



# Onelife Capital Advisors Limited

CIN: L74140MH2007PLC173660

Tel no.: 022-25833206 Fax: 022- 41842228 Email id: cs@onelifecapital.in, Web: www.onelifecapital.in

15<sup>th</sup> November, 2019

To,  
BSE Limited  
Department of Corporate Services  
Phiroze Jeejeebhoy Towers  
Dalal Street, Fort,  
Mumbai- 400 001  
Scrip Code: 533632

National Stock Exchange of India Ltd  
Exchange Plaza  
Bandra Kurla Complex  
Bandra, Mumbai- 400 051

Symbol: ONELIFECAP

Dear Sir/Madam,

**Sub: 1. Outcome of Board Meeting of Onelife Capital Advisors Limited" held at the Registered Office of the Company commenced on Wednesday, 13<sup>th</sup> November, 2019 at 4.00 p.m. and concluded on Friday, 15<sup>th</sup> November, 2019 at 10:30pm**

**2. Delay in submission of Financial Results for the Quarter and Half year ended 30<sup>th</sup> September, 2019 With Reference to SEBI Circular CIR/CFD/CMD-1/142/2018 dated 19<sup>th</sup> November 2018**

With reference to the captioned subjects, this is to inform you that due date for submission of Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2019 was 14<sup>th</sup> November, 2019, as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We had vide our letter dated 5<sup>th</sup> November, 2019 informed the Stock Exchanges, BSE and NSE that the Board Meeting of the Company will be held on 13<sup>th</sup> November, 2019 from 4:00 pm onwards IST, to discuss and approve inter alia:

1. Reinstated Audited Financial Results for the Financial year ending 31<sup>st</sup> March, 2019 post National Company Law Tribunal (NCLT), Mumbai bench Order approving the Scheme of Amalgamation (Merger by absorption) under section 230-232 of the Companies Act, 2013
2. Un-audited Standalone and Consolidated Financial Results for the Second Quarter and half year ended 30<sup>th</sup> September, 2019 alongwith the Limited Review Report;
3. Notice for the 12<sup>th</sup> Annual General Meeting of the Company;
4. Board's Report for the financial year ended 31<sup>st</sup> March, 2019



# Onelife Capital Advisors Limited

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5. 12<sup>th</sup> Annual General Meeting for the Financial Year 2018-19 of the Company to be held on Thursday, 26<sup>th</sup> December, 2019 at 11.00 a.m. at Brahman Seva Sangh, 19, Brahman Society, Late Divakar Ganesh Gangal Road, Naupada, Thane (West) - 400602


However, as informed earlier that pursuant to NCLT, Mumbai Bench order approving the Scheme of Amalgamation (Merger by absorption) of the Wholly owned subsidiaries with the Company under section 230-232 of the Companies Act, 2013 dated 27<sup>th</sup> August, 2019 the Company had applied for extension of Annual General Meeting for FY 2019. Ministry of Corporate Affairs vide letter dated 24<sup>th</sup> September, 2019 had granted extension of three months for holding Annual General Meeting of the Company for FY 2018-19 on or before 31<sup>st</sup> December, 2019. Post the NCLT Order the Standalone and Consolidated Financial Statements for the FY ending on 31<sup>st</sup> March, 2019 had to be re instated.

After prolonged discussion and at the same time emphasizing on the correct recording of Financials and related disclosure, the ongoing meeting could not be concluded by 13<sup>th</sup> August, 2019.

The Reinstated Financial Results for the Financial Year ending on 31<sup>st</sup> March 2019 and subsequently the Results for the Quarter and half year ended on 30<sup>th</sup> September, 2019 were considered and approved at the Meeting which after taking up other items of the Agenda (as above mentioned) concluded on Friday 15<sup>th</sup> November 2019 at 10:30 pm.

Kindly take the above on your record.  
Thanking You,

Yours Faithfully,  
For Onelife Capital Advisors Limited

  
Pandoo Naig  
Director  
DIN : 00158221



# KHANDELWAL JAIN & CO.

Website: www.kjco.net • E-mail: kjco@kjco.net

CHARTERED ACCOUNTANTS

6-B&C, Pil Court, 6th Floor,  
111, M. Karve Road, Churchgate,  
Mumbai - 400 020.  
Tel.: (+91-22) 4311 5000  
Fax : 4311 5050

12-B, Baldota Bhavan, 5th Floor,  
117, M. Karve Road, Churchgate,  
Mumbai - 400 020.  
Tel.: (+91-22) 4311 6000  
Fax : 4311 6060

## Independent Auditor's Report

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

- 1 This Report is issued in supersession of our earlier report dated May 29, 2019 on the standalone financial results for the year ended March 31, 2019, to the extent of matter stated in emphasis of matters paragraph 5 below.
- 2 We have audited the accompanying statement of Standalone Financial Results of **Onelife Capital Advisors Limited** (the "Company") for the year ended March 31, 2019 together with the related notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. The Statement, which is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there-under and other recognized 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 as to whether the Statement is free of material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the 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 basis for our audit opinion.

- 4 In our opinion and to the best of our Information and according to the explanations given to us, the Statement is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016; and gives a true and fair view in conformity With the aforesaid Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India of the standalone net profit and total comprehensive income and other financial information of the Company for the year ended March 31, 2019.

**5 Emphasis of Matters**

- i We draw attention to Note 11 to the Statement regarding standalone financial results for the year ended March 31, 2019 which were earlier approved by the Board of Directors in its meeting held on May 29, 2019 and are now restated by the Company to give effect to the Scheme of Amalgamation. The accompanying standalone financial results have been prepared by the Company consequent to amalgamation of Onelife Gas Energy & Infrastructure Limited, Goodyield Fertilisers and Pesticides Private Limited, Leadline Software and Trading Private Limited, Onelife Ecopower & Engineering Limited, Goodyield Farming Limited and Purple India Holdings Limited, wholly owned subsidiaries of the Company, with the Company pursuant to a Scheme of Amalgamation, approved by the Hon'ble





National Company Law Tribunal, Mumbai Bench vide order dated July 18, 2019 more fully described therein, with an appointed date of April 1, 2018. We also draw attention to Note 12 to the Statement regarding restatement of financial statements of two subsidiaries Goodyield Fertilisers and Pesticides Private Limited and Goodyield Farming Limited for the year ended March, 2019 to give effect to prior period error. We further report that our audit procedures on the subsequent events in so far as those relate to the updation of the standalone financial results (as amended) are restricted solely to the matters related to the Scheme of Amalgamation and the restatement of financial statement by the aforesaid subsidiaries and no effect has been given for any other events, if any, occurring after May 29, 2019 (being the date on which standalone financial results were earlier approved by the Board of Directors of the Company and reported upon by us in our report of that date).

- ii The financial statements of wholly owned subsidiaries of the Company for the year ended March 31, 2019 which have now been amalgamated as per the order of NCLT, reflect the total assets, total net assets, total revenue and net cash flows of

| Name of the Subsidiary                               | Auditor's Report Dated               | Total Assets     | Total Net Assets | Total Revenues | Net Cash Inflow |
|------------------------------------------------------|--------------------------------------|------------------|------------------|----------------|-----------------|
| Onelife Gas Energy & Infrastructure Limited          | 29-05-2019                           | 6,040.55         | 5,773.92         | 2.25           | -               |
| Goodyield Fertilisers and Pesticides Private Limited | 29-05-2019, on restated - 16.10.2019 | 3,916.08         | 148.57           | -              | 34.55           |
| Leadline Software and Trading Private Limited        | 29-05-2019                           | 4,492.64         | 560.34           | 7.72           | 0.14            |
| Onelife Ecopower & Engineering Limited               | 29-05-2019                           | 1,771.98         | (12.94)          | -              | (0.29)          |
| Goodyield Farming Limited                            | 29-05-2019, on restated - 16.10.2019 | 3,798.81         | 668.68           | -              | (0.19)          |
| Purple India Holdings Limited                        | 29-05-2019                           | 3,238.60         | (24.89)          | 0.10           | (0.09)          |
| <b>Total</b>                                         |                                      | <b>23,258.66</b> | <b>7,113.68</b>  | <b>10.07</b>   | <b>34.12</b>    |



included in these audited financial results, used for the purpose of giving effect of the implementation of Scheme of Amalgamation, prepared in accordance with the Companies (Accounting Standards) Rules, 2006 (as amended) audited by the other auditors whose reports for the year ended March 31, 2019 expressed an unmodified opinion on the financial statements of the aforesaid subsidiaries which have been furnished to us. Our opinion in so far as it relates to the amount and disclosures as included in respect of such companies is based solely on the report of such other auditors.

Our opinion on the Standalone Financial results is not modified In respect of the above matters.

- iii Attention is drawn to note no. 5 to the Statement regarding prior period errors in the standalone financial statements which have been corrected retrospectively and restated.

**6 Other Matter**

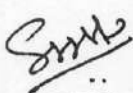
The unaudited financial results for the quarter ended March 31, 2019, December 31, 2018 and March 31, 2018 have not been subjected to review as stated in note 14 of the Statement.

Our opinion on the Statement and our report is not modified in respect of the above matter.

**For KHANDELWAL JAIN & CO.**

**Chartered Accountants**

**Firm Registration No.: 105049W**

  
**(S. S. SHAH)**

**PARTNER**

**Membership No.: 033632**

**UDIN: 19033632AAAACD8394.**



**Place: - Mumbai**

**Date : - November 15, 2019**

# KHANDELWAL JAIN & CO.

## CHARTERED ACCOUNTANTS

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### Independent Auditor's Report

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

- 1 This Report is issued in supersession of our earlier report dated May 29, 2019 on the consolidated financial results for the year ended March 31, 2019, to the extent of matters stated in emphasis of matters paragraph 5(i) and 5(ii) below.
- 2 We have audited the accompanying statement comprising of Consolidated Financial Results of **Onelife Capital Advisors Limited** (the "Holding Company") for year ended March 31, 2019 together with the related notes thereon (the "Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

The consolidated financial results in the Statement include the results of the Holding Company, and its' subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"). This Statement, which is the responsibility of the Holding Company's management and approved by the Board of Directors, has been prepared on the basis of the related consolidated financial statements which are in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement.

- 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 as to whether the Statement is free of material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Holding Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the 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 basis for our audit opinion.

4 In our opinion and to the best of our information and according to the explanations given to us, the Statement:

i includes the results of the following entities in so far as they relate to the consolidated financial results in the Statement:

| Sr. No. | Name of the Subsidiary                                                                                                                           |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | Dealmoney Distribution and Advisory Services Private Limited<br>(formerly known as Destimony Distribution and Advisory Services Private Limited) |
| 2       | Dealmoney Commodities Private Limited<br>(formerly known as Destimony Commodities Private Limited)                                               |
| 3       | Eyelid Infrastructure Private Limited                                                                                                            |
| 4       | 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 as modified by circular no. CIR/CFD/FAC/GZ/ZOIG dated July 5, 2016; and

iii gives a true and fair view in conformity with the aforesaid Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India of the consolidated net loss and total comprehensive income and other financial information of the Group for the year ended March 31, 2019.



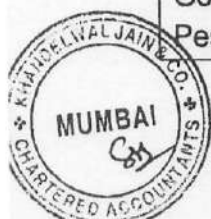


**5 Emphasis of Matters**

- i We draw attention to Note 11 to the Statement regarding consolidated financial results for the year ended March 31, 2019 which were earlier approved by the Board of Directors in its meeting held on May 29, 2019 and are now restated by the company to give effect to the Scheme of Amalgamation and Note No.12 regarding the restatement of financial statements of two subsidiaries. The accompanying consolidated financial results have been prepared by the Company consequent to amalgamation of Onelife Gas Energy & Infrastructure Limited, Goodyield Fertilisers and Pesticides Private Limited, Leadline Software and Trading Private Limited, Onelife Ecopower & Engineering Limited, Goodyield Farming Limited and Purple India Holdings Limited, wholly owned subsidiaries of the Company, with the Company pursuant to a Scheme of Amalgamation, approved by the Hon'ble National Company Law Tribunal, Mumbai Bench (NCLT) vide order dated July 18, 2019 more fully described therein, with an appointed date of April 1, 2018 and the restatement of financial statements of two subsidiaries. We further report that our audit procedures on the subsequent events in so far as those relate to the updation of the consolidated financial results (as amended) are restricted solely to these matters and no effect has been given for any other events, if any, occurring after May 29, 2019 (being the date on which consolidated financial results were earlier approved by the Board of Directors of the Company and reported upon by us in our report of that date).
- ii The financial statements of wholly owned subsidiaries of the Company for the year ended March 31, 2019 which have now been amalgamated as per the order of NCLT reflect total assets, total net assets, total revenues, net cash inflow/outflows of

(Rs. in lakhs)

| Name of the Subsidiary                               | Auditor's Report Dated                    | Total Assets as at March 31, 2019 | Total Net Assets as at March 31, 2019 | Total Revenues for the year ended March 31, 2019 | Net Cash inflow / (outflow) for the year ended March 31, 2019 |
|------------------------------------------------------|-------------------------------------------|-----------------------------------|---------------------------------------|--------------------------------------------------|---------------------------------------------------------------|
| Onelife Gas Energy & Infrastructure Limited          | 29-05-2019                                | 6,040.55                          | 5,773.92                              | 2.25                                             | -                                                             |
| Goodyield Fertilisers and Pesticides Private Limited | 29-05-2019<br>on restated -<br>16-10-2019 | 3,916.08                          | 148.57                                | -                                                | 34.55                                                         |



|                                               |                                     |                  |                 |              |              |
|-----------------------------------------------|-------------------------------------|------------------|-----------------|--------------|--------------|
| Leadline Software and Trading Private Limited | 29-05-2019                          | 4,492.64         | 560.34          | 7.72         | 0.14         |
| Onelife Ecopower & Engineering Limited        | 29-05-2019                          | 1,771.98         | (12.94)         | -            | (0.29)       |
| Goodyield Farming Limited                     | 29-05-2019 on restated - 16-10-2019 | 3,798.81         | 668.68          | -            | (0.19)       |
| Purple India Holdings Limited                 | 29-05-2019                          | 3,238.60         | (24.89)         | 0.10         | (0.09)       |
| <b>Total</b>                                  |                                     | <b>23,258.66</b> | <b>7,113.68</b> | <b>10.07</b> | <b>34.12</b> |

included in these audited financial results, used for the purpose of giving effect of the implementation of Scheme of Amalgamation, prepared in accordance with the Companies (Accounting Standards) Rules, 2006 (as amended) audited by the other auditors whose report for the year ended March 31, 2019 expressed an unmodified opinion on the financial statements of the aforesaid subsidiaries which have been furnished to us. Our opinion in so far as it relates to the amount and disclosures as included in respect of such companies is based solely on the report of such other auditors.

- iii Attention is drawn to note no. 6 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.



- iv Attention is drawn to the note no. 4 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 in the name of Sarsan Securities Private Limited which has been reclassified from Investment to Non Current Assets - Loans & Advances.
- v Attention is drawn to note no. 5 to the statement regarding prior period errors on consolidation of the financial statements which have been corrected retrospectively and restated.

Our opinion on the consolidated financial results is not modified in respect of the above matters.

#### 6 Other Matters

- i We did not audit the financial statements of the four subsidiaries whose financial statements reflect total assets and total net assets as at March 31, 2019, total revenues and net cash inflow / (outflow) for the year ended on that date considered as under in the Statement based on audited financial statements by other auditors:

(Rs. in lakhs)

| Name of the Subsidiary                                                                                                                        | Total Assets as at March 31, 2019 | Total Net Assets as at March 31, 2019 | Total Revenues for the year ended March 31, 2019 | Net Cash inflow / (outflow) for the year ended March 31, 2019 |
|-----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------------|--------------------------------------------------|---------------------------------------------------------------|
| Dealmoney Distribution and Advisory Services Private Limited (formerly known as Destimony Distribution and Advisory Services Private Limited) | 1,257.52                          | 83.75                                 | 145.13                                           | (73.82)                                                       |
| Dealmoney Commodities Private Limited (formerly known as Destimony Commodities Private Limited)                                               | 759.85                            | 147.64                                | 475.86                                           | (50.85)                                                       |
| Eyelid Infrastructure Private Limited                                                                                                         | 240.70                            | (41.26)                               | -                                                | (0.76)                                                        |
| Dealmoney Insurance Broking Private Limited                                                                                                   | 78.64                             | 76.60                                 | -                                                | (36.69)                                                       |



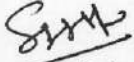
- ii The financial statements referred to in para 6(i) have been audited by other auditors whose reports have been furnished to us by the Management and our Opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors.

Our opinion on the statement and our report is not modified in respect of the above matters.

For KHANDELWAL JAIN & CO.

Chartered Accountants

Firm Registration No.: 105049W

  
(S. S. SHAH)

PARTNER

Membership No.: 033632

UDIN: 19033632AAAA CE 8946



Place: - Mumbai

Date : - November 15, 2019



**Onelife Capital Advisors Ltd.**  
**Statement of Standalone Financial Results for the quarter and year ended March 31, 2019**

[Figures in Rs. lakhs unless stated otherwise]

| Sr. No. | Particulars                                                                                                 | Unaudited Refer Note No. 11<br>For the quarter ended |              |               | Audited - Refer Note No. 11<br>For the year ended |               |
|---------|-------------------------------------------------------------------------------------------------------------|------------------------------------------------------|--------------|---------------|---------------------------------------------------|---------------|
|         |                                                                                                             | 31.03.2019                                           | 31.12.2018   | 31.03.2018    | 31.03.2019                                        | 31.03.2018    |
|         |                                                                                                             | Unaudited                                            | Unaudited    | Unaudited     | Audited                                           | Audited       |
| 1       | Revenue From Operations                                                                                     | 104.67                                               | 50.00        | 163.25        | 210.07                                            | 220.63        |
| 2       | Other Income                                                                                                | 54.16                                                | 35.35        | 146.53        | 162.60                                            | 148.56        |
| 3       | <b>Total Income (1 + 2)</b>                                                                                 | <b>158.83</b>                                        | <b>85.35</b> | <b>309.78</b> | <b>372.67</b>                                     | <b>369.19</b> |
| 4       | <b>Expenses</b>                                                                                             |                                                      |              |               |                                                   |               |
|         | 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 Benefit Cost                                                                                       | 27.45                                                | 30.37        | 29.72         | 119.57                                            | 89.50         |
|         | Finance Cost                                                                                                | 0.57                                                 | 0.65         | 0.70          | 2.77                                              | 4.30          |
|         | Depreciation and Amortisation Expense                                                                       | 15.95                                                | 12.78        | (76.53)       | 53.98                                             | 50.24         |
|         | Other Expenses                                                                                              | 63.53                                                | 37.14        | 76.50         | 185.04                                            | 209.25        |
|         | <b>Total expenses (4)</b>                                                                                   | <b>111.79</b>                                        | <b>80.95</b> | <b>30.39</b>  | <b>368.66</b>                                     | <b>360.22</b> |
| 5       | <b>Profit before exceptional items and tax (3 - 4)</b>                                                      | <b>47.04</b>                                         | <b>4.40</b>  | <b>279.39</b> | <b>4.01</b>                                       | <b>8.97</b>   |
| 6       | Exceptional items                                                                                           | -                                                    | -            | -             | -                                                 | -             |
| 7       | <b>Profit before tax (5 + 6)</b>                                                                            | <b>47.04</b>                                         | <b>4.40</b>  | <b>279.39</b> | <b>4.01</b>                                       | <b>8.97</b>   |
| 8       | <b>Tax expense</b>                                                                                          |                                                      |              |               |                                                   |               |
|         | (A) Current Tax                                                                                             | (1.27)                                               | 0.60         | 0.85          | (0.22)                                            | 1.37          |
|         | (B) Deferred Tax Credit / (Charge)                                                                          | 11.77                                                | 0.58         | -             | -                                                 | -             |
|         | (C) Earlier Year                                                                                            | 0.81                                                 | -            | -             | 0.81                                              | -             |
| 9       | <b>Profit for the period / year (7 - 8)</b>                                                                 | <b>35.73</b>                                         | <b>3.22</b>  | <b>278.54</b> | <b>3.42</b>                                       | <b>7.60</b>   |
| 10      | <b>Other Comprehensive income</b>                                                                           |                                                      |              |               |                                                   |               |
|         | (a) (i) Items that will not be reclassified to Profit and Loss                                              | -                                                    | -            | -             | -                                                 | -             |
|         | Remeasurement Of Defined Benefit Plans                                                                      | (2.25)                                               | -            | 1.40          | (2.25)                                            | 1.40          |
|         | (A) (ii) Income tax relating to items that will not be reclassified to Profit and 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 and Loss                          | -                                                    | -            | -             | -                                                 | -             |
|         | <b>Other Comprehensive income for the year (10)</b>                                                         | <b>(2.25)</b>                                        | <b>-</b>     | <b>1.40</b>   | <b>(2.25)</b>                                     | <b>1.40</b>   |
| 11      | <b>Total Comprehensive income for the year (9 + 10)</b>                                                     | <b>33.48</b>                                         | <b>3.22</b>  | <b>279.94</b> | <b>1.17</b>                                       | <b>9.00</b>   |
| 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      | Reserves excluding Revaluation Reserve                                                                      | -                                                    | -            | -             | 9,556.09                                          | 9,554.92      |
| 14      | <b>Earnings Per Share (of Rs. 10/- each) (not annualised):<br/>Basic and Diluted earnings per share Rs.</b> | <b>0.267</b>                                         | <b>0.024</b> | <b>2.085</b>  | <b>0.026</b>                                      | <b>0.057</b>  |

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



Pandoo Nalg  
Managing Director  
DIN No. 00158221

Place: Thane  
Date: 15/11/2019



Onelife Capital Advisors Ltd.

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

(Figures in Rs. lakhs unless stated otherwise)

| Particulars                                                                               | As on                   |                         |
|-------------------------------------------------------------------------------------------|-------------------------|-------------------------|
|                                                                                           | 31.03.2019<br>(Audited) | 31.03.2018<br>(Audited) |
| <b>ASSETS</b>                                                                             |                         |                         |
| <b>Non-Current Assets</b>                                                                 |                         |                         |
| Property, Plant and Equipment                                                             | 158.03                  | 180.15                  |
| Capital Work-In-Progress                                                                  | -                       | 84.14                   |
| Investments Property                                                                      | -                       | -                       |
| Other Intangible Assets                                                                   | 75.10                   | 1.82                    |
| Intangible Assets Under Development                                                       | -                       | -                       |
| <b>Non Current Financial Assets</b>                                                       |                         |                         |
| Investments                                                                               | 1,968.81                | 1,968.81                |
| Trade Receivables                                                                         | -                       | -                       |
| Loans Receivables                                                                         | 1,141.40                | 1,141.40                |
| Other Non Current Financial Assets                                                        | -                       | -                       |
| Deferred Tax Assets (Net)                                                                 | -                       | -                       |
| Non Current Tax Assets                                                                    | 207.43                  | 187.80                  |
| Other Non-Current Assets                                                                  | 87.47                   | 87.37                   |
| <b>Total Non- Current Assets</b>                                                          | <b>3,539.24</b>         | <b>3,851.49</b>         |
| <b>Current Assets</b>                                                                     |                         |                         |
| Inventories                                                                               | -                       | -                       |
| <b>Current Financial Assets</b>                                                           |                         |                         |
| Investments                                                                               | -                       | -                       |
| Trade Receivable                                                                          | 110.21                  | 2.21                    |
| Cash and Cash Equivalents                                                                 | 82.36                   | 170.72                  |
| Bank Balances Other Than (iii) Above                                                      | -                       | -                       |
| Loans Receivable                                                                          | 7,446.97                | 7,374.21                |
| Other Current Financial Assets                                                            | 0.67                    | 0.40                    |
| Current Tax Assets (Net)                                                                  | -                       | -                       |
| Other Current Assets                                                                      | 9.46                    | 11.56                   |
| <b>Total Current Assets</b>                                                               | <b>7,649.67</b>         | <b>7,559.10</b>         |
| <b>TOTAL - ASSETS</b>                                                                     | <b>11,287.91</b>        | <b>11,210.59</b>        |
| <b>EQUITY AND LIABILITIES</b>                                                             |                         |                         |
| <b>EQUITY</b>                                                                             |                         |                         |
| Equity Share Capital                                                                      | 1,336.00                | 1,336.00                |
| Other Equity                                                                              | 9,556.09                | 9,554.92                |
|                                                                                           | <b>10,892.09</b>        | <b>10,890.92</b>        |
| <b>LIABILITIES</b>                                                                        |                         |                         |
| <b>Non-Current Liabilities</b>                                                            |                         |                         |
| <b>Non Current Financial Liabilities</b>                                                  |                         |                         |
| Borrowings                                                                                | 5.61                    | 18.03                   |
| Trade Payables                                                                            | -                       | -                       |
| Other Financial Liabilities                                                               | -                       | -                       |
| Provisions                                                                                | 2.83                    | 1.71                    |
| Deferred Tax Liabilities (Net)                                                            | -                       | -                       |
| Other Non-Current Liabilities                                                             | -                       | -                       |
| <b>Total Non-Current Liabilities</b>                                                      | <b>8.44</b>             | <b>19.74</b>            |
| <b>Current Liabilities</b>                                                                |                         |                         |
| <b>Current Financial Liabilities</b>                                                      |                         |                         |
| Borrowings                                                                                | -                       | 22.00                   |
| Trade Payables                                                                            | -                       | -                       |
| a) total outstanding dues of micro enterprises and small enterprises                      | -                       | -                       |
| b) total outstanding dues of creditors other than micro enterprises and small enterprises | -                       | -                       |
| Other Current Financial Liabilities                                                       | 364.72                  | 259.93                  |
| Other Current Liabilities                                                                 | 18.20                   | 14.48                   |
| Provisions                                                                                | 4.41                    | 2.50                    |
| Current Tax Liabilities (Net)                                                             | 0.05                    | 1.02                    |
| <b>Total Current Liabilities</b>                                                          | <b>387.38</b>           | <b>299.93</b>           |
| <b>TOTAL - EQUITY AND LIABILITIES</b>                                                     | <b>11,287.91</b>        | <b>11,210.59</b>        |

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



Place: Thane  
Date: 15/11/2019



Pandoo Naig  
Managing Director  
DIN: 00158221

**Onelife Capital Advisors Ltd.**  
**Statement of Consolidated Financial Results for the quarter and year ended March 31, 2019**  
(Figures in Rs. lakhs unless stated otherwise)

| Sr. No. | Particulars                                                                                                 | Unaudited - Refer Note No. 11<br>For the quarter ended |                 |                 | Audited - Refer Note No. 11<br>For the year ended |                 |
|---------|-------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|-----------------|-----------------|---------------------------------------------------|-----------------|
|         |                                                                                                             | 31.03.2019                                             | 31.12.2018      | 31.03.2018      | 31.03.2019                                        | 31.03.2018      |
|         |                                                                                                             | Unaudited                                              | Unaudited       | Unaudited       | Audited                                           | Audited         |
| 1       | Revenue from Operations                                                                                     | 325.25                                                 | 157.39          | 260.44          | 831.06                                            | 675.10          |
| 2       | Other income                                                                                                | 71.99                                                  | 52.50           | 154.66          | 233.69                                            | 187.03          |
| 3       | <b>Total Income (1 + 2)</b>                                                                                 | <b>397.24</b>                                          | <b>209.89</b>   | <b>415.10</b>   | <b>1,064.74</b>                                   | <b>742.13</b>   |
| 4       | <b>Expenses</b>                                                                                             |                                                        |                 |                 |                                                   |                 |
|         | 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                                                                       | 16.50                                                  | 13.54           | -74.18          | 56.68                                             | 52.70           |
|         | Other expenses                                                                                              | 174.88                                                 | 169.56          | 128.08          | 602.18                                            | 470.32          |
|         | <b>Total expenses (4)</b>                                                                                   | <b>287.50</b>                                          | <b>289.41</b>   | <b>111.50</b>   | <b>1,066.54</b>                                   | <b>734.66</b>   |
| 5       | <b>Profit / (Loss) before exceptional items and tax (3 - 4)</b>                                             | <b>109.74</b>                                          | <b>(79.52)</b>  | <b>303.60</b>   | <b>(1.80)</b>                                     | <b>7.47</b>     |
| 6       | Exceptional items                                                                                           | -                                                      | -               | -               | -                                                 | -               |
| 7       | <b>Profit / (Loss) before tax (5 + 6)</b>                                                                   | <b>109.74</b>                                          | <b>(79.52)</b>  | <b>303.60</b>   | <b>(1.80)</b>                                     | <b>7.47</b>     |
| 8       | <b>Tax expense</b>                                                                                          |                                                        |                 |                 |                                                   |                 |
|         | (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       | <b>Profit / (Loss) for the year / period (7 - 8)</b>                                                        | <b>118.25</b>                                          | <b>(67.90)</b>  | <b>301.57</b>   | <b>(8.02)</b>                                     | <b>4.92</b>     |
| 10      | <b>Other Comprehensive Income</b>                                                                           |                                                        |                 |                 |                                                   |                 |
|         | (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 Leasehold Deposits                                                                          | -                                                      | (0.98)          | -               | -                                                 | -               |
|         | 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                           | -                                                      | -               | -               | -                                                 | -               |
|         | <b>Other Comprehensive Income for the period (10)</b>                                                       | <b>(2.51)</b>                                          | <b>(0.66)</b>   | <b>2.09</b>     | <b>(2.51)</b>                                     | <b>2.09</b>     |
| 11      | <b>Total Comprehensive Income for the period (9 + 10)</b>                                                   | <b>115.74</b>                                          | <b>(68.56)</b>  | <b>303.66</b>   | <b>(10.53)</b>                                    | <b>7.01</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> |
| 13      | <b>Reserves excluding Revaluation Reserve</b>                                                               |                                                        |                 |                 | <b>7,897.80</b>                                   | <b>7,913.01</b> |
| 14      | <b>Earnings Per Share (of Rs. 10/- each) (not annualised):<br/>Basic and Diluted earnings per share Rs.</b> | <b>0.89</b>                                            | <b>(0.51)</b>   | <b>2.26</b>     | <b>(0.06)</b>                                     | <b>0.04</b>     |

**Notes:**

1 The above standalone and consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 15, 2019.

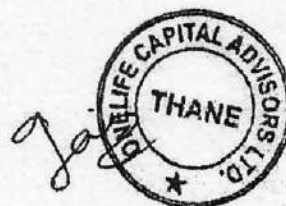
2 Additional disclosure in accordance with Regulation 32 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015:

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. 3,585 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 for 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                |
|                | <b>Total</b>                                                                                                                                                   | <b>3,685</b>       |

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

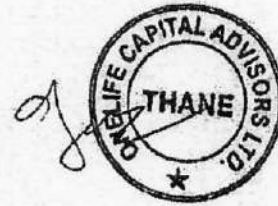
3 On approval of the Board of Directors following nature of transactions / activities were carried out:

Purple India Holding Limited has acquired 100% of the shareholding in Dealmoney Distribution and 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.

- 4 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.
- 5 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.
- 6 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<br>31 March<br>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.

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 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.

8 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.

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 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.

11 Subsequent to the approval of standalone and consolidated financial results for the year ended March 31, 2019 by the Board of Directors in its meeting held on May 29, 2019 but before adoption at accounts in annual general meeting, the National Company Law Tribunal (NCLT), vide order dated July 18, 2019, has approved the Scheme of amalgamation of One life Gas Energy & Infrastructure Limited ("OGEIL" or "transferor Company-1"), Good Yield Fertilisers and Pesticides Private Limited ("GFPPPL" or "transferor Company-2"), Leadline Software and Trading Private Limited ("LSTPL" or "transferor Company-3"), One life Ecopower & Engineering Limited ("OEEL" or "transferor Company-4"), Goodyield Farming Limited ("GFL" or "transferor Company-5") and Purple India Holdings Limited ("PIHL" or "transferor Company-6"), wholly owned subsidiaries with the Company ("transferee Company") and the certified copy of the Order approving the said Scheme has been filed with the Registrar of Companies on September 17, 2019. The appointed date of the said Scheme was April 1, 2018. Accordingly, the Company has restated the earlier issued standalone and consolidated financial results by giving necessary effect of the aforesaid Scheme for each quarter / year presented. Pursuant to the Scheme and Appendix C to the Ind AS 103 Business Combination, the said merger has been accounted using the pooling of interest method and accordingly the Company has recorded all assets, liabilities and reserves (including negative balance reserves, if any) pertaining to the transferor Companies at their respective book values. Further, as required by the Scheme, the difference between the investment in the financial statements of the Transferee Company in the Transferor Companies and the amount of paid-up share capital of the Transferor Companies, respectively has been transferred to "Common Control Transactions Capital Reserve".

12 The subsidiaries Good Yield Fertilisers and Pesticides Private Limited and Goodyield Farming Limited have issued restated financial statements for the year ended March 31, 2019 to give effect to prior period error related to the effect of impairment of plantation of Rs. 370.00 lakhs and Rs. 867.28 lakhs respectively, which have been corrected and retrospectively restated. The same have been considered while restating these financial results.

13 The Segment reporting as per Indian Accounting Standard 108 is enclosed.

14 The unaudited financial results for the quarter ended March 31, 2018, December 31, 2018 and March 31, 2019 have been prepared by the management after giving necessary effect to above mentioned scheme or amalgamation and have not been subjected to limited review by the auditors.

15 Previous period's / year figures have been regrouped or reclassified, wherever necessary to make them comparable with the figures of the current period.

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



Place: Thane  
Date: 16/11/2019



Pandoo Naig  
Managing Director  
DIN No. 00163221

Onelife Capital Advisors Ltd.

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

[Figures in Rs. lakhs unless stated otherwise]

| Particulars                               | As on                   |                         |
|-------------------------------------------|-------------------------|-------------------------|
|                                           | 31.03.2019<br>(Audited) | 31.03.2018<br>(Audited) |
| <b>ASSETS</b>                             |                         |                         |
| <b>Non-current assets</b>                 |                         |                         |
| (a) Property, Plant and equipment         | 162.74                  | 186.71                  |
| (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                           | 875.80                  | 775.80                  |
| (ii) Trade receivables                    | -                       | -                       |
| (iii) Loans receivables                   | 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                   |
| <b>Total Non-current assets</b>           | <b>2,680.15</b>         | <b>5,040.63</b>         |
| <b>Current assets</b>                     |                         |                         |
| (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 receivables                     | 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                   |
| <b>Total Current assets</b>               | <b>8,200.50</b>         | <b>5,997.51</b>         |
| <b>TOTAL - ASSETS</b>                     | <b>10,880.65</b>        | <b>11,038.14</b>        |
| <b>EQUITY AND LIABILITIES</b>             |                         |                         |
| <b>EQUITY</b>                             |                         |                         |
| (a) Equity share capital                  | 1,336.00                | 1,336.00                |
| (b) Other equity                          | 7,897.80                | 7,913.01                |
|                                           | <b>9,233.80</b>         | <b>9,249.01</b>         |
| <b>LIABILITIES</b>                        |                         |                         |
| <b>Non-current liabilities</b>            |                         |                         |
| (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         | -                       | -                       |
| <b>Total Non-current liabilities</b>      | <b>13.31</b>            | <b>23.41</b>            |
| <b>Current liabilities</b>                |                         |                         |
| (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                    |
| <b>Total Current liabilities</b>          | <b>1,633.54</b>         | <b>1,765.72</b>         |
| <b>TOTAL - EQUITY AND LIABILITIES</b>     | <b>10,880.65</b>        | <b>11,038.14</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: 15/11/2019

**Onelife Capital Advisors Ltd.**

**Consolidated Segment-wise Revenue, Results, Assets and Liabilities for quarter and year ended March 31, 2019**

[Figures in Rs. lakhs unless stated otherwise]

| Sr. No.  | Particulars                                                      | For the quarter ended |                  |                  | For the year ended |                  |
|----------|------------------------------------------------------------------|-----------------------|------------------|------------------|--------------------|------------------|
|          |                                                                  | 31.03.2019            | 31.12.2018       | 31.03.2018       | 31.03.2019         | 31.03.2018       |
|          |                                                                  | Unaudited             | Unaudited        | Unaudited        | Audited            | Audited          |
| <b>1</b> | <b>Segment Revenue</b>                                           |                       |                  |                  |                    |                  |
|          | Advisory Services                                                | 190.80                | 61.28            | 162.36           | 345.23             | 219.86           |
|          | Broking Services                                                 | 129.88                | 96.11            | 94.84            | 475.86             | 344.62           |
|          | <b>Total</b>                                                     | <b>320.68</b>         | <b>157.39</b>    | <b>257.20</b>    | <b>821.09</b>      | <b>564.48</b>    |
|          | Add: Other unallocable income                                    | 4.57                  | -                | 3.24             | 9.97               | 10.62            |
|          | <b>Net Sales / Income from Operations</b>                        | <b>325.25</b>         | <b>157.39</b>    | <b>260.44</b>    | <b>831.06</b>      | <b>575.10</b>    |
| <b>2</b> | <b>Segment Results</b>                                           |                       |                  |                  |                    |                  |
|          | <b>Profit / (Loss) before Tax and interest from each segment</b> |                       |                  |                  |                    |                  |
|          | Advisory Services                                                | 112.40                | (19.44)          | 183.61           | 9.07               | 8.68             |
|          | Broking Services                                                 | 8.14                  | (52.87)          | 10.76            | 12.84              | 2.17             |
|          | <b>Total</b>                                                     | <b>120.54</b>         | <b>(72.31)</b>   | <b>194.37</b>    | <b>21.91</b>       | <b>10.85</b>     |
|          | 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)           |
|          | <b>Total Profit / (Loss) Before Tax</b>                          | <b>109.74</b>         | <b>(79.63)</b>   | <b>303.60</b>    | <b>(1.80)</b>      | <b>7.47</b>      |
| <b>3</b> | <b>Capital Employed</b>                                          |                       |                  |                  |                    |                  |
|          | <b>Segment Assets</b>                                            |                       |                  |                  |                    |                  |
|          | 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           |
|          | Unallcoated                                                      | 9,345.53              | 10,560.52        | 9,331.50         | 9,345.53           | 9,331.50         |
|          | <b>Total</b>                                                     | <b>10,880.65</b>      | <b>12,546.65</b> | <b>11,038.14</b> | <b>10,880.65</b>   | <b>11,038.14</b> |
|          | <b>Segment Liabilities</b>                                       |                       |                  |                  |                    |                  |
|          | Advisory Services                                                | 89.46                 | 85.56            | 108.11           | 89.46              | 108.11           |
|          | Broking Services                                                 | 612.21                | 590.01           | 812.01           | 612.21             | 812.01           |
|          | Unallcoated                                                      | 945.18                | 974.05           | 869.01           | 945.18             | 869.01           |
|          | <b>Total</b>                                                     | <b>1,646.85</b>       | <b>1,649.63</b>  | <b>1,789.13</b>  | <b>1,646.85</b>    | <b>1,789.13</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: 15/11/2019





# KHANDELWAL JAIN & CO.

## CHARTERED ACCOUNTANTS

Website: [www.kjco.net](http://www.kjco.net) • E-mail: [kjco@kjco.net](mailto:kjco@kjco.net)

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Fax : 4311 6060

### **Independent Auditor's Review Report on unaudited standalone financial results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

#### **Review Report to**

**The Board of Directors**

**Onelife Capital Advisors Limited**

#### **1 Introduction**

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, 2019 together with related notes thereon (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circular No. CIRICFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

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

#### **2 Scope of 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.





- 2 -

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3. Attention is drawn to the fact that the Statement of Cash Flows for the corresponding half year ended September 30, 2018 as reported in the accompanying Statement have been approved by the Company's Board of Directors but have not been subjected to review.

**4 Conclusion**

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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other recognized accounting principles 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, as amended read with relevant circulars issued thereunder including the manner in which it is to be disclosed, or that it contains any material misstatement.

**5 Other Matter**

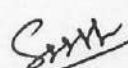
The comparative unaudited financial results for the quarter ended June 2019 and for the quarter and half year ended September 30, 2018 have not been subjected to review as stated in note 6 of the Statement.

Our Conclusion is not modified in respect of the above matter.

**For KHANDELWAL JAIN & CO.**

**Chartered Accountants**

**Firm Registration No.: 105049W**

  
**(S. S. SHAH)**  
**PARTNER**



**Membership No.: 033632**

**UDIN: 19033632 AAAACF 5712**

**Place: - Mumbai**

**Date : - November 15, 2019**

# KHANDELWAL JAIN & CO.

CHARTERED ACCOUNTANTS

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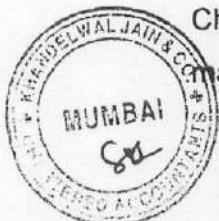
**Independent Auditor's Review Report on unaudited consolidated financial results  
pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure  
Requirements) Regulations, 2015, as amended**

**Review Report to**

**The Board of Directors**

**Onelife Capital Advisors Limited**

- 1 We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Onelife Capital Advisors Limited** ("the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group') for the quarter and half year ended September 30, 2019 together with the related notes thereon (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation') read with SEBI Circular No. CIRICFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
- 2 This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
- 3 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



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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.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

- 4 Attention is drawn to the fact that the Statement of Consolidated Cash Flows for the corresponding half year ended September 30, 2018 as reported in the accompanying Statement have been approved by the Parent's Board of Directors but have not been subjected to review.
- 5 The Statement includes the results of the following entities:

| Sr. No. | Name of the Subsidiary                                                                                                                           |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | Dealmoney Distribution and Advisory Services Private Limited<br>(formerly known as Destimony Distribution and Advisory Services Private Limited) |
| 2       | Dealmoney Commodities Private Limited<br>(formerly known as Destimony Commodities Private Limited)                                               |
| 3       | Eyelid Infrastructure Private Limited                                                                                                            |
| 4       | Dealmoney Insurance Broking Private Limited                                                                                                      |
| 5       | Sarsan Securities Private Limited                                                                                                                |
| 6       | Dealmoney Financial Services Private Limited                                                                                                     |

#### Conclusion

- 5 Based on our review conducted as 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other



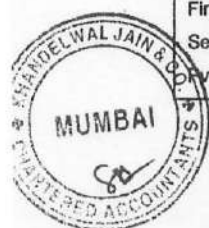
recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with relevant circulars issued thereunder including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Other Matter**

- 6 We did not review the unaudited financial results of six subsidiaries included in the consolidated unaudited financial results, whose financial results, before consolidation adjustments, reflect total assets, total revenues, total net profit / (loss) after tax and total comprehensive income/ (loss) for the quarter and half year ended September 30, 2019, and cash outflows (net) for the period from April 1, 2019 to September 30, 2019, considered as under in the Statement based on review of unaudited financial results by other auditors:

Rs. in lakhs

| Name of the Subsidiary                                    | Total Assets as at September 30, 2019 | Total Revenue for the quarter ended September 30, 2019 | Total Revenue for the half year ended September 30, 2019 | Total net profit / (loss) for the quarter ended September 30, 2019 | Total net profit / (loss) for the half year ended September 30, 2019 | Total Comprehensive Income / (loss) for the half year ended September 30, 2019 | Total Comprehensive Income / (loss) for the quarter ended September 30, 2019 | Net Cash Inflow / (outflow) for the half year ended September 30, 2019 |
|-----------------------------------------------------------|---------------------------------------|--------------------------------------------------------|----------------------------------------------------------|--------------------------------------------------------------------|----------------------------------------------------------------------|--------------------------------------------------------------------------------|------------------------------------------------------------------------------|------------------------------------------------------------------------|
| Dealmoney Distribution And Advisory Services Pvt. Limited | 1,199.28                              | 4.45                                                   | 25.48                                                    | (109.09)                                                           | (96.81)                                                              | (109.09)                                                                       | (96.81)                                                                      | 6.47                                                                   |
| Dealmoney Commodities Pvt. Ltd.                           | 554.74                                | 72.76                                                  | 188.81                                                   | (22.15)                                                            | (39.29)                                                              | (22.15)                                                                        | (39.29)                                                                      | (36.74)                                                                |
| Eyelid Infrastructure Pvt. Ltd.                           | 240.52                                | -                                                      | -                                                        | (0.31)                                                             | (0.03)                                                               | (0.31)                                                                         | (0.03)                                                                       | (0.16)                                                                 |
| Dealmoney Insurance Broking Pvt. Ltd.                     | 63.05                                 | -                                                      | -                                                        | (6.99)                                                             | (15.06)                                                              | (6.99)                                                                         | (15.06)                                                                      | (54.42)                                                                |
| Sarsan Securities Pvt. Ltd.                               | 539.00                                | 10.74                                                  | 10.74                                                    | 2.54                                                               | 2.54                                                                 | 2.54                                                                           | 2.54                                                                         | 0.38                                                                   |
| Dealmoney Financial Services Pvt. Ltd.                    | 10.00                                 | -                                                      | -                                                        | (0.03)                                                             | (0.03)                                                               | (0.03)                                                                         | (0.03)                                                                       | 10.00                                                                  |





- 4 -


These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our opinion on the Statement is not modified in respect of this matter.

**For KHANDELWAL JAIN & CO.**

**Chartered Accountants**

**Firm Registration No.: 105049W**

  
**(S. S. SHAH)**

**PARTNER**

**Membership No.: 033632**

**UDIN: 19033632 AAAACG4599**



Place: - Mumbai

Date: - November 15, 2019

Onelife Capital Advisors Ltd.  
Statement of Standalone Unaudited Financial Results for the quarter and half year ended September 30, 2019

[Figures in Rs. lakhs unless stated otherwise]

| Sr. No. | Particulars                                                                                         | For the quarter ended |            |            | For the half year Ended |            | For the year ended |
|---------|-----------------------------------------------------------------------------------------------------|-----------------------|------------|------------|-------------------------|------------|--------------------|
|         |                                                                                                     | 30.09.2019            | 30.06.2019 | 30.09.2018 | 30.09.2019              | 30.09.2018 | 31.03.2019         |
|         |                                                                                                     | Unaudited             | Unaudited  | Unaudited  | Unaudited               | Unaudited  | Audited            |
| 1       | Revenue from Operations                                                                             | 80.00                 | 35.00      | 50.00      | 115.00                  | 55.40      | 210.07             |
| 2       | Other income                                                                                        | 77.94                 | 29.37      | 36.04      | 107.30                  | 73.09      | 162.60             |
| 3       | Total Income (1 + 2)                                                                                | 157.94                | 64.37      | 86.04      | 222.30                  | 128.49     | 372.68             |
| 4       | Expenses                                                                                            |                       |            |            |                         |            |                    |
|         | Cost of Materials consumed                                                                          | -                     | -          | -          | -                       | -          | -                  |
|         | Purchase of stock-in-trade                                                                          | -                     | -          | 3.02       | -                       | 3.02       | 7.30               |
|         | Changes in inventories of finished goods, work-in-progress and stock-in-trade                       | -                     | -          | -          | -                       | -          | -                  |
|         | Employee Benefit Cost                                                                               | 39.62                 | 35.36      | 31.64      | 74.98                   | 61.74      | 119.57             |
|         | Finance Cost                                                                                        | -                     | 0.07       | 0.73       | 0.07                    | 1.55       | 2.77               |
|         | Depreciation and amortisation expense                                                               | 19.71                 | 21.23      | 12.66      | 40.95                   | 25.25      | 53.98              |
|         | Other expenses                                                                                      | 19.71                 | 60.60      | 43.71      | 80.31                   | 84.81      | 185.03             |
|         | Total expenses (4)                                                                                  | 79.04                 | 117.27     | 91.76      | 196.30                  | 176.37     | 368.66             |
| 5       | Profit / (Loss) before exceptional items and tax (3 - 4)                                            | 78.89                 | (52.90)    | (5.72)     | 26.00                   | (47.88)    | 4.02               |
| 6       | Exceptional items                                                                                   |                       |            |            |                         |            |                    |
| 7       | Profit / (Loss) before tax (5 + 6)                                                                  | 78.89                 | (52.90)    | (5.72)     | 26.00                   | (47.88)    | 4.02               |
| 8       | Tax expense                                                                                         |                       |            |            |                         |            |                    |
|         | (a) Current Tax                                                                                     | 2.59                  | 3.59       | 0.45       | 6.18                    | -          | (0.22)             |
|         | (b) Deferred Tax Credit / (Charge)                                                                  | -                     | -          | 1.44       | -                       | 12.73      | -                  |
|         | (c) Earlier Year                                                                                    | -                     | -          | -          | -                       | -          | 0.81               |
| 9       | Profit / (Loss) for the year (7 - 8)                                                                | 76.30                 | (56.49)    | (4.73)     | 19.83                   | (35.15)    | 3.42               |
| 10      | Other Comprehensive Income                                                                          |                       |            |            |                         |            |                    |
|         | (a) (i) Items that will not be reclassified to Profit and Loss                                      | -                     | -          | -          | -                       | -          | -                  |
|         | Remeasurement of Defined Benefit Plans                                                              | -                     | -          | -          | -                       | -          | (2.25)             |
|         | (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 year (10)                                                        | -                     | -          | -          | -                       | -          | (2.25)             |
| 11      | Total Comprehensive income for the year (9 + 10)                                                    | 76.30                 | (56.49)    | (4.73)     | 19.83                   | (35.15)    | 1.17               |
| 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   | 1,336.00           |
| 13      | Reserves excluding Revaluation Reserve                                                              | -                     | -          | -          | -                       | -          | 10,793.34          |
| 14      | Earnings Per Share (of Rs. 10/- each) (not annualised):<br>Basic and Diluted earnings per share Rs. | 0.571                 | (0.423)    | (0.035)    | 0.148                   | (0.263)    | 0.026              |



Place: Thane  
Date: 15/11/2019



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

*[Signature]*  
Pandoo Nalg  
Managing Director  
DIN: 00158221

Onelife Capital Advisors Ltd.

Standalone Statement of Assets and Liabilities  
as on September 30, 2019

(Figures in Rs. lakhs unless stated otherwise)

| PARTICULARS                                                                               | AS ON                     |                         |
|-------------------------------------------------------------------------------------------|---------------------------|-------------------------|
|                                                                                           | 30.09.2019<br>(Unaudited) | 31.03.2019<br>(Audited) |
| <b>ASSETS</b>                                                                             |                           |                         |
| <b>Non-Current Assets</b>                                                                 |                           |                         |
| (a) Property, Plant and equipment                                                         | 85.82                     | 158.03                  |
| (b) Capital work-in-progress                                                              | -                         | -                       |
| (c) Investments Property                                                                  | -                         | -                       |
| (d) Other Intangible Assets                                                               | 63.17                     | 75.10                   |
| (e) Intangible Assets Under Development                                                   | -                         | -                       |
| (f) Financial Assets                                                                      |                           |                         |
| (i) investments                                                                           | 3,080.06                  | 1,968.81                |
| (ii) Trade receivables                                                                    | -                         | -                       |
| (iii) Loans receivables                                                                   | 41.40                     | 1,141.40                |
| (iv) Other Financial Assets                                                               | -                         | -                       |
| (g) Deferred Tax Assets (Net)                                                             | -                         | -                       |
| (h) Non Current Tax Assets                                                                | 218.93                    | 207.43                  |
| (i) Other Non-Current Assets                                                              | 87.47                     | 87.47                   |
| <b>Total Non-Current Assets</b>                                                           | <b>3,576.65</b>           | <b>3,638.24</b>         |
| <b>Current Assets</b>                                                                     |                           |                         |
| (a) Inventories                                                                           | -                         | -                       |
| (b) Financial Assets                                                                      |                           |                         |
| (i) Investments                                                                           | -                         | -                       |
| (ii) Trade Receivables                                                                    | 88.61                     | 110.21                  |
| (iii) Cash And Cash Equivalents                                                           | 59.38                     | 82.38                   |
| (iv) Bank Balances other than (iii) above                                                 | -                         | -                       |
| (v) Loans receivables                                                                     | 7,559.64                  | 7,446.97                |
| (vi) Other Financial Assets                                                               | 0.21                      | 0.67                    |
| (c) Current Tax Assets (Net)                                                              | -                         | -                       |
| (b) Other Current Assets                                                                  | 13.83                     | 9.46                    |
| <b>Total Current Assets</b>                                                               | <b>7,721.67</b>           | <b>7,649.67</b>         |
| <b>TOTAL - ASSETS</b>                                                                     | <b>11,298.32</b>          | <b>11,287.91</b>        |
| <b>EQUITY AND LIABILITIES</b>                                                             |                           |                         |
| <b>EQUITY</b>                                                                             |                           |                         |
| (a) Equity Share Capital                                                                  | 1,336.00                  | 1,336.00                |
| (b) Other Equity                                                                          | 9,575.90                  | 9,550.09                |
|                                                                                           | <b>10,911.90</b>          | <b>10,886.09</b>        |
| <b>LIABILITIES</b>                                                                        |                           |                         |
| <b>Non-current liabilities</b>                                                            |                           |                         |
| (a) Financial Liabilities                                                                 |                           |                         |
| (i) Borrowings                                                                            | -                         | 5.61                    |
| (ii) Trade Payables                                                                       |                           |                         |
| a) total outstanding dues of micro enterprises and small enterprises                      | -                         | -                       |
| b) total outstanding dues of creditors other than micro enterprises and small enterprises | -                         | -                       |
| (iii) Other Financial Liabilities                                                         | -                         | -                       |
| (b) Provisions                                                                            | 2.82                      | 2.83                    |
| (c) Deferred Tax Liabilities (Net)                                                        | -                         | -                       |
| (d) Other Non-Current Liabilities                                                         | -                         | -                       |
| <b>Total Non-current Liabilities</b>                                                      | <b>2.82</b>               | <b>8.44</b>             |
| <b>Current liabilities</b>                                                                |                           |                         |
| (a) Financial Liabilities                                                                 |                           |                         |
| (i) Borrowings                                                                            | -                         | -                       |
| (ii) Trade Payables                                                                       |                           |                         |
| a) total outstanding dues of micro enterprises and small enterprise                       | -                         | -                       |
| b) total outstanding dues of creditors other than micro enterprises and small enterprise  | -                         | -                       |
| (iii) Other Financial Liabilities                                                         | 342.17                    | 364.72                  |
| (b) Other Current Liabilities                                                             | 30.84                     | 18.20                   |
| (c) Provisions                                                                            | 4.41                      | 4.41                    |
| (d) Current Tax Liabilities (Net)                                                         | 6.18                      | 0.05                    |
| <b>Total Current Liabilities</b>                                                          | <b>383.60</b>             | <b>387.38</b>           |
| <b>TOTAL - EQUITY AND LIABILITIES</b>                                                     | <b>11,298.32</b>          | <b>11,287.91</b>        |



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

*[Signature]*  
Pandoo Na  
Managing Director  
DIN: 00158221



Place: Thane  
Date : 15/11/2019



Onelife Capital Advisors Ltd.

**STANDALONE CASH FLOW STATEMENT  
FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019**

| Particulars                                            | For the half<br>year ended<br>September<br>30, 2019 | For the half<br>year ended<br>September<br>30, 2018 |
|--------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES:</b>            |                                                     |                                                     |
| Net Profit before tax and extraordinary items          | 26.00                                               | (47.88)                                             |
| Adjustments for:                                       |                                                     |                                                     |
| Depreciation and Amortisation Expense                  | 40.95                                               | 25.25                                               |
| Interest Paid                                          | 0.07                                                | 1.55                                                |
| Interest Income                                        | (107.30)                                            | (72.86)                                             |
| Operating Profit before working capital changes        | (40.29)                                             | (93.94)                                             |
| Adjustments for:                                       |                                                     |                                                     |
| (Increase) / Decrease in Other Non-Current Assets      | -                                                   | -                                                   |
| (Increase) / Decrease in Trade Receivables             | 21.60                                               | -                                                   |
| (Increase) / Decrease in Other Financial Assets        | 0.48                                                | (0.15)                                              |
| (Increase) / Decrease in Other Current Assets          | (4.37)                                              | (0.09)                                              |
| (Increase) / Decrease in Non-Current Liabilities       | (0.01)                                              | -                                                   |
| (Increase) / Decrease in Other Financial Liabilities   | (22.55)                                             | 55.69                                               |
| (Increase) / Decrease in Provisions                    | -                                                   | -                                                   |
| (Increase) / Decrease in Other Current Liabilities     | 12.64                                               | (11.92)                                             |
| Cash generated from / used in operations               | (32.52)                                             | (50.41)                                             |
| Direct Taxes paid (net of refunds received)            | (11.57)                                             | (4.00)                                              |
| Net cash (used in) / from operating activities         | [A] (44.08)                                         | (54.41)                                             |
| <b>CASH FLOW FROM INVESTING ACTIVITIES:</b>            |                                                     |                                                     |
| Purchase of Property, Plant and equipment              | 43.39                                               | (10.90)                                             |
| Investment in Subsidiaries                             | (1,111.25)                                          | -                                                   |
| Loan (given) / repaid (net) - Subsidiaries             | 1,100.00                                            | (333.78)                                            |
| Loan given to others                                   | (112.67)                                            | 96.96                                               |
| Interest received                                      | 107.30                                              | 72.86                                               |
| Net cash (used in) / from investing activities         | [B] 25.78                                           | (174.86)                                            |
| <b>CASH FLOW FROM FINANCING ACTIVITIES:</b>            |                                                     |                                                     |
| Proceeds from Borrowings (net)                         | (5.61)                                              | 120.46                                              |
| Interest Paid                                          | (0.07)                                              | (1.55)                                              |
| Net cash from financing activities                     | [C] (5.68)                                          | 118.91                                              |
| Net Increase in Cash and Cash Equivalents              | [A+B+C] (22.98)                                     | (110.35)                                            |
| Cash and Cash Equivalents at the beginning of the year | 82.36                                               | 170.73                                              |
| Cash and Cash Equivalents at the end of the year       | 59.38                                               | 60.38                                               |



Place: Thane  
Date : 15/11/2019

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



Pandoo Naig  
Managing Director  
DIN: 00158221

**Onelife Capital Advisors Ltd.**  
Statement of Consolidated Unaudited Financial Results for the quarter and half year ended September 30, 2019

(Figures in Rs. lakhs unless stated otherwise)

| Sr. No. | Particulars                                                                           | For the quarter ended |            |            | For the half year ended |            |            |
|---------|---------------------------------------------------------------------------------------|-----------------------|------------|------------|-------------------------|------------|------------|
|         |                                                                                       | 30.09.2019            | 30.06.2019 | 30.09.2018 | 30.09.2019              | 30.09.2018 | 31.03.2019 |
|         |                                                                                       | Unaudited             | Unaudited  | Unaudited  | Unaudited               | Unaudited  | Audited    |
| 1       | Revenue from Operations                                                               | 145.19                | 172.07     | 208.04     | 317.26                  | 348.42     | 831.06     |
| 2       | Other income                                                                          | 86.21                 | 46.11      | 51.55      | 132.32                  | 109.19     | 235.68     |
| 3       | Total Income (1 + 2)                                                                  | 231.40                | 218.18     | 259.59     | 449.58                  | 457.61     | 1,066.74   |
| 4       | Expenses                                                                              |                       |            |            |                         |            |            |
|         | Cost of Materials consumed                                                            | -                     | -          | -          | -                       | -          | -          |
|         | Purchase of stock-in-trade                                                            | -                     | -          | 3.02       | -                       | 3.02       | 7.30       |
|         | Changes in inventories of finished goods, work-in-progress and stock-in-trade         | -                     | -          | -          | -                       | -          | -          |
|         | Employee Benefit Cost                                                                 | 108.02                | 95.67      | 115.26     | 203.59                  | 200.30     | 397.38     |
|         | Finance Cost                                                                          | (0.26)                | 0.80       | 1.16       | 0.54                    | 2.03       | 3.02       |
|         | Depreciation and amortisation expense                                                 | 22.18                 | 23.05      | 13.34      | 45.23                   | 26.54      | 56.68      |
|         | Other expenses                                                                        | 186.39                | 164.23     | 127.79     | 350.62                  | 257.74     | 602.18     |
|         | Total expenses (4)                                                                    | 316.33                | 283.75     | 260.57     | 600.08                  | 486.63     | 1,056.24   |
| 5       | Loss before exceptional items and tax (3 - 4)                                         | (84.93)               | (65.57)    | (9.98)     | (150.50)                | (129.02)   | (1.50)     |
| 6       | Exceptional items                                                                     | -                     | -          | -          | -                       | -          | -          |
| 7       | Loss before tax (5 + 6)                                                               | (84.93)               | (65.57)    | (9.98)     | (150.50)                | (129.02)   | (1.50)     |
| 8       | Tax expense                                                                           |                       |            |            |                         |            |            |
|         | (a) Current Tax                                                                       | 0.29                  | 8.77       | 11.61      | 7.06                    | 15.13      | 8.10       |
|         | (b) Deferred Tax Credit / (Charge)                                                    | 0.85                  | -          | (1.43)     | 0.85                    | (12.82)    | (2.59)     |
|         | (c) Earlier Year                                                                      | 7.50                  | -          | -          | 7.09                    | -          | 0.91       |
| 9       | Loss for the period / year (7 + 8)                                                    | (93.76)               | (72.34)    | (11.16)    | (166.10)                | (34.33)    | (8.92)     |
|         | Attributable to                                                                       |                       |            |            |                         |            |            |
|         | Equityholders of the parent                                                           | (93.75)               | (72.34)    | (11.15)    | (166.09)                | (34.33)    | (8.92)     |
|         | Non - Controlling Interest                                                            | (0.01)                | -          | -          | (0.01)                  | -          | -          |
| 10      | Other Comprehensive Income                                                            |                       |            |            |                         |            |            |
|         | (a) (i) Items that will not be reclassified to Profit and Loss                        | -                     | -          | -          | -                       | -          | -          |
|         | Remeasurement of Defined Benefit Plans                                                | -                     | -          | -          | -                       | -          | (2.50)     |
|         | Amortization of leasehold deposits                                                    | -                     | -          | 0.04       | -                       | 0.08       | -          |
|         | Adjustment relating to fixed deposits                                                 | -                     | -          | 0.29       | -                       | 0.58       | -          |
|         | (a) (ii) Income tax relating to items that will not be reclassified to profit or loss | -                     | -          | -          | -                       | -          | 0.09       |
|         | (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 year (10)                                          | -                     | -          | 0.33       | -                       | 0.66       | (2.51)     |
| 11      | Total Comprehensive Income for the year (9 + 10)                                      | (93.76)               | (72.34)    | (10.83)    | (166.10)                | (33.67)    | (10.53)    |
|         | Attributable to                                                                       |                       |            |            |                         |            |            |
|         | Equityholders of the parent                                                           | (93.75)               | (72.34)    | (10.83)    | (166.09)                | (33.67)    | (10.53)    |
|         | Non - Controlling Interest                                                            | (0.01)                | -          | -          | (0.01)                  | -          | -          |
| 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   | 1,336.00   |
| 13      | Reserves excluding Revaluation Reserve                                                | -                     | -          | -          | -                       | -          | 7,897.80   |
| 14      | Earnings Per Share (of Rs. 10/- each) (not annualised):                               | (0.702)               | (0.541)    | (0.084)    | (1.243)                 | (0.267)    | (0.060)    |
|         | Basic and Diluted earnings per share Rs.                                              |                       |            |            |                         |            |            |

**Notes:**

- The above standalone and consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 15th November, 2019 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:  
(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 for 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 Destinmoney 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 Destinmoney Commodities Private Limited                        | 525                |
| (iii)          | Acquisition of 13,63,435 fully paid up Equity shares of Rs. 10 each (i.e. 100% Equity shares) of Sarsan Securities Private Limited                              | 1,100              |
| (iv)           | Advance paid for acquisition of Strategic Investment / Business                                                                                                 | 265                |
| 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.



3 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 Dealmoney 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 Dealmoney 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 Dealmoney Securities Private Limited and Sarjan 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 Dealmoney Enterprises Limited, Mauritius, the shares of Dealmoney Securities Private Limited (formerly known as Dealmoney 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.
- 4 The Reserve Bank of India has granted approval for the acquisition of 100% shareholding of Sarjan Securities Private Limited and the Company acquired 100% shareholding of the said Company and accordingly it has become wholly owned subsidiary of the Company w.e.f 25th July 2019. The Company has acquired 86% equity share capital of Dealmoney Financial Services Private Limited and accordingly it has become subsidiary of the Company w.e.f 25th July, 2019.
- 5 National Company Law Tribunal (NCLT), vide order dated July 18, 2019, has approved the Scheme of amalgamation of One life Gas Energy & Infrastructure Limited, Good Yield Fertilisers and Pesticides Private Limited, Leadline Software and Trading Private Limited, One life Ecopower & Engineering Limited, Goodyield Farming Limited and Purple India Holdings Limited, wholly owned subsidiaries with the Company and the certified copy of the Order approving the said Scheme has been filed with the Registrar of Companies on September 17, 2019. The appointed date of the said Scheme was April 1, 2018. The Company has given necessary effect of the aforesaid Scheme in the financial results by restating the figures for the quarter ended June 30, 2019 and September 30, 2018 and for the half year ended September 30, 2018 in accordance, with Appendix C to Ind AS 103 Business Combination.
- 6 The comparative unaudited financial results for the quarter ended June, 30 2019 and September 30, 2018 and for the half year ended September 30, 2018 have been prepared by the management after giving necessary effect to above mentioned scheme of amalgamation and have not been subjected to limited review by the auditors.
- 7 The Segment reporting as per Indian Accounting Standard 108 is enclosed.
- 8 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: 15/11/2019



and on behalf of Board of Directors of  
Onelife Capital Advisors Limited  
  
Pandoo Naig  
Managing Director  
DIN: 00166221



Onelife Capital Advisors Ltd.

Consolidated Statement of Assets and Liabilities  
as on September 30, 2019

(Figures in Rs. lakhs unless stated otherwise)

| Particulars                                                                               | As on                     |                         |
|-------------------------------------------------------------------------------------------|---------------------------|-------------------------|
|                                                                                           | 30.09.2019<br>(Unaudited) | 31.03.2019<br>(Audited) |
| <b>ASSETS</b>                                                                             |                           |                         |
| <b>Non-Current Assets</b>                                                                 |                           |                         |
| (a) Property, Plant and equipment                                                         | 90.44                     | 182.74                  |
| (b) Capital work-in-progress                                                              | -                         | -                       |
| (c) Investments Property                                                                  | 210.31                    | 210.31                  |
| (d) Other Intangible Assets                                                               | 63.17                     | 75.10                   |
| (e) Intangible Assets Under Development                                                   | -                         | -                       |
| (f) Financial Assets                                                                      | -                         | -                       |
| (i) Investments                                                                           | 675.80                    | 675.80                  |
| (ii) Trade receivables                                                                    | -                         | -                       |
| (iii) Loans receivables                                                                   | 463.78                    | 1,141.40                |
| (iv) Other Financial Assets                                                               | 63.38                     | 65.43                   |
| (g) Deferred Tax Assets (Net)                                                             | 6.23                      | 7.07                    |
| (h) Non Current Tax Assets                                                                | 256.39                    | 254.47                  |
| (i) Other Non-Current Assets                                                              | 114.41                    | 87.83                   |
| <b>Total Non- Current Assets</b>                                                          | <b>1,943.91</b>           | <b>2,680.15</b>         |
| <b>Current Assets</b>                                                                     |                           |                         |
| (a) Inventories                                                                           | -                         | -                       |
| (b) Financial Assets                                                                      | -                         | -                       |
| (i) Investments                                                                           | -                         | -                       |
| (ii) Trade Receivables                                                                    | 182.14                    | 232.40                  |
| (iii) Cash And Cash Equivalents                                                           | 182.36                    | 232.65                  |
| (iv) Bank Balances other than (iii) above                                                 | 50.39                     | 20.14                   |
| (v) Loans receivables                                                                     | 6,764.09                  | 7,109.85                |
| (vi) Other Financial Assets                                                               | 394.56                    | 580.28                  |
| (c) Current Tax Assets (Net)                                                              | -                         | -                       |
| (b) Other Current Assets                                                                  | 58.87                     | 25.18                   |
| <b>Total Current Assets</b>                                                               | <b>7,612.41</b>           | <b>8,200.50</b>         |
| <b>TOTAL - ASSETS</b>                                                                     | <b>9,556.32</b>           | <b>10,880.65</b>        |
| <b>EQUITY AND LIABILITIES</b>                                                             |                           |                         |
| <b>EQUITY</b>                                                                             |                           |                         |
| (a) Equity Share Capital                                                                  | 1,336.00                  | 1,336.00                |
| (b) Other Equity                                                                          | 7,153.64                  | 7,897.80                |
| (c) Minority Interest                                                                     | 1.49                      | -                       |
|                                                                                           | <b>8,491.13</b>           | <b>9,233.80</b>         |
| <b>LIABILITIES</b>                                                                        |                           |                         |
| <b>Non-current liabilities</b>                                                            |                           |                         |
| (a) Financial Liabilities                                                                 |                           |                         |
| (i) Borrowings                                                                            | -                         | 5.61                    |
| (ii) Trade Payables                                                                       | -                         | -                       |
| (iii) Other Financial Liabilities                                                         | -                         | -                       |
| (b) Provisions                                                                            | 16.17                     | 7.70                    |
| (c) Deferred Tax Liabilities (Net)                                                        | -                         | -                       |
| (d) Other Non-Current Liabilities                                                         | -                         | -                       |
| <b>Total Non-current liabilities</b>                                                      | <b>16.17</b>              | <b>13.31</b>            |
| <b>Current liabilities</b>                                                                |                           |                         |
| (a) Financial Liabilities                                                                 |                           |                         |
| (i) Borrowings                                                                            | 150.09                    | 612.84                  |
| (ii) Trade Payables                                                                       | -                         | -                       |
| a) total outstanding dues of micro enterprises and small enterprises                      | -                         | -                       |
| b) total outstanding dues of creditors other than micro enterprises and small enterprises | 243.18                    | 443.34                  |
| (iii) Other Financial Liabilities                                                         | 527.32                    | 508.64                  |
| (b) Other Current Liabilities                                                             | 115.99                    | 60.98                   |
| (c) Provisions                                                                            | 6.26                      | 7.69                    |
| (d) Current Tax Liabilities (Net)                                                         | 6.18                      | 0.06                    |
| <b>Total Current Liabilities</b>                                                          | <b>1,049.02</b>           | <b>1,633.54</b>         |
| <b>TOTAL - EQUITY AND LIABILITIES</b>                                                     | <b>9,556.32</b>           | <b>10,880.65</b>        |



Place: Thane  
Date : 15/11/2019

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



Pandoo Naig  
Managing Director  
DIN: 00158221

Onelife Capital Advisors Ltd.  
Consolidated Segment-wise Revenue, Results, Assets and Liabilities for the quarter and half year ended September 30, 2019  
[Figures in Rs. lakhs unless stated otherwise]

| Sr. No.  | Particulars                                                      | For the quarter ended |                  |                  | For the half year ended |                  | For the year ended |
|----------|------------------------------------------------------------------|-----------------------|------------------|------------------|-------------------------|------------------|--------------------|
|          |                                                                  | 30.09.2019            | 30.06.2019       | 30.09.2018       | 30.09.2019              | 30.09.2018       | 31.03.2019         |
|          |                                                                  | Unaudited             | Unaudited        | Unaudited        | Unaudited               | Unaudited        | Audited            |
| <b>1</b> | <b>Segment Revenue</b>                                           |                       |                  |                  |                         |                  |                    |
|          | Advisory Services                                                | 84.45                 | 56.03            | 68.08            | 140.48                  | 93.14            | 345.23             |
|          | Broking Services                                                 | 50.00                 | 116.04           | 136.31           | 166.04                  | 249.88           | 475.86             |
|          | <b>Total</b>                                                     | <b>134.45</b>         | <b>172.07</b>    | <b>204.39</b>    | <b>306.52</b>           | <b>343.02</b>    | <b>821.09</b>      |
|          | Add : Other Unallocable Income                                   | 10.74                 | -                | 3.65             | 10.74                   | 5.40             | 9.97               |
|          | <b>Net Sales/Income from Operations</b>                          | <b>145.19</b>         | <b>172.07</b>    | <b>208.04</b>    | <b>317.26</b>           | <b>348.42</b>    | <b>831.06</b>      |
| <b>2</b> | <b>Segment Results</b>                                           |                       |                  |                  |                         |                  |                    |
|          | <b>Profit / (Loss) before Tax and Interest from each Segment</b> |                       |                  |                  |                         |                  |                    |
|          | Advisory Service                                                 | (146.01)              | (52.45)          | (41.87)          | (198.46)                | (80.49)          | 9.07               |
|          | Broking Service                                                  | (48.80)               | (16.42)          | 47.24            | (65.22)                 | 57.06            | 12.84              |
|          | <b>Total</b>                                                     | <b>(194.82)</b>       | <b>(68.87)</b>   | <b>5.37</b>      | <b>(263.69)</b>         | <b>(23.43)</b>   | <b>21.91</b>       |
|          | Less : Finance cost                                              | (0.26)                | 0.80             | 1.16             | 0.54                    | 2.03             | 3.02               |
|          | Add : Unallocable income net of unallocable expenditure          | 109.62                | 4.10             | 5.19             | 113.72                  | 6.56             | 20.69              |
|          | <b>Total Profit / (Loss) Before Tax</b>                          | <b>(84.93)</b>        | <b>(65.57)</b>   | <b>(0.98)</b>    | <b>(150.50)</b>         | <b>(32.02)</b>   | <b>(1.80)</b>      |
| <b>3</b> | <b>Capital Employed</b>                                          |                       |                  |                  |                         |                  |                    |
|          | <b>Segment Assets</b>                                            |                       |                  |                  |                         |                  |                    |
|          | Advisory Service                                                 | 44.43                 | 270.44           | 1,140.81         | 44.43                   | 1,140.81         | 775.26             |
|          | Broking Service                                                  | 143.78                | 686.74           | 801.76           | 143.78                  | 801.76           | 759.86             |
|          | Unallocated                                                      | 9,368.10              | 11,034.23        | 9,494.26         | 9,368.10                | 9,494.26         | 9,345.53           |
|          | <b>Total</b>                                                     | <b>9,556.31</b>       | <b>11,991.42</b> | <b>11,436.83</b> | <b>9,556.31</b>         | <b>11,436.83</b> | <b>10,880.65</b>   |
|          | <b>Segment Liabilities</b>                                       |                       |                  |                  |                         |                  |                    |
|          | Advisory Service                                                 | 417.97                | 94.23            | 37.10            | 417.97                  | 37.10            | 89.46              |
|          | Broking Service                                                  | 453.54                | 585.37           | 396.01           | 453.54                  | 396.01           | 612.21             |
|          | Unallocated                                                      | 193.67                | 913.02           | 1,164.96         | 193.67                  | 1,164.96         | 945.18             |
|          | <b>Total</b>                                                     | <b>1,065.18</b>       | <b>1,592.63</b>  | <b>1,598.07</b>  | <b>1,065.18</b>         | <b>1,598.07</b>  | <b>1,646.85</b>    |

Place: Thane  
Date: 15/11/2019



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



Pandoo Naig  
Managing Director  
DIN: 00158221

Onelife Capital Advisors Ltd.

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019

₹ in Lakhs

| Particulars                                              |         | For the half<br>year ended<br>September<br>30, 2019 | For the half<br>year ended<br>September<br>30, 2018 |
|----------------------------------------------------------|---------|-----------------------------------------------------|-----------------------------------------------------|
|                                                          |         | Unaudited                                           | Unaudited                                           |
| <b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>           |         |                                                     |                                                     |
| Net Profit before tax and extraordinary items            |         | (150.50)                                            | (32.02)                                             |
| Adjustments for:                                         |         |                                                     |                                                     |
| Depreciation and Amortisation Expense                    |         | 45.23                                               | 26.54                                               |
| Interest Paid                                            |         | 0.54                                                | 2.03                                                |
| Interest Income                                          |         | (87.99)                                             | (72.86)                                             |
| Operating Profit before working capital changes          |         | (192.72)                                            | (76.31)                                             |
| Adjustments for:                                         |         |                                                     |                                                     |
| (Increase) / Decrease in Other Financial Assets          |         | 187.77                                              | 756.69                                              |
| (Increase) / Decrease in Other Non-Current Assets        |         | (26.58)                                             | (52.92)                                             |
| (Increase) / Decrease in Other Current Assets            |         | (33.69)                                             | (22.01)                                             |
| (Increase) / Decrease in Trade Receivables               |         | 50.26                                               | 0.67                                                |
| Increase / (Decrease) in Provisions                      |         | 7.04                                                | (0.24)                                              |
| Increase / (Decrease) in Trade Payables                  |         | (200.16)                                            | (232.40)                                            |
| Increase / (Decrease) in Other Current Liabilities       |         | 55.01                                               | (29.84)                                             |
| Increase / (Decrease) in Other Financial Liabilities     |         | 18.68                                               | 133.07                                              |
| Cash generated from / used in operations                 |         | (134.39)                                            | 476.71                                              |
| Direct Taxes paid (net of refunds received)              |         | (10.53)                                             | 3.79                                                |
| Net cash (used in) / from operating activities           | [A]     | (144.92)                                            | 480.50                                              |
| <b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>           |         |                                                     |                                                     |
| Purchase of Property, Plant and equipment                |         | 39.02                                               | (13.41)                                             |
| Investments                                              |         | -                                                   | 100.00                                              |
| Profit/ (Loss) on Consolidation                          |         | (578.10)                                            | -                                                   |
| Repayment of Loan given                                  |         | 1,023.38                                            | (762.34)                                            |
| Bank deposits with bank having maturity within 12 months |         | (30.25)                                             | 42.50                                               |
| Interest received                                        |         | 87.99                                               | 72.86                                               |
| Net cash (used in) / from investing activities           | [B]     | 542.04                                              | (560.39)                                            |
| <b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>           |         |                                                     |                                                     |
| Repayment of Long Term Borrowings (net)                  |         | (5.61)                                              | (6.03)                                              |
| Repayment of Short Term Borrowings (net)                 |         | (462.75)                                            | (68.91)                                             |
| Payment to Minority Interest                             |         | 1.49                                                | -                                                   |
| Interest Paid                                            |         | (0.54)                                              | (2.03)                                              |
| Net cash from financing activities                       | [C]     | (467.41)                                            | (76.97)                                             |
| Net Increase in Cash and Cash Equivalents                | [A+B+C] | (70.29)                                             | (156.86)                                            |
| Cash and Cash Equivalents at the beginning of the year   |         | 232.65                                              | 382.75                                              |
| Cash and Cash Equivalents at the end of the year         |         | 162.36                                              | 225.89                                              |

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

Place: Thane  
Date : 15/11/2019



Pandoo Naig  
Managing Director  
DIN: 00158221