

<b>Scrip code</b>	
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	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	30-05-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	30-05-2024
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	30-05-2024 04:00
End date and time of board meeting	30-05-2024 05:00
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	Declaration of unmodified opinion

<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	01-10-2023	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
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	641	1272
	Other income	84	277
	<b>Total Revenue</b>	<b>725</b>	<b>1549</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	189	376
(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	80	140
(e)	Finance costs	0.15	2.59
(f)	Depreciation and amortisation expense	13	26
<b>(g)</b>	<b>Other Expenses</b>		
1	Bank Charges	3	5
2	Business Promotion	1	4
3	Electricity, gas and water	34	67
4	GST	31	62
5	Legal & Professional Charges	8	20
6	Rent	134	266
7	Repairs & Maintenance	32	63
8	Sales Promotion	50	101
9	Conveyance	7	14
10	General & Misc Exp	41	72
	<b>Total other expenses</b>	<b>341</b>	<b>674</b>
	<b>Total expenses</b>	<b>623.15</b>	<b>1218.59</b>

<b>Financial Results – Other than Bank</b>			
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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>3</b>	<b>Profit before exceptional and extraordinary items and tax</b>	101.85	330.41
4	Exceptional items	0	0
<b>5</b>	<b>Profit before extraordinary items and tax</b>	101.85	330.41
6	Extraordinary items	0	0
<b>7</b>	<b>Profit before tax</b>	101.85	330.41
	Current tax	52	52
	Deferred tax	0.18	0.37
	<b>Total tax expenses</b>	52.18	52.37
<b>9</b>	<b>Net Profit Loss for the period from continuing operations</b>	49.67	278.04
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>	49.67	278.04
<b>16</b>	<b>Net profit (Loss) for the period</b>	49.67	278.04

<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	01-10-2023	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
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>17</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	475	475
	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	1.05	5.84
<b>20</b>	<b>Debt equity ratio</b>		
21	Debt service coverage ratio	0	0
22	Interest service coverage ratio	0	0

<b>Statement of Asset and Liabilities</b>		
	Particulars	Current year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2023
	Date of end of reporting period	31-03-2024
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Shareholders' funds</b>	
	Share capital	475
	Reserves and surplus	727
	Money received against share warrants	0
	<b>Total shareholders' funds</b>	<b>1202</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	0
	Deferred tax liabilities (net)	0
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	0
	Long-term provisions	271
	<b>Total non-current liabilities</b>	<b>271</b>
<b>6</b>	<b>Current liabilities</b>	
	Short-term borrowings	0
	<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	35
	Other current liabilities	0
	Short-term provisions	30
	<b>Total current liabilities</b>	<b>65</b>
	<b>Total equity and liabilities</b>	<b>1538</b>
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
<b>(i)</b>	<b>Fixed assets</b>	
	Tangible assets	102
	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>102</b>

<b>Statement of Asset and Liabilities</b>		
Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2023
Date of end of reporting period		31-03-2024
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
(ii)	Non-current investments	660
(v)	Deferred tax assets (net)	24
(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>786</b>
<b>Current assets</b>		
	Current investments	0
	Inventories	16
	Trade receivables	68
	Cash and cash equivalents	9
	Bank balance other than cash and cash equivalents	41
	Short-term loans and advances	618
	Other current assets	0
<b>Total current assets</b>		<b>752</b>
<b>Total assets</b>		<b>1538</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	01-10-2023	01-04-2023
Date of end of reporting period	31-03-2024	31-03-2024
Whether accounts are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
<b>1</b>	<b>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</b>	<b>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</b>	<b>(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</b>	<b>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>	

<b>Cash flow statement - indirect</b>		
	Particulars	Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2023
B	Date of end of reporting period	31-03-2024
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Standalone
<b>1</b>	<b>Statement of cash flows</b>	
	<b>Cash flows from used in operating activities</b>	
	Profit before extraordinary items and tax	330.41
<b>2</b>	<b>Adjustments for reconcile profit (loss)</b>	
	<b>Adjustments to profit (loss)</b>	
	Adjustments for finance costs	0
	Adjustments for depreciation and amortisation expense	26
	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
	<b>Total adjustments to profit (loss)</b>	<b>26</b>
<b>3</b>	<b>Adjustments for working capital</b>	
	Adjustments for decrease (increase) in inventories	-0.97
	Adjustments for decrease (increase) in trade receivables	-61
	Adjustments for decrease (increase) in other current assets	-471
	Adjustments for increase (decrease) in trade payables	-1.53
	Adjustments for increase (decrease) in other current liabilities	-7
	Adjustments for provisions	0
	<b>Total adjustments for working capital</b>	<b>-541.5</b>
	<b>Total adjustments for reconcile profit (loss)</b>	<b>-515.5</b>
	<b>Net cash flows from (used in) operations</b>	<b>-185.09</b>
	Dividends received	0
	Interest paid	-2.59
	Interest received	-1.23
	Income taxes paid (refund)	52
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities before extraordinary items</b>	<b>-235.73</b>
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	<b>Net cash flows from (used in) operating activities</b>	<b>-235.73</b>
<b>4</b>	<b>Cash flows from used in investing activities</b>	
	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	233
	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	12
	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	1.23
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Proceeds from government grants	0
	<b>Net cash flows from (used in) investing activities before extraordinary items</b>	<b>222.23</b>
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	<b>Net cash flows from (used in) investing activities</b>	<b>222.23</b>
<b>5</b>	<b>Cash flows from used in financing activities</b>	
	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	65
	Dividends paid	0
	Interest paid	2.59
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities before extraordinary items</b>	<b>-67.59</b>
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	<b>Net cash flows from (used in) financing activities</b>	<b>-67.59</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-81.09</b>
<b>6</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-81.09</b>
	Cash and cash equivalents cash flow statement at beginning of period	133
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>51.91</b>

