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

12th November 2026

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

Scrip Code: 780014
Sub: Outcome of Board Meeting held on 12th November 2026

Dear Sir/Madam,

Pursuant to Regulations 30, 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., Thursday, November 12, 2026, which commenced at 04:00 p.m. and concluded at 04:25 p.m., has, *inter alia*, considered and approved the Unaudited Financial Results of the Company for the half year ended September 30, 2026.

In this regard, we are enclosing herewith the Unaudited Financial Results along with the Limited Review Report issued by the Statutory Auditors of the Company, in accordance with the applicable provisions of the SEBI Listing Regulations.

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

Thanking You,

Yours sincerely,

For HAS LIFESTYLE LIMITED

Niru Kanodia

HAS LIFESTYLE LTD. MUMBAI

NIRU KANODIA
DIRECTOR
(DIN: 02651444)

PLACE: MUMBAI

Limited Review Report on Unaudited Standalone Financial Results for the half year ended September 30, 2026, 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, 2026** ("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

Branch: 201-A, Siddharth Towers CHS, Opp. Vidya Manohar Society, Acharya Tulsi Chowk, Ganesh Pai Marg, Kopri, Thane East 400603.
Office Mobile : 91369 36225 | Email: gujarandkulkarni@gmail.com | Website : www.gujarandkulkarni.in

Head Office: 102, Gomti Niwas, Sasmira Road, Worli, Mumbai 400030.

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

Gujar and Kulkarni ★ Chartered Accountants ★

Jayesh Vikas Kulkarni
Partner
ICAI Membership No. 131306
ICAI UDIN – 26131306XAKZDE1260
Thane, November 12, 2026

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HAS LIFESTYLE LIMITED

Unaudited Statement of Assets & Liabilities as on Septmber 30, 2026 (Amount in Rs)

Particular	Six months ended	Corresponding six months ended in the previous year	Previous Accounting year ended
	30-09-2026	30-09-2025	31-03-2026
	Unaudited	Unaudited	Audited
A EQUITY AND LIABILITIES			
1. Shareholders' funds:			
(a) Share Capital	4,75,41,060	4,75,41,060	4,75,41,060
(b) Reserves and surplus	21,81,25,530	12,08,77,205	11,95,24,473
Total - Shareholders' funds	**26,56,66,590**	**16,84,18,265**	**16,70,65,533**
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 liabilites (net)	-	-	-
(c) Foreign currency monetary item translation difference liablity account	-	-	-
(d) Other long-term liabilites	2,41,30,697	2,28,44,524	2,67,21,595
(e) Long-term Provisions	-	-	-
Total - Non-current liabilities	**2,41,30,697**	**3,02,44,046**	**2,67,21,595**
6. Current liablities			
(a) Short-term borrowings	-	-	-
(b) Tade Payables			
(i) Total outstanding dues of micro enterprises and small enterprises	-	-	-
(ii) Total outstanding dues of creditors other micro enterpises and small enterprises	41,74,214	67,99,563	51,84,421
(c) Other current liabilities	-	-	-
(d) Short-term Provisions	12,48,273	11,45,585	96,37,176
Total - current liabilities	**54,22,487**	**79,45,148**	**1,48,21,597**
TOTAL-EQUITY AND LIABILITIES	**29,52,19,775**	**20,66,07,459**	**20,86,08,725**
B ASSETS			
1. Non-current assets			
(i) Fixed assets			
(a) Tangible assets	1,41,96,845	1,73,26,656	1,53,52,595
(b) Producing properties	-	-	-
(C) Intagible assets	-	-	-
(d) preproducing properties	-	-	-
(e) Tangible assets capital work-in-progress	-	-	-
(f) Intangible assets under development or work-in-progress	-	-	-
Total fixed assets	**1,41,96,845**	**1,73,26,656**	**1,53,52,595**
(ii) Non-current investments	23,61,68,875	14,57,84,964	14,87,86,213
(iii) Deferred tax assets (net)	23,98,395	23,06,501	23,77,634
(iv) Foreign currency monetary item translation difference assets account	-	-	-
(v) Long-term loans & advances	-	-	-
(vi) Other non-current assets	-	-	-
Total - Non-current assets	**23,85,67,270**	**14,80,91,465**	**15,11,63,847**
2. Current assets			
(a) Current investments	-	-	-
(b) Inventories	32,03,665	29,45,050	33,25,227
(c) Trade receivables	12,22,159	40,95,285	10,17,192
(d) Cash and cash equivalents	1,73,83,899	1,44,37,734	1,54,92,423
(e) Bank balance other than cash and cash equivalents	-	-	-
(f) Short-term loans & advances	2,06,45,937	1,97,11,269	2,22,57,441
(g) Other current assets	-	-	-
Total - Current assets	**4,24,55,660**	**4,11,89,338**	**4,20,92,283**
Total assets	**29,52,19,775**	**20,66,07,459**	**20,86,08,725**

HAS LIFESTYLE LTD.

For HAS Lifestyle Limited

HEMANG MANOJ BHATT
Managing Director
DIN-01353668

Place:- Mumbai
Date:- 12th November, 2026

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HAS Lifestyle Ltd
Unaudited financial result for the half year ended Septmber 30, 2026

(Amount in Rs)

Sr No.	Particulars	Six months ended on 30-09-2026 Unaudited	Six months ended on 31-03-2026 Unaudited	Six months ended on 30-09-2025 Unaudited	Year ended on 31-03-2026 Audited
I	Income from Operations	10,72,71,090	9,57,84,252	8,73,67,052	18,31,51,304
II	Other Income	9,42,15,389	15,44,970	3,80,59,321	3,96,04,291
III	**Total Revenue (I+II)**	**20,14,86,479**	**9,73,29,221**	**12,54,26,373**	**22,27,55,595**
IV	Expenditure				
	Cost of material consumed	3,15,45,820	2,70,94,015	2,78,02,797	5,48,96,812
	Employees cost	1,03,00,223	1,05,07,111	90,93,456	1,96,00,567
	Finance Cost	6,71,703	3,55,153	3,67,203	7,22,356
	Depreciation and amortisation expense	16,87,163	20,73,181	20,52,180	41,25,361
	Other expenses	5,87,01,274	5,05,32,679	4,65,50,888	9,70,83,567
	Total Expenditure	**10,29,06,183**	**9,05,62,138**	**8,58,66,524**	**17,64,28,663**
V	**Profit before exceptional and extra-ordinary items, tax and exceptional items (III-IV)**	**9,85,80,296**	**67,67,083**	**3,95,59,849**	**4,63,26,932**
VI	Exceptional items	-	-	-	-
VII	**Profit before extra-ordinary items (V-VI)**	**9,85,80,296**	**67,67,083**	**3,95,59,849**	**4,63,26,932**
VIII	Extraordinary Items	-	-	-	-
IX	**Prfot before tax (VII-VIII)**	**9,85,80,296**	**67,67,083**	**3,95,59,849**	**4,63,26,932**
X	**Tax Expense**	**-20,761**	**81,19,815**	**-67,718**	**80,52,097**
	Current tax	-	81,90,948	-	81,90,948
	Deferred tax	-20,761	-71,133	-67,718	-1,38,851
XI	**Profit/(loss) for the period from continuing operations (IX-X)**	**9,86,01,057**	**-13,52,732**	**3,96,27,567**	**3,82,74,835**
XII	Profit/(loss) from discontinuing operations	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-
XIV	**Profit/(loss) from discontinuing operations after tax (XII-XIII)**	-	-	-	-
XV	**Profit/(Loss) for the period (XI+XIV)**	**9,86,01,057**	**-13,52,732**	**3,96,27,567**	**3,82,74,835**
XVI	**Earning Per Equity Share-In Rupees**	4,75,41,060	4,75,41,060	4,75,41,060	4,75,41,060
	Basic	20.74	(0.28)	8.34	8.05
	Diluted	20.74	(0.28)	8.34	8.05

For HAS Lifestyle Limited

HAS LIFESTYLE LTD.

HEMANG MANOJ BHATT
Managing Director
DIN-01353668

Place:- Mumbai
Date:- 12th November, 2026

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Cash Flow Statement For The half Year Ended 30th Sep, 2026 **(Amount in Rs)**

Particulars	Year to date figure for the current period ended 30 Sep, 2026	Year to date figure for the previous period ended 30 Sep, 2025
	Unaudited	Unaudited
1) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Taxation and Exceptional Items	9,85,80,296	3,95,59,849
Adjustments :		
Depreciation	16,87,163	20,52,180
Preliminary & Preoperative Expenses Written Off	-	-
Assets Written off	-	-
Interest Received	-	-
Interest Paid	6,71,703	3,67,203
Loss on Sale of Assets	-	-
Operating Profit Before Working Capital Changes	**10,09,39,162**	**4,19,79,232**
Working Capital Changes		
Inventory	1,21,562	-12,24,243
Trade Receivable	-2,04,967	-20,25,790
Short Term and Loan and Advances	16,11,504	12,15,944
Trade Payable	-10,10,207	10,74,181
Short Term Borrowings	-	-
Short Term Provision	-83,88,903	-16,13,526
Cash Generated From Operations	**9,30,68,151**	**3,94,05,799**
Less: Exceptional Items:		
Preoperative expenses		
Tax expesnes	-	-
Net Cash Generated/(Used) from Operating Activities	**9,30,68,151**	**3,94,05,799**
2) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-5,31,413	-46,71,786
Sale of Fixed Assets	-	-
Investment	-8,73,82,661	-3,24,07,409
Interest Received	-	-
Net Cash Generated/(Used) from Investing Activities	**-8,79,14,074**	**-3,70,79,195**
3) CASH FLOW FROM FINANCING ACTIVITIES		
Long-term borrowings	-	73,99,522
Other long-term liabilites	-25,90,898	-56,43,191
Interest Paid	-6,71,703	-3,67,203
Shares Issued	-	
Net Cash Generated/(Used) from Financing Activities	**-32,62,601**	**13,89,128**
Net Increase / (Decrease) in Cash and Cash equivalents	18,91,476	37,15,731
Opening Cash and Cash Equivalents	1,54,92,423	1,07,22,003
Closing Cash and Cash Equivalents	**1,73,83,899**	**1,44,37,734**

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 12, 2026
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, 2026 has been subjected to a limited review by statutory auditor of the Company

HAS LIFESTYLE LTD.

For HAS Lifestyle Limited

HEMANG MANOJ BHATT
Managing Director
DIN-01353668

Place:- Mumbai
Date:- 12th November, 2026