

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	01-04-2021
Date of end of financial year	31-03-2022
Date of board meeting when results were approved	30-05-2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	30-05-2022
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	30-05-2022 03:00
End date and time of board meeting	30-05-2022 04:30
Whether cash flow statement is applicable on company	No
Type of cash flow statement	
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	01-10-2021	01-04-2021
B	Date of end of reporting period	31-03-2022	31-03-2022
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	43543580.5	49887147
	Other income	13722734.5	26851292
	Total Revenue	57266315	76738439
2	Expenses		
(a)	Cost of materials consumed	12070955	14241379
(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	1509175	2189036
(e)	Finance costs	13549	42600
(f)	Depreciation and amortisation expense	2132944	4266052
(g)	Other Expenses		
1	Advertisement charges	100000	112540
2	GST Expenses	2031517	2331639
3	Rent	7061050	8552676
4	Audit Fess	40000	40000
5	Business Pramotion	4406276	5608050
6	Travelling and Conveyance	484367	723703
7	Electricity, gas and water	3434868	4045795
8	Rate & Taxes	238636	247604
9	CAM Charges	4540657	5030544
10	Miscellaneous Expenses	2995509	5120496
	Total other expenses	25332880	31813047
	Total expenses	41059503	52552114

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3	Profit before exceptional and extraordinary items and tax	16206812	24186325
4	Exceptional items	0	0
5	Profit before extraordinary items and tax	16206812	24186325
6	Extraordinary items	0	0
7	Profit before tax	16206812	24186325
	Current tax	4125785	4125785
	Deferred tax	-90206	-180455
	Total tax expenses	4035579	3945330
9	Net Profit Loss for the period from continuing operations	12171233	20240995
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	12171233	20240995
16	Net profit (Loss) for the period	12171233	20240995

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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	2.56	4.26
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	01-04-2021
	Date of end of reporting period	31-03-2022
	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	28445403
	Money received against share warrants	0
	Total shareholders' funds	75986463
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	
5	Non-current liabilities	
	Long-term borrowings	204012
	Deferred tax liabilities (net)	0
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	0
	Long-term provisions	37414218
	Total non-current liabilities	37618230
6	Current liabilities	
	Short-term borrowings	0
	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	4409057
	Other current liabilities	0
	Short-term provisions	4596154
	Total current liabilities	9005211
	Total equity and liabilities	122609904
	Assets	
1	Non-current assets	
(i)	Fixed assets	
	Tangible assets	15260024
	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	15260024

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Particulars		Current year ended (dd-mm-yyyy)
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Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
(ii)	Non-current investments	68261387
(v)	Deferred tax assets (net)	2345561
(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	85866972
	Current assets	
	Current investments	0
	Inventories	1046834
	Trade receivables	81826
	Cash and cash equivalents	412576
	Bank balance other than cash and cash equivalents	9190253
	Short-term loans and advances	26011443
	Other current assets	0
	Total current assets	36742932
	Total assets	122609904
	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)
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Date of end of reporting period	31-03-2022	31-03-2022
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		

