



**HAS Lifestyle Limited.**  
A/5, Ground Floor,  
Gandhi Sadan Building C.T.S.,  
Usha Talkies, New Nagardas Road,  
Andheri East, Mumbai : 400 069  
Tel. : +91 22 3511 2864  
Web : www.hasjuicebar.com  
CIN No. : L74999MH20069LC166037

**13<sup>th</sup> November 2025**

To,  
The Manager  
BSE Limited  
Corporate Relations Department,  
Phiroze Jeejeebhoy Towers, Dalal Street,  
Mumbai - 400 001.

**Scrip Code: 780014**

**Sub: Conclusion /Outcome of Board Meeting held on 13<sup>th</sup> November 2025**

Dear Sir / Madam,

We wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., Thursday, November 13, 2025 (commenced at 03:00 p.m. and concluded at 03:30 p.m.), has, *inter alia*, transacted the following business:

In compliance with Regulations 30(2), 30(6), 33, and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Unaudited Financial Results for the half year ended September 30, 2025, along with the Limited Review Report issued under Regulation 33 and Regulation 52 of the said Regulations.

You are requested to kindly take the above information on record.

Thanking You,

Yours sincerely,

For HAS LIFESTYLE LIMITED

*Niru Kanodia*

NIRU KANODIA  
DIRECTOR  
(DIN: 02651444)



**PLACE: MUMBAI**



**Limited Review Report on Unaudited Standalone Financial Results for the half year ended September 30, 2025 of M/s. HAS Lifestyle Ltd.**

**Review report to**

**The Board of Directors  
HAS Lifestyle Ltd  
A/5, Ground Floor, Gandhi Sadan Building,  
C.T.S., Usha Talkies, New Nagardas Road,  
Andheri East, Mumbai 400 069**

We have reviewed the accompanying Statement of Unaudited Financial Results of **M/s. HAS Lifestyle Ltd.** for the **half year** period ended **September 30, 2025** ("the Statement") being submitted by the Company pursuant to the requirements of Regulations 33 and 52 of the Securities and Exchange Board of India ("the SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

This statement which is the responsibility of the Company's Management and which has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review and issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by The Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would

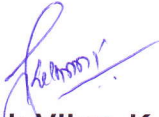


become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

for **Gujar and Kulkarni**  
**Chartered Accountants**  
**ICAI FRN - 140182W**



**Jayesh Vikas Kulkarni**  
**Partner**  
**ICAI Membership No. 131306**  
**ICAI UDIN – 25131306BMHVIN4727**  
**Thane, November 13, 2025**





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**HAS LIFESTYLE LIMITED**

Unaudited Statement of Assets & Liabilities as on September 30, 2025

(Amount in Rs)

Particular	Six months ended	Corresponding six months ended in the previous year	Previous Accounting year ended
	30-09-2025	30-09-2024	31-03-2025
	Unaudited	Unaudited	Audited
<b>A EQUITY AND LIABILITIES</b>			
1. Shareholders' funds:			
(a) Share Capital	4,75,41,060	4,75,41,060	4,75,41,060
(b) Reserves and surplus	12,08,77,205	7,84,01,504	8,12,49,637
<b>Total - Shareholders' funds</b>	<b>16,84,18,265</b>	<b>12,59,42,564</b>	<b>12,87,90,697</b>
2. Share application money pending allotment	-	-	-
3. Deferred government grants	-	-	-
4. Minority interest*	-	-	-
5. Non-current liabilities			
(a) Long-term borrowings	73,99,522	-	-
(b) Deferred tax liabilities (net)	-	-	-
(c) Foreign currency monetary item translation difference liability account	-	-	-
(d) Other long-term liabilities	2,28,44,524	2,59,01,426	2,84,87,715
(e) Long-term Provisions	-	-	-
<b>Total - Non-current liabilities</b>	<b>3,02,44,046</b>	<b>2,59,01,426</b>	<b>2,84,87,715</b>
6. Current liabilities			
(a) Short-term borrowings	-	-	-
(b) Trade Payables			
(i) Total outstanding dues of micro enterprises and small enterprises	-	-	-
(ii) Total outstanding dues of creditors other micro enterprises and small enterprises	67,99,563	47,83,706	57,25,382
(c) Other current liabilities	11,45,585	7,60,196	27,59,111
(d) Short-term Provisions	-	-	-
<b>Total - current liabilities</b>	<b>79,45,148</b>	<b>55,43,902</b>	<b>84,84,493</b>
<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>20,66,07,459</b>	<b>15,73,87,892</b>	<b>16,57,62,905</b>
<b>B ASSETS</b>			
1. Non-current assets			
(i) Fixed assets			
(a) Tangible assets	1,73,26,656	94,93,778	1,47,07,050
(b) Producing properties	-	-	-
(c) Intangible assets	-	-	-
(d) preproducing properties	-	-	-
(e) Tangible assets capital work-in-progress	-	-	-
(f) Intangible assets under development or work-in-progress	-	-	-
<b>Total fixed assets</b>	<b>1,73,26,656</b>	<b>94,93,778</b>	<b>1,47,07,050</b>
(ii) Non-current investments	14,57,84,964	6,94,37,101	11,33,77,554
(iii) Deferred tax assets (net)	23,06,501	23,29,056	22,38,783
(iv) Foreign currency monetary item translation difference assets account	-	-	-
(v) Long-term loans & advances	-	-	-
(vi) Other non-current assets	-	-	-
<b>Total - Non-current assets</b>	<b>14,80,91,465</b>	<b>7,17,66,157</b>	<b>11,56,16,337</b>
2. Current assets			
(a) Current investments	29,45,050	18,26,662	17,20,807
(b) Inventories	40,95,285	3,60,737	20,69,495
(c) Trade receivables	1,44,37,734	1,56,74,942	1,07,22,003
(d) Cash and cash equivalents	-	-	-
(e) Bank balance other than cash and cash equivalents	1,97,11,269	5,82,65,617	2,09,27,213
(f) Short-term loans & advances	-	-	-
(g) Other current assets	-	-	-
<b>Total - Current assets</b>	<b>4,11,89,338</b>	<b>7,61,27,958</b>	<b>3,54,39,518</b>
<b>Total assets</b>	<b>20,66,07,459</b>	<b>15,73,87,892</b>	<b>16,57,62,905</b>
Place:- Mumbai	 <p>For HAS Lifestyle Limited HEMANG MANOJ BHATT Managing Director DIN-01353668</p>		
Date:- 13th November, 2025			



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HAS Lifestyle Ltd  
Unaudited financial result for the half year ended September 30, 2025

(Amount in Rs)

Sr No.	Particulars	Six months ended on	Six months ended on	Six months ended on	Year ended on
		30-09-2025	31-03-2025	30-09-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Audited
I	Income from Operations	8,73,67,052	6,73,14,177	6,55,64,318	13,28,78,494
II	Other Income	3,80,59,321	70,95,100	57,61,639	1,28,56,739
III	<b>Total Revenue (I+II)</b>	<b>12,54,26,373</b>	<b>7,44,09,276</b>	<b>7,13,25,957</b>	<b>14,57,35,234</b>
IV	Expenditure				
	Cost of material consumed	2,78,02,797	2,11,85,266	2,09,29,201	4,21,14,467
	Employees cost	90,93,456	93,77,305	70,50,292	1,64,27,597
	Finance Cost	3,67,203	-2,65,182	3,70,947	1,05,764
	Depreciation and amortisation expense	20,52,180	12,08,139	11,10,976	23,19,115
	Other expenses	4,65,50,888	3,80,70,286	3,61,30,685	7,42,00,972
	<b>Total Expenditure</b>	<b>8,58,66,524</b>	<b>6,95,75,814</b>	<b>6,55,92,101</b>	<b>13,51,67,916</b>
V	<b>Profit before exceptional and extra-ordinary items, tax and exceptional items (III-IV)</b>	<b>3,95,59,849</b>	<b>48,33,462</b>	<b>57,33,856</b>	<b>1,05,67,318</b>
VI	Exceptional items	-	-	-	-
VII	<b>Profit before extra-ordinary items (V-VI)</b>	<b>3,95,59,849</b>	<b>48,33,462</b>	<b>57,33,856</b>	<b>1,05,67,318</b>
VIII	Extraordinary Items	-	-	-	-
IX	<b>Prfot before tax (VII-VIII)</b>	<b>3,95,59,849</b>	<b>48,33,462</b>	<b>57,33,856</b>	<b>1,05,67,318</b>
X	<b>Tax Expense</b>	<b>-67,718</b>	<b>19,85,328</b>	<b>25,131</b>	<b>20,10,459</b>
	Current tax	-	17,12,500	-	17,12,500
	Deferred tax	-67,718	90,273	25,131	1,15,404
	Previous Year Income Tax 2023-24	-	1,82,555	-	1,82,555
XI	<b>Profit/(loss) for the period from continuing operations (IX-X)</b>	<b>3,96,27,567</b>	<b>28,48,134</b>	<b>57,08,725</b>	<b>85,56,859</b>
XII	Profit/(loss) from discontinuing operations	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-
XIV	<b>Profit/(loss) from discontinuing operations after tax (XII-XIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV	<b>Profit/(Loss) for the period (XI+XIV)</b>	<b>3,96,27,567</b>	<b>28,48,134</b>	<b>57,08,725</b>	<b>85,56,859</b>
XVI	<b>Earning Per Equity Share-In Rupees</b>	<b>4,75,41,060</b>	<b>4,75,41,060</b>	<b>4,75,41,060</b>	<b>4,75,41,060</b>
	Basic	8.34	0.60	1.20	1.80
	Diluted	8.34	0.60	1.20	1.80

Place:- Mumbai  
Date:- 13th November, 2025



For HAS Lifestyle Limited

HEMANG MANOJ BHATT  
Managing Director  
DIN-01353668





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(Amount in Rs)

**Cash Flow Statement For The half Year Ended 30th Sep, 2025**

Particulars	Year to date figure for the current period ended 30 Sep, 2025	Year to date figure for the previous period ended 30 Sep, 2024
	Unaudited	Unaudited
<b>1) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Taxation and Exceptional Items	3,95,59,849	57,33,856
<b>Adjustments :</b>		
Depreciation	20,52,180	11,10,976
Preliminary & Preoperative Expenses Written Off	-	-
Assets Written off	-	-
Interest Received	3,67,203	3,70,947
Interest Paid	-	-
Loss on Sale of Assets	-	-
<b>Operating Profit Before Working Capital Changes</b>	<b>4,19,79,232</b>	<b>72,15,779</b>
<b>Working Capital Changes</b>		
Inventory	-12,24,243	-1,90,432
Trade Receivable	-20,25,790	64,75,865
Short Term and Loan and Advances	12,15,944	34,90,241
Trade Payable	10,74,181	12,80,087
Short Term Borrowings	-	-
Short Term Provision	-16,13,526	-22,19,187
<b>Cash Generated From Operations</b>	<b>3,94,05,799</b>	<b>1,60,52,353</b>
<b>Less: Exceptional Items:</b>		
Preoperative expenses	-	-
Tax expenses	-	-
<b>Net Cash Generated/(Used) from Operating Activities</b>	<b>3,94,05,799</b>	<b>1,60,52,353</b>
<b>2) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	-46,71,786	-4,53,099
Sale of Fixed Assets	-	-
Investment	-3,24,07,409	-34,33,839
Interest Received	-	-
<b>Net Cash Generated/(Used) from Investing Activities</b>	<b>-3,70,79,195</b>	<b>-38,86,938</b>
<b>3) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Long-term borrowings	73,99,522	-
Other long-term liabilities	-56,43,191	-11,95,481
Interest Paid	-3,67,203	-3,70,947
Shares Issued	-	-
<b>Net Cash Generated/(Used) from Financing Activities</b>	<b>13,89,128</b>	<b>-15,66,428</b>
Net Increase / (Decrease) in Cash and Cash equivalents	37,15,731	1,05,98,988
Opening Cash and Cash Equivalents	1,07,22,003	50,75,954
<b>Closing Cash and Cash Equivalents</b>	<b>1,44,37,734</b>	<b>1,56,74,942</b>

**Note:**

- 1 : The above results have been reviewed by the Audit Committee and taken on record in the Board of Directors Meeting of the Company at their Meeting held on November 13, 2025
- 2 : The Company operate on One Segment i.e. Fresh Juices & eatable and entire revenue is from this Segment
- 3 : The Company got listed its shares on SME Institutional Trading Platform of Exchange of BSE Ltd on December 24, 2014.
- 4 : No Complaints were received from Investors during the period
- 5 : Results of year to date for current year is same as current year six month ended and corresponding period of previous are same as six month ended of previous period.
- 6 : Figures of previous year have been reclassified/ regrouped whatever necessary.
- 7 : The results for half year ended September 30, 2025 has been subjected to a limited review by statutory auditor of the Company

Place:- Mumbai

Date:- 13th November, 2025



For HAS Lifestyle Limited

HEMANG MANOJ BHATT  
Managing Director  
DIN-01353668



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13<sup>th</sup> November 2025

To,  
The Manager  
BSE Limited  
Corporate Relations Department,  
Phiroze Jeejeebhoy Towers, Dalal Street,  
Mumbai - 400 001

**Scrip Code: 780014**

**SUB: DECLARATION FOR AUDIT REPORTS WITH UNMODIFIED OPINION(S)**

Dear Sir/Madam,

In terms of second proviso to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is declared that the Auditor has expressed an unmodified opinion(s) on the audited Financial Results of the Company for the half year ended 30<sup>th</sup> September 2025.

Kindly take the above information on record.

Thanking you,

Yours sincerely,

For HAS LIFESTYLE LIMITED

*Niru Kanodia*

NIRU KANODIA  
DIRECTOR  
(DIN: 02651444)



PLACE: MUMBAI