b>	<b>Net Profit Loss for the period from continuing operations</b>	-4569529	-4569529
10	Profit (loss) from discontinuing operations before tax	0	0
11	Tax expense of discontinuing operations	0	0
<b>12</b>	<b>Net profit (loss) from discontinuing operation after tax</b>	0	0
<b>13</b>	<b>Profit (loss) for period before minority interest</b>	-4569529	-4569529
<b>16</b>	<b>Net profit (Loss) for the period</b>	-4569529	-4569529

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<b>17</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	47541060	47541060
	Face value of equity share capital	10	10
<b>17</b>	<b>Details of debt securities</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	-0.96	-0.96
<b>20</b>	<b>Debt equity ratio</b>		
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	01-04-2020
	Date of end of reporting period	30-09-2020
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Shareholders' funds</b>	
	Share capital	47541060
	Reserves and surplus	3972577
	Money received against share warrants	
	<b>Total shareholders' funds</b>	<b>51513637</b>
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	
<b>5</b>	<b>Non-current liabilities</b>	
	Long-term borrowings	766673
	Deferred tax liabilities (net)	0
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	38970718
	Long-term provisions	0
	<b>Total non-current liabilities</b>	<b>39737391</b>
<b>6</b>	<b>Current liabilities</b>	
	Short-term borrowings	34252
	<b>Trade Payables</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2950639
	Other current liabilities	0
	Short-term provisions	1069
	<b>Total current liabilities</b>	<b>2985960</b>
	<b>Total equity and liabilities</b>	<b>94236988</b>
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
<b>(i)</b>	<b>Fixed assets</b>	
	Tangible assets	22518150
	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
	<b>Total fixed assets</b>	<b>22518150</b>

Statement of Asset and Liabilities		
Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2020
Date of end of reporting period		30-09-2020
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
(ii)	Non-current investments	42349758
(v)	Deferred tax assets (net)	1969154
(vi)	Foreign currency monetary item translation difference asset account	0
(vii)	Long-term loans and advances	0
(viii)	Other non-current assets	0
	<b>Total non-current assets</b>	<b>66837062</b>
	<b>Current assets</b>	
	Current investments	0
	Inventories	1580372
	Trade receivables	3887227
	Cash and cash equivalents	4270789
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	17661538
	Other current assets	0
	<b>Total current assets</b>	<b>27399926</b>
	<b>Total assets</b>	<b>94236988</b>
	<b>Disclosure of notes on assets and liabilities</b>	

<b>Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results</b>		
<b>Particulars</b>	<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
Date of start of reporting period	01-07-2020	01-04-2020
Date of end of reporting period	30-09-2020	30-09-2020
Whether accounts are audited or unaudited	Unaudited	
Nature of report standalone or consolidated	Standalone	Standalone
<b>1 Segment Revenue</b>		
<b>(net sale/income from each segment should be disclosed)</b>		
<b>Total segment revenue</b>		
<b>Less: Inter segment revenue</b>		
<b>Revenue from operations</b>		
<b>2 Segment Result</b>		
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
<b>Total Profit before tax</b>		
<b>i. Finance cost</b>		
<b>ii. Other unallocable expenditure net off unallocable income</b>		
<b>Profit before tax</b>		
<b>3 (Segment Asset - Segment Liabilities)</b>		
<b>Segment Asset</b>		
<b>Total Segment Assets</b>		
<b>Un-allocable Assets</b>		
<b>Net Segment Assets</b>		
<b>4 Segment Liabilities</b>		
<b>Segment Liabilities</b>		
<b>Total Segment Liabilities</b>		
<b>Un-allocable Liabilities</b>		
<b>Net Segment Liabilities</b>		
<b>Disclosure of notes on segments</b>		

