

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	01-04-2024
Date of end of financial year	30-09-2024
Date of board meeting when results were approved	14-11-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	14-11-2024
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	14-11-2024 03:00
End date and time of board meeting	14-11-2024 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	01-04-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
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	655.64	655.64
	Other income	57.61	57.61
	Total Revenue	713.25	713.25
2	Expenses		
(a)	Cost of materials consumed	209.29	209.29
(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	70.5	70.5
(e)	Finance costs	3.71	3.71
(f)	Depreciation and amortisation expense	11.11	11.11
(g)	Other Expenses		
1	Bank Charges	2.25	2.25
2	Business Promotion	1.68	1.68
3	Electricity, gas and water	34.14	34.14

4	GST.	31.56	31.56
5	Legal & Professional Charges	19.46	19.46
6	Rent	133.3	133.3
7	Repairs & Maintenance	34.96	34.96
8	Sales Promotion	60.34	60.34
9	Conveyance	6.52	6.52
10	General & Misc Exp	37.06	37.06
	Total other expenses	361.27	361.27
	Total expenses	655.88	655.88

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	01-04-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
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.		
3	Profit before exceptional and extraordinary items and tax	57.37	57.37
4	Exceptional items	0	0
5	Profit before extraordinary items and tax	57.37	57.37
6	Extraordinary items	0	0
7	Profit before tax	57.37	57.37
	Current tax	0	0
	Deferred tax	0.25	0.25
	Total tax expenses	0.25	0.25
9	Net Profit Loss for the period from continuing operations	57.12	57.12
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	57.12	57.12
16	Net profit (Loss) for the period	57.12	57.12

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	01-04-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
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.		
17	Details of equity share capital		
	Paid-up equity share capital	0	0
	Face value of equity share capital	0	0
17	Details of debt securities		
	Basic earnings (loss) per share from continuing and discontinued operations	1.2	1.2
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		01-04-2024
Date of end of reporting period		30-09-2024
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Equity and liabilities		
1	Shareholders' funds	
	Share capital	475
	Reserves and surplus	784
	Money received against share warrants	0
	Total shareholders' funds	1259
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	0
5	Non-current liabilities	
	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	259
	Total non-current liabilities	259
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	48
	Other current liabilities	0
	Short-term provisions	7
	Total current liabilities	55
	Total equity and liabilities	1573
	Assets	
1	Non-current assets	
(i)	Fixed assets	
	Tangible assets	94
	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	94

Statement of Asset and Liabilities		
Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		30-09-2024
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
(ii)	Non-current investments	694
(v)	Deferred tax assets (net)	23
(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		811
Current assets		
	Current investments	0
	Inventories	18
	Trade receivables	4
	Cash and cash equivalents	157
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	583
	Other current assets	
Total current assets		762
Total assets		1573
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	01-04-2024	01-04-2024
Date of end of reporting period	30-09-2024	30-09-2024
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	01-04-2024
B	Date of end of reporting period	30-09-2024
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	57.37
2	Adjustments for reconcile profit (loss)	
	Adjustments to profit (loss)	
	Adjustments for finance costs	0
	Adjustments for depreciation and amortisation expense	11.11
	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)	11.11
3	Adjustments for working capital	
	Adjustments for decrease (increase) in inventories	-1.9
	Adjustments for decrease (increase) in trade receivables	64.75

	Adjustments for decrease (increase) in other current assets	34.9
	Adjustments for increase (decrease) in trade payables	12.8
	Adjustments for increase (decrease) in other current liabilities	-22.19
	Adjustments for provisions	0
	Total adjustments for working capital	88.36
	Total adjustments for reconcile profit (loss)	99.47
	Net cash flows from (used in) operations	156.84
	Dividends received	0
	Interest paid	-3.7
	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	160.54
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) operating activities	160.54
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	-34.33
	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	4.53
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	-38.86
Proceeds from extraordinary items	0
Payment for extraordinary items	0
Net cash flows from (used in) investing activities	-38.86
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	11.95
Dividends paid	0
Interest paid	3.7
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0

	Net cash flows from (used in) financing activities before extraordinary items	-15.65
	Proceeds from extraordinary items	0
	Payment for extraordinary items	0
	Net cash flows from (used in) financing activities	-15.65
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	106.03
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	106.03
	Cash and cash equivalents cash flow statement at beginning of period	50.75
	Cash and cash equivalents cash flow statement at end of period	156.78

