

KHANDELWAL JAIN & CO.

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CHARTERED ACCOUNTANTS

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Independent Auditor's Report on Quarterly and Annual 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, as amended.

To,
The Board of Directors,
Onelife Capital Advisors Limited

1. We have audited the accompanying statement of standalone Financial Results of **Onelife Capital Advisors Limited** ("the Company") for the quarter and the year ended March 31, 2019, together with the notes thereon ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related annual standalone financial statements, which have been prepared in accordance with the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder (Ind AS) and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such standalone financial statements.
3. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free of material misstatement.



- 2 -

An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our audit opinion.

4. We draw your attention to the fact that the figures for the quarter ended March 31, 2019 and the corresponding quarter ended in the previous year as reported in the Statement are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to the end of the third quarter of the current and previous financial year, respectively. Also, the figures up to the end of the third quarter of the respective financial year had only been reviewed and not subject to an audit.
5. Attention is drawn to note no. 9 regarding the Scheme of Arrangement 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.
5. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard as modified by circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016; and



- 3 -

(ii) gives a true and fair view, in conformity with the aforesaid Ind AS and other accounting principles generally accepted in India, of the net profit and the total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2019.

For **KHANDELWAL JAIN & CO.**

Chartered Accountants

Firm Registration No.: 105049W



(S. S. SHAH)

PARTNER

Membership No.: 33632



Place: Mumbai

Date: May 29, 2019

ONELIFE CAPITAL ADVISORS LIMITED
Statement of Standalone Audited Financial Results for the quarter and year ended 31st March 2019
(Figures in Rs. lakhs unless stated otherwise)

Sr. No.	Particulars	STANDALONE				
		Quarter Ended		Year Ended		
		31.03.2019 Audited	31.12.2018 Unaudited	31.03.2018 Audited	31.03.2019 Audited	31.03.2018 Audited
1	Revenue from Operations	100.00	50.00	180.00	200.00	210.00
2	Other Income	14.45	12.93	4.80	47.36	6.58
3	Total Income (1 + 2)	114.45	62.93	184.80	247.36	216.58
4	Expenses					
	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	19.67	24.59	21.68	91.67	58.38
	Finance costs	0.57	0.65	1.04	2.77	4.31
	Depreciation and amortisation expense	15.89	12.73	(76.75)	53.76	50.02
	Other expenses	23.91	22.74	46.30	89.18	94.99
	Total expenses (4)	60.04	60.71	(7.73)	237.38	207.70
5	Profit before exceptional items and tax (3 - 4)	54.41	2.22	172.33	9.98	8.88
6	Exceptional items	-	-	-	-	-
7	Profit before tax (5 + 6)	54.41	2.22	172.33	9.98	8.88
8	Tax expense					
	(a) Current Tax	-	-	-	-	-
	(b) Deferred Tax Credit / (Charge)	(11.55)	(0.58)	-	-	-
9	Profit for the period (7 - 8)	42.86	1.64	172.33	9.98	8.88
10	Other Comprehensive income					
	(a) (i) Items that will not be reclassified to Profit and Loss					
	Remeasurement of Defined Benefit Plans	(2.25)	-	1.40	(2.25)	1.40
	(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	-	-	-	-	-
	Other Comprehensive income for the period (10)	(2.25)	-	1.40	(2.25)	1.40
11	Total Comprehensive income for the period (9 + 10)	40.61	1.64	173.73	7.73	10.28
12	Paid-up equity share capital (Face Value - Rs.10 per share)	1,336.00	1,336.00	1,336.00	1,336.00	1,336.00
13	Other Equity				3,235.98	3,228.25
14	Earnings Per Share (of Rs. 10/- each) (not annualised):	0.32	0.01	1.29	0.07	0.07
	Basic and Diluted earnings per share Rs.					



Place: Thane
Date: 29/05/2019

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 Assets and Liabilities as on 31st March, 2019

(Figures in Rs. lakhs unless stated otherwise)

PARTICULARS	STANDALONE	
	AS ON	
	31.03.2019 (Audited)	31.03.2018 (Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and equipment	157.19	179.10
(b) Capital work-in-progress	-	84.14
(c) Investments Property	-	-
(d) Other intangible assets	73.28	-
(e) Intangible assets under development	-	-
(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)	-	-
(h) Non Current Tax Assets	170.19	147.28
(i) Other non-current assets	87.47	87.37
Total Non-current assets	4,571.74	4,481.50
Current assets		
(a) Inventories	-	-
(b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	108.00	-
(iii) Cash and cash equivalents	3.13	126.59
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	1,627.30	1,105.59
(vi) Other financial assets	0.67	0.40
(c) Current tax assets (Net)	-	-
(d) Other current assets	9.46	10.00
Total Current assets	1,748.56	1,242.58
TOTAL - ASSETS	6,320.30	5,724.08
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1,336.00	1,336.00
(b) Other equity	3,235.98	3,228.25
	4,571.98	4,564.25
LIABILITIES		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	5.51	18.03
(ii) Trade payables	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	2.83	1.71
(c) Deferred tax liabilities (net)	-	-
(d) Other non-current liabilities	-	-
Total Non-current liabilities	8.44	19.74
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,662.59	1,100.50
(ii) Trade payables	-	-
(iii) Other financial liabilities	34.67	22.61
(b) Other current liabilities	18.21	14.48
(c) Provisions	4.41	2.50
(d) Current tax liabilities (Net)	-	-
Total Current liabilities	1,739.88	1,140.09
TOTAL - EQUITY AND LIABILITIES	6,320.30	5,724.08



Place: Thane
Date: 29/05/2019

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



Pandoo Naig
Managing Director
DIN No. 00158221

KHANDELWAL JAIN & CO.

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Independent Auditor's Report on Quarterly and Annual 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, as amended.

To,

The Board of Directors,

Onelife Capital Advisors Limited.

1. We have audited the accompanying statement of Consolidated Financial Results of **Onelife Capital Advisors Limited** ("the Holding Company") and its subsidiaries (collectively referred to as "the Group") for the quarter and the year ended March 31, 2019, together with the notes thereon ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016.
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Board of Directors, has been compiled from the related annual consolidated financial statements, prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder (Ind AS) and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of consolidated financial statements.
3. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free of material misstatement.



An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in paragraph 7 below is sufficient and appropriate to provide a basis for our audit opinion.

4. We draw your attention to the fact that the figures for the quarter ended March 31, 2019 as reported in the Statement are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to the end of the third quarter of the current financial year. Also, the figures up to the end of the third quarter of the current financial year had only been reviewed and not subject to an audit.
5. In our opinion and based on the consideration of the reports of the other auditors on separate financial statements and the other financial information of the subsidiaries referred to in Paragraph 7 below and to the best of our information and according to the explanations given to us, the Statement:

(i) includes financial 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



- (ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard as modified by circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016; and
- (iii) gives a true and fair view, in conformity with the aforesaid Ind AS and other accounting principles generally accepted in India, of the consolidated net loss including the total comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2019.

6 Emphasis of Matter

- a) Attention is drawn to note no. 7 of the statement. Our audit report on the Consolidated Ind AS Financial Statements (CFS) of the Company for the year ended March 31, 2018 was qualified as the financial statements of one of the subsidiaries namely Dealmoney Commodities Private Limited, as considered in the CFS were unaudited and being a Non Banking Financial Company were prepared under Indian Generally Accepted Accounting Principles (IGAAP). The consequential impact on the CFS was not ascertained by the Company. For the financial year ended March 31, 2019, the financial statements of the said subsidiary have been prepared under the Ind AS with comparative for the year ended March 31, 2018 and transition date of 1st April 2017 and have been audited to enable the Company to prepare its CFS. The figures for the preceding financial year ended March 31, 2018 have been accordingly restated retrospectively by considering the audited Ind AS financial statements of the said subsidiary.
- b) Attention is drawn to the note no. 5 regarding the acquisition of shares of Sarsan Securities Private Limited by Purple India Holding Limited transfer of which was not approved by R.B.I. In Consolidated financial statements for the year ended March 31, 2018, the amount of Rs. 1100 lakhs was shown as Investments name of Sarsan Securities Private Limited which has been reclassified from Investment to Non Current Assets - Loans & Advances.
- c) Attention is drawn to note no. 6 to the statement regarding prior period errors in the consolidated financial statements which have been corrected retrospectively and restated.
- d) Attention is drawn to note no. 9 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 -

Our opinion on the Statement is not modified in respect of above matters.

7 Other Matters


- a) We did not audit the financial statements / financial information of the ten subsidiaries included in the consolidated financial results, whose financial statements / financial information, before consolidation adjustments, reflect total assets of Rs. 26,832.64 lakhs as at March 31, 2019, total revenues of Rs. 631.06 lakhs for the year ended on that date, total net loss after tax of Rs. 18.03 lakhs and the total comprehensive loss of Rs. 18.29 lakhs for the year ended on that date. These financial statements and other financial information of the subsidiaries have been audited by other auditors whose reports have been furnished to us by the Management, and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of such other auditors.
- b) 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 ended March 31, 2018 are as certified by the management and have not been subjected to any review by us.

Our opinion on the Statement is not modified in respect of above matters.

For KHANDELWAL JAIN & CO.

Chartered Accountants

Firm Registration No.: 105049W


(S. S. SHAH)
PARTNER



Membership No.: 33632

Place: Mumbai

Date : May 29, 2019

ONELIFE CAPITAL ADVISORS LIMITED

Statement of Consolidated Audited Financial Results for the quarter and year ended 31st March 2019

[Figures in Rs. lakhs unless stated otherwise]

Sr. No.	Particulars	CONSOLIDATED				
		Quarter Ended		Year Ended		
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
		Audited	Unaudited	Unaudited	Audited	Audited
1	Revenue from Operations	325.25	157.39	260.44	831.08	575.10
2	Other income	71.99	52.50	154.66	233.68	167.03
3	Total Income (1 + 2)	397.24	209.89	415.10	1,064.74	742.13
4	Expenses					
	Cost of Materials consumed	-	-	-	-	-
	Purchase of stock-in-trade	4.28	-	-	7.30	6.94
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	Employee benefits expense	90.92	106.14	58.71	397.36	199.78
	Finance costs	0.82	0.17	(1.11)	3.02	4.92
	Depreciation and amortisation expense	16.60	13.54	(74.18)	66.88	52.70
	Other expenses	174.88	169.56	128.08	602.18	470.32
	Total expenses (4)	287.50	289.41	111.50	1,066.54	734.66
5	Profit / (Loss) before exceptional items and tax (3 - 4)	109.74	(79.52)	303.60	(1.80)	7.47
6	Exceptional items	-	-	-	-	-
7	Profit / (Loss) before tax (5 + 6)	109.74	(79.52)	303.60	(1.80)	7.47
8	Tax expense					
	(a) Current Tax	5.39	(12.42)	4.43	8.10	4.95
	(b) Deferred Tax Credit / (Charge)	(14.71)	(0.80)	(2.40)	(2.69)	(2.40)
	(c) Short/(Excess) provision of tax relating to earlier years	0.81	-	-	0.81	-
9	Profit / (Loss) for the period (7 - 8)	118.25	(67.90)	301.57	(8.02)	4.92
10	Other Comprehensive income					
	(a) (i) Items that will not be reclassified to Profit and Loss					
	Remeasurement of Defined Benefit Plans	(2.60)	-	2.40	(2.60)	2.40
	Amortization of Leasedhold Deposits	-	(0.08)	-	-	-
	Adjustment relating to Fixed Deposits	-	(0.58)	-	-	-
	(a) (ii) Income tax relating to items that will not be reclassified to profit or loss	0.09	-	(0.31)	0.09	(0.31)
	(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	-	-	-	-	-
	Other Comprehensive income for the period (10)	(2.51)	(0.66)	2.09	(2.51)	2.09
11	Total Comprehensive income for the period (9 + 10)	115.74	(68.56)	303.66	(10.53)	7.01
12	Paid-up equity share capital (Face Value - Rs.10 per share)	1,336.00	1,336.00	1,336.00	1,336.00	1,336.00
13	Other Equity				9,135.06	9,150.27
14	Earnings Per Share (of Rs. 10/- each) (not annualised):	0.89	(0.51)	2.26	(0.06)	0.04
	Basic and Diluted earnings per share Rs.					

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 May 28, 2019 and have been audited by the Statutory Auditors. Figures for the quarter ended March 31, 2019 represents the balancing figures between the audited figures for the full financial year and the published year to date reviewed figures upto third quarter of the financial year.
- 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 33,60,000 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:

- (i) 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
- (ii) 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
	Total	3,685

* 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 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, Purple India Holding Limited has acquired 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 Acquisition of shares of Sarsan Securities Private Limited for the consideration of Rs. 1100 lakhs by Purple India Holding Limited was not approved by R.B.I. due to inadequate reserves of that company and the same was intimated by R.B.I. by letter dated January 2, 2019 and the shares were not transferred by Sarsan Securities Private Limited in the name of Purple India Holding Limited. In Consolidated Balance sheet for the year ended March 31, 2018, the amount of Rs. 1,100 lakhs was shown as Investments in Sarsan Securities Private Limited which has now been reclassified from Investment to Non Current Assets - Loans & Advances. Sarsan Securities Private Limited has filed fresh application with R.B.I. on January 7, 2019 for transfer of equity shares of Sarsan Securities Private Limited to Onelife Capital Advisors Private Limited. The Sarsan Securities Private Limited has intimated to the Company that it had received the approval from the R.B.I. for transfer of its shareholding to the Company subject to other regulatory compliances.
- 6 Prior Period Errors on Consolidation :
The Investment in Dealmoney Commodities Private Limited of Rs. 525 lakhs was inadvertently clubbed with Investment in Sarsan Securities Private Limited on consolidation for the year ended March 31, 2018. In the Consolidated Balancesheet the said amount of investment of Rs. 525 lakhs, being a subsidiary, was required to be eliminated but the effect of the same was not given by oversight and consequentially the Capital Reserves on consolidation and Investment were shown higher by Rs. 525 lakhs in the previous year. The same has been corrected and retrospectively restated.



- 7 The auditor's report on the consolidated Ind AS Financial Statements (CFS) of the Company for the year ended March 31, 2018 was qualified as the financial statements of one of the subsidiaries namely Dealmoney Commodities Private Limited, as considered in the CFS were unaudited and being a Non Banking Financial Company were prepared under Indian Generally Accepted Accounting Principles (IGAAP). The consequential impact on the CFS was not ascertained by the Company. For the financial year ended March 31, 2019, the financial statements of the said subsidiary have been prepared under the Ind AS with comparative for the year ended March 31, 2018 and transition date of 1st April 2017 and have been audited to enable the Company to prepare its CFS. The figures for the preceding financial year ended March 31, 2018 have been accordingly restated retrospectively. The reconciliation of equity and the net profit / loss as per previous GAAP to Ind AS on first time adoption in respect of the said subsidiary considered in restatement is as under:

Reconciliation of equity from previous GAAP to Ind AS :

(Rs. in Lakhs)		
Particulars	As at 31st March 2018	As at 31st March 2017
Equity as per previous GAAP	139.74	137.89
GAAP adjustments:		
Impact on account of financial asset measured at amortised cost	(0.01)	-
Impact on account of Expected credit loss	(0.18)	(0.21)
Impact of deferred taxes on the above adjustments	0.05	0.05
Total - GAAP adjustments	(0.15)	(0.16)
Equity as per Ind AS	139.59	137.73

Reconciliation of net profit/(loss) from previous GAAP to Ind AS.

(Rs. in Lakhs)	
Particulars	Year ended 31 March 2018
Net profit/ (loss) for the period as per previous GAAP	1.85
GAAP adjustments:	
Impact on account of financial asset measured at amortised cost	(0.01)
Impact on account of Expected credit loss	0.03
Impact of recognising actuarial gains on defined benefit obligations in other comprehensive income	(1.00)
Impact of deferred taxes on the above adjustments	0.30
Total - GAAP adjustments	(0.68)
Net profit/ (loss) after tax as per Ind AS	1.17
Impact of recognising actuarial gain on defined benefit obligations in other comprehensive income	1.00
Impact of deferred taxes on the above adjustments	(0.31)
Total - GAAP adjustments	0.69
Total comprehensive Income after tax as per Ind AS	1.86

In view of the above, the qualification in the Auditor's Report for the year ended March 31, 2018 has been dealt with.

- 8 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 March 31, 2018 have not been subjected to audit or 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. Figures for the quarter ended March 31, 2018 represents the balancing figures between the audited figures for the full financial year and the published year to date figures upto third quarter of the financial year.
- 9 The Board of Directors have approved the Scheme of Arrangement/Merger under section 230-232 of the Companies Act, 2013 for 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 appointed date is April 01, 2018 and is subject to approval of Shareholders, Creditors, National Company Law Tribunal and Regulatory Authorities as may be necessary. No effect has been given in the financial results of the Company pending the requisite approvals.

The Company has filed an application for the approval of the said Scheme of Arrangements/Merger with the National Company Law Tribunal on (Western Region) - Ministry of Corporate Affairs on 10th April, 2018.



- 10 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.
- 11 The Segment reporting is enclosed.
- 12 Effective April 01, 2018 Company has adopted Ind AS 115 "Revenue from Contracts with Customers". The adoption on Ind AS 115 did not have any significant impact on the overall results of the Company.
- 13 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: 29/05/2019

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



Pandoo Naig
Managing Director
No. 00158221

ONELIFE CAPITAL ADVISORS LIMITED

Statement of Assets and Liabilities as on 31st March, 2019

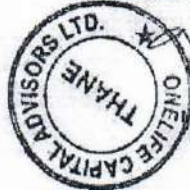
(Figures in Rs. lakhs unless stated otherwise)

PARTICULARS	CONSOLIDATED	
	AS ON	
	31.03.2019 (Audited)	31.03.2018 (Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and equipment	1,400.00	1,423.97
(b) Capital work-in-progress	-	84.14
(c) Investments Property	210.31	210.31
(d) Other intangible assets	75.10	1.82
(e) Intangible assets under development	-	-
(f) Financial assets		
(i) Investments	675.80	775.80
(ii) Trade receivables	-	-
(iii) Loans	1,141.40	3,431.41
(iv) Other financial assets	65.43	34.71
(g) Deferred tax assets (net)	7.07	4.29
(h) Non Current Tax Assets	254.47	222.95
(i) Other non-current assets	87.83	88.49
Total Non-current assets	3,917.41	6,277.89
Current assets		
(a) Inventories	-	-
(b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	232.40	9.90
(iii) Cash and cash equivalents	232.65	382.75
(iv) Bank Balances other than (iii) above	20.14	42.50
(v) Loans	7,109.85	4,829.02
(vi) Other financial assets	580.28	721.32
(c) Current tax assets (Net)	-	-
(d) Other current assets	25.18	12.02
Total Current assets	8,200.50	5,997.51
TOTAL - ASSETS	12,117.91	12,275.40
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1,336.00	1,336.00
(b) Other equity	9,135.06	9,160.27
	10,471.06	10,496.27
LIABILITIES		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	5.61	18.03
(ii) Trade payables	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	7.70	5.38
(c) Deferred tax liabilities (net)	-	-
(d) Other non-current liabilities	-	-
Total Non-current liabilities	13.31	23.41
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	612.84	672.00
(ii) Trade payables	443.34	611.03
(iii) Other financial liabilities	508.64	423.73
(b) Other current liabilities	60.98	52.70
(c) Provisions	7.69	5.24
(d) Current tax liabilities (Net)	0.05	1.02
Total Current liabilities	1,633.54	1,765.72
TOTAL - EQUITY AND LIABILITIES	12,117.91	12,275.40



Place: Thane
Date: 29/05/2019

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



Pandoo Naig
Managing Director
DIN No. 00158221

ONELIFE CAPITAL ADVISORS LIMITED

Segment wise Revenue, Results and Capital Employed

[Figures in Rs. lakhs unless stated otherwise]

Sr. No.	Particulars	CONSOLIDATED				
		Quarter Ended			Year Ended	
		31.03.2019 Audited	31.12.2018 Unaudited	31.03.2018 Unaudited	31.03.2019 Audited	31.03.2018 Audited
1	Segment Revenue					
	Advisory Services	190.80	61.28	162.36	345.23	219.86
	Broking Services	129.88	96.11	94.84	475.86	344.62
	Total	320.68	157.39	257.20	821.09	564.48
	Add: Other unallocable income	4.57	-	3.24	9.97	10.62
	Net Sales / Income from Operations	325.25	157.39	260.44	831.06	575.10
2	Segment Results					
	Profit /(Loss) before Tax and interest from each segment					
	Advisory Services	112.40	(19.44)	183.61	9.07	8.68
	Broking Services	8.14	(52.87)	10.76	12.84	2.17
	Total	120.54	(72.31)	194.37	21.91	10.85
	Less : Finance Costs	0.82	0.17	(1.11)	3.02	4.92
	Less : Unallocable expenditure net of Un-allocable income	9.98	8.14	(108.12)	20.69	(1.54)
	Total Profit Before Tax	109.74	(79.63)	303.60	(1.80)	7.47
3	Capital Employed					
	Segment Assets					
	Advisory Services	775.26	1,264.12	755.06	775.26	755.06
	Broking Services	759.86	722.01	951.58	759.86	951.58
	Unallocated	10,582.79	10,560.52	10,568.76	10,582.79	10,568.76
	Total	12,117.91	12,546.65	12,275.40	12,117.91	12,275.40
	Segment Liabilities					
	Advisory Services	89.46	85.56	108.11	89.46	108.11
	Broking Services	612.21	590.01	812.01	612.21	812.01
	Unallocated	945.18	974.05	869.01	945.18	869.01
	Total	1,646.85	1,649.63	1,789.13	1,646.85	1,789.13



Place: Thane
Date: 29/05/2019

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

Pandoo Naig
Managing Director
IN No. 00158221