

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	01-04-2021
Date of end of financial year	30-09-2021
Date of board meeting when results were approved	15-11-2021
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-10-2021
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	15-11-2021 03:00
End date and time of board meeting	15-11-2021 04:00
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	Not applicable

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	01-07-2021	01-04-2021
B	Date of end of reporting period	30-09-2021	30-09-2021
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	6343566	6343566
	Other income	13128558	13128558
	Total Revenue	19472124	19472124
2	Expenses		
(a)	Cost of materials consumed	2170423	2170423
(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	679861	679861
(e)	Finance costs	29052	29052
(f)	Depreciation and amortisation expense	2133108	2133108
(g)	Other Expenses		
1	Advertisement Charges	12540	12540
2	Bank Charges	52608	52608
3	Electricity, gas and water	609547	609547
4	GST	300122	300122
5	Legal & Professional Charges	154440	154440
6	Gen & Mis Expenses	1924187	1924187
7	Sales Promotion	1201774	1201774
8	Rent	1493006	1493006
9	Repairs & Maintenance	489887	489887
10	Conveyance, Travelling & Transportation Exp.	242056	242056
	Total other expenses	6480167	6480167
	Total expenses	11492611	11492611

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3	Profit before exceptional and extraordinary items and tax	7979513	7979513
4	Exceptional items	0	0
5	Profit before extraordinary items and tax	7979513	7979513
6	Extraordinary items	0	0
7	Profit before tax	7979513	7979513
	Current tax	0	0
	Deferred tax	-90249	-90249
	Total tax expenses	-90249	-90249
9	Net Profit Loss for the period from continuing operations	8069762	8069762
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	8069762	8069762
16	Net profit (Loss) for the period	8069762	8069762

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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	1.7	1.7
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	01-04-2021
	Date of end of reporting period	30-09-2021
	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	16274170
	Money received against share warrants	
	Total shareholders' funds	63815230
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	
5	Non-current liabilities	
	Long-term borrowings	399563
	Deferred tax liabilities (net)	0
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	37770718
	Long-term provisions	0
	Total non-current liabilities	38170281
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	8558503
	Other current liabilities	0
	Short-term provisions	171826
	Total current liabilities	8763329
	Total equity and liabilities	110748840
	Assets	
1	Non-current assets	
(i)	Fixed assets	
	Tangible assets	17392968
	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	17392968

Statement of Asset and Liabilities		
Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2021
Date of end of reporting period		30-09-2021
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
(ii)	Non-current investments	69221164
(v)	Deferred tax assets (net)	2255355
(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	88869487
	Current assets	
	Current investments	0
	Inventories	1157410
	Trade receivables	125076
	Cash and cash equivalents	5134814
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	15462053
	Other current assets	0
	Total current assets	21879353
	Total assets	110748840
	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	01-07-2021	01-04-2021
Date of end of reporting period	30-09-2021	30-09-2021
Whether accounts are audited or unaudited	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		

Cash flow statement - indirect		
	Particulars	6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2021
B	Date of end of reporting period	30-09-2021
C	Whether results are audited or unaudited	Unaudited
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	7979513
2	Adjustments for reconcile profit (loss)	
	Adjustments to profit (loss)	
	Adjustments for finance costs	0
	Adjustments for depreciation and amortisation expense	2133108
	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)	2133108
3	Adjustments for working capital	
	Adjustments for decrease (increase) in inventories	204416
	Adjustments for decrease (increase) in trade receivables	440945
	Adjustments for decrease (increase) in other current assets	1587936
	Adjustments for increase (decrease) in trade payables	4935251
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for provisions	-269199
	Total adjustments for working capital	6899349
	Total adjustments for reconcile profit (loss)	9032457
	Net cash flows from (used in) operations	17011970
	Dividends received	0
	Interest paid	-29052
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities before extraordinary items	17041022
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	17041022
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	-17966445
	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	0
	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	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Proceeds from government grants	0
	Net cash flows from (used in) investing activities before extraordinary items	-17966445
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) investing activities	-17966445
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	-187441
	Repayments of borrowings	250000
	Dividends paid	0
	Interest paid	29052
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities before extraordinary items	-466493
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	-466493
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-1391916
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	-1391916
	Cash and cash equivalents cash flow statement at beginning of period	6526730
	Cash and cash equivalents cash flow statement at end of period	5134814

