

**ONELIFE CAPITAL ADVISORS LIMITED**

**Statement of Standalone Unaudited Financial Results for the quarter and six months ended 30th September 2018**

(Figures in Rs. lakhs unless stated otherwise)

Sr. No.	Particulars	STANDALONE					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2018 Unaudited	30.06.2018 Unaudited	30.09.2017 Unaudited	30.09.2018 Unaudited	30.09.2017 Unaudited	31.03.2018 Audited
1	Revenue from Operations	50.00	-	50.00	50.00	50.00	210.00
2	Other income	12.03	7.95	-	19.98	-	6.58
3	<b>Total Income (1 + 2)</b>	<b>62.03</b>	<b>7.95</b>	<b>50.00</b>	<b>69.98</b>	<b>50.00</b>	<b>216.58</b>
4	<b>Expenses</b>						
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	Employee benefits expense	25.91	21.50	11.10	47.41	22.86	58.38
	Finance costs	0.74	0.81	1.22	1.55	2.32	4.31
	Depreciation and amortisation expense	12.60	12.54	42.27	25.14	84.46	50.02
	Other expenses	28.32	14.21	21.53	42.53	29.42	94.99
	<b>Total expenses (4)</b>	<b>67.57</b>	<b>49.06</b>	<b>76.12</b>	<b>116.63</b>	<b>139.06</b>	<b>207.70</b>
5	<b>Profit / (Loss) before exceptional items and tax (3 - 4)</b>	<b>(5.54)</b>	<b>(41.11)</b>	<b>(26.12)</b>	<b>(46.65)</b>	<b>(89.06)</b>	<b>8.88</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit / (Loss) before tax (5 + 6)</b>	<b>(5.54)</b>	<b>(41.11)</b>	<b>(26.12)</b>	<b>(46.65)</b>	<b>(89.06)</b>	<b>8.88</b>
8	<b>Tax expense</b>						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax Credit / (Charge)	1.44	10.69	-	12.13	-	-
9	<b>Profit / (Loss) for the year (7 - 8)</b>	<b>(4.10)</b>	<b>(30.42)</b>	<b>(26.12)</b>	<b>(34.52)</b>	<b>(89.06)</b>	<b>8.88</b>
10	<b>Other Comprehensive income</b>						
	(a) (i) Items that will not be reclassified to Profit and Loss						
	Remeasurement of Defined Benefit Plans	-	-	-	-	-	1.40
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) (i) Items that will be reclassified to Profit and Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Other Comprehensive income for the year (10)</b>						<b>1.40</b>
11	<b>Total Comprehensive income for the year (9 + 10)</b>	<b>(4.10)</b>	<b>(30.42)</b>	<b>(26.12)</b>	<b>(34.52)</b>	<b>(89.06)</b>	<b>10.28</b>
12	<b>Paid-up equity share capital (Face Value - Rs.10 per share)</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>
13	<b>Earnings Per Share (of Rs. 10/- each) (not annualised):</b>	<b>(0.031)</b>	<b>(0.228)</b>	<b>(0.196)</b>	<b>(0.258)</b>	<b>(0.667)</b>	<b>0.077</b>
	<b>Basic and Diluted earnings per share Rs.</b>						

**Notes:**

- The Statement of standalone and consolidated financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, Companies (Indian Accounting Standards) (Amendment) Rules, 2016 and other accounting principles generally accepted in India. There is no minority interest.
- The above standalone and consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2018 and have been subjected to limited review by the Statutory Auditors of the Company.
- Additional disclosure in accordance with Regulation 32 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015:

The Company had made Initial Public Offer (IPO) vide Prospectus dated October 10, 2011 and issued 33,50,000 equity shares of Rs.10/- each for cash at a premium of Rs.100/- per share aggregating to Rs. 3.685 lakhs to the public.

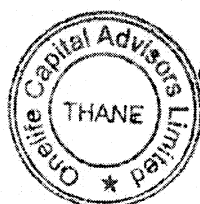
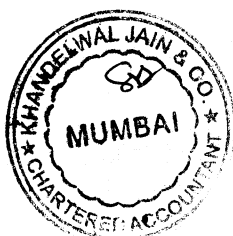
The Company had passed special resolution for altering the objects for which amount was raised through IPO with requisite majority which was announced on January 23, 2014. The Company had again issued notice of postal ballot and passed the special resolution with requisite majority which has been announced on February 13, 2016 whereby the objects of the balance IPO proceeds of Rs. 2,625 lakhs has been substituted by the following objects:

- IPO proceeds of Rs. 2,430 lakhs to be used for Strategic Investments, either directly or indirectly or by / through subsidiaries or Associates, by way of acquiring the controlling stake including but not limited to takeover, merger, de-merger and /or acquisition and other matter incidental thereto or any combination thereof; and
- IPO proceeds of Rs. 195 lakhs to be used for the renovation / addition in the Premises where Company's Registered Office is presently situated.

The Company accordingly has utilised the IPO proceeds as under:

		(Rs. in Lakhs)
Sr. No.	Particulars	Actual Utilisation
1	Purchase of Corporate office *	900
2	Issue Expenses	160
3	Acquisition of Strategic Investment :	
(a)	Acquisition of 1,400,000 fully paid up Equity shares of Rs. 10 each (i.e. 100% Equity shares) of Purple India Holding Limited	140
(b)	Acquisition by Purple India Holding Limited (Wholly own Subsidiary):	
(i)	Acquisition of 24,00,000 fully paid up Equity shares of Rs. 10 each (i.e. 100% Equity shares) of Destimoney Distribution and Advisory Services Private Limited	400
(ii)	Acquisition of 11,00,000 fully paid up Equity shares of Rs. 10 each (i.e. 100% Equity shares) of Destimoney Commodities Private Limited	525
(iii)	Advance paid for acquisition of Strategic Investment / Business	1,365
4	For Renovation of Premises	195
	<b>Total</b>	<b>3,685</b>

\* By way of acquisition of 100% equity shareholding of M/s. Eyelid Infrastructure Pvt. Ltd.



- 4 On approval of the Board of Directors following nature of transactions / activities were carried out:

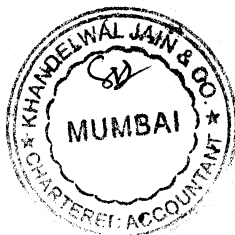
Purple India Holding Limited has acquired:

- (a) 100% of the shareholding in Dealmoney Distribution Advisory Services Pvt. Ltd. (formerly known as Destimoney Distribution and Advisory Services Private Limited) for a consideration of Rs. 400 lakhs; and  
(b) 100% of the shareholding in Dealmoney Commodity Pvt. Ltd. (formerly known as Destimoney Commodity Pvt. Ltd.) for a consideration of Rs. 525 lakhs.

Purple India Holding Limited had signed a Share Purchase Agreement to purchase majority equity shares of Destimoney Securities Private Limited and Sarsan Securities Pvt. Ltd., subject to regulatory approvals. These companies together with their subsidiaries are in the business of stock broking, commodity broking, wealth management, third party financial product sales and a Non-Banking Financial Company. As some approvals were taking time beyond the agreement timelines entered with Destimoney Enterprises Limited, Mauritius, the shares of Dealmoney Securities Private Limited (formerly known as Destimoney Securities Pvt. Ltd.) have been acquired by associated entities. The Board has at its meeting held on August 11, 2017 also approved acquisition of Dealmoney Securities Private Limited's shareholding / merger and to seek appropriate regulatory approvals as may be required.

- 5 The Company has amended on 25th July, 2018, the Object Clause of the Memorandum of Association by of the Company by inserting following: i) New clause into the Main objects relating to Mutual fund activity, E-commerce, Information technology and pursuing objects incidental and ancillary to the attainment of the main object and other objects; ii) Substituting the existing Clause IV by the following clause "The liability of the member(s) is limited and this liability is limited to the amount unpaid, if any, on the shares held by them;" iii) Deletion of existing Clause V (b) and renumbering Clause V (a) as Clause V in the Memorandum of Association. The Members of the Company had approved the amendment of the object clause and the results were declared on October 19, 2018.
- 6 The financial statements of the subsidiary Dealmoney Commodity Pvt. Ltd., a commodity broking company, are not subjected to review by its auditors and the amounts and disclosures included in respect of this subsidiary in the above consolidated financial results are based on the unreviewed financial statements provided by the Management of the subsidiary.
- 7 The Company has for the first time opted to submit the consolidated quarterly / year to date financial results for financial year 2018-19 to the stock exchanges. The corresponding figures for the quarter and half year ended September 30, 2017 have not been subjected to limited review by the statutory auditors. However, the Company's Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its results / affairs.
- 8 The Board of Directors have approved the Scheme of Arrangement / Merger under section 230 - 232 of the Companies Act, 2013 with an appointed date of April 01, 2018. The scheme envisages the Merger of Onelife Gas Energy & Infrastructure Limited, Good Yield Fertilisers and Pesticides Private Limited, Goodyield Farming Limited, Leadline Software and Trading Private Limited, Onelife Ecopower and Engineering Limited and Purple India Holdings Limited with Onelife Capital Advisors Limited and to have one operating company.
- The said scheme is subject to approval of Shareholders, Creditors, National Company Law Tribunal and Regulatory Authorities (Various Authorities) as may be necessary. No effect has been given in the above financial results of the Company pending the requisite approvals.
- The Company has filed an application for the said Scheme of Arrangements/Merger with the National Company Law Tribunal on (Western Region) - Ministry of Corporate Affairs on 13th November, 2018.
- 9 The Board of Directors have approved the acquisition of 100% share holding of Dealmoney Insurance Broking Private Limited w.e.f September 17, 2018 and Dealmoney Insurance Broking Private Limited became wholly own subsidiary of the Company.
- 10 The Company has Appointed on 25th July, 2018, Ms. Aditi Mahamunkar as Company Secretary and Compliance officer of the Company.
- 11 The Segment reporting is enclosed.
- 12 Previous period's / year figures have been regrouped or reclassified, wherever necessary to make them comparable with the figures of the current period.

Place: Thane  
Date: 14th November, 2018



For and on behalf of the Board of Directors  
Onelife Capital Advisors Limited



*gaur*

Pandoo Naig  
Managing Director  
DIN No. 00158221

**ONELIFE CAPITAL ADVISORS LIMITED**

**Statement of Assets and Liabilities as on 30th September, 2018**

(Figures in Rs. lakhs unless stated otherwise)

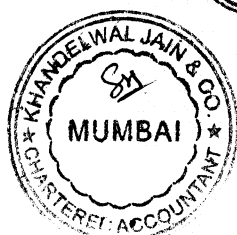
PARTICULARS	STANDALONE	
	AS ON	
	30.09.2018	31.03.2018
	Unaudited	(Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and equipment	155.85	179.10
(b) Capital work-in-progress	25.84	84.14
(c) Investments Property	-	-
(d) Other Intangible assets	-	-
(e) Intangible assets under development	67.30	-
(f) Financial assets		
(i) Investments	1,793.61	1,693.61
(ii) Trade receivables	-	-
(iii) Loans	2,290.00	2,290.00
(iv) Other financial assets	-	-
(g) Deferred tax assets (net)	12.13	-
(h) Other non-current assets	239.75	234.65
<b>Total Non-current assets</b>	<b>4,584.48</b>	<b>4,481.50</b>
<b>Current assets</b>		
(a) Inventories	-	-
(b) Financial assets		
(i) investments	-	-
(ii) Trade receivables	-	-
(iii) Cash and cash equivalents	16.85	126.59
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	1,691.50	1,105.59
(vi) Other financial assets	-	-
(c) Current tax assets (Net)	-	-
(d) Other current assets	16.50	10.40
<b>Total Current assets</b>	<b>1,724.85</b>	<b>1,242.58</b>
<b>TOTAL - ASSETS</b>	<b>6,309.33</b>	<b>5,724.08</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity share capital	1,336.00	1,336.00
(b) Other equity	3,193.73	3,228.25
	<b>4,529.73</b>	<b>4,564.25</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	12.00	18.03
(ii) Trade payables	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	1.71	1.71
(c) Deferred tax liabilities (net)	-	-
(d) Other non-current liabilities	-	-
<b>Total Non-current liabilities</b>	<b>13.71</b>	<b>19.74</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	1,719.09	1,111.58
(ii) Trade payables	-	-
(iii) Other financial liabilities	38.94	-
(b) Other current liabilities	5.36	26.01
(c) Provisions	2.50	2.50
(d) Current tax liabilities (Net)	-	-
<b>Total Current liabilities</b>	<b>1,765.89</b>	<b>1,140.09</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>6,309.33</b>	<b>5,724.08</b>

Place: Thane  
Date: 14th November, 2018



For and on behalf of the Board of Directors  
Onelife Capital Advisors Limited

Pandoo Naig  
Managing Director  
DIN No. 00158221



**ONELIFE CAPITAL ADVISORS LIMITED**  
Statement of Consolidated Unaudited Financial Results for the quarter and half year ended 30th September 2018

[Figures in Rs. lakhs unless stated otherwise]

Sr. No.	Particulars	CONSOLIDATED					
		Quarter Ended		Half Year Ended		Year Ended	
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	208.04	140.38	146.59	348.42	228.76	575.12
2	Other income	51.55	57.64	0.79	109.19	1.70	166.96
3	<b>Total Income (1 + 2)</b>	<b>259.59</b>	<b>198.02</b>	<b>147.38</b>	<b>457.61</b>	<b>230.46</b>	<b>742.08</b>
4	<b>Expenses</b>						
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of stock-in-trade	3.02	-	-	3.02	6.94	6.94
	Changes in inventories of finished goods, work-in-progress and stock in-trade	-	-	-	-	-	-
	Employee benefits expense	115.26	85.04	46.03	200.30	92.09	198.78
	Finance costs	1.16	0.87	8.68	2.03	9.81	4.87
	Depreciation and amortisation expense	13.34	13.20	42.27	26.54	84.56	52.70
	Other expenses	127.79	129.95	88.76	257.74	198.61	470.34
	<b>Total expenses (4)</b>	<b>260.57</b>	<b>229.06</b>	<b>185.74</b>	<b>489.63</b>	<b>392.01</b>	<b>733.63</b>
5	<b>Profit / (Loss) before exceptional items and tax (3 - 4)</b>	<b>(0.98)</b>	<b>(31.04)</b>	<b>(38.36)</b>	<b>(32.02)</b>	<b>(161.55)</b>	<b>8.45</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit / (Loss) before tax (5 + 6)</b>	<b>(0.98)</b>	<b>(31.04)</b>	<b>(38.36)</b>	<b>(32.02)</b>	<b>(161.55)</b>	<b>8.45</b>
8	<b>Tax expense</b>						
	(a) Current Tax	11.61	3.52	-	15.13	-	4.95
	(b) Deferred Tax Credit / (Charge)	(1.43)	(11.39)	0.05	(12.82)	-	(2.10)
9	<b>Profit / (Loss) for the year (7 - 8)</b>	<b>(11.16)</b>	<b>(23.17)</b>	<b>(38.41)</b>	<b>(34.33)</b>	<b>(161.55)</b>	<b>5.60</b>
10	<b>Other Comprehensive income</b>						
	(a) (i) Items that will not be reclassified to Profit and Loss						
	Remeasurement of Defined Benefit Plans	-	-	-	-	-	1.40
	Amortization of Leasedhold Deposits	0.04	0.04	(0.16)	0.08	(0.32)	(0.63)
	Adjustment relating to Fixed Deposits	0.29	0.29	(0.17)	0.58	(0.34)	(0.87)
	(a) (ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) (i) Items that will be reclassified to Profit and Loss	-	-	-	-	-	-
	(b) (ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Other Comprehensive income for the year (10)</b>	<b>0.33</b>	<b>0.33</b>	<b>(0.33)</b>	<b>0.66</b>	<b>(0.66)</b>	<b>0.10</b>
11	<b>Total Comprehensive income for the year (9 + 10)</b>	<b>(10.83)</b>	<b>(22.84)</b>	<b>(38.74)</b>	<b>(33.67)</b>	<b>(162.21)</b>	<b>5.70</b>
12	<b>Paid-up equity share capital (Face Value - Rs.10 per share)</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>	<b>1,336.00</b>
13	<b>Earnings Per Share (of Rs. 10/- each) (not annualised):</b>						
	Basic and Diluted earnings per share Rs.	(0.08)	(0.17)	(0.29)	(0.25)	(1.21)	0.04

For and on behalf of the Board of Directors  
Onelife Capital Advisors Limited



*gaur*  
Pandoo Naig  
Managing Director  
DIN No. 00158221

Place: Thane  
Date: 14th November, 2018



ONELIFE CAPITAL ADVISORS LIMITED

Statement of Assets and Liabilities as on 30th September, 2018

[Figures in Rs. lakhs unless stated otherwise]

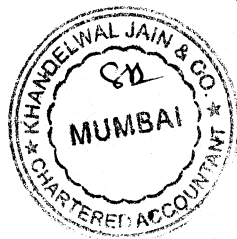
PARTICULARS	CONSOLIDATED	
	AS ON	
	30.09.2018 (Unaudited)	31.03.2018 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and equipment	1,400.30	1,423.97
(b) Capital work-in-progress	25.84	84.14
(c) Investments Property	210.31	210.31
(d) Other Intangible assets	1.82	1.82
(e) Intangible assets under development	67.30	-
(f) Financial assets		
(i) Investments	775.80	2,442.21
(ii) Trade receivables	-	-
(iii) Loans	1,141.40	2,333.98
(iv) Other financial assets	-	42.50
(g) Deferred tax assets (net)	17.06	4.24
(h) Other non-current assets	358.73	304.32
<b>Total Non-current assets</b>	<b>3,998.56</b>	<b>6,847.49</b>
<b>Current assets</b>		
(a) Inventories	-	-
(b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	9.23	10.08
(iii) Cash and cash equivalents	225.89	382.75
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	8,406.37	5,535.05
(vi) Other financial assets	-	-
(c) Current tax assets (Net)	-	-
(d) Other current assets	34.03	28.12
<b>Total Current assets</b>	<b>8,675.52</b>	<b>5,956.00</b>
<b>TOTAL - ASSETS</b>	<b>12,674.08</b>	<b>12,803.49</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity share capital	1,336.00	1,336.00
(b) Other equity	9,740.01	9,675.42
	<b>11,076.01</b>	<b>11,011.42</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	12.00	18.03
(ii) Trade payables	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	5.23	7.65
(c) Deferred tax liabilities (net)	-	-
(d) Other non-current liabilities	-	-
<b>Total Non-current liabilities</b>	<b>17.23</b>	<b>25.68</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	603.09	683.08
(ii) Trade payables	378.63	611.03
(iii) Other financial liabilities	556.80	-
(b) Other current liabilities	22.86	463.53
(c) Provisions	5.15	8.75
(d) Current tax liabilities (Net)	14.31	-
<b>Total Current liabilities</b>	<b>1,580.84</b>	<b>1,766.39</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>12,674.08</b>	<b>12,803.49</b>

For and on behalf of the Board of Directors  
Onelife Capital Advisors Limited



*[Signature]*  
Pandoo Naig  
Managing Director  
DIN No. 00158221

Place: Thane  
Date: 14th November, 2018



# ONELIFE CAPITAL ADVISORS LIMITED

## Segment wise Revenue, Results and Capital Employed

[Figures in Rs. lakhs unless stated otherwise]

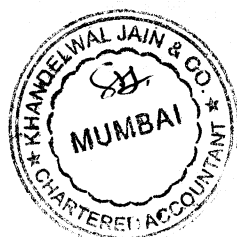
Sr. No.	Particulars	CONSOLIDATED					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	Advisory Services	68.08	25.06	52.50	93.14	52.51	219.86
	Broking Services	136.31	113.57	94.09	249.88	157.56	344.63
	<b>Total</b>	<b>204.39</b>	<b>138.63</b>	<b>146.59</b>	<b>343.02</b>	<b>210.07</b>	<b>564.49</b>
	Add: Other unallocable income	3.65	1.75	-	5.40	18.69	10.63
	<b>Net Sales / Income from Operations</b>	<b>208.04</b>	<b>140.38</b>	<b>146.59</b>	<b>348.42</b>	<b>228.76</b>	<b>575.12</b>
2	Segment Results						
	<b>Profit /(Loss) before Tax and interest from each segment</b>						
	Advisory Services	(41.87)	(38.62)	(34.45)	(80.49)	(104.13)	8.68
	Broking Services	47.24	9.82	36.70	57.06	18.09	3.15
	<b>Total</b>	<b>5.37</b>	<b>(28.80)</b>	<b>2.25</b>	<b>(23.43)</b>	<b>(86.04)</b>	<b>11.83</b>
	Less : Finance Costs	1.16	0.87	8.68	2.03	9.81	4.53
	Less : Unallocable expenditure net of Un-allocable income	5.19	1.37	31.93	6.56	65.70	(0.60)
	<b>Total Profit Before Tax</b>	<b>(0.98)</b>	<b>(31.04)</b>	<b>(38.36)</b>	<b>(32.02)</b>	<b>(161.55)</b>	<b>8.45</b>
3	Capital Employed						
	<b>Segment Assets</b>						
	Advisory Services	1,140.81	2,077.67	1,527.80	1,140.81	1,527.80	8,312.00
	Broking Services	801.76	825.34	758.89	801.76	758.89	954.69
	Unallocated	10,206.52	9,716.26	7,670.91	10,206.52	7,670.91	19,668.67
	<b>Total</b>	<b>12,149.08</b>	<b>12,619.27</b>	<b>9,957.60</b>	<b>12,149.08</b>	<b>9,957.60</b>	<b>28,935.36</b>
	<b>Segment Liabilities</b>						
	Advisory Services	37.10	52.58	1,090.25	37.10	1,090.25	5,381.50
	Broking Services	396.01	678.94	619.68	396.01	619.68	814.95
	Unallocated	1,164.96	915.59	536.50	1,164.96	536.50	11,327.48
	<b>Total</b>	<b>1,598.07</b>	<b>1,647.11</b>	<b>2,246.43</b>	<b>1,598.07</b>	<b>2,246.43</b>	<b>17,523.93</b>

For and on behalf of the Board of Directors  
Onelife Capital Advisors Limited



*Pandoo Naig*  
Pandoo Naig  
Managing Director  
DIN No. 00158221

Place: Thane  
Date: 14th November, 2018



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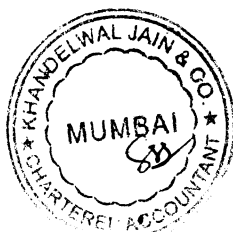
**Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of Onelife Capital Advisors Limited Pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To the Board of Directors of  
Onelife Capital Advisors Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Onelife Capital Advisors Limited**, ("the Company") for the quarter and half year ended September 30, 2018 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016.

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

2. 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.



- 2 -

3. Attention is drawn to Note No. 8 regarding the Scheme of Arrangements approved by the Board of Directors for merger of six subsidiary companies mentioned therein with the Company with effect from April 01, 2018. The said Scheme is subject to the approval of Shareholders, Creditors, National Company Law Tribunal and other Regulatory Authorities and no effect has been given for the same in the financial results pending the requisite approvals.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results, prepared in accordance with the aforesaid Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **KHANDELWAL JAIN & CO.**

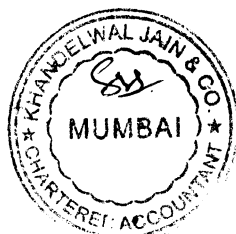
**Chartered Accountants,**

**Firm Registration No.: 105049W**

  
**(S. S. SHAH)**

**PARTNER**

**Membership No.: 33632**



Place: Mumbai

Date : November 14, 2018



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**Independent Auditor's Review Report on Quarterly Unaudited Consolidated Financial Results of Onelife Capital Advisors Limited Pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**To the Board of Directors of  
Onelife Capital Advisors Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Onelife Capital Advisors Limited**, ("the Parent" or "the Company") and its subsidiaries (the parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended September 30, 2018 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016.

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

2. 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.



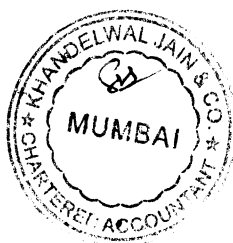
3. The Statement includes the results of the following subsidiaries:

Sr. No.	Name of the subsidiary
1	Onelife Gas Energy and Infrastructure Limited
2	Goodyield Farming Limited
3	Goodyield Fertilizers and Pesticides Private Limited
4	Eyelid Infrastructure Private Limited
5	Purple India Holding Limited
6	Dealmoney Distribution and Advisory Services Private Limited (formerly known as Destimony Distribution and Advisory Services Private Limited)
7	Dealmoney Commodities Private Limited (formerly known as Destimony Commodities Private Limited)
8	Onelife Ecopower & Engineering Ltd.
9	Leadline Software & Trading Pvt. Ltd.
10	Dealmoney Insurance Broking Private Limited

#### **Basis for Qualified Review Conclusion**

4. As mentioned in Note No. 6 of the Statement, one of the subsidiary, namely Dealmoney Commodities Private Limited (DCPL) whose interim financial results, before consolidation adjustments, reflect total revenues of Rs. 136.31 lakhs and Rs. 249.88 lakhs, profit after tax of Rs. 34.76 lakhs and Rs. 41.90 lakhs and total comprehensive income of Rs. 35.08 lakhs and Rs. 42.56 lakhs for the quarter and half year ended September 30, 2018 respectively, as included in the accompanying Unaudited Consolidated Financial Results have not been subjected to review by its statutory auditors. DCPL is a material subsidiary of the Group. Our opinion in so far as relates to the amounts and disclosure included in respect of this material subsidiary are solely based on the un-reviewed financial information provided by the Management of the said subsidiary and the consequential impact, if any, on the accompanying statement is not ascertainable.

Our Review conclusion on the Unaudited Consolidated Financial Results for the quarter ended June 30, 2018 was also modified in respect of this matter.

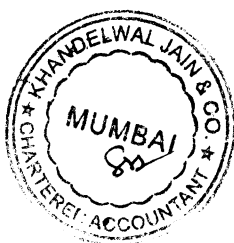


**Other Matters**

5. (a) We did not review the interim financial results relating to 9 subsidiaries whose interim financial results, before consolidation adjustments, reflect total revenues of Rs. 21.73 lakhs and Rs. 48.54 lakhs, Loss after tax of Rs. 41.81 lakhs and Rs. 41.70 lakhs and total comprehensive loss of Rs. 41.81 lakhs and Rs. 41.70 lakhs for the quarter and half year ended September 30, 2018, as included in the accompanying Unaudited Consolidated Financial Results. These financial information have been reviewed by other auditors whose review reports have been furnished to us by the Management. Our conclusion on the unaudited quarterly financial results, in so far as it relates to such subsidiaries are based solely on the reports of such other auditors.
- (b) Attention is drawn to Note No. 8 regarding the Scheme of Arrangements approved by the Board of Directors for merger of six subsidiary companies mentioned therein with the Company with effect from April 01, 2018. The said Scheme is subject to the approval of Shareholders, Creditors, National Company Law Tribunal and other Regulatory Authorities and no effect has been given for the same in the financial results pending the requisite approvals.
- (c) The Company has for the first time opted to submit consolidated quarterly/ year to date financial results for the financial year 2018-19 to the stock exchanges. The comparative figures of corresponding quarter and six months period ended September 30, 2017 are as certified by the management and have not been subjected to any review by us.


Our Review Conclusion is not modified in respect of these matters.

6. Based on our review conducted as above, on consideration of the review reports of other auditors on separate financial results and on the other financial information of the subsidiaries mentioned above, except for the effects of the matter described in the Basis for Qualified Review Opinion paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Consolidated Financial Results, prepared in accordance with the applicable Indian Accounting Standards (Ind AS)



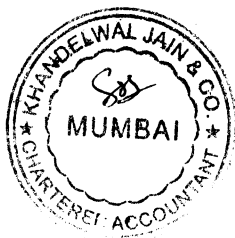
prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **KHANDELWAL JAIN & CO.**  
**Chartered Accountants,**  
**Firm Registration No.: 105049W**

  
**(S. S. SHAH)**

**PARTNER**

**Membership No.: 33632**



Place: Mumbai

Date : November 14, 2018.