

<b>Scrip code</b>	
Scrip code	780014
NSE Symbol	
MSEI Symbol	
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	01-04-2018
Date of end of financial year	31-03-2019
Date of board meeting when results were approved	14-11-2018
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	02-11-2018
Description of presentation currency	INR
Level of rounding used in financial results	Actual
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	14-11-2018 03:00
End date and time of board meeting	14-11-2018 04:30
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

<b>Financial Results – Other than Bank</b>			
<b>Particulars</b>		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	01-04-2018	01-04-2018
B	Date of end of reporting period	30-09-2018	30-09-2018
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	53340362	53340362
	Other income	2841691	2841691
	<b>Total Revenue</b>	<b>56182053</b>	<b>56182053</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	15897738	15897738
(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	9552297	9552297
(e)	Finance costs	82711	82711
(f)	Depreciation and amortisation expense	3406940	3406940
<b>(g)</b>	<b>Other Expenses</b>		
1	Advertisement charges	2979353	2979353
2	Rent	12459651	12459651
3	Miscellaneous Expenses	5337585	5337585
4	Business Promotion	427206	427206
5	Legal & Professional Charges	766515	766515
6	Repairs and Maintenance	2714820	2714820
7	Consultancy Charges	606267	606267
8	Travelling and Conveyance	713460	713460
9	Bank Charges	230789	230789
10	Electricity, gas and water	3117445	3117445
	<b>Total other expenses</b>	<b>29353091</b>	<b>29353091</b>
	<b>Total expenses</b>	<b>58292777</b>	<b>58292777</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>		
3	<b>Profit before exceptional and extraordinary items and tax</b>	-2110724	-2110724
4	Exceptional items	0	0
5	<b>Profit before extraordinary items and tax</b>	-2110724	-2110724
6	Extraordinary items	0	0
7	<b>Profit before tax</b>	-2110724	-2110724
	Current tax	0	0
	Deferred tax	-302538	-302538
	<b>Total tax expenses</b>	-302538	-302538
9	<b>Net Profit Loss for the period from continuing operations</b>	-1808186	-1808186
10	Profit (loss) from discontinuing operations before tax	0	0
11	Tax expense of discontinuing operations	0	0
12	<b>Net profit (loss) from discontinuing operation after tax</b>	0	0
13	<b>Profit (loss) for period before minority interest</b>	-1808186	-1808186
16	<b>Net profit (Loss) for the period</b>	-1808186	-1808186

<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	01-04-2018	01-04-2018
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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>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	-0.38	-0.38
<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	Half year ended (dd-mm-yyyy)	
Date of start of reporting period	01-04-2018	
Date of end of reporting period	30-09-2018	
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	7429309
	Money received against share warrants	
	<b>Total shareholders' funds</b>	<b>54970369</b>
2	Share application money pending allotment	0
3	Deferred government grants	0
4	Minority interest	0
<b>5</b>	<b>Non-current liabilities</b>	
	Long-term borrowings	1708507
	Deferred tax liabilities (net)	0
	Foreign currency monetary item translation difference liability account	0
	Other long-term liabilities	34348158
	Long-term provisions	0
	<b>Total non-current liabilities</b>	<b>36056665</b>
<b>6</b>	<b>Current liabilities</b>	
	Short-term borrowings	393000
	<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	1673849
	Other current liabilities	0
	Short-term provisions	890087
	<b>Total current liabilities</b>	<b>2956936</b>
	<b>Total equity and liabilities</b>	<b>93983970</b>
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
<b>(i)</b>	<b>Fixed assets</b>	
	Tangible assets	28067681

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>28067681</b>

<b>Statement of Asset and Liabilities</b>		
Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2018
Date of end of reporting period		30-09-2018
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
(ii)	Non-current investments	6799639
(v)	Deferred tax assets (net)	863652
(vi)	Foreign currency monetary item translation difference asset account	0
(vii)	Long-term loans and advances	0
(viii)	Other non-current assets	75050
<b>Total non-current assets</b>		<b>35806022</b>
<b>Current assets</b>		
	Current investments	0
	Inventories	2171291
	Trade receivables	1760818
	Cash and cash equivalents	7550454
	Bank balance other than cash and cash equivalents	0
	Short-term loans and advances	46695385
	Other current assets	0
<b>Total current assets</b>		<b>58177948</b>
<b>Total assets</b>		<b>93983970</b>
<b>Disclosure of notes on assets and liabilities</b>		

**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	01-04-2018	01-04-2018
Date of end of reporting period	30-09-2018	30-09-2018
Whether accounts are audited or unaudited	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>		



